



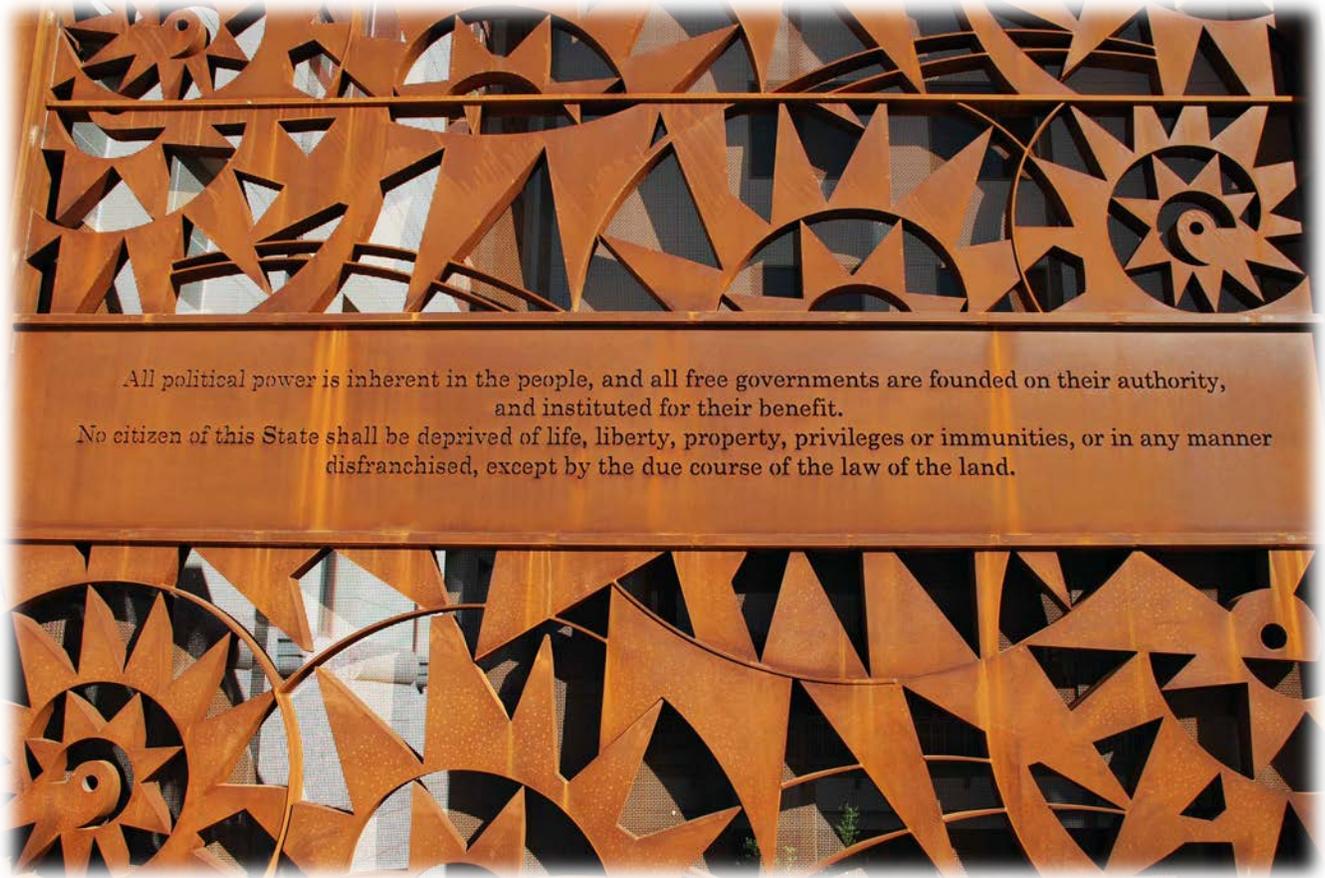
BEXAR COUNTY, TEXAS

COMPREHENSIVE
ANNUAL FINANCIAL REPORT

Fiscal Year Ended

September 30, 2012

OFFICIAL ISSUING REPORT
SUSAN T. YEATTS, CPA
COUNTY AUDITOR



Photograph taken by: Ross Court, 2012

Bexar County, Texas
Comprehensive Annual Financial Report
September 30, 2012

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Susan T. Yeatts, CPA
BEXAR COUNTY AUDITOR

March 30, 2013

Honorable District Judges of Bexar County and
Honorable Members of the Bexar County Commissioners Court

The County Auditor's Office is pleased to present the Comprehensive Annual Financial Report ("CAFR") of Bexar County, Texas for the fiscal year ended September 30, 2012. This report was prepared in accordance with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board and is in compliance with State law, V.T.C.A., Local Government Codes §114.025 and §115.045.

This report consists of management's representations concerning the finances of the County. Therefore, responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. We believe the data and information that are included are reported in a manner designed to present fairly the financial position and results of operations of the County in accordance with generally accepted accounting principles of the United States ("GAAP"). We believe the data is accurate in all material respects.

Management of the County has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with GAAP. The County relies on this framework to measure the financial activity of its various funds and to insure that all disclosures, necessary to enable the reader to gain the maximum understanding of the County's financial affairs, have been included. The internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding:

1. The reliability of financial reporting,
2. The effectiveness and efficiency of operations, and
3. Compliance with existing laws and regulations.

The concept of reasonable assurance recognizes that:

1. The cost of a control should not exceed the benefits likely to be derived, and
2. The evaluation of costs and benefits requires estimates and judgments by management.

Bexar County currently is reporting financial information as promulgated by the Government Accounting Standards Board. Accordingly, the reporting entity consists of:

- The primary government, Bexar County;
- Component units which are legally separate organizations for which the County is financially accountable (blended); and
- Component units where the nature and significance of the relationship with the County is such that exclusion from the County's financial statements would be misleading or incomplete (discretely presented).

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Transmittal Letter
For Year Ending September 30, 2012

Three component units, Bexar County Housing Finance Corporation (BCHFC), Bexar County Health Facilities Development Corporation (BCHFDC) and Bexar County Industrial Development Corporation (BCIDC) are blended with the County. The Commissioners Court of the County sits as the governing board for all three entities. Accordingly, the Commissioners Court approves the issuance of single-family mortgage bonds for the BCHFC and authorizes the issuance of tax-exempt bonds for the BCHFDC as well as the BCIDC. None of the bond issuances constitute a debt or a pledge of faith or credit by the County.

The University Health System (the Bexar County Hospital District) and the Cibolo Canyons Special Improvement District are considered component units for reporting purposes and are discretely presented in the report. The Commissioners Court for the County appoints the seven member board and sets the tax rates for the County's Hospital District. Likewise, the Commissioners Court also appoints the seven member board of the Cibolo Canyon Special Improvement District and it has the statutory requirement to approve any issuance of debt by the Improvement District. For more information on these component units, refer to Note A of the Basic Financial Statements.

The independent audit of the County's financial statements was performed by the firm of Garza/Gonzalez & Associates, a firm licensed as certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of Bexar County for the fiscal year ended September 30, 2012, are free of material misstatements. The independent auditor concluded, based on the examination of the underlying documentation on a test basis and related disclosures, that the County's financial statements are fairly presented in conformity with accounting principles generally accepted in the United State of America and therefore able to render an unqualified opinion.

The independent audit of the County's financial statements includes a "Compliance Section." The Compliance Section contains information related to the County's annual "Single Audit," which is a required provision of the Single Audit Act of 1984 as amended by the Act of 1996. The Act comes under the oversight of the Office of Management and Budget Circular A-133, *Audits of States and Local Governments, and Non-Profit Organizations* and the *State of Texas Single Audit Circular*.

The standards governing the Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the County's internal control and compliance with legal requirements and special emphasis on internal controls involving the administration of federal and state awards. Information related to this Single Audit can be found within the "Compliance Section" of this report and includes:

- Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters,
- Independent Auditor's Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance,
- Schedule of Expenditures of Federal and State Awards,
- Schedule of Findings and Questioned Costs.

Management's Discussion and Analysis (MD&A) immediately follows the Independent Auditor's Report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

BEXAR COUNTY GOVERNMENT PROFILE

Historical

Bexar County is located in south central Texas in the interior belt of the Coastal Plain of South Central Texas, and is crossed by the Balcones Escarpment. The area northwest of the escarpment, about one-eighth of the county, lies on the Edwards Plateau in high, hilly country - the source of numerous springs and artesian and underground wells. The San Antonio River and San Pedro Creek originate in such springs. The San Antonio River is the County's principal river, and into it flow a number of smaller streams. One of these smaller streams, Cibolo Creek, forms the boundary between Bexar and Comal Counties on the north and Guadalupe on the east.

Bexar County comprises 1,248 square miles. The altitude varies from 600 to 1,200 feet. In the far northwestern corner of the county are the Glenrose Hills, in which the highest elevations of the county are found. To the southeast lie the somewhat lower Edwards Flint Hills. and limy earths with shallow to deep loamy soils.

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The northern quarter of the county has Edwards Plateau vegetation of tall and medium-height grasses, live oak, juniper, and mesquite. A central strip is Blackland Prairie with vegetation consisting of tall grasses. The remainder of the county has South Texas Plains vegetation; including grasses, live oak, mesquite, thorny bushes, and cacti.¹

The first Europeans to explore the region came with an expedition in 1691 led by Domingo Terán de los Ríos and Fray Damián Massanet, who evidently reached the San Antonio River near where the San Juan Capistrano Mission was later founded. The Indians, as Massanet recorded in his diary, called the place Yanaguana; however, he renamed the site San Antonio de Padua to celebrate the memorial day of St. Anthony (June 13). By 1724 the San Antonio de Valero mission compound, which had originally been located south of San Pedro Springs, was moved to what is referred today as the Alamo Plaza.²

In 1772 the government offices of Spanish Texas were moved to Bexar. The mission lands were distributed to the increasing number of Spanish settlers. Most of the better land nearest the settled areas was controlled by the town's elite, which was made up of the descendants of the original Canary Islanders and the presidential soldiers. The missions developed as self-supporting communities, each ringed with farmland irrigated by a comprehensive system of acequias, or irrigation ditches.

During the late colonial period, Bexar continued to serve as the capital of the province of Tejas as well as the main shipping point for supplies headed for Nacogdoches (to the East) and Santa Fe (to the West). Soon after the first Anglo-American colonists came to Texas in 1821, San Antonio became the western outpost of settlement. In 1824 Tejas and Coahuila were united by the Mexican government into one state with the capital at Saltillo. The Department of Bexar was created with a political representative appointed to have authority over the Tejas portion of the state. During the late 1820s and early 1830s increasing numbers of American settlers began moving to San Antonio, though the city remained predominately Mexican at the beginning of the Texas Revolution. In late October 1835, Texas volunteers laid siege to the city, which was garrisoned by the Mexican army. After fierce hand-to-hand fighting, it was occupied by Texian forces. San Antonio was retaken by government forces commanded by Antonio López de Santa Anna during the battle for the Alamo on March 6, 1836. After the subsequent defeat of Santa Anna's army at the battle of San Jacinto, the city was reoccupied by Texian forces, but the area, claimed by both sides, continued to be fought over for the next six years.³

The County is best known for being the home of Mission San Antonio de Valero, better known as the Alamo, the Cradle of Texas Liberty. However, the County's history began in 1718 with a formal military and civilian settlement and then in 1731 when the Canary Islanders established the first civil government. The County is rich in heritage and history. Organized on December 20, 1836, Bexar County was established, with San Antonio as county seat. Bexar County is one of the original counties of the Republic of Texas. The 2010 Census estimated the population of Bexar County to be 1.7 million (a 19.6% increase over the 2000 census), which makes it the fourth largest County in the State. The County contains 25 incorporated cities. The 2010 Census also estimates the population for the greater San Antonio Metropolitan Area to be 2.1 million.⁴

The origin of the Texas County is found in the "municipality," the unit of local government under Spanish and Mexican rule. These municipalities were rather large districts embracing one or more settlements and the surrounding rural territory. The government of the municipality was vested in a council composed of at least one alcalde (judge), varying number of aldermen, an attorney, and a sheriff (alguacil), and supported by a secretary.⁵

Under the Republic (1836) the municipalities became counties, but the Spanish-Mexican influence on their government was recognizable. The new local governments were based on the county form of governments as found in the southern part of the United States. The chief governing body of the county during the Republic was a county board, composed of the Chief Justice (appointed) and elective Justices of the Peace. By 1845 four elective Commissioners were substituted for the Justices of the Peace.

The County Commissioners' Court or County Board was established by the Constitution of 1876 and was composed of the county judge, as presiding officer, and four commissioners elected from precincts for four year terms. During the Republic of Texas, the County Board was composed of the chief justice and the justices of the peace of the County; under the Constitutions of 1845, 1861, and 1866, it was composed of the chief justice and four elected Commissioners.

¹ The Hand Book of Texas

² Ibid

³ Habig, Marion A., A History of San Antonio's Five Missions

⁴ US Census Bureau (www.census.gov)

⁵ The Handbook of Texas

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During the Reconstruction period the Constitution of 1869 was issued and the Board was made of any three of the five justices of the peace of the county. The Bexar County Commissioners Court has executive as well as judicial functions. It is responsible for establishing a courthouse and jail, making appointments, filling vacancies in the county offices, letting contracts in the name of the county, building and maintaining roads and bridges, administering the county's public welfare services, performing numerous duties in regard to elections, setting the county tax rate, issuing bonds, and adopting the county budget.

Economic

San Antonio is the county seat for Bexar County. San Antonio is currently the second largest city in Texas and the seventh largest city in the United States. In Bexar County the unemployment rate is currently at 6.1%, below the level at September 2011 (7.8%), and, still below the State's 6.3%⁶. The County's diverse economic base ranges from agribusiness, manufacturing and construction, to tourism, medicine and the military. For metropolitan areas with one million plus populations, San Antonio is ranked among the lowest in cost of living at 87.7% which was 12.3% below the national average⁷. The County continues to provide new industries with one of the lowest cost workforces of any major U.S. city. Combined, the health care, biomedical, aerospace, manufacturing, military/defense and information technology industries generate an economic impact of an estimated \$102 billion on the local economy.⁸

The health care industry in Bexar County has several key components; three major military medical centers, the South Texas Medical Center (which includes seventy-five medically related institutions, more than 45 clinics, 12 major hospitals, 1 higher education institution, and countless small practices, offices and non-medical businesses), the Southwest Foundation for Biomedical Research, and the Southwest Research Institute. Agribusiness is still a leading industry in Bexar County. The agricultural industry is not limited to farmers and ranchers, but includes storage, processing and distribution of farm commodities and products made from them. Government is the largest industry in the County with the military being the predominate employer. The four major military installations contributed an economic impact which exceeded \$13.3 billion. The latest research indicates (2011) that tourism provides an estimated \$12 billion to the economy from approximately 13 million overnight visitors annually. Accordingly the hospitality work force is now the fifth largest employer in the County.⁸

The County's proximity to Mexico provides favorable conditions for international business relations in the areas of agriculture, tourism, manufacturing, wholesale and retail markets. In the latest data, trade between the United States and Mexico was \$163 billion in 2010 - an increase of \$12.1 billion since 2008 (8.0%). The increase in trade is largely attributed to the passage of the North American Free Trade Agreement (NAFTA) in 1993.⁹ San Antonio is also the headquarters for the North American Development Bank (NADBank). This bi-national institution created by NAFTA is intended to help finance environmental infrastructure within 62 miles of the US/Mexican border. With a lending capacity of \$3 billion, NADBank finances projects including water, wastewater and solid waste programs. The Mexican consulate has been expanded in San Antonio to assist the transition and to facilitate the development of the NAFTA agreement.¹⁰

FINANCIAL POLICIES AND LONG-TERM FINANCIAL PLANNING

The population growth in the incorporated, as well as the unincorporated areas, is considered by the Commissioners' Court annually in appropriating funds to support the delivery of services. The County has developed working arrangements with the majority of the incorporated cities within the County to allow the Court to anticipate needs and to establish a cost-effective manner to apply available resources.

The County is responsible for establishing the tax rates for the County (operations and debt service) as well as to service the flood control projects in the County (operations and debt service). In addition, the County includes in its debt service tax rate the debt service requirements for the San Antonio River Authority for projects in Bexar County. The tax rate for the year ended September 30, 2011 was \$.326866 per \$100 of valuation, and the rate for the year ended September 30, 2012 was maintained at the same level.

⁶ Texas Workforce Commission, (www.texasworkforce.org)

⁷ San Antonio Economic Development Foundation, (www.sanantonioedf.com)

⁸ San Antonio Chamber of Commerce, (www.sachamber.org)

⁹ Office of the United States Trade Representative, (www.ustr.gov)

¹⁰ North American Development Bank, (www.nadb.org)

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Current financial policies include:

- Reimbursement resolutions are used on an interim basis to finance projects rather than initially issuing long-term bonds;
- Balanced financial operations will be maintained;
- Expenditures are to be budgeted and controlled to insure that at the end of the fiscal year the undedicated fund balance in the general fund is at a minimum 10% of the fiscal year's expenditures;
- All elected officials and department heads are required to keep expenditures within allocated budgets;
- The County is to maintain an open line of communication with rating agencies and seeks to obtain a high debt rating with a stable outlook. The County currently uses the bond rating services of Fitch IBCA, Inc. Standard & Poor's Rating Service, and Moody's Investment Services. At September 30, 2012 the County had been assigned bond ratings of AAA, AA+, and Aaa, respectively;

Current long-term financial policies of the County are:

- Expenditures by function are controlled to not exceed available resources;
- Use technological solutions to improve operations;
- Provide an equitable justice system that is responsive to the needs of the County;
- Delivery of services to the constituents;
- Encourage flexibility and accountability in all offices and departments;
- Promote diversity in the workforce;
- Maintain full disclosure and open lines of communications with the rating agencies; and
- Develop a highly efficient and effective cash management program to maximize the County's ability to earn an equitable return on its assets, while at the same time maintaining asset protection.

MAJOR INITIATIVES FOR THE YEAR

Flood Control

The County is currently undertaking the most ambitious Flood Control and Capital Improvement Program in the history of Bexar County. This program includes \$500 million in Flood Control projects to be financed over ten years.

Mission Reach

This project is a joint effort between the City of San Antonio, Bexar County and the San Antonio River Authority. The project will provide an ecosystem restoration while maintaining and improving flood reduction benefits to the San Antonio River from Lone Star Boulevard to Mission Espada. The estimated completion date of this project is August 2013.

New Capital Projects

The county has budgeted \$515 million for its capital improvements program for both horizontal (Roads) and vertical (Buildings) construction. This includes funding in the amount of \$68.5 million for 54 new capital improvement projects that include: the Courthouse exterior restoration, purchase of the Courthouse South Annex, construction of a new Elections facility, video visitation, upgrade of fiber network for various Bexar County facilities, redevelopment of ruins at the site of Historic Hot Wells Hotel and Bath House, renovations to Courthouse basement and Forensic Science Center, enhancements to the Automated Fingerprint Identification System, and technology projects, which are discussed below.

Technology

Major technology projects at various stages from planning to implementing include:

- **Bexar County Integrated Justice System:** The new system will replace an outdated legacy system that has been in service for approximately 30 years. The new system will have the flexibility to adapt to the changing needs of the County. It will include Juvenile, County, Probate, and District Courts Case Management System, E-Discovery System, Jail Management System, District Attorney Case Management System, CIJS Storage, Central Magistration component, Jury Operations, and a Master Name Index component.

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- **Cashiering:** The Cashiering Project provides for a standardized countywide cashiering system for all County offices with the capability to process electronic payments such as credit cards. The cashiering system provides a significant improvement to the reporting and payment processing by County offices thus allowing easier analysis of collections by County offices and the Auditor's Office.

EMPLOYMENT GROWTH

According to the Texas Workforce Commission, the County's unemployment rate decreased from 7.8% to 6.1%, and, there was a net 17,539 jobs created. The State's unemployment rate dropped to 6.3% and 289,025 jobs were created during the same period.

Along with the significant decrease in the County unemployment rate, the County enjoyed some external corporate employment growth (3,695 positions) from various sectors:

<u>Company</u>	<u>Positions</u>
Boeing - BRE	400
Lulu's Dessert	20
Mobius Partners - BRE	90
Aspen Beverage Group - BRE	20
National University College	40
Vanguard Health - BRE	85
Taco Cabana - BRE	30
OCI	80
Sigma Solutions - BRE	20
BD - BRE	250
T. Baker Smith	30
Grande Communications-BRE	5
U.S. Silica Holdings, Inc./BNSF	10
Xenex Healthcare Services	15
Maruchan, Inc.	600
Humana - BRE	75
VMC / Volt - BRE	600
United Healthcare - BRE	250
Centene - BRE	289
NBTY	100
CGI - BRE	9
Southwest Airlines (SWA) - BRE	322
Platinum Energy	200
CyrusOne	15
Bergstrom Industries	140

Source: San Antonio Economic Development Foundation

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Transmittal Letter
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The following table reflects the internal and external creation of 17,396 jobs over the last twelve months ended September 30, 2012.

Sectors	Employment		Percent
	2011	2012	Inc. (Dec.)
Trade/Transportation/Utilities	119,079	123,334	3.57%
Government	125,697	126,170	0.38%
Education/Health Services	113,313	114,511	1.06%
Professional/Business Services	97,061	100,544	3.59%
Leisure and Hospitality	92,803	96,693	4.19%
Financial Activities	63,166	65,358	3.47%
Manufacturing	35,138	35,712	1.63%
Construction	33,932	32,831	-3.24%
Information	17,905	19,081	6.57%
Unclassified	82	213	159.76%
Natural Resources	2,992	3,529	17.95%
Other Services	23,338	23,926	2.52%
	724,506	741,902	2.40%

Source: Texas Workforce Commission

FINANCIAL INFORMATION

Budgetary Control

Budgets are adopted for the General, Special Revenue and Debt Service Funds on a budgetary basis. Although this basis departs from generally accepted accounting principles, it provides meaningful feedback and control to management.

The revenue budget for the General, Debt Service and Special Revenue Funds are established by the County Auditor's Office. The expenditure budget is set by Commissioners Court and controlled by the County Auditor at the appropriation level by a review of estimated purchase amounts prior to the release of purchase orders to vendors. A purchase order, which would result in an overrun of an appropriation unit, is not released until additional appropriations are made available.

Under State law, the budget cannot be exceeded in any expenditure category. Grants from the Criminal Justice Division (CJD) may overrun a category allowance by 5%, but the total of the grant may not overrun. In Community Development Block Grant Funds (CDBG), the budget cannot be exceeded in any one project. In the Grants-In-Aid Fund, budget totals are changed during the year as funds are increased and/or decreased due to changes in availability of funds from the State or Federal sources.

Debt Administration

Commissioners Court has established policy to provide guidelines to control tax rates levied. Currently limited tax bonds, general obligation bonds, certificates of obligation and tax notes are part of the maximum rate of \$.80 per \$100 valuation that can be set by Texas counties. In FY 12 the General Fund maintenance and operation tax rate was set at \$0.250920 and the debt service rate was set at \$0.045267. The maintenance and operation tax rate for flood control was set at \$0.007299 and at \$0.023380 for debt service. The overall rate was set at \$0.326866 per \$100 dollars of taxable appraised value for FY 12.

For the fiscal year ending September 30, 2013, Commissioners Court set the General Fund maintenance and operation tax rate at \$0.250920, and the debt service rate at \$.045267. The maintenance and operation tax rate set for flood control was set at \$0.005634 and at \$0.025045 for debt service. The overall rate for FY 13 was maintained at \$0.326866 per \$100 dollars of taxable appraised value. An analysis of the changes in outstanding bonds and obligations is shown in Note H to the financial statements.

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ACKNOWLEDGEMENTS AND AWARDS

We wish to express our thanks to Commissioners Court and the District Judges for their interest and support in planning and conducting the financial affairs of the County in a responsible and professional manner. The Court and other elected officials and department heads need to be recognized for their continual support that has been provided as the County continues to refine and implement improved financial changes. The timely completion of this report could not have been achieved without the dedicated efforts of the County Auditor's staff, and the professional services provided by our independent auditors, Garza/Gonzalez & Associates.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Bexar County for its comprehensive annual financial report for the fiscal year ended September 30, 2011. This was the twenty-sixth consecutive year that Bexar County has achieved this prestigious recognition.

In order to be awarded a Certificate of Achievement, the government must publish an easily readable and efficiently organized comprehensive annual financial report. This report satisfied both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and are submitting it to the GFOA to determine its eligibility for another certificate.

REQUEST FOR INFORMATION

The financial report is designed to provide an overview of the County's finances for individuals who are interested in this information. Questions concerning any of the data provided in this report or requests for additional information should be addressed to the Bexar County Auditor's Office, 101 W. Nueva St., Suite 800, San Antonio, Texas, 78205, or call (210) 335-2301.



Susan T. Yeatts, CPA
County Auditor

Bexar County, Texas



PRINCIPAL OFFICIALS

COUNTY JUDGE	NELSON W. WOLFF
COMMISSIONER, PRECINCT 1	SERGIO "CHICO" RODRIGUEZ
COMMISSIONER, PRECINCT 2	PAUL ELIZONDO
COMMISSIONER, PRECINCT 3	KEVIN WOLFF
COMMISSIONER, PRECINCT 4	TOMMY ADKISSON
ASSESSOR-COLLECTOR OF TAXES	ALBERT URESTI
COUNTY CLERK	GERARD C. RICKOFF
DISTRICT ATTORNEY	SUSAN D. REED
DISTRICT CLERK	DONNA KAY MCKINNEY
SHERIFF	SUSAN L. PAMERLEAU
COUNTY AUDITOR	SUSAN T. YEATTS
COUNTY MANAGER	DAVID SMITH
PURCHASING AGENT	DANIEL R. GARZA

Certificate of Achievement for Excellence in Financial Reporting

Presented to

**Bexar County
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
September 30, 2011

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



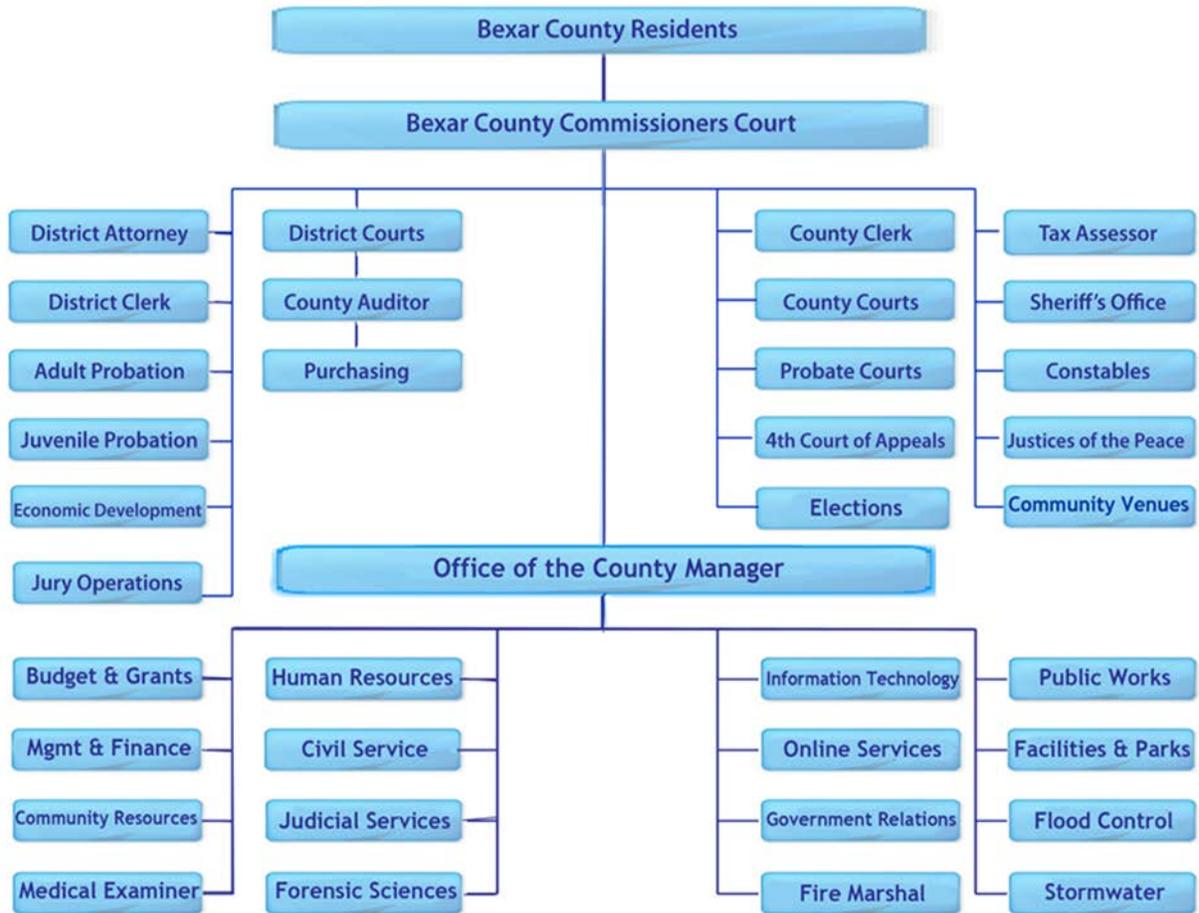
Christopher P. Moville

President

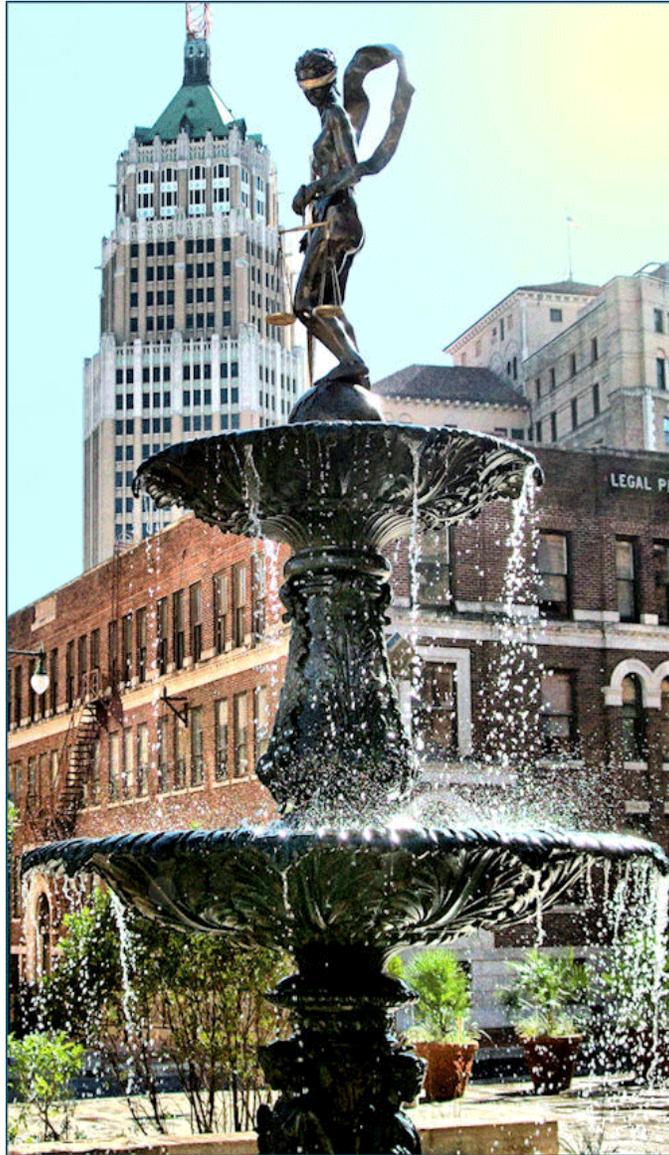
Jeffrey R. Emer

Executive Director

Bexar County Organizational Chart



August 2011



<http://www.bexar.org/HistoricalCommission/Images.html>

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Garza/Gonzalez & Associates

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

The Honorable County Judge and Commissioners
Bexar County, Texas

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Bexar County, Texas (the County), as of and for the year ended September 30, 2012, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We have also audited the financial statements of the Cibolo Canyons Special Improvement District (the District), a discretely presented component unit. We did not audit the financial statements of the University Health System (the System), a discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the System, is based solely on the report of other auditors.

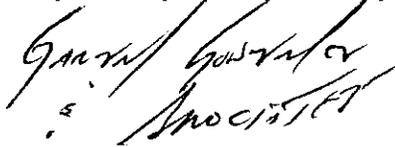
We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, based on our audits and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2012, and the respective changes in financial position and, where applicable, cash flows, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 28, 2013, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis; budgetary comparison information and the schedules of funding progress on pages 3 through 24; 89 through 102 and pages 103 through 104 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and the other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements as a whole. The introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is also not a required part of the financial statements. The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied by in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.



Gerald Goulet
Associates

March 28, 2013

Bexar County, Texas

Management Discussion & Analysis

For Year Ended September 30, 2012

This section of the Bexar County comprehensive annual financial report presents management’s discussion and analysis (“MD&A”) of the financial performance of the primary government during the fiscal year ended September 30, 2012. The MD&A should be read in conjunction with the transmittal letter at the front of this report and the County’s basic financial statements and related notes following this section. The MD&A is a narrative overview and analysis of the financial activities of Bexar County for the fiscal year ended September 30, 2012 offered by management of Bexar County (the County).

For information specific to the University Health System (the System), a significant discretely presented component unit of the County, please refer to the MD&A included in the separately issued financial statements of the System. A copy of those financial statements may be obtained by contacting the University Health System’s Financial Offices: 4502 Medical Drive, San Antonio, Texas 78229.

For information specific to Cibolo Canyons Special Improvement District (the District), a discretely presented component unit of the County, please refer to the MD&A included in the separately issued financial statements of the District. A copy of those financial statements may be obtained by contacting the District’s General Counsel: 7550 W-IH 10, San Antonio, Texas 78229.

FINANCIAL HIGHLIGHTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

- The total government-wide assets of the County exceeded the liabilities at September 30, 2012 by \$853,752,503 and are reported as total net assets of the primary government. This is comparable to the previous year when assets exceeded liabilities by \$932,000,588. The total net assets is comprised of unrestricted net assets (funds that may be used to meet ongoing obligations to citizens and creditors), restricted net assets (funds to be used for a specified purpose), and amounts invested in capital assets, net of related debt.
- The government-wide total net assets decreased (\$78,248,085) during the fiscal year ending September 30, 2012. The change can be attributed to a decrease in governmental activities of (\$35,508,227) and a decrease to business-type activities of (\$42,739,858). Comparative changes can be examined as follows:
- Total net assets of the primary government are comprised of:
 - 1) Capital assets net of related debt include land, buildings, improvements, roads, bridges, equipment, furniture and fixtures as well as construction in progress, net of accumulated depreciation:

September 30, 2012	\$909,079,148
September 30, 2011	\$885,685,622
 - 2) Net assets which are restricted by constraints imposed from outside the County such as debt obligations, regulations and/or federal and state laws:

September 30, 2012	\$160,929,799
September 30, 2011	\$139,804,938
 - 3) Unrestricted net assets represent the portion available to meet current requirements and obligations to the County’s creditors and citizens:

September 30, 2012	(\$216,256,444)
September 30, 2011	(\$93,489,972)

FUND FINANCIAL STATEMENTS

- As of September 30, 2012, the County’s governmental funds reported combined fund balances of \$534,006,968 as compared with \$547,947,297 at September 30, 2011. Approximately 12% of the combined fund balances are unassigned at September 30, 2012 (\$62.2 million) and are available to meet the County’s current and future needs. The total fund balance for the Nonmajor funds was \$38,143,426 at September 30, 2012 and \$37,763,824

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2012

FINANCIAL HIGHLIGHTS (Continued)

FUND FINANCIAL STATEMENTS (Continued)

at September 30, 2011. The fund balance for the Nonmajor funds is dedicated to service specific County functions.

- At the end of the current fiscal year, fund balance for the General Fund was \$67,381,083 or 22% of total General Fund expenditures for the year ended September 30, 2012. The County's General Fund experienced a \$6.4 million increase in fund balance from the prior fiscal period.
- At September 30, 2012, the County's Internal Service Funds had deficit nets assets of (\$30,712,930), an increase in the deficit of \$9.9 million from the prior year due primarily for two reasons. First, the accrual of the other post-employment benefit (OPEB) obligation of \$8,138,635 in the OPEB Fund combined with premiums and other income exceeded by expenses of \$3,599,852. Second, premiums and additional income paid into the Self-Insurance Fund by both the County and its employees were exceeded by expenses incurred for claims by \$4,281,739. Note S to the financial statements discloses these deficits.

LONG-TERM DEBT

During the year, the County issued \$144.7 million in bonds and certificates of obligation for ongoing capital improvements which includes flood control projects and \$116.5 million in revenue bonds for ongoing capital projects related to Community Venues. Note H to the financial statements provides details of long-term debt and information regarding Fiscal Year 2011-12 debt obligation activity.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to introduce the reader to the County's basic financial statements. These statements are comprised of three basic components:

- 1) Government-wide financial statements,
- 2) Fund financial statements, and
- 3) Notes to the basic financial statements.

Required Supplementary Information is included in addition to the basic financial statements. The County includes its Single Audit report in the Compliance Section.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements are designed to provide readers with a broad overview of the financial position of the County in a manner similar to a private-sector business. The statements include a Statement of Net Assets and a Statement of Activities. Both of these statements are presented using the accrual basis of accounting; therefore, revenues are recorded when earned and expenses are recorded when a liability is incurred.

The Statement of Net Assets presents information on all County assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets will serve the reader as a useful indicator of whether the financial position of the County is improving or deteriorating (Table 1 – Statistical Section). There are other non-financial factors, such as changes in the County's property tax base (Tables 5 to 8 Statistical Section) and the condition of the County's roads, which should be considered to assess the overall health of the County. Another important factor to be taken into consideration is the County expenditures for assets owned by other entities. Table 14 in the Statistical Section lists those expenditures beginning with fiscal year 2007.

The Statement of Activities presents information showing how net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Due to a full accrual presentation, revenues and expenses are reported in this statement for some items that will affect cash flows in future fiscal periods (Table 2 - Statistical Section).

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2012

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

GOVERNMENT-WIDE FINANCIAL STATEMENTS (Continued)

Allocated within the governmental activities functions in the Statement of Activities are expenses for services provided by the Internal Service Funds.

Both government-wide financial statements distinguish functions of the County that are governmental activities that are principally supported by taxes, operating and capital grants, charges for services that are intended to recover all or in part a portion of their costs through user fees, and investment earnings.

The governmental activities of the County include general government, judicial, public safety, education and recreation, public works, and health and public welfare. The business-type activities of the County include various community venue activities and the AT&T Center, which is the home court of the San Antonio Spurs and the Stock Show and Rodeo, the Commissary operated by the Sheriff's office for inmates and the two County owned parking facilities.

Component units are included in the County's basic financial statements and consist of legally separate entities for which the County is financially accountable and that have substantially the same board as the County or provide services entirely to the County. Three component units, Bexar County Housing Finance Corporation, Bexar County Health Facilities Development Corporation and Bexar County Industrial Development Corporation, are blended with the County. There are two discrete component units, University Health System (the System) and Cibolo Canyons Special Improvement District (the District). The System is reported as a discretely presented component unit because there is financial accountability by the System to the County Commissioners Court. The District is reported as a discretely presented component unit because Commissioners Court appoints and reappoints the board of directors and is statutorily required to approve the issuance of any debt by the District. For more detailed information on these component units, refer to Note A of the basic financial statements.

FUND FINANCIAL STATEMENTS

The fund financial statements are groupings of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate finance-related legal compliance. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the County's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. This will allow the reader to better understand the long-term impact of the government's near-term financing decisions. The governmental funds' Balance Sheet and the governmental funds' Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities and can be found on pages 31 and 33.

Information is presented separately in the governmental funds' Balance Sheet and in the governmental funds' Statement of Revenues, Expenditures and Changes in Fund Balances for the major funds, General, Debt Service, and Capital Projects Funds.

Data from the other governmental funds, which include 29 special revenue funds and three blended component units, are combined into a single, aggregated presentation (nonmajor fund). Individual fund data for each of these nonmajor governmental funds is provided in the combining statements which can be found on pages 105-120.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2012

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

FUND FINANCIAL STATEMENTS (Continued)

Governmental Funds (Continued)

The County maintains various special revenue funds; virtually all are created by statute and are required to annually submit a budget to the Commissioners Court for review and adoption. Most of these funds receive financial resources from fees specifically designated by the State's legislature to be used for a specified purpose.

In addition, the County is awarded grants by the State and the Federal governments. These grants cover periods as short as six months to multiple years. All grant programs have formal budgets which are reviewed annually.

Various law enforcement agencies are awarded forfeited funds either by the State of Texas or the Federal government. These funds are to be used to support the law enforcement activity of the office. While there is no requirement for the federal funds to be budgeted, State law requires all public funds to be appropriated and presented to Commissioners Court. Therefore, annually the departments appropriate funds on hand that will be used in the following year.

Individual fund data for the special revenue funds is provided in the combining statements on pages 105-120.

Proprietary Funds

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The County's proprietary funds are maintained in two formats:

- An enterprise fund is used to report the same functions presented as business-type activities in the government-wide financial statements.

The Community Venue Fund is considered to be a major fund of the County. The fund is used to account for proceeds derived by the County from its sale of venue project revenue bonds for the primary purpose of financing a portion of the costs of certain projects authorized at the 2008 Venue election.

The Sheriff's Commissary Fund is used to account for commissary sales to inmates housed in the Bexar County jail.

The Parking Facilities Fund is used to account for the operation and maintenance of parking facilities. The facilities are intended to be financed primarily through user charges.

- An Internal service fund is used to account for goods or services provided to one department by another on a cost reimbursement basis. The fund is profit and loss oriented and hence follows accrual accounting.

The County uses internal service funds to account for maintenance of County vehicles; other post-employment benefits; administration of the County's self-insurance programs for health, workers compensation; property liability claims; and the records management facility. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements. Individual fund data for the internal service funds is provided in the form of combining statements on pages 159-162. The County's four internal service funds are combined into a single, aggregated presentation in the proprietary funds financial statements.

Fiduciary Funds

A Fiduciary fund (Trust or Agency) is used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources are not available to support programs and services provided by the County. The County's fiduciary funds are agency funds which are purely custodial and thus do not involve measurement of results of operations. The County's fiduciary financial information is

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2012

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

FUND FINANCIAL STATEMENTS (Continued)

Fiduciary Funds (Continued)

reported in a separate Statement of Fiduciary Assets and Liabilities on page 39. Individual fund data for the agency funds is provided with the combining statements on pages 163-169.

NOTES TO THE BASIC FINANCIAL STATEMENTS

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in both the government-wide and fund financial statements. Notes to the financial statements begin on page 41.

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information is presented to reflect budgetary compliance for the County's General Fund. The County adopts an annual budget for this fund. A budgetary comparison schedule, which includes the original and final amended budget and actual figures, has been provided to demonstrate compliance with this budget. This section also includes the Schedule of Funding Progress for the Retired Employee Healthcare Plan and the Schedule of Funding Progress for the Retirement Plan. Required supplementary information begins on page 89.

COMPLIANCE SECTION

The compliance section contains the report on compliance with the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement and the State of Texas Single Audit Circular that are applicable to each major federal and state program for the fiscal year ended September 30, 2012, along with the schedule of expenditures of federal and state awards, and schedule of federal and state award findings and questioned costs.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The current financial reporting model focuses on net assets and serves as a useful indicator of a government's financial position. For the primary government, assets exceeded liabilities by \$853,752,503 at the close of the most recent fiscal year as compared to \$932,000,588 at the close of the last fiscal year. This represents an 8% decrease.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2012

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The following are condensed statements of net assets for fiscal years 2012 and 2011.

Condensed Statement of Net Assets
September 30, 2012
Primary Government

	Governmental Activities	Business-Type Activities	Total
Current and other assets	\$ 633,065,433	\$ 205,429,823	\$ 838,495,256
Noncurrent assets	8,007,689	22,588,466	30,596,155
Capital assets	1,332,916,938	137,571,731	1,470,488,669
Total assets	<u>1,973,990,060</u>	<u>365,590,020</u>	<u>2,339,580,080</u>
Current and other liabilities	130,287,824	136,959,482	267,247,306
Noncurrent liabilities	1,013,175,962	205,404,309	1,218,580,271
Total liabilities	<u>1,143,463,786</u>	<u>342,363,791</u>	<u>1,485,827,577</u>
Net assets:			
Invested in capital assets, net or related debt	855,395,328	53,683,820	909,079,148
Restricted net assets	144,646,152	16,283,647	160,929,799
Unrestricted net assets	(169,515,206)	(46,741,238)	(216,256,444)
Total net assets	<u>\$ 830,526,274</u>	<u>\$ 23,226,229</u>	<u>\$ 853,752,503</u>

Condensed Statement of Net Assets
September 30, 2011
Primary Government

	Governmental Activities	Business-Type Activities	Total
Current and other assets	\$ 636,933,877	\$ 119,583,257	\$ 756,517,134
Noncurrent assets	7,085,076	22,561,192	29,646,268
Capital assets	1,220,983,638	139,276,449	1,360,260,087
Total assets	<u>1,865,002,591</u>	<u>281,420,898</u>	<u>2,146,423,489</u>
Current and other liabilities	114,583,733	9,775,467	124,359,200
Noncurrent liabilities	884,384,357	207,679,344	1,092,063,701
Total liabilities	<u>998,968,090</u>	<u>217,454,811</u>	<u>1,216,422,901</u>
Net assets:			
Invested in capital assets, net or related debt	830,351,671	55,333,951	885,685,622
Restricted net assets	122,960,932	16,844,006	139,804,938
Unrestricted net assets	(87,278,102)	(6,211,870)	(93,489,972)
Total net assets	<u>\$ 866,034,501</u>	<u>\$ 65,966,087</u>	<u>\$ 932,000,588</u>

Total assets of \$2,339,580,080 reflect a 9% increase over the prior fiscal year. For governmental activities, a significant percentage of the increase is due to the net capital assets increase of \$111,933,300. The majority of increase in capital assets reflects donated roads of approximately \$83,046,043 and expenditures of approximately \$94,469,871.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2012

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Total current assets for business-type activities increased \$84,169,122 largely due to the issuance of tax-exempt revenue bonds that are restricted for use of venue projects related to the planning, acquisition, establishment, development, and construction of sports complexes and facilities. See Note H to the Basic Financial Statements for further details.

For governmental activities, total liabilities of \$1,143,463,786 at September 30, 2012, is a 14% increase over the prior fiscal year primarily due to the issuance of \$144,720,000 in bonds to finance an ongoing capital improvement program. Total current liabilities for business-type activities of \$136,959,482 at September 30, 2012, is a 1301% increase over the prior fiscal year primarily due to the issuance of \$116,500,000 in tax-exempt revenue bonds all due within one year of September 30, 2012. These bonds were subsequently refunded in FY2013. See Note R to the Basic Financial Statements for further details.

The County's assets exceeded its liabilities by \$853,752,503 at September 30, 2012 which is an 8% decrease over the prior fiscal year. The following is an analysis of the decrease.

Net assets invested in capital assets, net of related debt, of \$909,079,148 represents the County's investment in capital assets such as buildings, infrastructure, land, construction and equipment in progress, net of accumulated depreciation and net of related debt. Although the County's investment in its capital assets is reported net of related debt, it should be noted that resources needed to repay this debt must be externally provided from other sources. Liquidation of capital assets is not an alternative to providing funds to service debt and other related liabilities.

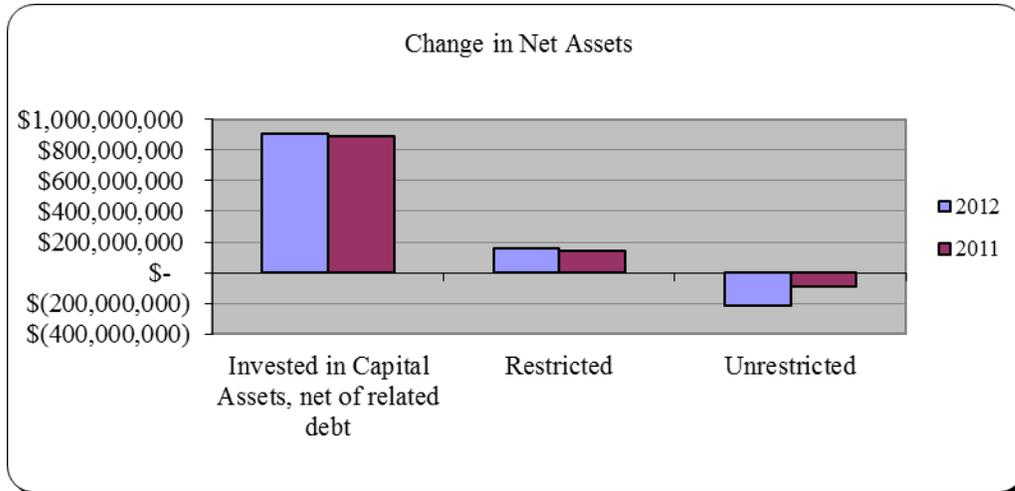
Restricted net assets of \$160,929,799 represent resources that are subject to external restrictions as to the use of the funds. For governmental activities, net assets are restricted as follows:

- 1) The largest portion of restricted net assets is \$86,606,493 for debt service.
- 2) The County has net assets in various grant programs totaling to \$10,580,293; however, these net assets are to be used to fund continual budgets related to specific federal and state programs. Excess funding is returned at the end of the grant programs.
- 3) Legislative net assets of \$27,361,998 are comprised of a majority of the special revenue funds that were created through the establishment of fees by the State Legislature or through federal funding to serve specific purposes. Accordingly, those revenues generated may only be used as directed by legislation.
- 4) Net assets restricted for capital projects are \$36,381,015.

The deficit balance in unrestricted net assets of (\$216,256,444) is comprised of a deficit balance of (\$169,515,206) in governmental activities and (\$46,741,238) in business-type activities. The deficit balances are primarily attributed to County expenses for assets owned by other entities. The County issues bonds to finance these projects that do not get capitalized on the County's financial statements. The net effect of these transactions leaves a liability balance on the County's financial statements for the bonds the County is still obligated to pay. The total balance for expenses on assets owned by other entities is \$405,602,164 at September 30, 2012. See Table 14 in the Statistical Section for detailed balances.

**Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2012**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)



The difference between total fund balance in the governmental fund Balance Sheet (fund financial statements) and total net assets for governmental activities in the Statement of Net Assets (government-wide) is \$296,519,309. This variance exists because of items that are presented in the government-wide financial statements that are not presented in the fund financial statements, such as:

- Capital assets used in governmental activities of \$1,331,988,192
- Adjustments to recognize deferred revenues of \$22,800,559
- Long-term liabilities of (\$1,027,556,515)

A detailed reconciliation can be found in the Basic Financial Statements, page 31.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2012

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The condensed statement of activities reflects the changes in net assets for fiscal years ended September 30, 2012 and 2011.

Condensed Statement of Activities			
For the Fiscal Year Ended September 30, 2012			
Primary Government			
	Governmental	Business-	
	Activities	Type	
	Activities	Activities	Total
<u>Revenues</u>			
Program revenues:			
Charges for service	\$ 93,415,524	\$ 5,121,101	\$ 98,536,625
Operating grants and contributions	48,129,863	-	48,129,863
Capital grants and contributions	106,463,221	-	106,463,221
General revenues:			
Ad valorem taxes	316,216,151	-	316,216,151
Motor vehicle taxes	10,594,249	7,927,555	18,521,804
Other taxes	6,865,592	14,402,231	21,267,823
Investment earnings	2,528,607	17,365	2,545,972
Miscellaneous	6,835,698	(435,952)	6,399,746
Total Revenues	591,048,905	27,032,300	618,081,205
<u>Expenses</u>			
General government	92,955,003	-	92,955,003
Judicial	85,766,375	-	85,766,375
Public safety	192,289,893	-	192,289,893
Education and recreation	8,964,869	-	8,964,869
Public works	166,817,829	-	166,817,829
Health and public welfare	33,613,676	-	33,613,676
Interest and other charges	46,034,776	-	46,034,776
Unallocated depreciation	114,711	-	114,711
Community venue	-	66,119,373	66,119,373
Commissary	-	3,132,808	3,132,808
Parking Facilities	-	519,977	519,977
Total Expenses	626,557,132	69,772,158	696,329,290
Change in Net Assets	(35,508,227)	(42,739,858)	(78,248,085)
Net Assets - Beginning of Period	866,034,501	65,966,087	932,000,588
Net Assets - End of Period	\$ 830,526,274	\$ 23,226,229	\$ 853,752,503

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2012

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Condensed Statement of Activities
For the Fiscal Year Ended September 30, 2011
Primary Government

	Governmental Activities	Business- Type Activities	Total
<u>Revenues</u>			
Program revenues:			
Charges for service	\$ 88,128,756	\$ 4,882,504	\$ 93,011,260
Operating grants and contributions	59,104,454	-	59,104,454
Capital grants and contributions	201,984,356	-	201,984,356
General revenues:			
Ad valorem taxes	310,332,190	-	310,332,190
Motor vehicle taxes	9,216,992	7,395,457	16,612,449
Other taxes	7,562,175	13,519,585	21,081,760
Investment earnings	2,499,439	21,247	2,520,686
Miscellaneous	4,828,759	(443,698)	4,385,061
Total Revenues	683,657,121	25,375,095	709,032,216
<u>Expenses</u>			
General government	88,844,727	-	88,844,727
Judicial	89,523,783	-	89,523,783
Public safety	186,374,799	-	186,374,799
Education and recreation	10,838,874	-	10,838,874
Public works	159,386,468	-	159,386,468
Health and public welfare	29,164,474	-	29,164,474
Interest and other charges	42,552,731	-	42,552,731
Unallocated depreciation	114,711	-	114,711
Community venue	-	47,297,341	47,297,341
Commissary	-	3,349,848	3,349,848
Parking Facilities	-	307,949	307,949
Total Expenses	606,800,567	50,955,138	657,755,705
Change in Net Assets	76,856,554	(25,580,043)	51,276,511
Net Assets - Beginning of Period	789,177,947	91,546,130	880,724,077
Net Assets - End of Period	\$ 866,034,501	\$ 65,966,087	\$ 932,000,588

REVENUE ANALYSIS

For the year ended September 30, 2012, total revenues for the primary government were \$618,081,205 compared to \$709,032,216 for the year ending September 30, 2011, a net decrease of \$90,951,011. Governmental activities provided revenues of \$591,048,905 and \$683,657,121 in 2012 and 2011, respectively, while business-type activities provided revenues of \$27,032,300 and \$25,375,095 in 2012 and 2011, respectively.

Property taxes represented the largest revenue source for the governmental activities for the two periods. The tax rate for fiscal years 2011 and 2010 was \$0.326866 per hundred (\$100) dollars of valuation as authorized by Commissioners Court.

**Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2012**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

REVENUE ANALYSIS (Continued)

A comparative overview of ad valorem tax revenue, appraised values, and taxable values for the current and prior fiscal periods is as follows:

	Year Ended September 30, 2012	Year Ended September 30, 2011	Percentage Change From Prior Year
Ad Valorem Tax Revenue	\$ 316,216,151	\$ 310,332,190	1.90%
Appraised Value	\$ 106,034,435,322	\$ 106,018,692,017	0.01%
Taxable Value	\$ 96,992,321,672	\$ 96,944,253,218	0.05%

Governmental program revenues are principally derived from the program that the revenues service and thereby reduce the cost of the function to the County. For the fiscal years ended September 30, 2012 and 2011 program revenues for the County were \$253,129,709 and \$354,100,070, respectively. Program revenue is made up of charges for service and operating and capital grants and contributions. Comparative overviews of these revenues are as follows:

	Year Ended September 30, 2012	Year Ended September 30, 2011	Percentage Change From Prior Year
Charges for Services	\$ 98,536,625	\$ 93,011,260	5.94%
Operating and Capital Grants and Contributions	\$ 154,593,084	\$ 261,088,810	-40.79%

A significant change in the County's revenue stream resulted from a decrease in operating and capital grants and contributions, as noted above. The decrease is primarily attributed to a decrease of \$98,913,061 in capital asset donations from \$181,959,104 for the fiscal year ended September 30, 2011 to \$83,046,043 for the fiscal year ended September 30, 2012.

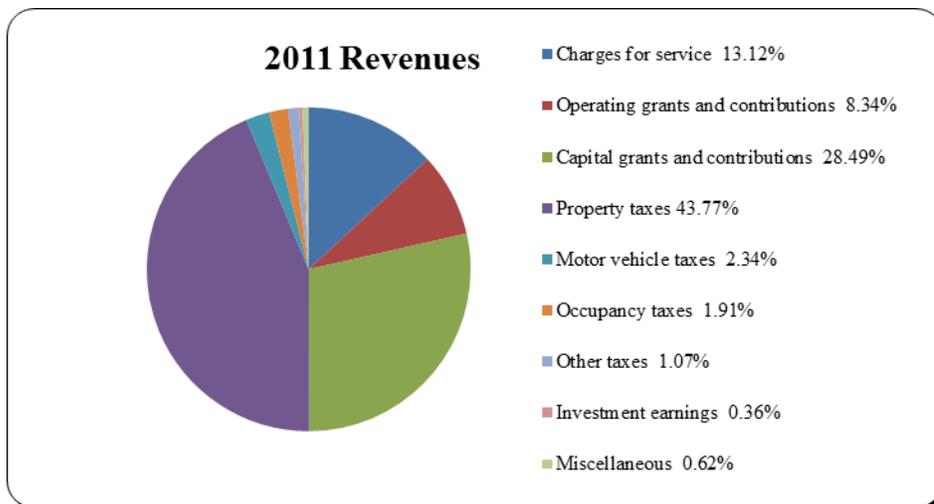
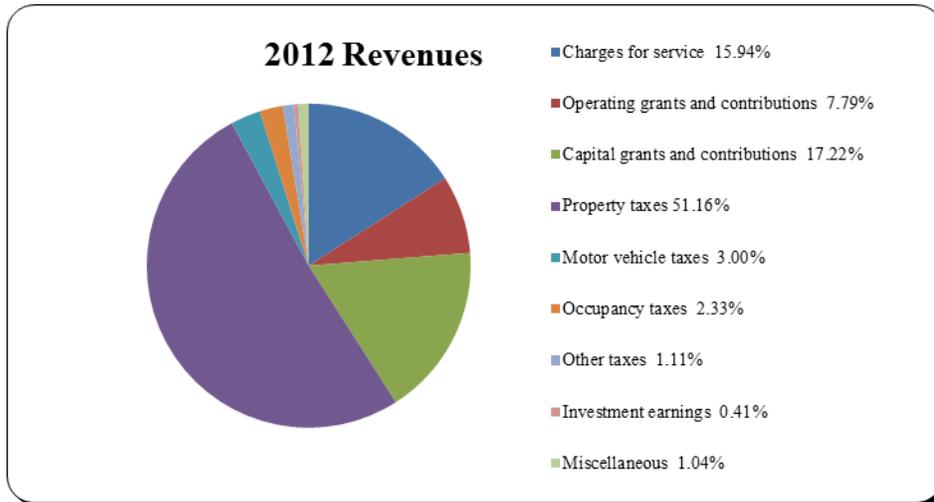
General revenues are revenues that are not assigned to support a specific function, but are available to provide financial resources as necessary. Included in general revenues are ad valorem taxes (discussed previously), other tax related revenues, interest earned from investments, and miscellaneous income. Overall, general revenues for the primary government increased \$10,019,350 from the prior fiscal period. The largest increases to general revenues relate to motor vehicle tax revenue and ad valorem taxes of \$2,014,685 and \$5,883,961, respectively. The increase in motor vehicle tax revenue is the result of an increase in various one-time receipts of cash in 2012 as compared to 2011. The increase to ad valorem taxes was due to the increase in appraised and taxable values as noted above.

Bexar County, Texas Management Discussion & Analysis For Year Ended September 30, 2012

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

REVENUE ANALYSIS (Continued)

**Government-Wide Revenues by Resource
For the Years Ended September 30,**



EXPENSE ANALYSIS

For the year ended September 30, 2012, the function and program costs for the governmental activities were \$626,557,132 and \$69,772,158 for the business-type activity. Comparative figures for the prior fiscal year are \$606,800,567 and \$50,955,138, respectively.

Operating expenditures for the governmental activities during the fiscal year increased \$19,756,565 over the previous fiscal year.

- Public works expenses increased \$7,431,361. The majority of the increase was attributable to the construction costs of various major capital improvement projects which are not County owned.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2012

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

EXPENSE ANALYSIS (Continued)

Construction costs and project descriptions are listed in detail on Table 14 (County Expenditures for Assets Owned by Other Entities) of the Statistical Section.

- Interest and other charges, related to debt service on long-term debt increased \$3,482,045.
- Operating expenditures for the business-type activities during the fiscal year increased by \$18,817,020 over the previous fiscal year. Most of the increase is attributable to Community Venues Program with Grant payments to various entities for projects authorized by the voters in the 2008 Venue elections. These payments increased by \$19,554,851.

The difference between the governmental funds net change in fund balance in the Statement of Revenues, Expenditures and Changes in Fund Balances (fund financial statements) and the change in net assets in the Statement of Activities (government-wide) is a decrease of \$21,567,898. The variance exists because of items that are presented in the government-wide financial statements that are not presented in the fund financial statements and items reported in the fund financial statements that are not reported in the government-wide financial statements, such as:

- Expenditures of \$94,469,871 at the fund level for capital outlays that are capitalized at the government-wide Level.
- Capital donations of \$83,046,043 recorded at the government-wide level only.
- Depreciation expense of (\$65,524,325) recorded at the government-wide level only.
- Recording of transactions associated with long-term debt and liabilities differ at the fund and government-wide levels, for a net difference of (\$122,194,729).

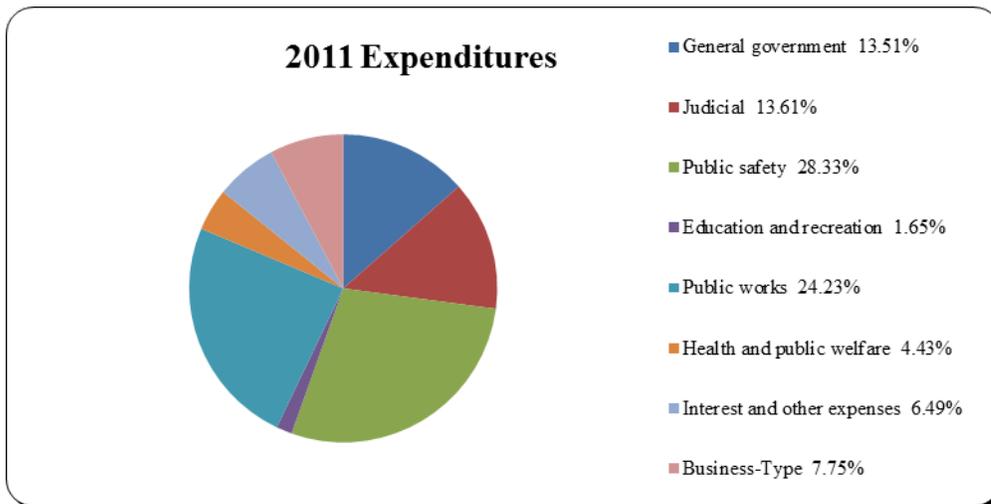
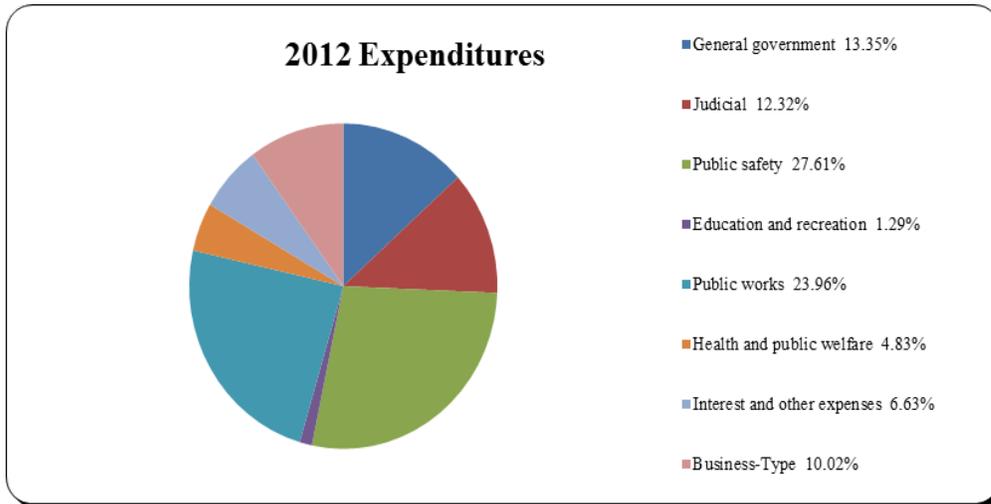
A detailed reconciliation can be found in the Basic Financial Statements, page 33.

Bexar County, Texas Management Discussion & Analysis For Year Ended September 30, 2012

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

EXPENSE ANALYSIS (Continued)

**Government-Wide Expenses by Function
For the Year Ended September 30,**



Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2012

FINANCIAL ANALYSIS OF FUNDS

MAJOR GOVERNMENTAL FUNDS

The County's governmental functions are contained in the General, Debt Service, Capital Project, and Nonmajor Governmental Funds. The focus of the County's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's annual financing and budgeting requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At September 30, 2012, the County's governmental funds reported a combined fund balance of \$534,006,968 and at September 30, 2011, reported \$547,947,297, a decrease of \$13,940,329 or 3%. Of the total fund balance, \$62,222,223 or 12% constitutes unassigned fund balance, which is available to meet the County's current and future needs of its citizens. Restricted fund balance of \$393,528,964 or 74% of total fund balance is restricted for capital expenditures in the amount of \$355,586,673 and special revenue funds in the amount of \$37,942,291. Committed fund balance of \$70,482,515 is primarily for debt service purposes of \$70,281,380. The remainder of fund balance is in nonspendable form of \$7,773,266.

The following schedule compares the revenues by source of the County's governmental funds for fiscal years ending September 30, 2012 and 2011.

	Revenues Classified by Source		
	Governmental Funds		
	September 30,		
	2012	2011	Increase (Decrease)
Revenues by source:			
Ad valorem taxes	\$312,328,560	\$ 309,879,849	\$ 2,448,711
Other taxes, licenses, and permits	35,384,613	25,751,912	9,632,701
Intergovernmental revenue	63,600,138	69,776,671	(6,176,533)
Court costs and fines	28,286,612	28,636,474	(349,862)
Fees on motor vehicles	20,395,853	23,101,681	(2,705,828)
Other fees	21,483,624	17,520,617	3,963,007
Commissions from governmental units	4,244,598	4,779,636	(535,038)
Revenues from use of assets	17,339,699	14,677,230	2,662,469
Sales, refunds and miscellaneous	5,548,406	7,798,411	(2,250,005)
Total revenues	<u>\$508,612,103</u>	<u>\$ 501,922,481</u>	<u>\$ 6,689,622</u>

The General Fund

The General Fund is the chief operating fund of the County and a major governmental fund. At September 30, 2012, the total fund balance was \$67,381,083, of which \$62,222,223 was unassigned and \$5,158,860 was in nonspendable form. As a measure of the General Fund's liquidity, it is useful to compare unassigned fund balance to total expenditures and other financing uses. Unassigned fund balance is 19% of the combined total of General Fund expenditures and other financing uses. This is in compliance with the County's policy that the unassigned fund balance in the General Fund is to be maintained at a minimum 10% of the expenditures of the fiscal year.

The Debt Service Fund

The Debt Service Fund, a major governmental fund, accounts for receipts and disbursements of funds related to the County's long-term debt obligations for governmental activities. Expenditures include principal and interest payments on County debt, San Antonio River Authority bonds (see Note K to the financial statements), and bond issuance costs. There were no significant changes to committed fund balance to the Debt Service Fund in 2012. For more information on the County's long-term debt, see Note H in the Notes to the Financial Statements.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2012

FINANCIAL ANALYSIS OF FUNDS (Continued)

MAJOR GOVERNMENTAL FUNDS (Continued)

The Capital Project Fund

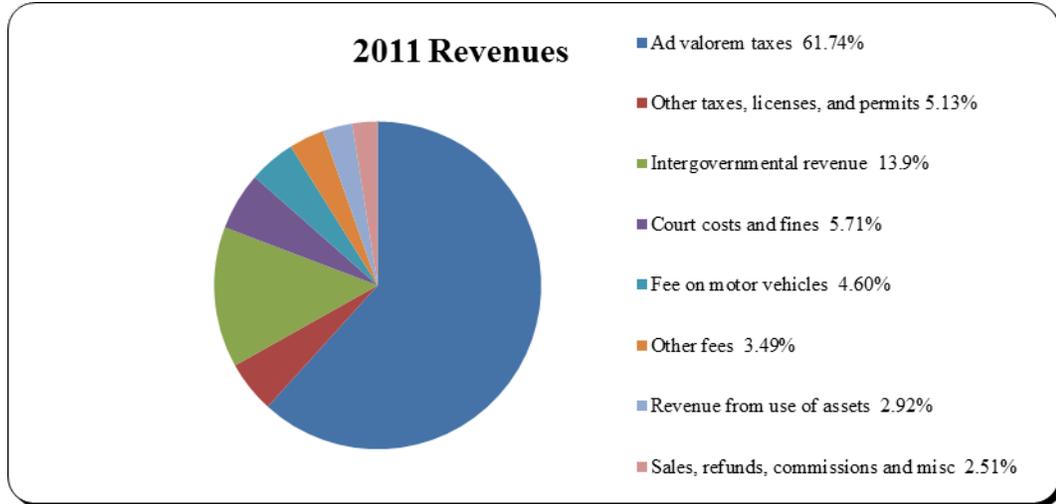
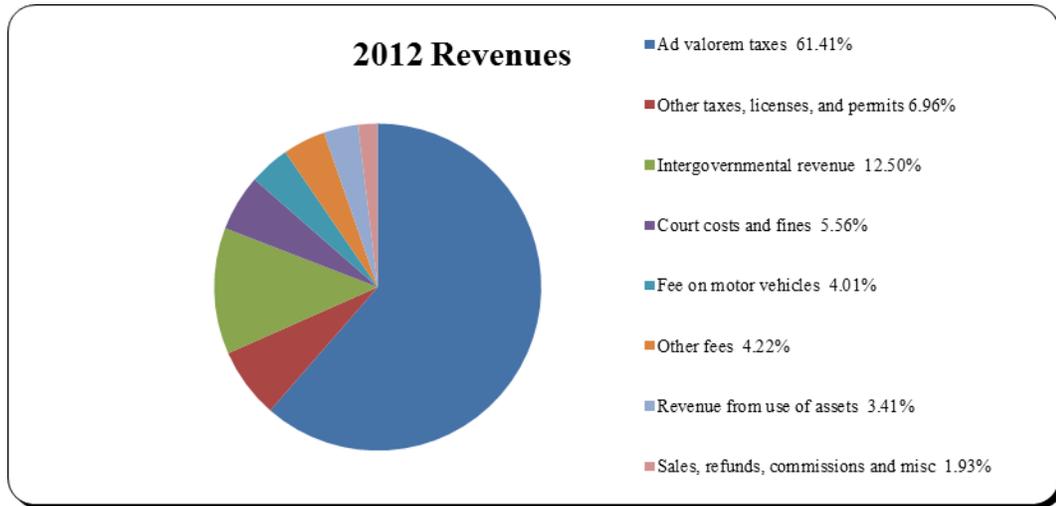
The Capital Project Fund, a major governmental fund, is used to account for receipts and disbursements relating to the acquisition or construction of major capital projects, including assets to be owned by other entities (see Statistical Section, Table 14). At the end of fiscal year 2012, the fund balance was \$358,201,079 compared with the 2011 fund balance of \$378,020,003, a decrease of \$19,818,924. This slight decrease is primarily attributable to capital projects receiving \$146,999,999 in funds from bond proceeds and premiums and \$46,784,386 in revenues and \$210,430,460 in expenditures. More detailed information concerning capital improvement activity can be found in the Notes to the Financial Statements, Notes A, G, and Q.

Bexar County, Texas Management Discussion & Analysis For Year Ended September 30, 2012

FINANCIAL ANALYSIS OF FUNDS (Continued)

MAJOR GOVENMENTAL FUNDS (Continued)

**Governmental Funds Revenues by Resource
For the Years Ended September 30,**

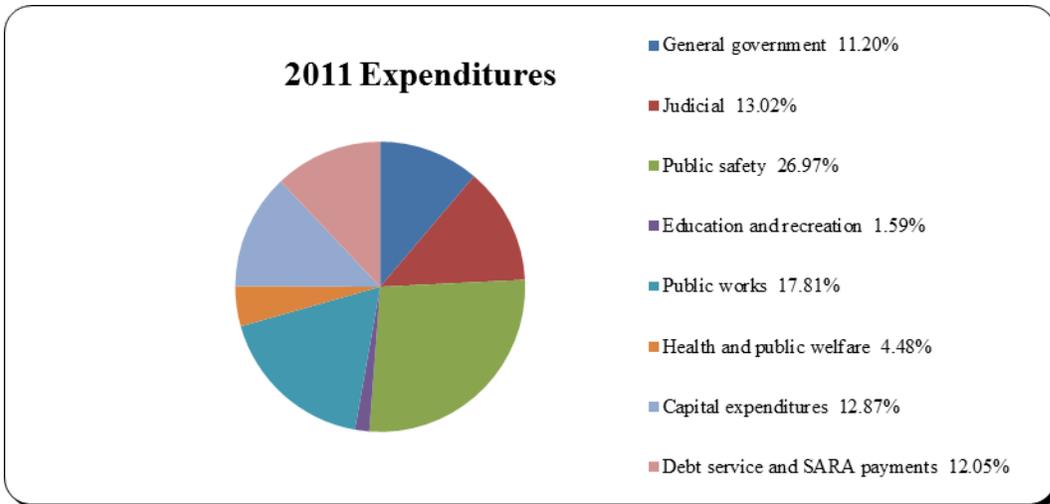
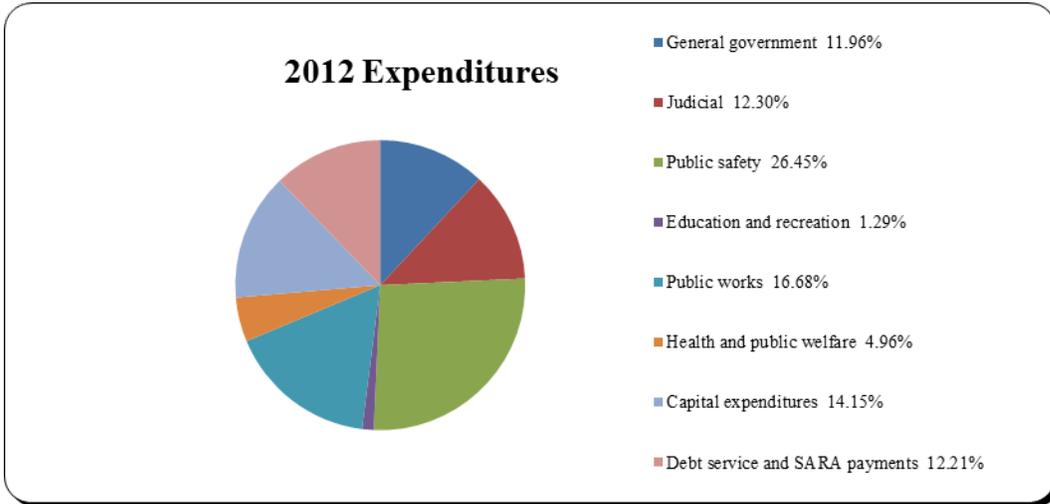


**Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2012**

FINANCIAL ANALYSIS OF FUNDS (Continued)

MAJOR GOVERNMENTAL FUNDS (Continued)

**Governmental Funds Expenditures by Function
For the Years Ended September 30,**



Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2012

FINANCIAL ANALYSIS OF FUNDS (Continued)

PROPRIETARY FUNDS

The County accounts for four proprietary funds – three business-type activities (the Community Venue Fund, the Sheriff's Commissary Fund, and the Parking Facilities Fund), and one governmental activity (Internal Service Funds). The County's proprietary fund statements provide the same type of information found in the government-wide financial statements but in more detail.

Community Venue Fund

The Community Venue Fund currently is the County's only major business-type proprietary fund. This fund is used to account for proceeds derived by the County from its sale of venue project revenue bonds and receipts from visitor taxes, hotel occupancy tax and short-term motor vehicle tax for the construction, improvements and financing of the various community projects approved by the voters in the May 2008 election; and related debt service on the revenue bonds. The bond election authorized the County to issue \$415 million in venue bonds to fund some 19 projects within the County to include: San Antonio River improvements, construction of youth and amateur athletic facilities, community arena enhancements and renovations to the performing and cultural arts center. As of September 30, 2012, the County had issued \$245,960,000 of the \$415,000,000. The debt is secured by and payable, in whole or in part, from the revenues derived by the County by imposing and collecting visitor taxes.

As of September 30, 2012 the Venue Fund's net assets of \$21,925,111 is made up of \$53,259,881 in invested in capital assets net of related debt, \$16,283,647 of restricted net assets for debt service, and (\$47,618,417) of unrestricted net assets. The change in net assets was a decrease of \$42,476,462 from the previous fiscal year which is primarily attributed to the excess of grant payments and interest expense over hotel occupancy and motor vehicle tax revenue of \$22,329,786.

The Commissary Fund

The Commissary Fund supports the inmates that are in the County Jail. All goods and services of the Commissary Fund are priced out at market value and are available for the inmates to purchase if they have funds available in their Inmate Trust account. The profits made from the sales of goods and services are to be used to support services for the inmates as well as to support the personal needs of indigent inmates.

At September 30, 2012, the Commissary Fund had total net assets of \$640,203 compared with \$821,537 at September 30, 2011. The decrease in net assets from 2011 is all attributed to the loss realized before transfers and non-operating revenues in 2012 of (\$200,671).

The Parking Facilities Fund

The Parking Facilities Fund is used to account for the operation and maintenance of parking facilities. The facilities are intended to be financed primarily through user charges.

At September 30, 2012, the Parking Facilities Fund had total net assets of \$660,915 compared with \$742,977 at September 30, 2011. The decrease in net assets from 2011 is all attributed to the loss realized in 2012 of (\$82,062).

Internal Service Funds

The County uses Internal Service Funds to support activities of the General Fund as well as activities of the Special Revenue Funds. For the year ended September 30, 2012, the funds reflected a total deficit in net assets of (\$30,712,930) as compared to (\$20,792,106) at September 30, 2011. Revenues were provided through \$38,186,358 in premiums, charges for service, sales and other income. Operating expenses for the current fiscal year were \$54,417,532. The largest expenses were claims paid through self-insurance funds of \$40,333,374 and \$8,138,635 accrued for other postemployment benefit liability. The decrease in net assets is due to the accrual of the other postemployment benefits obligation and the underfunding of the Self-Insurance Fund. For more information, see the combining statements on pages 159-162.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2012

GENERAL FUND BUDGETARY HIGHLIGHTS

The General Fund's final amended *revenue* budget was \$324,000,614 with actual revenues of \$333,526,789. The final amended *expenditure* budget was \$319,161,953 with actual expenditures were \$312,397,236.

The following table summarizes the General Fund's budgeted and actual amounts for fiscal year 2012.

General Fund Budget vs. Actual
Fiscal Year 2012

	Original Budget	Final Budget	Actual
Revenues			
Ad valorem taxes	\$ 237,992,200	\$ 237,992,200	\$ 239,427,350
Other taxes, licenses, and permits	16,651,860	16,651,860	18,992,869
Intergovernmental revenue	6,702,800	6,702,800	7,106,926
Court costs and fines	22,892,030	22,892,030	23,961,236
Fees on motor vehicles	5,781,000	5,781,000	6,130,290
Other fees	12,569,140	12,569,140	13,281,268
Commissions from governmental units	4,213,000	4,213,000	4,244,598
Revenues from use of assets	11,952,584	11,952,584	15,307,753
Sales, refunds and miscellaneous	5,246,000	5,246,000	5,074,499
Total revenues	<u>324,000,614</u>	<u>324,000,614</u>	<u>333,526,789</u>
Expenditures	<u>317,607,425</u>	<u>319,161,953</u>	<u>312,397,236</u>
Transfers			
Interfund transfers in	-	-	3,070
Interfund transfers out	<u>(14,015,588)</u>	<u>(15,062,557)</u>	<u>(14,754,886)</u>
Total transfers	<u>(14,015,588)</u>	<u>(15,062,557)</u>	<u>(14,751,816)</u>
Net change in fund balance	<u>\$ (7,622,399)</u>	<u>\$ (10,223,896)</u>	<u>\$ 6,377,737</u>

CAPITAL ASSETS AND DEBT ADMINISTRATION

CAPITAL ASSETS

The capital assets of the County are those assets (land, right-of-way, buildings, improvements, roads, bridges, machinery, and equipment) which are used by the County in performance of the County's functions. At September 30, 2012, capital assets (net of depreciation) for the governmental activities of the County were \$1,332,916,938 and at September 30, 2011 it was \$1,220,983,638. Retirements for the County were \$5,176,589 and \$10,894,555, for 2012 and 2011, respectively.

Depreciation on capital assets is recognized in the government-wide financial statements. Depreciation provided for the current fiscal period for the governmental activities was \$65,582,604 as compared to \$57,133,870 for the year ended September 30, 2011. At September 30, 2012, the County's governmental activities had \$222,492,384 invested in ongoing construction in progress compared to \$268,204,774 at the end of the prior fiscal year.

The net investment in capital assets in the County's business-type activity at September 30, 2012 was \$137,571,731, as compared to \$139,276,450 at September 30, 2011. The depreciation provided for the current fiscal year was \$2,669,151 and \$4,467,286 for the prior fiscal period.

Major capital activity during the current fiscal year included additions of approximately \$83,046,043 in donated roads and \$94,469,871 in expenditures for construction costs associated with roads, buildings and major renovations to existing buildings for governmental activities. For additional information related to capital asset activity, see Note G to the Notes of the Financial Statements.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2012

CAPITAL ASSETS AND DEBT ADMINISTRATION (Continued)

CAPITAL ASSETS (Continued)

A condensed analysis of the County's capital assets is as follows:

	Capital Assets		
	(net of accumulated depreciation)		
	September 30,		Increase
	2012	2011	(Decrease)
Governmental Activities:			
Land	\$ 63,033,997	\$ 57,314,150	\$ 5,719,847
Buildings	246,781,223	165,731,699	81,049,524
Machinery and Equipment	33,188,995	25,720,461	7,468,534
Infrastructure	736,983,476	683,329,132	53,654,344
Construction in Progress	252,929,247	288,888,195	(35,958,948)
Totals	1,332,916,938	1,220,983,637	111,933,301
Business-Type Activities:			
Buildings	134,100,111	136,720,145	(2,620,034)
Equipment	423,938	473,055	(49,117)
Construction in Progress	3,047,682	2,083,250	964,432
Totals	137,571,731	139,276,450	(1,704,719)
Total Capital Assets, net	\$ 1,470,488,669	\$ 1,360,260,087	\$ 110,228,582

LONG-TERM DEBT

At September 30, 2012, the County had total long-term debt and other liabilities outstanding of \$1,051,644,676 as compared to \$923,012,768 in the prior year:

	Outstanding At September 30,	
	2012	2011
<u>Governmental Activities:</u>		
Bonds Payable	\$ 134,445,000	\$ 136,010,000
Certificates of Obligations	828,265,000	713,405,000
Unamortized Premium and Discount	29,942,212	23,035,944
Compensated Absences	31,087,618	29,331,982
Deferred Charges and Other	(2,572,934)	(1,109,303)
OPEB Obligation	30,477,780	22,339,145
Total Governmental Activities	\$ 1,051,644,676	\$ 923,012,768
<u>Business-Type Activities:</u>		
Tax Exempt Bonds	\$ 284,475,000	\$ 169,590,000
Taxable Bonds	46,625,000	47,740,000
Unamortized Premium and Discount	(1,374,878)	(1,410,264)
Deferred Charges	(5,545,781)	(6,475,937)
Total Business-Type Activities	\$ 324,179,341	\$ 209,443,799

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2012

CAPITAL ASSETS AND DEBT ADMINISTRATION (Continued)

LONG-TERM DEBT (Continued)

During the current fiscal period for governmental activities, the County issued \$17,650,000 in general obligation bonds and \$144,720,000 in certificates of obligation. Also during the current fiscal period, the County retired \$19,215,000 in general obligation bonds and \$29,860,000 in certificates of obligation. See Note H and Note R for more information.

For business-type activities, the County retired \$2,730,000 in venue debt. On August 15, 2013 the County will retire \$116,500,000 in tax-exempt venue project subordinate lien revenue bonds. See Note H of the financial statements for further information about the County's long-term debt.

County officials, citizens and investors will find the ratio of net bonded debt to assessed valuation and the amount of bonded debt per capita as useful indicators of the County's debt position and this ratio is presented in the statistical section of this report.

The County is currently in compliance with all required bond covenants. The County continues to enjoy a favorable debt rating. The bond rating services have assigned Bexar County the following long term bond ratings:

- Standard & Poor's Rating Services AA+
- Fitch IBCA, Inc. AAA
- Moody's Investor Service, Inc. Aaa

ECONOMIC FACTORS

For the fiscal year ending September 30, 2012, the current tax rate was left unchanged at \$0.326866 per \$100 valuation. It is anticipated that ad valorem revenues for fiscal year 2013 will be approximately \$316,863,655 with actual ad valorem revenues totaling \$312,328,560 for fiscal year 2012. For the General Fund in fiscal year 2013, both total operating resources and the adopted expenditure budget, including appropriated fund balance, were estimated to be approximately \$389,416,485.

The County unemployment rate decreased from 7.8% to 6.1%, according to the Texas Workforce Commission. As a result of the decrease in the unemployment rate during fiscal year 2012, the County enjoyed some external corporate employment growth (3,695 positions) from various sectors. See the letter of transmittal for the more information.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the County Auditor's Office, 101 W. Nueva Street, Suite 800, San Antonio, Texas 78205.

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GOVERNMENT

WIDE

FINANCIAL

STATEMENTS

Bexar County, Texas
STATEMENT OF NET ASSETS
September 30, 2012

	<u>Primary Government</u>			<u>Component Units</u>	
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>	<u>University Health System</u>	<u>Cibola Canyons Special Improvement District</u>
ASSETS					
<u>Current Assets:</u>					
Cash, cash equivalents, and temporary investments	\$ 154,105,499	\$ 67,267,353	\$ 221,372,852	\$ 174,300,000	\$ 8,068,256
Investments	420,832,213	966,088	421,798,301	39,294,000	-
Receivables:					
Delinquent taxes, net of allowance for uncollectable accounts	11,791,380	-	11,791,380	180,452,000	2,714
Accounts and other	42,817,816	4,242,076	47,059,892	62,801,000	115,569
Internal Balances	2,000,000	(2,000,000)	-		
Inventories	446,641	-	446,641	-	-
Restricted Assets:					
Cash and cash equivalents	-	134,640,674	134,640,674	49,267,000	-
Accrued interest	260,124	10	260,134	-	-
Prepaid assets	10,000	-	10,000	-	-
Deposits	269,417	-	269,417	-	-
Deferred charges	532,343	313,622	845,965	-	907,586
Total Current Assets	633,065,433	205,429,823	838,495,256	506,114,000	9,094,125
<u>Non-current Assets:</u>					
Investments	-	-	-	25,366,000	-
Restricted assets:					
Cash and cash equivalents	-	13,902,115	13,902,115	868,263,000	-
Other assets	-	-	-	7,149,000	-
Deferred charges	8,007,689	8,686,351	16,694,040	14,238,000	-
Capital assets:					
Land	62,901,044	-	62,901,044	16,492,000	-
Equipment and construction in progress	252,929,247	3,047,682	255,976,929	306,793,000	70,486,055
Other capital assets, net of depreciation	1,017,086,647	134,524,049	1,151,610,696	245,906,000	7,105,156
Total Noncurrent Assets	1,340,924,627	160,160,197	1,501,084,824	1,484,207,000	77,591,211
TOTAL ASSETS	\$ 1,973,990,060	\$ 365,590,020	\$ 2,339,580,080	\$ 1,990,321,000	\$ 86,685,336

Bexar County, Texas
STATEMENT OF NET ASSETS
September 30, 2012

	<u>Primary Government</u>			<u>Component Units</u>	
	<u>Governmental Activities</u>	<u>Business- Type Activities</u>	<u>Total</u>	<u>University Health System</u>	<u>Cibolo Canyons Special Improvement District</u>
LIABILITIES					
<u>Current Liabilities</u>					
Accounts payable and accrued liabilities	\$ 67,031,851	\$ 14,640,312	\$ 81,672,163	\$ 143,277,000	\$ 11,970
Due to other governmental units	4,637,701	7,013	4,644,714	-	1,426,051
Unearned revenue	-	-	-	280,558,000	-
Current portion of:					
Long-term liabilities	7,771,904	-	7,771,904	15,788,000	3,100,000
Payable from restricted assets:					
Contract retainage payable	4,301,917	2,033,282	6,335,199	-	-
Current portion of long-term debt	31,358,537	118,775,035	150,133,572	11,485,000	500,000
Accrued interest payable	15,185,914	1,503,840	16,689,754	-	153,086
Total Current Liabilities	<u>130,287,824</u>	<u>136,959,482</u>	<u>267,247,306</u>	<u>451,108,000</u>	<u>5,191,107</u>
<u>Noncurrent Liabilities</u>					
Long-term liabilities	1,012,514,238	205,404,309	1,217,918,547	733,184,000	-
Claims payable	661,724	-	661,724	-	-
Estimated self-insurance reserves	-	-	-	1,257,000	-
Long-term deferred revenue	-	-	-	-	76,713,137
Total Noncurrent Liabilities	<u>1,013,175,962</u>	<u>205,404,309</u>	<u>1,218,580,271</u>	<u>734,441,000</u>	<u>76,713,137</u>
TOTAL LIABILITIES	<u>1,143,463,786</u>	<u>342,363,791</u>	<u>1,485,827,577</u>	<u>1,185,549,000</u>	<u>81,904,244</u>
NET ASSETS					
Invested in capital assets, net of related debt	855,395,328	53,683,820	909,079,148	279,860,000	1,055,660
Restricted for:					
Debt service	70,322,846	16,283,647	86,606,493	-	262,267
Grants	10,580,293	-	10,580,293	-	-
Capital projects	36,381,015	-	36,381,015	-	-
Health care	-	-	-	2,009,000	-
Legislative	27,361,998	-	27,361,998	-	-
Restricted obligations	-	-	-	-	2,093,951
Unrestricted	(169,515,206)	(46,741,238)	(216,256,444)	522,903,000	1,369,214
TOTAL NET ASSETS	<u>\$ 830,526,274</u>	<u>\$ 23,226,229</u>	<u>\$ 853,752,503</u>	<u>\$ 804,772,000</u>	<u>\$ 4,781,092</u>

Bexar County, TEXAS
STATEMENT OF ACTIVITIES
For Fiscal Year Ended September 30, 2012

<u>Functions/Programs</u>	<u>Program Revenues</u>			
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Governmental activities:				
General government	\$ 92,955,003	\$ 30,742,789	\$ 3,451,222	\$ -
Judicial	85,766,375	11,590,304	4,695,937	-
Public safety	192,289,893	34,016,987	14,514,051	7,374
Education and recreation	8,964,869	1,500	-	-
Public works	166,817,829	17,007,799	-	106,455,847
Health and public welfare	33,613,676	56,145	25,468,653	-
Interest and other fees	46,034,776	-	-	-
Unallocated depreciation	114,711	-	-	-
Total governmental activities	<u>626,557,132</u>	<u>93,415,524</u>	<u>48,129,863</u>	<u>106,463,221</u>
Business-type activities:				
Venue Fund	66,119,373	1,300,000	-	-
Commissary Fund	3,132,808	2,932,137	-	-
Parking Facilities Fund	519,977	888,964	-	-
Total business-type activities	<u>69,772,158</u>	<u>5,121,101</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 696,329,290</u>	<u>\$ 98,536,625</u>	<u>\$ 48,129,863</u>	<u>\$ 106,463,221</u>
Component Unit:				
University Health System	\$ 925,369,000	\$ 700,179,000		\$ 427,000
Cibola Canyons Special Improvement District	7,067,163	-		-
	<u>\$ 932,436,163</u>	<u>\$ 700,179,000</u>		<u>\$ 427,000</u>

General revenues:

Taxes:

- Property taxes
- Flood control taxes
- Bingo taxes
- Motor vehicle taxes
- Occupancy taxes
- Mixed drink taxes

Unrestricted investment earnings

Miscellaneous

Transfers between governmental and business type activities

Total general revenues, special items, and transfers

Change in net assets

Net assets - beginning

Net assets - ending

Net (Expenses) Revenues and Changes in Net Assets				
Primary Government			Component Units	
Governmental Activities	Business-type Activities	Total	University Health System	Cibolo Canyons Special Improvement District
\$ (58,760,992)	\$ -	\$ (58,760,992)		
(69,480,134)	-	(69,480,134)		
(143,751,481)	-	(143,751,481)		
(8,963,369)	-	(8,963,369)		
(43,354,183)	-	(43,354,183)		
(8,088,878)	-	(8,088,878)		
(46,034,776)	-	(46,034,776)		
(114,711)	-	(114,711)		
<u>(378,548,524)</u>	<u>-</u>	<u>(378,548,524)</u>		
-	(64,819,373)	(64,819,373)		
-	(200,671)	(200,671)		
-	368,987	368,987		
-	<u>(64,651,057)</u>	<u>(64,651,057)</u>		
<u>\$ (378,548,524)</u>	<u>\$ (64,651,057)</u>	<u>\$ (443,199,581)</u>		
			\$ (224,763,000)	
				\$ (7,067,163.00)
\$ 286,918,075	\$ -	\$ 286,918,075	\$ 283,324,000	\$ 2,866,579
29,298,076	-	29,298,076	-	-
1,095,392	-	1,095,392	-	-
10,594,249	7,927,555	18,521,804	-	886,397
-	14,402,231	14,402,231	-	4,384,120
5,770,200	-	5,770,200	-	-
2,528,607	17,365	2,545,972	3,204,000	10,584
6,399,746	-	6,399,746	13,947,000	5,690
435,952	(435,952)	-	-	-
<u>343,040,297</u>	<u>21,911,199</u>	<u>364,951,496</u>	<u>300,475,000</u>	<u>8,153,370</u>
(35,508,227)	(42,739,858)	(78,248,085)	75,712,000	1,086,207
<u>866,034,501</u>	<u>65,966,087</u>	<u>932,000,588</u>	<u>729,060,000</u>	<u>3,694,885</u>
<u>\$ 830,526,274</u>	<u>\$ 23,226,229</u>	<u>\$ 853,752,503</u>	<u>\$ 804,772,000</u>	<u>\$ 4,781,092</u>

Bexar County, Texas
BALANCE SHEET - GOVERNMENTAL FUNDS
September 30, 2012

	<u>Major Funds</u>			<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>		
ASSETS					
Cash and temporary investments	\$ 16,855,375	\$ 16,520,340	\$ 109,543,825	\$ 9,668,524	\$ 152,588,064
Investments	59,577,468	54,169,933	272,082,227	30,008,813	415,838,441
Receivables:					
Taxes, Net	9,143,863	2,459,985	187,532	-	11,791,380
Accounts receivable, Net	15,049,437	-	2,910	108,899	15,161,246
Due from other funds	54,533	-	-	-	54,533
Advances to other funds	4,840,184	-	2,000,000	-	6,840,184
Due from other governmental units	2,386,352	-	18,913,817	5,699,866	27,000,035
Accrued interest	245,683	-	54	14,387	260,124
Deferred charges	21,174	-	-	-	21,174
Inventories	389,522	-	-	-	389,522
Deposits	269,417	-	-	-	269,417
TOTAL ASSETS	<u>\$ 108,833,008</u>	<u>\$ 73,150,258</u>	<u>\$ 402,730,365</u>	<u>\$ 45,500,489</u>	<u>\$ 630,214,120</u>
LIABILITIES					
Vouchers payable	\$ 6,627,924	\$ 750	\$ 24,205,546	\$ 2,847,257	\$ 33,681,477
Accrued interest payable	-	277,438	-	-	277,438
Accrued liabilities	10,494,032	-	11,571,932	3,657,357	25,723,321
Due to other funds	-	-	-	54,534	54,534
Advances from other funds	-	-	4,330,184	400,000	4,730,184
Due to other governmental units	3,977,255	305,813	-	354,633	4,637,701
Deferred revenues	20,352,714	2,284,877	162,938	51	22,800,580
Contract retainage payable	-	-	4,258,686	43,231	4,301,917
TOTAL LIABILITIES	<u>41,451,925</u>	<u>2,868,878</u>	<u>44,529,286</u>	<u>7,357,063</u>	<u>96,207,152</u>
FUND BALANCE					
Nonspendable	\$ 5,158,860	\$ -	\$ 2,614,406	\$ -	\$ 7,773,266
Restricted	-	-	355,586,673	37,942,291	393,528,964
Committed	-	70,281,380	-	201,135	70,482,515
Assigned	-	-	-	-	-
Unassigned	62,222,223	-	-	-	62,222,223
TOTAL FUND BALANCES	<u>67,381,083</u>	<u>70,281,380</u>	<u>358,201,079</u>	<u>38,143,426</u>	<u>534,006,968</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 108,833,008</u>	<u>\$ 73,150,258</u>	<u>\$ 402,730,365</u>	<u>\$ 45,500,489</u>	<u>\$ 630,214,120</u>

Bexar County, Texas
Reconciliation of Balance Sheet - Governmental Funds to
Statement of Net Assets
September 30, 2012

Total Fund Balances -- Governmental Funds	\$ 534,006,968
<p>Amounts reported for governmental activities in the statement of net assets are different because:</p>	
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.	1,331,988,192
Certain receivables are not available and, therefore, are deferred in governmental funds.	11,884,231
Certain receivables will be collected this year, but are not available soon enough to pay for the current period's expenditures, and therefore are deferred in the funds.	10,916,328
Internal service funds are used by the County's management for self insurance, fleet maintenance, records management, and other post employment benefits. The assets and liabilities of the funds are included with governmental activities in the Statement of Net Assets but are not included at the fund level.	(30,712,930)
<p>Long-term liabilities, including notes and bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds.</p>	
Bonds	(962,710,000)
Deferred charge on refunding (to be amortized as interest expense)	2,572,934
Deferred charge for issuance cost (to be amortized as interest expense)	8,518,857
Issuance premium (to be amortized as interest expense)	(29,988,036)
Issuance discount (to be amortized as interest expense)	45,824
Accrued interest	(14,908,476)
Compensated absences	(31,087,618)
	(1,027,556,515)
Total Net Assets -- Governmental Activities	\$ 830,526,274

Bexar County, Texas
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Governmental Funds
For Fiscal Year Ended September 30, 2012

	<u>Major Funds</u>			Nonmajor Governmental Funds	Total Governmental Funds
	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>		
REVENUES					
Ad valorem taxes	\$ 239,427,350	\$ 65,845,881	\$ 7,055,329	\$ -	\$ 312,328,560
Other taxes, licenses, and permits	18,992,869	-	16,391,744	-	35,384,613
Intergovernmental revenue	7,106,926	2,965,636	7,583,784	45,943,792	63,600,138
Court costs and fines	23,961,236	-	493,727	3,831,649	28,286,612
Fees on motor vehicles	6,130,290	-	14,265,563	-	20,395,853
Other fees	13,281,268	-	543,615	7,658,741	21,483,624
Commissions from governmental units	4,244,598	-	-	-	4,244,598
Revenues from use of assets	15,307,753	1,423,274	293,788	314,884	17,339,699
Sales, refunds and miscellaneous	5,074,499	-	156,836	317,071	5,548,406
TOTAL REVENUES	<u>333,526,789</u>	<u>70,234,791</u>	<u>46,784,386</u>	<u>58,066,137</u>	<u>508,612,103</u>
EXPENDITURES					
Current					
General government	63,025,127	-	4,587,403	12,238,141	79,850,671
Judicial	76,931,173	-	10,871	5,184,271	82,126,315
Public safety	158,284,260	-	3,725,162	14,634,122	176,643,544
Education and recreation	6,693,316	-	1,075,701	849,436	8,618,453
Public works	209,347	-	108,490,007	2,667,657	111,367,011
Health and public welfare	7,198,871	-	4,120	25,910,155	33,113,146
Capital expenditures	55,142	-	92,537,196	1,877,533	94,469,871
Debt Service:					
Principal	-	30,920,000	-	-	30,920,000
Interest	-	44,068,795	-	-	44,068,795
Bond issuance cost	-	1,637,339	-	-	1,637,339
Debt service SARA	-	4,900,000	-	-	4,900,000
TOTAL EXPENDITURES	<u>312,397,236</u>	<u>81,526,134</u>	<u>210,430,460</u>	<u>63,361,315</u>	<u>667,715,145</u>
Excess (deficiency) of revenues over expenditures	21,129,553	(11,291,343)	(163,646,074)	(5,295,178)	(159,103,042)
OTHER FINANCING SOURCES (USES)					
Interfund transfers in	3,070	6,392,849	2,770,000	5,970,671	15,136,590
Interfund transfer out	(14,754,886)	-	(5,942,849)	(295,891)	(20,993,626)
Issuance of long term debt	-	-	144,719,999	-	144,719,999
Issuance of refunding bonds	-	17,650,000	-	-	17,650,000
Payment to refunded debt paying agent	-	(20,417,103)	-	-	(20,417,103)
Premium on bond issues	-	6,786,853	2,280,000	-	9,066,853
TOTAL OTHER FINANCING SOURCES (USES)	<u>(14,751,816)</u>	<u>10,412,599</u>	<u>143,827,150</u>	<u>5,674,780</u>	<u>145,162,713</u>
Net change in fund balances	6,377,737	(878,744)	(19,818,924)	379,602	(13,940,329)
FUND BALANCE - BEGINNING	<u>61,003,346</u>	<u>71,160,124</u>	<u>378,020,003</u>	<u>37,763,824</u>	<u>547,947,297</u>
FUND BALANCE - ENDING	<u>\$ 67,381,083</u>	<u>\$ 70,281,380</u>	<u>\$ 358,201,079</u>	<u>\$ 38,143,426</u>	<u>\$ 534,006,968</u>

Bexar County, Texas
Reconciliation of Changes in Fund Balances - Governmental Funds to
Statement of Activities
For the Fiscal Year Ended September 30, 2012

Net Change in Fund Balances -- Total Governmental Funds	(13,940,329)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	94,469,871
Depreciation expense for capital assets that is allocated over their estimated useful lives.	(65,524,325)
Capital asset donations	83,046,043
The issuance of long-term debt (e.g., bonds, notes) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	
Debt issued:	
General obligation bonds	(17,650,000)
Certificates of obligation	(144,720,000)
Deferred charges	1,655,242
Premiums	(8,326,357)
Issuance costs	1,418,593
	(167,622,522)
Repayments to paying agent for bond principal	49,075,000
Some expenses in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	
Accrued interest on debt	(2,679,425)
Amortization of debt premium	1,424,255
Amortization of deferred charges	(191,611)
Amortization of discounts	(4,166)
Amortization of issuance costs	(440,624)
Compensated absences	(1,755,636)
	(3,647,207)
Because some revenues will not be collected for several months after the County's fiscal year end, they are not considered "available" revenues and are deferred in the governmental funds. Deferred revenues decreased by this amount in the current period.	
	(1,443,934)
Internal service funds are used by management to charge the costs of certain activities, such as insurance and fleet maintenance, to individual funds. The net revenue (expense) of certain internal service funds is reported with governmental activities.	
	(9,920,824)
Change in Net Assets -- Governmental Activities	\$ (35,508,227)

Bexar County, Texas
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
September 30, 2012

	<u>Enterprise Funds</u>		<u>Total</u>	<u>Internal Service Funds</u>
	<u>Community Venue Fund</u>	<u>Nonmajor Enterprise Fund</u>		
ASSETS				
<u>Current assets:</u>				
Cash, cash equivalents	\$ 67,085,521	\$ 181,832	\$ 67,267,353	\$ 1,517,435
Investments	-	966,088	966,088	4,993,772
<u>Receivables:</u>				
Accounts	579,213	1,922	581,135	656,536
Due from other governmental units	3,660,941	-	3,660,941	-
Inventories	-	-	-	57,119
<u>Restricted Assets:</u>				
Cash and cash equivalents	134,640,674	-	134,640,674	-
Deposits	-	-	-	10,000
Accrued interest	10	-	10	-
Deferred charges	313,622	-	313,622	-
TOTAL CURRENT ASSETS	<u>206,279,981</u>	<u>1,149,842</u>	<u>207,429,823</u>	<u>7,234,862</u>
<u>Noncurrent Assets:</u>				
Deferred charges	8,686,351	-	8,686,351	-
<u>Restricted Assets:</u>				
Cash and cash equivalents	13,902,115	-	13,902,115	-
<u>Capital assets:</u>				
Construction in progress	3,047,682	-	3,047,682	-
Buildings and improvements	176,278,539	-	176,278,539	-
Equipment	12,174,366	481,426	12,655,792	1,023,630
Reference library	-	38,960	38,960	-
Less: Accumulated depreciation	(54,352,794)	(96,448)	(54,449,242)	(94,884)
TOTAL NONCURRENT ASSETS	<u>159,736,259</u>	<u>423,938</u>	<u>160,160,197</u>	<u>928,746</u>
TOTAL ASSETS	<u>\$ 366,016,240</u>	<u>\$ 1,573,780</u>	<u>\$ 367,590,020</u>	<u>\$ 8,163,608</u>

Bexar County, Texas
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
September 30, 2012

	<u>Enterprise Funds</u>			Internal Service Funds
	Community Venue Fund	Nonmajor Enterprise Fund	Total	
LIABILITIES				
<u>Current Liabilities:</u>				
Vouchers payable	\$ 1,802,031	\$ 211,755	\$ 2,013,786	\$ 442,178
Claims payable	-	-	-	4,994,326
Accrued liabilities	12,572,632	53,894	12,626,526	2,190,529
Due to other funds	-	-	-	-
Due to other governmental units	-	7,013	7,013	-
Payable from restricted assets:				
Contract retainage payable	2,033,282	-	2,033,282	-
Accrued interest payable	1,503,840	-	1,503,840	-
Revenue bonds payable	118,775,035	-	118,775,035	-
TOTAL CURRENT LIABILITIES	<u>136,686,820</u>	<u>272,662</u>	<u>136,959,482</u>	<u>7,627,033</u>
<u>Noncurrent Liabilities:</u>				
Advances from other funds	2,000,000	-	2,000,000	110,000
Revenue bonds payable	205,404,309	-	205,404,309	-
Claims payable	-	-	-	661,724
OPEB obligation	-	-	-	30,477,781
TOTAL NONCURRENT LIABILITIES	<u>207,404,309</u>	<u>-</u>	<u>207,404,309</u>	<u>31,249,505</u>
TOTAL LIABILITIES	<u>344,091,129</u>	<u>272,662</u>	<u>344,363,791</u>	<u>38,876,538</u>
NET ASSETS				
Invested in capital assets, net of related debt	53,259,881	423,937	53,683,818	928,747
Restricted for debt service and grant payments	16,283,647	-	16,283,647	-
Unrestricted	(47,618,417)	877,181	(46,741,236)	(31,641,677)
TOTAL NET ASSETS (DEFICIT)	<u>\$ 21,925,111</u>	<u>\$ 1,301,118</u>	<u>\$ 23,226,229</u>	<u>\$ (30,712,930)</u>

Bexar County, Texas
Statement of Revenues, Expenses, and Changes in Fund Net Assets
All Proprietary Funds
For Fiscal Year Ended September 30, 2012

	<u>Enterprise Funds</u>			<u>Internal Service Funds</u>
	<u>Community Venue Fund</u>	<u>Nonmajor Enterprise Funds</u>	<u>Total</u>	
OPERATING REVENUES				
Premiums	\$ -	\$ -	\$ -	\$ 36,702,175
Records Management Storage Fees	-	-	-	356,583
Employee Clinic Fees	-	-	-	14,108
Commissary sales	-	2,932,137	2,932,137	-
Fleet maintenance sales	-	-	-	660,348
License fee	1,300,000	-	1,300,000	-
User fees	-	888,964	888,964	-
Other income	-	-	-	453,144
TOTAL OPERATING REVENUES	1,300,000	3,821,101	5,121,101	38,186,358
OPERATING EXPENSES				
Administrative fees	-	-	-	3,722,305
Claims expense	-	-	-	40,333,374
Insurance expense	-	-	-	407,437
OPEB costs	-	-	-	8,138,635
Personnel costs	433,944	1,374,913	1,808,857	1,100,326
Rent and utilities	961	490	1,451	103,409
Purchased services	212,016	1,762,840	1,974,856	218,173
Supplies	1,453	303,824	305,277	289,532
Repairs and maintenance	830	161,601	162,431	46,054
Depreciation and amortization	2,786,231	49,117	2,835,348	58,287
TOTAL OPERATING EXPENSES	3,435,435	3,652,785	7,088,220	54,417,532
Net operating income (loss)	(2,135,435)	168,316	(1,967,119)	(16,231,174)
NON-OPERATING REVENUES (EXPENSES)				
Hotel occupancy tax	14,402,231	-	14,402,231	-
Motor vehicle tax	7,927,555	-	7,927,555	-
Grant payments	(49,974,356)	-	(49,974,356)	-
Investment income	13,125	4,240	17,365	17,363
Interest expense	(12,562,154)	-	(12,562,154)	-
Amortization	(147,428)	-	(147,428)	-
TOTAL NON-OPERATING REVENUES	(40,341,027)	4,240	(40,336,787)	17,363
Income (loss) before transfers	(42,476,462)	172,556	(42,303,906)	(16,213,811)
Transfers from other funds	-	17,118	17,118	8,092,987
Transfers to other funds	-	(453,070)	(453,070)	(1,800,000)
Change in Net Assets	(42,476,462)	(263,396)	(42,739,858)	(9,920,824)
Net Assets at beginning of year	64,401,573	1,564,514	65,966,087	(20,792,106)
Net Assets at end of year	\$ 21,925,111	\$ 1,301,118	\$ 23,226,229	\$ (30,712,930)

Bexar County, Texas
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For Fiscal Year Ended September 30, 2012

	<u>Enterprise Funds</u>		<u>Total Business Type Activities</u>	<u>Internal Service Funds</u>
	<u>Community Venue Fund</u>	<u>Nonmajor Enterprise Funds</u>		
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received for premiums	\$ -	\$ -	\$ -	\$ 36,575,082
Cash received for employee clinic fees				14,108
Cash received for fleet maintenance services	-	-	-	663,930
Cash received for records management storage	-	-	-	356,583
Cash received for commissary sales	-	2,932,137	2,932,137	-
Cash received for parking fees		887,776	887,776	-
Cash received for license fee	1,300,000	-	1,300,000	-
Receipts from other governmental units		43,742	43,742	-
Payments to suppliers	(215,263)	(2,299,601)	(2,514,864)	(4,006,718)
Payments to employees for services	(433,334)	(1,375,223)	(1,808,557)	(1,103,620)
Claims paid	-	-	-	(40,698,016)
Net cash provided (used) for operating activities	<u>651,403</u>	<u>188,831</u>	<u>840,234</u>	<u>(8,198,651)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Taxes received	22,356,097	-	22,356,097	-
Transfer from other funds	-	17,118	17,118	8,092,987
Transfer to other funds	-	(3,070)	(3,070)	(1,800,000)
Payments for Venue projects	(40,558,572)	-	(40,558,572)	-
Proceeds from long-term debt	116,500,000	-	116,500,000	-
Principal payments on noncapital debt	(1,140,000)	-	(1,140,000)	-
Interest payments on noncapital debt	(6,380,644)	-	(6,380,644)	-
Bond issuance costs	(339,042)	-	(339,042)	-
Net cash provided by noncapital financing activities	<u>90,437,839</u>	<u>14,048</u>	<u>90,451,887</u>	<u>6,292,987</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Principal payments on capital debt	(1,590,000)	-	(1,590,000)	-
Interest payments on capital debt	(5,153,951)	-	(5,153,951)	-
Transfer to other funds	-	(450,000)	(450,000)	-
Purchase of capital assets	(779,014)	-	(779,014)	-
Net cash used for capital and related financing activities	<u>(7,522,965)</u>	<u>(450,000)</u>	<u>(7,972,965)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment purchases	-	(966,088)	(966,088)	(4,993,772)
Investment earnings	13,115	4,242	17,357	17,362
Net cash provided (used) by investing activities	<u>13,115</u>	<u>(961,846)</u>	<u>(948,731)</u>	<u>(4,976,410)</u>
Net increase (decrease) in cash and cash equivalents	83,579,392	(1,208,967)	82,370,425	(6,882,074)
Cash and cash equivalents--beginning of year	<u>132,048,918</u>	<u>1,390,799</u>	<u>133,439,717</u>	<u>8,399,509</u>
Cash and cash equivalents--end of year	<u>\$ 215,628,310</u>	<u>\$ 181,832</u>	<u>\$ 215,810,142</u>	<u>\$ 1,517,435</u>

Bexar County, Texas
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended September 30, 2012

	<u>Enterprise Funds</u>		<u>Total Business Type Activities</u>	<u>Internal Service Funds</u>
	<u>Community Venue Fund</u>	<u>Nonmajor Enterprise Funds</u>		
Reconciliation of operating income (loss) to net cash provided for operating activities:				
Operating income (loss)	\$ (2,135,435)	\$ 168,316	\$ (1,967,119)	\$ (16,231,174)
Adjustments to reconcile operating income (loss) to net cash provided for operating activities:				
Amortization expense	166,194	-	166,194	-
Depreciation expense	2,620,034	49,117	2,669,151	58,287
Change in net assets and liabilities:			-	
Decrease in inventories	-	-	-	12,181
(Increase) in accounts receivable	-	(1,188)	(1,188)	(653,530)
Decrease in prepaids	-	-	-	76,877
Increase in vouchers	-	63,183	63,183	359,218
Increase (Decrease) in accrued liabilities	610	(134,339)	(133,729)	405,497
(Decrease) in claims payable	-	-	-	(364,642)
Increase in OPEB obligation	-	-	-	8,138,635
Increase in due to other governmental units	-	2,286	2,286	
Decrease in due from other governmental units	-	41,456	41,456	-
Net cash provided (used) for operating activities	<u>\$ 651,403</u>	<u>\$ 188,831</u>	<u>\$ 840,234</u>	<u>\$ (8,198,651)</u>

**Reconciliation of cash and cash equivalents on
Statement of Cash Flows to Statement of Net Assets**

Cash and temporary investments	\$ 67,085,521	\$ 181,832	\$ 67,267,353	\$ 1,517,435
Restricted cash and cash equivalents	148,542,789	-	148,542,789	-
Cash and cash equivalents	<u>\$ 215,628,310</u>	<u>\$ 181,832</u>	<u>\$ 215,810,142</u>	<u>\$ 1,517,435</u>

Bexar County, Texas
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
September 30, 2012

	Total
ASSETS	
Cash and cash equivalents	\$ 70,935,738
Accounts receivable	728,303
Due from other governmental units	36,942
TOTAL ASSETS	\$ 71,700,982
LIABILITIES	
Vouchers payable	\$ 397,442
Accrued liabilities	406,233
Due to participants	36,836,374
Due to other governmental units	34,060,933
TOTAL LIABILITIES	\$ 71,700,982



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Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Bexar County (the County) have been prepared in conformance with generally accepted accounting principles (GAAP) as applicable to local governmental units. The Governmental Accounting Standards Board (GASB) is the accepted body for establishing governmental accounting and financial reporting standards. The following is a summary of the more significant policies of the County.

1. The Reporting Entity

The County (the primary government in these financial statements) is governed by Commissioners' Court. The Court is comprised of five elected officials consisting of the County Judge (elected County-wide) and four commissioners (elected by precinct).

In evaluating how to define the County for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GASB Statement No.14, *The Financial Reporting Entity* and GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*. The underlying concept of GASB Statement No. 14 is that elected officials are "accountable" to their constituents for their actions. One of the objectives of this concept is to provide users of governmental financial statements with a basis for assessing the accountability of those elected officials. Accordingly, the definition of the financial reporting entity is based on accountability. GASB Statement No. 39 amends GASB Statement No. 14 to provide guidance to determine if certain organizations for which the primary government is not financially accountable should be reported as component units based upon the nature and significance of the relationship with the primary government.

The financial reporting entity consists of: (a) the primary government, (b) blended component units, which are legally separate organizations for which the County is financially accountable, and (c) discretely presented component units, which the nature and significance of the relationship with the County is such that exclusion from the reporting entity's financial statements would be misleading or incomplete.

Using the criteria of GASB Statements Nos. 14 and 39, potential component units were evaluated for inclusion or exclusion in the reporting entity and further evaluated for financial statement presentation. Due to the closeness of the relationships with the County, some component unit financial statements were blended as though they are part of the County's operations, and two were discretely presented.

Blended with the Primary Government The relationship between the following component units and the County meet the criteria, as set forth in GASB Statement No.14, for inclusion as part of the Reporting Entity and is such that the financial statements are blended as governmental fund types with those of the County.

Bexar County Housing Finance Corporation

The Bexar County Housing Finance Corporation (BCHFC) is a Texas public, non-profit corporation created in accordance with the Texas Housing Finance Corporations Act. Pursuant to the Act, the BCHFC is authorized to finance residential housing by issuing its tax exempt revenue bonds to acquire mortgage loans made to low or moderate income persons, and to pledge such mortgage loans as security for the payment of the principal and interest of such revenue bonds. The tax-exempt bonds issued by the BCHFC do not constitute a debt or a pledge of faith or credit of the BCHFC or the County, but are payable by the user pursuant to terms defined in the loan agreement underlying each issue. Interest received on the bonds is generally exempt from federal income tax under Section 103 of the internal Revenue Code. The BCHFC is governed by a five member Board of Directors which is comprised of the Bexar County Commissioners' Court.

Bexar County Health Facilities Development Corporation

The Bexar County Health Facilities Development Corporation (BCHFDC) is a Texas public, non-profit corporation created on April 21, 1983 in accordance with the Texas Health Facilities Development Act of 1981. The BCHFDC's purpose is to acquire, construct, provide, improve, finance and refinance health facilities to assist the maintenance of the public health. The tax-exempt bonds issued by the BCHFDC do not constitute a debt or a pledge of faith or credit of the BCHFDC or the County, but are payable by the user pursuant to terms defined in the loan agreement underlying each issue. Interest received on the bonds is generally exempt from federal income tax under Section 103 of the Internal Revenue Code. The BCHFDC is governed by a five member Board of Directors which is comprised of the Bexar County Commissioners' Court.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1. The Reporting Entity (Continued)

Bexar County Industrial Development Corporation

The Bexar County Industrial Development Corporation (BCIDC) is a Texas public, non-profit corporation created on July 29, 1981, in accordance with the Texas Development Corporation Act of 1979. The BCIDC's purpose is to issue bonds on behalf of the County, to finance projects as defined in the Act in order to promote and develop industrial and manufacturing enterprises thus encouraging employment and improving the public welfare. The tax-exempt bonds issued by the BCIDC do not constitute a debt or pledge of faith or credit of the BCIDC or the County, but are payable by the user pursuant to terms defined in the loan agreement underlying each issue. Interest received on the bonds is generally exempt from federal income tax under Section 103 of the Internal Revenue Code. The BCIDC is governed by a five-member Board of Directors which is comprised of the Bexar County Commissioners' Court.

Separate, audited financial statements for these corporations are available from the County Auditor's Office, 101 W. Nueva Street, Suite 800, San Antonio, Texas 78205.

Discretely Presented Component Units The relationship between the following component units and the County is such that they meet the criteria, as set forth in GASB Statement No. 14, for inclusion as discretely presented component units in the reporting entity:

University Health System (The System)

The Bexar County Hospital District, d/b/a University Health System, Bexar County, Texas (the System), is a political subdivision of the State of Texas, and is comprised of University Hospital, University Health Center Downtown, University Family Health Centers, University Center for Community Health, University Dialysis Southeast and South, and Correctional Health Care Services. The System receives support from its supporting organization, the University Health System Foundation (the Foundation), a non-profit corporation established in 1984 to provide charitable, scientific and educational activities, and to raise funds on behalf of the System. The System serves as the major teaching facility for The University of Texas Health Science Center (UTHSC). The System is exempt from federal income taxes under section 115(a) of the Internal Revenue Code. The System formed Community First Health Plans, Inc. (CFHP), a non-profit corporation which operates as an HMO. CFHP is exempt from federal income tax under Section 501(c) (4) of the Internal Revenue Code. CFHP has agreements with plan sponsors, including the System, to arrange health service benefits for subscribing participants. Under these agreements, CFHP receives monthly capitation payments based on the number of each plan sponsor's participants, regardless of services performed. In addition, CFHP receives supplementary delivery payments under the Medicaid program. The System is presented as an enterprise fund type.

The criteria used to determine inclusion as a significant discretely presented component unit are: Commissioners' Court appoints members of the System's Board of Managers, Commissioners' Court approves the System's tax rate and annual budget, and the System cannot issue bonded debt without Commissioners' Court approval. Furthermore, the System's total net assets in relation to the total primary government's net assets is such that to exclude essential disclosures from the County's financial statements as they pertain to the System would be misleading. Therefore, relevant disclosures have been included in the County's financial statements. The System's financial information presented in the government-wide financial statements is as of, and for the year ended, December 31, 2011, which is the latest, audited System financial information available. Complete financial statements of the System may be obtained from the component unit's administrative office:

University Health System
4502 Medical Drive
San Antonio, Texas 78229

Cibolo Canyons Special Improvement District (The District)

The Cibolo Canyons Special Improvement District is a public improvement district created by an order of the Commissioners' Court of Bexar County on September 1, 2005, pursuant to Chapter 372 of the Texas Local Government Code. The purpose of the District is to induce the developer to construct a major hotel and two golf courses as well as supporting infrastructure and to provide land and construct facilities for conservation, parks, recreation and open space within the District.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1. The Reporting Entity (Continued)

The criteria used to determine inclusion as a discretely presented component unit are: The Board of Directors is comprised of seven members, as appointed by Commissioners' Court, and the District cannot issue bonded debt without Commissioners' Court approval. The District's financial information presented in the government-wide financial statements is as of, and for the year ended, September 30, 2011, which is the latest, audited District financial information available. In previous years, the financial statements of the District and the County were reported on a consistent basis in relation to the fiscal year presented. Complete financial statements of the District may be obtained from the component unit's administrative office:

The District's General Counsel
7550 W-IH 10
San Antonio, Texas 78229

2. Government-wide Financial Statements

Government-wide financial statements consist of the Statement of Net Assets and the Statement of Activities. These statements report information on all of the non-fiduciary activities of the primary government and its component units. Governmental activities are supported by taxes and intergovernmental revenues. They are reported separately from business-type activities, which rely, to a significant extent, on fees and charges for support.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned, and expenses are recorded at the time liabilities are incurred, regardless of the timing of cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The Statement of Activities demonstrates the degree to which the direct expenses of the County's programs are offset by those programs' revenues. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by the function or program and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program or function. Program revenues for governmental activities include those generated from general government, judicial, public safety, education and recreation, public works, and health and public welfare. Taxes and other items not properly included among program revenues are reported instead as general revenues.

For proprietary funds, all revenues and expenses are classified as operating revenues and expenses except for taxes, investment income, and interest expense, which are classified as nonoperating revenues and expenses.

The effect of interfund activity has been eliminated for the government-wide financial statements.

All governmental funds use the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period, or soon enough thereafter, to be used to pay liabilities of the current period. The County considers revenues as available if they are collected within 60 days after year end. Expenditures are recorded when the related fund liability is incurred. Debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property tax revenues, the County's primary revenue source, is susceptible to accrual and is considered available to the extent of delinquent taxes collected within 60 days of the fiscal year end. Grant and entitlement revenues are also susceptible to accrual. Encumbrances are used during the year, and any unliquidated items are reported at year end as a reservation of fund balance.

Governmental funds are accounted for on a spending "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Fund Level Financial Statements

All proprietary funds, including the enterprise funds and internal service funds are accounted for using the economic resources measurement focus and accrual basis of accounting. Revenues are recognized when earned and expenses when they are incurred. Claims incurred but not reported are included in payables and expenses. This means that all assets and liabilities (whether current or non-current) associated with their activity are included in the funds' statement of net assets. The agency funds are also reported using the accrual basis of accounting. The agency funds are custodial in nature and involve no measurement of results of operations.

The County's accounts are organized based on funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts, which are comprised of each fund's assets, liabilities, net assets, revenues and expenditures or expenses. Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds. The County reports various Agency Funds which are fiduciary in nature; accordingly the fiduciary funds are excluded from the government-wide financial statements. The County reports the following major funds:

GOVERNMENTAL FUNDS

General Fund

The General Fund accounts for the resources used to finance the fundamental operations of the County. It is the basic fund of the County and covers all activities for which a special fund has not been established.

Debt Service Fund

This fund is used to account for the accumulation of resources for and the payment of principal and interest on long-term debt of governmental funds.

Capital Projects Fund

This fund is used to account for financial resources to be used for the acquisition and construction of major capital facilities and is principally financed by the sale of bonds or certificates of obligation, certain vehicle registration fees, and capital grants.

PROPRIETARY FUNDS

Venue Fund

The Venue Fund is used to account for the development, financing, construction, leasing, management, operations and marketing of a multi-purpose arena and its related infrastructure. Additionally, the taxpayers of Bexar County approved an expanded use of the Venue tax in May 2008. As a result, numerous sports and tourist related facilities are being constructed through-out the County. The tax revenues and construction cost will be recorded in the Venue Fund.

Sheriff's Commissary Fund

The Sheriff's Commissary Fund is used to account for commissary sales to inmates housed in the Bexar County jail. Profits from these sales are used to support the morale and welfare of the inmates.

Parking Facilities Fund

The Parking Facilities Fund is used to account for the operation and maintenance of parking facilities. The facilities are intended to be financed primarily through user charges.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses are the result of providing services in connection with a proprietary fund's principal ongoing operations. The principal operating expenses for the enterprise fund include administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenue and expenses.

Additionally, the County uses internal service funds to account for County vehicle maintenance, self-insurance (medical benefits, workers' compensation, and property and liability insurance coverage), other post employment benefits, and the expenses of a records management center facility. The principal operating revenue of the County's internal service funds are from user fees assessed to self-insurance participants or service fees charged to other funds.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Fund Level Financial Statements (Continued)

The principal operating expenses for the internal service funds include administrative, claims, insurance, and personnel expenses. A complete description of the County's internal service funds can be found on page 159. The County also uses various revenue funds to account for the proceeds of specific revenue sources for specified purposes.

A complete description of the County's special revenue funds can be found on pages 105 and 106.

Agency funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments and other funds. A complete description of the County's agency funds can be found on page 163.

4. Budget

Primary Government

Annual budgets are legally approved and adopted for the general, special revenue funds, and debt service fund. Annual budgets are adopted for the special revenue and grant funds at the aggregate level by function. Budgets for grants are employed as a management control device in order to comply with granting agencies' provisions. All appropriations expire at the end of the fiscal year except for grant and capital project funds, many of which are funded for periods longer than one year.

Formal budgetary integration is employed for the general fund, special revenue funds, and the debt service fund. Capital project programs with the capital project fund are project oriented rather than by period. Therefore, project-length budgets are adopted based on resource allocation, and appropriations at the year-end are carried forward to subsequent periods until the project is completed. Formal budget integration is employed by the County with regards to the internal service funds. All budgets are prepared on the modified accrual basis.

Commissioners' Court historically adopts an annual budget and appropriates a portion of the available unassigned fund balance to provide resources for those issues that arise during the fiscal year that could not be anticipated at the time the budget was adopted. An expenditure line item is created to serve as a contingency to draw from as needed. At year end, the County closes the unused portion of the revenue and expenditure line items to budgetary fund balance.

The Bexar County Housing Finance Corporation, the Bexar County Health Facilities Development Corporation, and the Bexar County Industrial Development Corporation funds do not have legally adopted budgets.

5. Proprietary Fund Accounting

Primary Government

The County has implemented GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting*.

Pursuant to this statement, the County has elected to apply only FASB Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins issued on or before November 30, 1989, unless they conflict with or contradict GASB Pronouncements for its business-type activities and enterprise fund included in the government-wide financial statements.

6. Recent Accounting Pronouncements

Primary Government

GASB Statement 60, *Accounting and Financial Reporting for Service Concession Arrangements* ("GASB 60"), improves financial reporting by addressing issues related to service concession arrangements (SCAs), which are a type of public-private or public-public partnership. GASB 60 will be implemented by the County in fiscal year 2013 and the impact has not yet been determined.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Recent Accounting Pronouncements (Continued)

GASB Statement 61, *The Financial Reporting Entity: Omnibus-an amendment of GASB Statements No. 14 and No. 34* (“GASB 61”), which modifies certain requirements for inclusion of component units in the financial reporting entity, amends the criteria for reporting component units as if they were part of the primary government (that is, blending) in certain circumstances and clarifies the reporting of equity interests in legally separate organizations. GASB 61 will be implemented by the County in fiscal year 2013 and the impact has not yet been determined.

GASB Statement 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements* (“GASB 62”), which incorporates into the GASB’s authoritative literature certain accounting and financial reporting guidance that is included in the following pronouncements issued on or before November 30, 1989, which does not conflict or contradict GASB pronouncements: 1) Financial Accounting Standards Board (FASB) Statements and Interpretations; 2) Accounting Principles Board Opinions; 3) Accounting Research Bulletins of the American Institute of Certified Public Accountants’ (AICPA) Committee on Accounting Procedure. GASB 62 will be implemented by the County in fiscal year 2013 and the impact has not yet been determined.

GASB Statement 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position* (“GASB 63”), amends the net asset reporting requirements in Statement No. 34 and other pronouncements by incorporating deferred outflows of the resources and deferred inflows of resources into the definitions of the required components of the residual measure and by renaming that measure as net position rather than net assets. GASB 63 will be implemented by the County in fiscal year 2013 and the impact has not yet been determined.

GASB Statement 64, *Derivative Instruments: Application of Hedge Accounting Termination Provisions – an amendment of GASB Statement No. 53* (“GASB 64”), clarifies whether an effective hedging relationship continues after the replacement of a swap counterparty or a swap counterparty’s credit support provider and establishes when the effective hedging relationship continues and therefore should continue to be applied. The County does not hold any derivative instruments.

GASB Statement 65, *Items Previously Reported as Assets and Liabilities* (“GASB 65”), establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources and deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. GASB 65 will be implemented by the County in fiscal year 2014 and the impact has not yet been determined.

GASB Statement 66, *Technical Corrections-2012-an amendment of GASB Statements No. 10 and No. 62* (“GASB 66”), seeks to improve accounting and financial reporting for a governmental financial reporting entity by resolving conflicting guidance that resulted from the issuances of two pronouncements, Statements No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 GASB and AICPA Pronouncements*. GASB 66 will be implemented by the County in fiscal year 2014 and the impact has not yet been determined.

GASB Statement 67, *Financial Reporting for Pension Plans* (“GASB 67”), replaces the requirements of Statement No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans* and Statement No. 50, *Pension Disclosures*, as they relate to pension plans that are administered through trusts or similar arrangements meeting certain criteria. GASB 67 enhances note disclosures and RSI for both defined benefit and defined contribution plans. GASB 67 will be implemented by the County in fiscal year 2014 and the impact has not yet been determined.

GASB Statement 68, *Accounting and Financial Reporting for Pensions* (“GASB 68”), replaces the requirements of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers* and Statement No. 50, *Pension Disclosures*, as they relate

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Recent Accounting Pronouncements (Continued)

To governments that provide pensions through pension plans administered as trusts or similar arrangements that meet certain criteria. GASB 68 will be implemented by the County in fiscal year 2015 and the impact has not yet been determined.

7. Cash, Cash Equivalents and Temporary Investments

Primary Government

For purposes of the Statement of Cash Flows, cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the County. State statutes authorize the County to invest in obligations of the U.S. Treasury, commercial paper, corporate bonds and repurchase agreements. Temporary investments consist of a money market fund and funds invested in local government investment pools. Such temporary investments are stated at amortized cost which approximates fair value, as permitted under GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*.

8. Long-term Investments

Primary Government

Long-term investments are stated at fair value which is based on quoted market prices.

9. Inventories and Prepaid Items

Primary Government

The County accounts for inventories using the consumption method. The cost of inventories for internal service funds are determined by the average cost method.

Any payments to vendors applicable to future accounting periods would be recorded as prepaid items in both government-wide and fund financial statements.

10. Restricted Assets and Liabilities

Primary Government

Certain proceeds of the revenue bonds issued for the County's Community Venue Fund, as well as certain resources set aside for their repayment, are classified as restricted assets on the Statement of Net Assets because they are maintained in separate bank accounts and their use is restricted by applicable bond covenants. The "tax-exempt debt service" and the "taxable debt service" accounts are used to segregate resources for the respective principal and interest amounts currently outstanding. The "tax-exempt reserve" account and the "taxable reserve" accounts are used to set aside resources to subsidize potential deficiencies in the debt service accounts. The construction accounts are used to report those proceeds of revenue bonds that are restricted for the four voter-approved propositions. The County's policy is to apply restricted resources first if both restricted and unrestricted resources are available for the same activity.

11. Capital Assets

Primary Government

Capital assets include land, land improvements, right-of-way land, infrastructure, buildings, building improvements, site improvements, leasehold improvements, vehicles, machinery, furniture, equipment, other systems, animals, works of art and

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

11. Capital Assets (Continued)

historical treasures that are used in operations and benefit more than a single fiscal period. Infrastructure assets, such as roads, bridges, and drainage systems, are long-lived assets that normally are stationary in nature and typically can be preserved for a significantly greater number of years than most capital assets. Capital assets are defined by the County as equipment with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Building improvements and infrastructure projects with an estimated cost to exceed \$100,000 are capitalized.

When capital assets are purchased, they are capitalized and depreciated in the government-wide financial statements and the proprietary fund statements. Capital assets are recorded as expenditures of the current period in the governmental fund financial statements. When historical records are available, capital assets are valued at cost. When no historical records are available, the County estimated the cost by applying back-trended inflation rates to a similar asset. Donated capital assets are valued at their estimated fair market value on the date received.

Improvements to capital assets that materially extend the life of the asset or add to the value are capitalized. Other repairs and normal maintenance are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during construction is not capitalized in the governmental activities on the government-wide financial statements; however, capitalization of interest is required for business-type activities.

Capital assets are depreciated over the useful lives of the assets or classes of assets on a straight-line basis as follows:

Building and improvements	20 - 40 years
Machinery and equipment	3 - 10 years
Infrastructure	20 - 35 years

The System

The System records capital assets at cost and provides for depreciation of capital assets by charging against current operations amounts sufficient to amortize the cost of properties over their estimated useful lives. The System's policy is to capitalize assets greater than \$5,000. Depreciation is computed using the straight-line method. The System uses American Hospital Association guidelines in establishing useful lives, which generally fall within the following ranges:

Land Improvements	5 - 15 years
Building and improvements	10 - 30 years
Equipment	5 - 15 years

Amounts, which materially extend useful lives or increase values or capabilities, are capitalized; whereas routine maintenance, repair, and replacement costs are charged against current income.

The District

Capital assets, which include construction in progress and public improvements, are reported in the governmental activities column in the government-wide financial statements. All costs associated with public improvement projects are capitalized. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. The costs of normal maintenance and repairs that do not add value to the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvement are capitalized as projects are constructed. Public improvements are depreciated using the straight line method over an estimated useful life of 50 years.

12. Compensated Absences

Primary Government

The County allows employees to accumulate compensatory time, vacation, and sick leave with certain limitations. At September 30, 2012, the accumulated compensated absences amount to \$31,087,618. For governmental funds, accrued compensated absences

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

12. Compensated Absences (Continued)

are recorded as expenditures in the respective funds to the extent it has matured. The majority of these have typically been liquidated from the general fund in previous years. A liability for these amounts is reported in governmental funds in the event of termination. Accumulated leave is reported in the government-wide Statement of Net Assets as a liability for compensated absences.

13. Property Taxes

Primary Government

Property taxes for the County and the Flood Control District are levied each October 1 on the taxable value as of the preceding January 1, the date a lien attaches, for all taxable real and personal property located in the County. Taxes are due by January 31 following the October 1 assessment date and become delinquent on February 1, at which time they begin accruing penalty and interest. The enforceable legal claim date for property taxes is the assessment date; therefore, the County did not record a receivable for accrual of future taxes at year end. Accordingly, no current taxes receivable are reported. On July 1, unpaid taxes are subject to additional penalties for collection expenses. Appraised values are determined by the Bexar County Appraisal District and are equal to 100% of the appraised market value as required by the State Property Tax Code.

Taxes have been reported in the financial statements net of the allowance for uncollectible taxes. Tax revenues are recognized as they become available. Accordingly, an amount equal to taxes not yet available (not collectible within 60 days after year end) has been reported as deferred revenue at the governmental fund level.

The System

The Commissioners' Court of Bexar County levies for the System a tax as provided under state law on properties within the County. These taxes are collected by the Bexar County Tax Assessor-Collector and are remitted to the System when received. The System's tax rate is levied and becomes collectible in October of each year based on the certified assessed value as of the previous January 1. Taxes levied on October 1 are designated to support the System's operations for the following calendar year. The System records the levy, net of an assessment fee and allowance for uncollectible amounts, as a current receivable and deferred tax revenue in the year levied. The deferred tax revenue is accreted to revenue on a straight-line basis in the following year.

The District

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located in the District in conformity with Subtitle E, Texas Property Code. Taxes are due upon receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 31 of each year, a tax lien attaches to property to secure payment of all taxes, penalties, and interest ultimately imposed. Property tax revenues are considered available when they become due or past due and receivable within the current period. The adjusted assessed value of the property tax roll upon which the levy for the 2010-2011 fiscal year was based, was \$3,014,260.

Pursuant to an election held on November 8, 2005, the rate of ad valorem taxes which the District may levy in any year is limited to the lesser of the rate levied by the City of San Antonio (City) or \$1.00 per \$100 valuation.

The tax rate assessed for the year ended September 30, 2011, to finance general fund operations and debt service were \$.18869 and \$.317 per \$100 valuation, respectively, for a total of \$.56569 per \$100 assessed valuation, which is the City's rate for fiscal year 2011.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE B – CASH, CASH EQUIVALENTS, AND INVESTMENTS

Primary Government

As of September 30, 2012, the carrying amount of the County’s cash and cash equivalents is:

Cash in Bank	\$ 42,748,212
Money Market	215,628,310
Texpool	55,627,014
TexStar	55,912,105
Total	<u>\$ 369,915,641</u>

Local government investment pools operate in a manner consistent with the SEC’s Rule 2a7 of the Investment Company Act of 19.

Local government investment pools use amortized cost rather than fair value to report net assets to compute share prices. Accordingly, the fair value of the proposition in the local government investment pools is the same as the value of the local government investment shares.

Custodial Credit Risk-Deposits: Custodial credit risk is the risk that in the event of a bank failure, the government’s deposits may not be returned. It is the County’s policy to collateralize deposits at 105% of the deposit amount. As of September 30, 2012, the County’s bank balances of \$42,808,054 were fully collateralized by federal depository insurance and/or collateral held by the County or its agent in the name of the County.

NOTE C – LONG-TERM INVESTMENTS

Primary Government

The County’s investment policy provides that funds may be invested in:

- Obligations of the United States, its agencies and instrumentalities.
- Direct obligations of the State of Texas or its agencies.
- Other obligations insured by the State of Texas or the United States or their respective agencies and instrumentalities.
- Obligations of other governmental units with at least an “A” rating.
- Bank certificates of deposits that are guaranteed or insured.
- Guaranteed investment contracts as authorized by the Public Funds Investment Act.
- Commercial paper as authorized by the Public Funds Investment Act.
- Securities lending program as authorized by the Public Funds Investment Act.
- Fully collateralized repurchase agreements as authorized by the Public Funds Investment Act.
- SEC registered, no-load money market mutual funds as authorized by the Public Funds Investment Act.
- Public funds investment pools as authorized by the Investment Act.

As of September 30, 2012 the County had the following investment at fair value:

FHLB	\$ 102,375,793
FHLMC	9,778,634
FNMA	14,655,142
FFCB	43,957,036
Local Government	125,245,895
Commercial Paper	125,785,801
Total	<u>\$ 421,798,301</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE C – LONG-TERM INVESTMENTS (Continued)

As of September 30, 2012, the County’s investments had the following maturities:

Investment Type	Fair Value	Weighted Average Maturity (Years)	Percentage of Total Fair Value
Federal Home Loan Bank Note (FHLB)	\$ 102,375,793	1.0289	13.67%
Freddie Mac (FHLMC)	9,778,634	1.9096	1.31%
Federal National Mortgage Association Note (FNMA)	14,655,142	1.0685	1.96%
Federal Farm Credit Bank (FFCB)	43,957,036	1.0228	5.87%
Local Government	125,245,895	0.0488	16.72%
Commercial Paper	125,785,801	0.3748	16.79%
Money Market Fund	215,628,310	NA	28.79%
Investment Pools	111,539,119	NA	14.89%
Total fair value	\$ 748,965,730		100.00%
Portfolio weighted average maturity		0.3176	

The weighted average maturity (WAM) expresses investment time horizons - the time when investments become due and payable weighted to reflect the dollar size of individual investments within an investment type. WAMs are computed for each investment type. The portfolio's WAM is derived by dollar-weighting the WAM for each investment type.

Interest Rate Risk: In accordance with its investment policy, the County manages its exposure to declines in fair value by limiting the weighted average maturity of its investments to 365 days with a maximum investment length for any investment to not exceed more than 2 years. In addition, the timing of maturities is monitored to match anticipated cash flow requirements, thereby avoiding the need to sell securities on the open market prior to maturity at a lowered rate of return.

Credit Risk: In accordance with its investment policies, the County limits its investments to the most conservative forms of investments. Investments in agency securities are limited to investments rated not less than A or its equivalent, and investments in investment pools are limited to AAA or AAA-m by a nationally recognized investment rating firm. All investments that are obligations explicitly guaranteed by the U.S. government are not considered to have credit risk. Investments in Certificates of Deposits are fully collateralized with securities held by the County to its agent in the County’s name. Texpool and Texstar are rated AAAM; Logic is rated AAA; the Wells Fargo Money Market Fund is rated AAAM.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE C – LONG-TERM INVESTMENTS (Continued)

Primary Government (Continued)

As of September 30, 2012, the County’s Investments had the following Investment Ratings:

<u>Investment</u>	<u>Standard & Poor's Rating</u>	<u>Moody's Rating</u>
Federal Home Loan Bank Note (FHLB)	AA+	Aaa
Freddie Mac (FHLMC)	AA+	Aaa
Federal National Mortgage Association Note (FNMA)	AA+	Aaa
Federal Farm Credit Bank (FFCB)	AA+	Aaa
Commercial Paper (TOYCC, FCAR, GECC)	A-1	P-1
Local Government	A-1	P-1

Concentration of Credit Risk: Concentration of credit risk is the risk of loss attributed to the magnitude of a government’s investment in a single issuer. The County mitigates these risks by emphasizing the importance of a diversified portfolio. All funds must be sufficiently diversified to eliminate the risk of loss resulting from over-concentration of assets in a specific maturity, a specific issuer, or a specific class of securities. The following investments comprise more than 5% of the fair value of the County’s total portfolio: FHLB (13.67%), Local Government (16.72%), Commercial Paper (16.79%), Money Market Fund (28.79%), Investment Pools (14.89), and FFCB (5.87%).

Custodial Credit Risk – Investment: The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, the County will not be able to recover the value of its investments or collateral securities that are in the possession of another party. The County mitigates these risks since all investments owned by the County are held in the County’s name.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE D – TAXES AND OTHER RECEIVABLES

The following is a summary of the gross current and delinquent taxes receivable and the allowance for uncollectible taxes:

	<u>Taxes</u>	<u>Allowance for Uncollectible Taxes</u>	<u>Net Taxes</u>
<u>Primary Government</u>			
Delinquent taxes			
General Fund	\$ 11,657,863	\$ 2,514,000	\$ 9,143,863
Debt Service Fund	3,135,985	676,000	2,459,985
Capital Project Fund	237,532	50,000	187,532
Total Primary Government	\$ 15,031,380	\$ 3,240,000	\$ 11,791,380
<u>The System</u>			
Current taxes	\$ 168,683,000	\$ 2,838,000	\$ 165,845,000
Delinquent taxes	13,667,000	4,069,000	9,598,000
Penalty and Interest	9,712,000	4,703,000	5,009,000
Total System	\$ 192,062,000	\$ 11,610,000	\$ 180,452,000

Other receivables as of year-end for the County’s General Fund, Capital Project Funds, and Nonmajor Funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

	<u>General</u>	<u>Capital Project Funds</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
Court Fines and Fees	\$ 50,265,763	\$ -	\$ -	\$ 50,265,763
Accounts Receivable	3,165,206	2,910	108,899	3,277,015
Gross Receivables	53,430,969	2,910	108,899	53,542,778
Less: Allowance	(38,381,532)	-	-	(38,381,532)
Net total receivables	\$ 15,049,437	\$ 2,910	\$ 108,899	\$ 15,161,246

NOTE E – INTERFUND BALANCES AND TRANSFERS

In the fund financial statements, interfund balances are the result of normal transactions between funds and will be liquidated in the subsequent fiscal year. The following is a summary of amounts due from and due to other funds:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Nonmajor Governmental Fund	\$ 54,533
	Total	<u>\$ 54,533</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE E – INTERFUND BALANCES AND TRANSFERS (Continued)

The outstanding balances between funds result mainly from the time lag between the dates and (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting systems, and (3) payments between funds are made. Balances between governmental funds and internal service funds are eliminated in the government-wide financial statements. Balances between governmental funds and enterprise funds are not eliminated in the government-wide financial statements.

Advances From/ To Other Fund		
<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Capital Project	\$ 4,330,184
	Nonmajor governmental fund	400,000
	Fleet Maintenance *	110,000
Capital Project	Venue **	<u>2,000,000</u>
Total		<u>\$ 6,840,184</u>

* Internal Service Funds

** Enterprise Fund

The amounts payable to the General Fund and Capital Project Fund relate to working capital loans made to other funds that incur expenses before related revenues are received. They are not scheduled to be collected in the subsequent year. The amount payable from the Venue Fund is scheduled to be eliminated once Venue debt is issued.

The following is a summary of the County's transfers for the year ended September 30, 2012:

	TRANSFERS IN:						Total
	General	Debt Service	Capital Projects	Nonmajor Governmental	Enterprise	Internal Service	
TRANSFERS OUT							
General	\$ -	\$ -	\$ 2,770,000	\$ 5,890,251	\$ 17,118	\$ 6,077,517	\$ 14,754,886
Capital Projects	-	5,942,849	-	-	-	-	5,942,849
Internal Service	-	-	-	-	-	1,800,000	1,800,000
Enterprise	3,070	450,000	-	-	-	-	453,070
Nonmajor Governmental	-	-	-	80,421	-	215,470	295,891
Total Transfers	<u>\$ 3,070</u>	<u>\$ 6,392,849</u>	<u>\$ 2,770,000</u>	<u>\$ 5,970,672</u>	<u>\$ 17,118</u>	<u>\$ 8,092,987</u>	<u>\$ 23,246,696</u>

The transfer of \$2,770,000 from the General Fund to the capital project funds was to replace funds lost due to a reallocation of vehicle sales tax revenue by the State legislature. The transfer of \$5,890,251 from the General Fund to Nonmajor Governmental Funds included \$5,202,374 to Grant Funds as part of the County's cash match requirement for various awarded grants and \$417,079 to the Courthouse Security Fund for salary expenses related to the Sheriff's deputies in the courthouse. The balance of \$270,798 was the result of various, normal transactions between funds. The transfer of \$17,118 from the General Fund to the Enterprise Funds was the result of normal transactions between funds. The transfer of \$6,077,517 from the General Fund to Internal Service Funds was to offset an estimated shortfall for the year-ended September 30, 2012. The transfer out from the Capital Project Funds of \$5,942,849 was for payment of County debt service related to pass-through financing funded by advanced transportation district revenues. The transfer of \$1,800,000 between Internal Service Funds was a result of budget revisions. The transfers between Nonmajor Governmental Funds and between Nonmajor Governmental Funds and Internal Service Funds in the amount of \$295,891 are the result of normal transactions between funds.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE F – COUNTY EXPENDITURES FOR ASSETS OWNED BY OTHER ENTITIES

Bexar County has entered into or intends to enter into several inter-local agreements with various entities for the construction of infrastructure and facilities. The County will expend tax revenues and debt resources to complete the projects; however, once projects are substantially complete, ownership and maintenance requirements will be the responsibility of the other entities. These arrangements; over time, will result in lowered total net assets on the Statement of Net Assets because the County will own no capital asset related to the debt liability. See Table 14 in the Statistical section for a detailed listing of the entities involved and the amount of County expenditures to date.

NOTE G – CAPITAL ASSETS

Primary Government

Capital asset activity for governmental activities for the year ended September 30, 2012 was as follows:

	Balance at October 1, 2011	Additions	Deletions	Balance at September 30, 2012
<u>Capital assets, not being depreciated:</u>				
Land (row, bldg, parks)	\$ 57,234,113	\$ 5,666,931	\$ -	\$ 62,901,044
Equipment in progress	20,683,421	10,708,174	(954,732)	30,436,863
Construction in progress	268,204,774	73,360,398	(119,072,788)	222,492,384
Total capital assets, not being depreciated	<u>346,122,308</u>	<u>89,735,503</u>	<u>(120,027,520)</u>	<u>315,830,291</u>
<u>Capital assets, being depreciated</u>				
Buildings	289,900,463	86,311,120	(1,651,293)	374,560,290
Depreciable Land Assets	492,368	66,100	-	558,468
Machinery and Equipment	87,024,021	10,749,432	(3,525,296)	94,248,157
Infrastructure	962,435,026	110,681,269	-	1,073,116,295
Total capital assets being depreciated	<u>1,339,851,878</u>	<u>207,807,921</u>	<u>(5,176,589)</u>	<u>1,542,483,210</u>
<u>Less accumulated depreciation for:</u>				
Buildings	(124,168,764)	(5,261,597)	1,651,293	(127,779,067)
Depreciable Land Assets	(412,331)	(13,185)	-	(425,515)
Machinery and Equipment	(61,303,560)	(3,280,898)	3,525,296	(61,059,162)
Infrastructure	(279,105,894)	(57,026,925)	-	(336,132,819)
Total accumulated depreciation	<u>(464,990,548)</u>	<u>(65,582,604)</u>	<u>5,176,589</u>	<u>(525,396,563)</u>
Total capital assets, being depreciated, net	<u>874,861,330</u>	<u>142,225,316</u>	<u>-</u>	<u>1,017,086,647</u>
Governmental activities capital assets, net	<u><u>\$ 1,220,983,638</u></u>	<u><u>\$ 231,960,820</u></u>	<u><u>\$ (120,027,520)</u></u>	<u><u>\$ 1,332,916,938</u></u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE G – CAPITAL ASSETS (Continued)

Primary Government (Continued)

Capital asset activity for business-type activities for the year ended September 30, 2012, was as follow:

<u>Business-type activities:</u>	<u>Balance at October 1, 2011</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at September 30, 2012</u>
<u>Capital assets, not being depreciated:</u>				
Construction in progress	\$ 2,083,250	\$ 964,432	\$ -	\$ 3,047,682
Total capital assets, not being depreciated	<u>2,083,250</u>	<u>964,432</u>	<u>-</u>	<u>3,047,682</u>
<u>Capital assets, being depreciated</u>				
Buildings and improvements	176,278,539	-	-	176,278,539
Reference library	38,960	-	-	38,960
Equipment	<u>12,655,792</u>	<u>-</u>	<u>-</u>	<u>12,655,792</u>
Total capital assets being depreciated	<u>188,973,291</u>	<u>-</u>	<u>-</u>	<u>188,973,291</u>
<u>Less accumulated depreciation for:</u>				
Buildings and improvements	(39,558,394)	(2,620,034)	-	(42,178,428)
Reference library	(17,532)	(974)	-	(18,506)
Equipment	<u>(12,204,165)</u>	<u>(48,143)</u>	<u>-</u>	<u>(12,252,308)</u>
Total accumulated depreciation	<u>(51,780,091)</u>	<u>(2,669,151)</u>	<u>-</u>	<u>(54,449,242)</u>
Total capital assets, being depreciated, net	<u>137,193,200</u>	<u>(2,669,151)</u>	<u>-</u>	<u>134,524,049</u>
Business-type activities capital assets, net	<u><u>\$ 139,276,450</u></u>	<u><u>\$ (1,704,719)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 137,571,731</u></u>

Depreciation expense was charged to functions of the primary government and business-type activities as follows:

Governmental activities:

General Government	\$ 1,402,602
Judicial	1,168,568
Public Safety	4,057,738
Education and Recreation	438,838
Public Works	58,321,245
Health and Public Welfare	78,902
Unallocated	<u>114,711</u>
Total depreciation expense - governmental activities	<u><u>\$ 65,582,604</u></u>

Business-type activities:

Venue Fund	\$ 2,620,034
Sheriff's Commissary Fund	<u>49,117</u>
Total depreciation expense - business-type activities	<u><u>\$ 2,669,151</u></u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE G – CAPITAL ASSETS (Continued)

Primary Government (Continued)

Capital assets, net of related debt on page 27 is computed as follows:

Net Assets Calculation for the Government Wide Statement of Net Assets

Invested in Capital Assets, net of related debt:			
Fixed Assets, net of depreciation			\$ 1,332,916,938
Total outstanding debt	\$ (990,079,278)		
Less expenditures for assets owned by other entities		284,125,552	
Less unspent debt proceeds		228,432,116	(477,521,610)
Capital assets, net of related debt			<u><u>\$ 855,395,328</u></u>

The System

The System's capital asset activity for the year ended December 31, 2011 (in thousands) was as follows:

	Balance at			Balance at
	January 1,	Additions/	Retirements/	December 31,
	2011	Transfers	Deletions	2011
Land and land improvements	\$ 9,578	\$ 8,568	\$ (1,654)	\$ 16,492
Buildings and leasehold improvements	\$ 303,759	\$ 48,581	\$ (21,869)	\$ 330,471
Equipment	\$ 278,828	\$ 28,219	\$ (87,611)	\$ 219,436
Total capital assets being depreciated	\$ 592,165	\$ 85,368	\$ (111,134)	\$ 566,399
Less: accumulated depreciation	\$ (377,133)	\$ (37,957)	\$ 111,089	\$ (304,001)
Construction in progress	\$ 151,190	\$ 155,603	\$ -	\$ 306,793
Total capital assets, net	<u><u>\$ 366,222</u></u>	<u><u>\$ 203,014</u></u>	<u><u>\$ (45)</u></u>	<u><u>\$ 569,191</u></u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE G – CAPITAL ASSETS (Continued)

The District

	<u>Balance at October 1, 2010</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at September 30, 2011</u>
Capital Assets, Not Being Depreciated				
Construction In Progress	\$65,683,889	\$ 4,802,166		\$ 70,486,055
Total Capital Assets, Not Being Depreciated	<u>65,683,889</u>	<u>4,802,166</u>	<u>-</u>	<u>70,486,055</u>
Capital Assets, Being Depreciated				
Public Improvements				
NE Quad Water Group	4,680,734	332,055	-	5,012,789
Trunk Sewer Lines	718,073	50,963	-	769,036
Tubular Fencing	1,051,106	75,688	-	1,126,794
Stone Oak Extension (Road)	560,508	39,763	-	600,271
Total Capital Assets, Being Depreciated	<u>7,010,421</u>	<u>498,469</u>	<u>-</u>	<u>7,508,890</u>
Less Accumulated Depreciation for:				
Public Improvements				
NE Quad Water Group	(170,105)	(100,256)	-	(270,361)
Trunk Sewer Lines	(26,072)	(15,381)	-	(41,453)
Tubular Fencing	(37,009)	(22,536)	-	(59,545)
Stone Oak Extension (Road)	(20,370)	(12,005)	-	(32,375)
Total Accumulated Depreciation	<u>(253,556)</u>	<u>(150,178)</u>	<u>-</u>	<u>(403,734)</u>
Total Capital Assets, Being Depreciated, Net	<u>6,756,865</u>	<u>348,291</u>	<u>-</u>	<u>7,105,156</u>
Governmental Activities Capital Assets, Net	<u>\$ 72,440,754</u>	<u>\$ 5,150,457</u>	<u>\$ -</u>	<u>\$ 77,591,211</u>

Interest incurred on the amount due to developer totaled \$16,134,455 and is included in the cost of the District's public improvements and construction projects.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE H – LONG-TERM DEBT

Primary Government

Long-term obligations of the County consist of bonds, certificates of obligation, and other liabilities which are payable from the general, debt service and enterprise funds. The changes in the County's governmental and business-type activities long-term liabilities for fiscal year 2012 were as follows:

	Balance Outstanding October 1, 2011	Issued During Year	Retired During Year	Balance Outstanding September 30, 2012	Amount Due Within One Year
<u>Governmental Activities:</u>					
<u>Refunding Bonds</u>					
<u>Limited Tax General Obligation Refunding Bonds, Series 2004:</u>					
Date Issued: February 15, 2004					
Interest Rate: 2.50 - 5.00					
Original Amount: \$14,090,000					
Maturing Date: June 15, 2015	\$ 5,690,000	\$ -	\$ 3,015,000	\$ 2,675,000	\$ 1,080,000
<u>Limited Tax General Obligation Refunding Bonds, Series 2004:</u>					
Date Issued: September 15, 2005					
Interest Rate: 4.00 - 5.00					
Original Amount: \$21,355,000					
Maturing Date: June 15, 2020	20,650,000	-	2,500,000	18,150,000	2,630,000.00
<u>Limited Tax General Obligation Refunding Bonds, Series 2006:</u>					
Date Issued: May 1, 2006					
Interest Rate: 4.00 - 4.25					
Original Amount: \$5,175,000					
Maturing Date: June 15, 2012	1,110,000	-	1,110,000	-	-
<u>Limited Tax General Obligation Refunding Bonds, Series 2009</u>					
Date Issued: May 15, 2009					
Interest Rate: 2.00 - 3.25					
Original Amount: \$14,890,000					
Maturing Date: June 15, 2019	7,135,000	-	1,960,000	5,175,000	2,005,000
<u>Limited Tax General Obligation Refunding Bonds, Series 2010</u>					
Date Issued: August 18, 2010					
Interest Rate: 2.00 - 5.00					
Original Amount: \$36,915,000					
Maturing Date: June 15, 2025	34,995,000	-	1,960,000	33,035,000	2,020,000

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

	Balance Outstanding October 1, 2011	Issued During Year	Retired During Year	Balance Outstanding September 30, 2012	Amount Due Within One Year
<u>Limited Tax General Obligation Refunding Bonds,</u>					
<u>Series 2011</u>					
Date Issued: October 11, 2011					
Interest Rate: 2.00 - 5.00					
Original Amount: \$17,650,000					
Maturing Date: June 15, 2023	-	17,650,000	275,000	17,375,000	480,000
General Obligation Bonds					
<u>Limited Tax Bonds, Series 2004:</u>					
Date Issued: October 15, 2004					
Interest Rate: 3.00 - 5.25					
Original Amount: \$9,400,000					
Maturing Date: June 15, 2023	7,035,000	-	6,280,000	755,000	520,000
<u>Unlimited Tax Bonds, Series 2004:</u>					
Date Issued: October 15, 2004					
Interest Rate: 3.00 - 4.60					
Original Amount: \$6,080,000					
Maturing Date: June 15, 2023	5,115,000	-	345,000	4,770,000	355,000
<u>Unlimited Tax Bonds, Series 2007:</u>					
Date Issued: August 1, 2007					
Interest Rate: 4.00 - 5.00					
Original Amount: \$19,220,000					
Maturing Date: June 15, 2027	17,130,000	-	755,000	16,375,000	785,000
<u>Unlimited Tax Bonds, Series 2008:</u>					
Date Issued: June 1, 2008					
Interest Rate: 4.125 - 5.00					
Original Amount: \$15,205,000					
Maturing Date: June 15, 2028	13,745,000	-	550,000	13,195,000	575,000
<u>Limited Tax General Obligation Bonds, Series</u>					
Date Issued: August 19, 2010					
Interest Rate: 3.00-4.25					
Original Amount: \$24,020,000					
Maturing Date: June 15, 2040	23,405,000	-	465,000	22,940,000	475,000
Total Bonds	\$ 136,010,000	\$ 17,650,000	\$ 19,215,000	\$ 134,445,000	\$ 10,925,000

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

	Balance Outstanding October 1, 2011	Issued During Year	Retired During Year	Balance Outstanding September 30, 2012	Amount Due Within One Year
Certificates of Obligation					
<u>Combination Tax and Revenue Certificates of Obligation Series 2002:</u>					
Date Issued: April 15, 2002					
Interest Rate: 4.00 - 5.50					
Original Amount: \$14,215,000					
Maturing Date: June 15, 2016	6,010,000	-	1,775,000	4,235,000	975,000
<u>Combination Flood Control Tax and Revenue Certificates of Obligation, Series 2002:</u>					
Date Issued: April 15, 2002					
Interest Rate: 4.00 - 5.00					
Original Amount: \$4,240,000					
Maturing Date: June 15, 2016	2,190,000	-	395,000	1,795,000	415,000
<u>Combination Tax and Revenue Certificates of Obligation, Series 2004:</u>					
Date Issued: February 15, 2004					
Interest Rate: 2.00 - 5.00					
Original Amount: \$14,500,000					
Maturing Date: June 15, 2019	9,230,000	-	3,970,000	5,260,000	1,015,000
<u>Combination Tax and Revenue Certificates of Obligation, Series 2004A:</u>					
Date Issued: October 15, 2004					
Interest Rate: 5.00 - 5.25					
Original Amount: \$23,960,000					
Maturing Date: June 15, 2023	14,885,000	-	10,950,000	3,935,000	3,180,000
<u>Combination Flood Control Tax and Revenue Certificates of Obligation, Series 2004:</u>					
Date Issued: October 15, 2004					
Interest Rate: 3.00 - 4.60					
Original Amount: \$3,595,000					
Maturing Date: June 15, 2023	3,025,000	-	200,000	2,825,000	210,000
<u>Pass-Through Revenue and Limited Tax Bonds, Series 2007:</u>					
Date Issued: August 9, 2007					
Interest Rate: 4.31					
Original Amount: \$22,385,000					
Maturing Date: June 15, 2021	19,445,000	-	1,570,000	17,875,000	1,645,000

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

	Balance Outstanding October 1, 2011	Issued During Year	Retired During Year	Balance Outstanding September 30, 2012	Amount Due Within One Year
<u>Combination Tax and Revenue Certificates of Obligation, Series 2007:</u>					
Date Issued: August 1, 2007					
Interest Rate: 4.00 - 5.25					
Original Amount: \$22,205,000					
Maturing Date: June 15, 2027	19,050,000	-	840,000	18,210,000	875,000
<u>Combination Flood Control Tax and Revenue Certificates of Obligation, Series 2007:</u>					
Date Issued: August 1, 2007					
Interest Rate: 4.00 - 5.25					
Original Amount: \$71,820,000					
Maturing Date: June 15, 2037	66,625,000	-	1,310,000	65,315,000	1,375,000
<u>Combination Flood Control Tax and Revenue Certificates of Obligation, Series 2008:</u>					
Date Issued: June 1, 2008					
Interest Rate: 4.00 - 5.25					
Original Amount: \$68,975,000					
Maturing Date: June 15, 2038	65,635,000	-	1,245,000	64,390,000	1,295,000
<u>Combination Tax and Revenue Certificates of Obligation, Series 2008:</u>					
Date Issued: June 1, 2008					
Interest Rate: 3.00 - 5.25					
Original Amount: \$54,675,000					
Maturing Date: June 15, 2028	49,230,000	-	2,005,000	47,225,000	2,085,000
<u>Pass-Through Revenue and Limited Tax Bonds, Series 2008</u>					
Date Issued: November 15, 2008					
Interest Rate: 5.00 - 5.25					
Original Amount: \$31,125,000					
Maturing Date: June 15, 2021	27,120,000	-	2,155,000	24,965,000	2,260,000
<u>Public Property Finance Contractural</u>					
Date Issued: May 15, 2009					
Interest Rate: 2.00					
Original Amount: \$5,220,000					
Maturing Date: June 15, 2013	2,665,000	-	1,320,000	1,345,000	1,345,000
<u>Combination Tax and Revenue Certificates of Obligation, Series 2009A</u>					
Date Issued: August 1, 2009					
Interest Rate: 3.00 - 5.00					
Original Amount: \$98,445,000					
Maturing Date: June 15, 2035	98,445,000	-	-	98,445,000	-

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

	Balance Outstanding October 1, 2011	Issued During Year	Retired During Year	Balance Outstanding September 30, 2012	Amount Due Within One Year
<u>Combination Tax and Flood Control Revenue Certificates of Obligation, Series 2009A</u> Date Issued: August 1, 2009 Interest Rate: 4.00 - 5.00 Original Amount: \$103,690,000 Maturing Date: June 15, 2035	103,690,000	-	-	103,690,000	-
<u>Combination Tax and Revenue Certificates of Obligation, Taxable Series 2009B, Direct Subsidy- Build America Bonds</u> Date Issued: August 1, 2009 Interest Rate: 6.628 Original Amount: \$50,620,000 Maturing Date: June 15, 2039	50,620,000	-	-	50,620,000	-
<u>Combination Tax and Flood Control Revenue Certificates of Obligation, Taxable Series 2009B, Direct Subsidy-Build America Bonds</u> Date Issued: August 1, 2009 Interest Rate: 6.628 Original Amount: \$50,620,000 Maturing Date: June 15, 2039	50,620,000	-	-	50,620,000	-
<u>Combination Tax and Revenue Certificates of Obligation, Taxable Series 2010B, Direct Subsidy- Build America Bonds</u> Date Issued: August 19, 2010 Interest Rate: 5.75 Original Amount: \$30,325,000 Maturing Date: June 15, 2039	30,325,000	-	-	30,325,000	-
<u>Combination Tax and Revenue Certificates of Obligation, Series 2010A</u> Date Issued: August 19, 2010 Interest Rate: 3.00-5.00 Original Amount: \$97,455,000 Maturing Date: June 15, 2036	94,595,000	-	2,125,000	92,470,000	2,190,000
<u>Combination Tax and Revenue Certificates of Obligation, Series 2011</u> Date Issued: October 11, 2011 Interest Rate: 3.00-5.00 Original Amount: \$59,330,000 Maturing Date: June 15, 2040	-	59,330,000	-	59,330,000	-

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

	Balance Outstanding October 1, 2011	Issued During Year	Retired During Year	Balance Outstanding September 30, 2012	Amount Due Within One Year
<u>Combination Tax and Revenue Certificates of Obligation, Series 2011A</u>					
Date Issued: December 29, 2011					
Interest Rate: 2.25-5.00					
Original Amount: \$51,295,000					
Maturing Date: June 15, 2037	-	51,295,000	-	51,295,000	-
<u>Combination Flood Control Tax and Revenue Certificates of Obligation, Series 2011</u>					
Date Issued: December 29, 2011					
Interest Rate: 3.00-5.00					
Original Amount: \$34,095,000					
Maturing Date: June 15, 2037	-	34,095,000	-	34,095,000	-
Total Certificates of Obligation	713,405,000	144,720,000	29,860,000	828,265,000	18,865,000
Total Bonds, Certificates of Obligation	\$ 849,415,000	\$ 162,370,000	\$ 49,075,000	\$ 962,710,000	\$ 29,790,000
Other Liabilities					
Compensated absences	29,331,982	9,088,632	7,332,996	31,087,618	7,771,905
OPEB obligation	22,339,145	11,929,276	3,790,641	30,477,780	-
Total Other Liabilities	51,671,127	21,017,908	11,123,637	61,565,398	7,771,905
Total Governmental Activities	\$ 901,086,127	\$ 183,387,908	\$ 60,198,637	\$ 1,024,275,398	\$ 37,561,905

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

	Balance Outstanding October 1, 2011	Issued During Year	Retired During Year	Balance Outstanding September 30, 2012	Amount Due Within One Year
<u>Business-type Activities:</u>					
Revenue Bonds					
<u>Tax-Exempt Venue Project Revenue Refunding</u>					
<u>Bonds, Series 2008A</u>					
Date Issued: September 4, 2008					
Interest Rate: 3.50 - 5.25					
Original Amount: \$42,145,000					
Maturing Date: August 15, 2047					
	40,810,000	-	475,000	40,335,000	495,000
<u>Taxable Venue Project Revenue Refunding</u>					
<u>Bonds, Series 2008B</u>					
Date Issued: September 4, 2008					
Interest Rate: 3.77 - 6.98					
Original Amount: \$50,810,000					
Maturing Date: August 15, 2032					
	47,740,000	-	1,115,000	46,625,000	1,170,000
<u>Tax-Exempt Venue Project Revenue Bonds,</u>					
<u>Series 2008C</u>					
Date Issued: September 4, 2008					
Interest Rate: 3.50 - 5.00					
Original Amount: \$5,525,000					
Maturing Date: August 15, 2037					
	5,310,000	-	115,000	5,195,000	120,000
<u>Tax-Exempt Venue Project Revenue Bonds,</u>					
<u>Series 2008D</u>					
Date Issued: September 4, 2008					
Interest Rate: 3.50 - 5.00					
Original Amount: \$5,985,000					
Maturing Date: August 15, 2037					
	5,750,000	-	125,000	5,625,000	130,000
<u>Tax-Exempt Venue Project Revenue Bonds</u>					
<u>(MVRT), Series 2009</u>					
Date Issued: December 17, 2009					
Interest Rate: 2.00 - 5.00					
Original Amount: \$27,870,000					
Maturing Date: August 15, 2039					
	27,740,000	-	140,000	27,600,000	150,000
<u>Tax-Exempt Venue Project Revenue Bonds</u>					
<u>(CVT), Series 2009</u>					
Date Issued: December 17, 2009					
Interest Rate: 2.00 - 5.00					
Original Amount: \$23,020,000					
Maturing Date: August 15, 2039					
	22,920,000	-	100,000	22,820,000	115,000

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

	Balance Outstanding October 1, 2011	Issued During Year	Retired During Year	Balance Outstanding September 30, 2012	Amount Due Within One Year
<u>Tax-Exempt Venue Project Revenue Refunding</u>					
<u>Bonds (MVRT), Series 2010</u>					
Date Issued: December 14, 2010					
Interest Rate: 3.00 - 5.50					
Original Amount: \$27,365,000					
Maturing Date: August 15, 2049					
	27,365,000	-	270,000	27,095,000	280,000
<u>Tax-Exempt Venue Project Revenue Refunding</u>					
<u>Bonds (CVT), Series 2010</u>					
Date Issued: December 14, 2010					
Interest Rate: 3.00 - 5.50					
Original Amount: \$39,695,000					
Maturing Date: August 15, 2049					
	39,695,000	-	390,000	39,305,000	405,000
<u>Tax-Exempt Venue Project Subordinate Lien</u>					
<u>Revenue Bonds (CVT), Series 2012</u>					
Date Issued: July 31, 2012					
Interest Rate: 0.520					
Original Amount: \$20,000,000					
Maturing Date: August 15, 2013					
	-	20,000,000	-	20,000,000	20,000,000
<u>Tax-Exempt Venue Project Subordinate Lien</u>					
<u>Revenue Bonds (MVRT), Series 2012</u>					
Date Issued: July 31, 2012					
Interest Rate: 0.520					
Original Amount: \$25,000,000					
Maturing Date: August 15, 2013					
	-	25,000,000	-	25,000,000	25,000,000
<u>Tax-Exempt Venue Project Subordinate Lien</u>					
<u>Revenue Bonds (CVT), Series 2012A</u>					
Date Issued: August 30, 2012					
Interest Rate: 0.540					
Original Amount: \$71,500,000					
Maturing Date: August 15, 2013					
	-	71,500,000	-	71,500,000	71,500,000
Total Revenue Bonds	\$ 217,330,000	\$ 116,500,000	\$ 2,730,000	\$ 331,100,000	\$ 119,365,000
<u>Total Business-type Activities</u>	\$ 217,330,000	\$ 116,500,000	\$ 2,730,000	\$ 331,100,000	\$ 119,365,000

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE H - LONG-TERM DEBT (Continued)

Primary Government (Continued)

Annual debt service requirements as of September 30, 2012 are as follows:

Fiscal Year	Governmental Activities			Business-type Activities			Total
	Principal	Interest	Total	Principal	Interest	Total	All Debt
2013	29,790,000	49,431,879	79,221,879	119,365,000	12,037,052	131,402,052	210,623,931
2014	28,290,000	46,274,690	74,564,690	3,475,000	11,308,577	14,783,577	89,348,266
2015	26,595,000	45,015,112	71,610,112	3,785,000	11,145,908	14,930,908	86,541,020
2016	26,980,000	43,845,604	70,825,604	4,195,000	10,958,086	15,153,086	85,978,690
2017	26,095,000	42,699,172	68,794,172	4,405,000	10,754,568	15,159,568	83,953,740
2018-2022	153,670,000	193,450,467	347,120,467	25,485,000	50,279,889	75,764,889	422,885,356
2023-2027	154,470,000	156,219,462	310,689,462	32,885,000	42,912,975	75,797,975	386,487,437
2028-2032	187,805,000	116,864,906	304,669,906	43,420,000	32,461,400	75,881,400	380,551,306
2033-2037	230,915,000	67,154,644	298,069,644	32,915,000	21,542,313	54,457,313	352,526,957
2038-2042	98,100,000	10,300,269	108,400,269	26,965,000	13,181,100	40,146,100	148,546,369
2043-2047	-	-	-	26,555,000	6,556,650	33,111,650	33,111,650
2048-2049	-	-	-	7,650,000	636,625	8,286,625	8,286,625
	<u>\$ 962,710,000</u>	<u>\$ 771,256,204</u>	<u>\$ 1,733,966,204</u>	<u>\$ 331,100,000</u>	<u>\$ 223,775,142</u>	<u>\$ 554,875,142</u>	<u>\$ 2,288,841,346</u>

In the government-wide, governmental activities, bond losses on refunding are deferred and amortized over the life of the new debt or old debt, whichever is shorter; bond premiums, bond discounts, and issuance costs are amortized over the life of the debt. Bonds payable are reported net of the applicable bond premium, bond discount, and loss on refunding. Issuance costs are reported as deferred charges.

Governmental Activities

Capital assets, net of related debt, include land, equipment and construction in progress, buildings, depreciable land assets, machinery and equipment, and infrastructure, net of accumulated depreciation. The amount is reduced by outstanding bonds, certificates of obligation, net of unspent proceeds, related to improving, purchasing, or constructing capital assets and expenditures for assets owned by the entities.

In prior years, the General Fund has been used to liquidate the liability for compensated absences and net pension obligation whereas the Internal Service Fund has been used to liquidate the net other post employment benefit obligation.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities:					
Bonds Payable:					
Bonds	\$ 136,010,000	\$ 17,650,000	\$ 19,215,000	\$ 134,445,000	\$ 10,925,000
Certificates of Obligation	713,405,000	144,720,000	29,860,000	828,265,000	18,865,000
	<u>849,415,000</u>	<u>162,370,000</u>	<u>49,075,000</u>	<u>962,710,000</u>	<u>29,790,000</u>
Unamortized premium	23,085,934	9,066,854	2,164,752	29,988,036	1,914,791
Unamortized discount	(49,990)	-	(4,166)	(45,824)	(4,166)
Deferred charges	(1,109,303)	(1,655,242)	(191,611)	(2,572,934)	(342,088)
Total Bonds Payable	<u>871,341,641</u>	<u>169,781,612</u>	<u>51,043,975</u>	<u>990,079,278</u>	<u>31,358,537</u>
Other Liabilities					
Compensated absences	29,331,982	9,088,632	7,332,996	31,087,618	7,771,905
OPEB obligation	22,339,145	11,929,276	3,790,641	30,477,780	-
Total Other Liabilities	<u>51,671,127</u>	<u>21,017,908</u>	<u>11,123,637</u>	<u>61,565,398</u>	<u>7,771,905</u>
Total Governmental Activities					
Long-term Liabilities	<u>\$ 923,012,768</u>	<u>\$ 190,799,520</u>	<u>\$ 62,167,612</u>	<u>\$ 1,051,644,676</u>	<u>\$ 39,130,442</u>

Business Type Activities

In business-type activities, bond losses on refunding are deferred and amortized over the life of the new debt or old debt, whichever is shorter; bond premiums, discounts, and issuance costs are deferred and amortized over the life of the bonds. Bonds payable are reported net of the applicable bond discount and loss on refunding. Issuance costs are reported as deferred charges.

Capital assets, net of related debt include buildings, improvements, and equipment, net of accumulated depreciation. This amount is reduced by the outstanding revenue bonds, net of unspent proceeds, related to constructing, purchasing, or improving capital assets.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

Business Type Activities (Continued)

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Business-Type Activities:					
Tax-Exempt Rev Ref Bonds	\$ 40,810,000	\$ -	\$ 475,000	\$ 40,335,000	\$ 495,000
Taxable Rev Ref Bonds	47,740,000	-	1,115,000	46,625,000	1,170,000
Tax-Exempt Revenue Bonds (CVT)	28,230,000	-	215,000	28,015,000	235,000
Tax-Exempt Revenue Bonds (MVRT)	33,490,000	-	265,000	33,225,000	280,000
Tax-Exempt Sub Lien Rev Bonds (CVT)	-	91,500,000	-	91,500,000	91,500,000
Tax-Exempt Sub Lien Rev Bonds (MVRT)	-	25,000,000	-	25,000,000	25,000,000
Tax-Exempt Sub Lien Ref Rev Bonds	27,365,000	-	270,000	27,095,000	280,000
Tax-Exempt Sub Lien Ref Rev Bonds	39,695,000	-	390,000	39,305,000	405,000
	<u>217,330,000</u>	<u>116,500,000</u>	<u>2,730,000</u>	<u>331,100,000</u>	<u>119,365,000</u>
Unamortized premium	491,548		16,950	474,598	16,950
Unamortized discount	(1,901,813)		(52,337)	(1,849,476)	(52,337)
Deferred charges	(6,475,937)		(930,156)	(5,545,781)	(554,578)
Total Revenue Bonds Payable	<u>209,443,798</u>	<u>116,500,000</u>	<u>1,764,457</u>	<u>324,179,341</u>	<u>118,775,035</u>
Total Business-Type Activities					
Long-term Liabilities	<u>\$ 209,443,798</u>	<u>\$ 116,500,000</u>	<u>\$ 1,764,457</u>	<u>\$ 324,179,341</u>	<u>\$ 118,775,035</u>

Fiscal Year 2011-12 Debt Obligation Activity

Governmental Activities:

In October 2011, the County issued \$17,650,000 in Limited Tax Refunding Bonds, Series 2011 at a premium of \$2,976,917 to pay for costs of issuing the Refunding Bonds and to provide funds to refund \$435,000 in Combination Tax and Revenue Certificates of Obligation, Series 2002; \$3,005,000 in Combination Tax and Revenue Certificates of Obligation, Series 2004; \$7,920,000 in Combination Tax and Revenue Certificates of Obligation, Series 2004A; \$1,020,000 in Limited Tax General Obligation Refunding Bonds, Series 2004; and \$5,775,000 in Limited Tax General Obligation Bonds, Series 2004. The bond proceeds were placed in an irrevocable trust to provide for all debt service payments on the old bonds. The reacquisition price exceeded the net carrying amount of the old debt by \$2,405,737. The current refunding was undertaken to reduce debt service payments over the next 12 years by \$1,125,648 and resulted in an economic gain of \$1,175,567. For the Series 2011 bonds, the payment of the related principal and interest are to be made from an annual ad valorem tax levied against all taxable property within the County. The annual interest rates on the bonds range from 2.00% to 5.00%. Interest accrues semiannually and the bonds mature in fiscal year 2023.

In October 2011, the County issued \$59,330,000 in Combination Tax and Revenue Certificates of Obligation, Series 2011 with the payment of the related principal and interest to be made from an annual ad valorem tax levied against all taxable property within the County. The proceeds from the sale of the Certificates will be used for constructing, renovating, improving, and equipping various Bexar County facilities; to purchase computer hardware, software, and various of technology equipment and upgrades; energy and roof system upgrades, and parking lot improvements; constructing, renovating equipping, improving County park facilities; constructing and equipping the Flores Street parking facility; acquiring, constructing, and equipping a new Infrastructure Building located in Precinct 4; constructing flood control, retention basin improvements, and other drainage improvements and related public infrastructure improvements relating to City Base West; purchase and installation of energy conservation equipment for County facilities; constructing and equipping a new firing range for the Bexar County Sheriff's Department; constructing, renovating, repairing, and improving County roads; constructing various park and/or recreational facility improvements outside the banks of the San Antonio River; and the payment of professional services related to the design, construction, project management, and financing of the projects. The annual interest rates on the bonds range from 3.00% to 5.00%. Interest accrues semiannually and the bonds mature in fiscal year 2040.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

Fiscal Year 2011-12 Debt Obligation Activity (Continued)

Governmental Activities: (Continued)

In December 2011, the County issued \$51,295,000 in Combination Tax and Revenue Certificates of Obligation, Series 2011A with the payment of the related principal and interest to be made from an annual ad valorem tax levied against all taxable property within the County. The proceeds from the sale of the Certificates will be used for constructing, renovating, improving, and equipping various Bexar County facilities; to purchase computer hardware, software, and various of technology equipment and upgrades; constructing, renovating, equipping and improving County parks and recreational facilities; purchase vehicles and equipment for various County departments; purchase and installation of energy conservation equipment for County facilities; constructing, renovating, repairing, and improving County roads; and the payment of professional services related to the design, construction, project management, and financing of the projects. The annual interest rates on the bonds range from 2.25% to 5.00%. Interest accrues semiannually and the bonds mature in fiscal year 2037.

In December 2011, the County issued \$34,095,000 in Combination Flood Control Tax and Revenue Certificates of Obligation, Series 2011 with the payment of the related principal and interest to be made from an annual ad valorem tax levied against all taxable property within the County. The proceeds for the sale of the Certificates will be used for constructing improvements for flood control purposes, including roads and bridge improvements and Mission Reach Project; purchase of technology for flood control technology; purchase of equipment, machinery, land, rights-of-way, materials, and supplies for authorized needs and purposes relating to flood control improvements; and the payment of professional services related to the design, construction, project management, and financing of the projects. The annual interest rates on the bonds range from 3.00% to 5.00%. Interest accrues semiannually and the bonds mature in fiscal year 2037.

Business Activities:

In July 2012, the County issued \$20,000,000 in Tax-Exempt Venue Project Subordinate Lien Revenue Bonds (Combined Venue Tax), Series 2012. The bonds were issued to finance a portion of the costs of the Combined Venue Tax Projects authorized at the 2008 Venue Election and the costs of issuance. The bonds are payable solely from and secured by a lien on and pledge of County revenues derived from the Hotel Occupancy Tax imposed on substantially all hotel room rentals within the County and a Subordinate Lien on the Motor Vehicle Rental Tax imposed on substantially all short-term motor vehicle rentals within the County. The annual interest rate on the bonds is 0.52%. The bonds were issued with a maturity of August 15, 2013, with the intention of being refunded with long-term debt. See more information in Note R.

Also in July 2012, the County issued \$25,000,000 in Tax-Exempt Venue Project Subordinate Lien Revenue Bonds (Motor Vehicle Rental Tax), Series 2012. The bonds were issued to finance a portion of the costs of certain projects authorized at the 2008 Venue Election. These projects include the planning, acquisition, establishment, development, construction, or renovation of amateur soccer fields, baseball diamonds, and other athletic and recreational fields, complexes and facilities, and any related infrastructure all for use by the public, non-profit organizations, organized leagues, and local schools, universities, and colleges in and around the County, and the costs of issuance. The bonds are payable solely from and secured by a lien on and pledge of certain County revenues imposed on substantially all short-term motor vehicle rentals within the County. The annual interest rate on the bonds is 0.52%. The bonds were issued with a maturity of August 15, 2013, with the intention of being refunded with long-term debt. See more information in Note R.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

Fiscal Year 2011-12 Debt Obligation Activity (Continued)

Business Activities: (Continued)

In August 2012, the County issued \$71,500,000 in Tax-Exempt Venue Project Subordinate Lien Revenue Bonds (Combined Venue Tax), Series 2012A. The bonds were issued to finance a portion of the costs of the Combined Venue Tax Projects authorized at the 2008 Venue Election and the costs of issuance. The bonds are payable solely from and secured by a lien on and pledge of County revenues derived from the Hotel Occupancy Tax imposed on substantially all hotel room rentals within the County and a Subordinate Lien on the Motor Vehicle Rental Tax imposed on substantially all short-term motor vehicle rentals within the County. The annual interest rate on the bonds is 0.54%. The bonds were issued with a maturity of August 15, 2013, with the intention of being refunded with long-term debt. See more information in Note R.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE H – LONG-TERM DEBT (Continued)

Defeasance of Debt

The County has defeased certain general obligation bonds and certificates of obligation by placing the proceeds of the refunding bonds in an irrevocable trust to provide for all future debt service on the refunded bonds. The trust account assets and the liability for the defeased bonds are not included in the County's financial statements.

At September 30, 2012, the outstanding principal balance of these defeased bonds was as follows:

Governmental Activities:

General Obligation Bonds:

Limited Tax Bonds, Series 2004	870,000	
Limited Tax Bonds, Series 2004	825,000	
Limited Tax Bonds, Series 2004	785,000	
Limited Tax Bonds, Series 2004	745,000	
Limited Tax Bonds, Series 2004	705,000	
Limited Tax Bonds, Series 2004	670,000	
Limited Tax Bonds, Series 2004	635,000	
Limited Tax Bonds, Series 2004	290,000	
Limited Tax Bonds, Series 2004	250,000	
Limited Tax Bonds, Series 2004	950,000	
Total General Obligation Bonds	\$ 6,725,000	

Certificates of Obligation:

Combination Tax & Revenue, Series 2004	545,000	
Combination Tax & Revenue, Series 2004	570,000	
Combination Tax & Revenue, Series 2004	600,000	
Combination Tax & Revenue, Series 2004	630,000	
Combination Tax & Revenue, Series 2004	660,000	
Combination Tax & Revenue, Series 2004-A	790,000	
Combination Tax & Revenue, Series 2004-A	875,000	
Combination Tax & Revenue, Series 2004-A	915,000	
Combination Tax & Revenue, Series 2004-A	965,000	
Combination Tax & Revenue, Series 2004-A	1,010,000	
Combination Tax & Revenue, Series 2004-A	1,065,000	
Combination Tax & Revenue, Series 2004-A	1,120,000	
Combination Tax & Revenue, Series 2004-A	1,180,000	
Combination Tax & Revenue, Series 2004-A	830,000	
Total Certificates of Obligation	11,755,000	
Total Defeased Debt	\$ 18,480,000	

Arbitrage Rebate

The Tax Recovery Act of 1986 established regulations for the rebate to the federal government on arbitrage earnings on certain local government bonds issued after December 31, 1985, and all local governmental bonds issued after August 31, 1986. Issuing governments must calculate any rebate due on an annual basis and remit the amount due at least every five years. The County has no cumulative rebate amount due or payable as of September 30, 2012.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE H – LONG-TERM DEBT (Continued)

Commercial Paper

In September 2005, Commissioners' Court authorized a \$100,000,000 general obligation commercial paper program secured by ad valorem taxes designated as Bexar County, Texas, General Obligation Commercial Paper Notes, Series A (Series A Notes). The purpose of the Series A Notes is (1) to provide funding for contractual obligations for the construction of public works and for the purchase of materials, supplies, equipment, machinery, buildings, land, and right-of-way for the County's authorized needs and purposes; (2) for professional services related to the contractual obligations; (3) and to refinance, refund, and renew the notes themselves and fund issuance costs.

The County entered into an agreement with Dexia Credit Local, to provide a line of credit that acted as assurance to the purchaser of the commercial paper, that funds would be available to redeem the paper upon demand and that the County could rollover the commercial paper when needed. The credit agreement with Dexia Credit Local expired September 20, 2012. For this line of credit, the County was assessed a fee of .08% (\$80,000) per annum on the total available commitment. Under the dealer agreement between the County and Bear Stearns & Company Inc., the Series A notes were issued in denominations of a minimum of \$100,000 and integral multiples of \$1,000 thereafter. The dealer agreement did not provide for extension, renewal, or automatic rollover provisions. As compensation for the services of the dealer, the County was obligated to make quarterly payments equaling .039% of the daily outstanding principal of issued Series A Notes during each calendar quarter. The paying agent was Deutsche Bank.

In the fiscal year ended September 30, 2012, there were no issuances of commercial paper; however, the County was still obligated to Dexia Credit Local for the assessed fee of .08% (\$80,000) per annum on the total available commitment until September 20, 2012, the expiration of the line of credit.

Compensated Absences

Changes in long-term compensated absences for the year ended September 30, 2012 were as follow:

Governmental Activities:

Balance October 1, 2011	Additions	Taken/Paid	Balance September 30, 2012	Due in One Year
\$ 29,331,982	\$ 9,088,632	\$ 7,332,996	\$ 31,087,618	\$ 7,771,905

The System

The schedule of changes in the System's long-term debt for 2011 follows:

	Balance at January 1, 2011	Additions	Reductions	Balance at December 31, 2011	Amounts Due Within One Year
Bonds payable:					
			<i>(In Thousands)</i>		
Certificate of obligations, series 2008, net	271,741	-	(4,977)	266,764	4,120
Certificate of obligations, series 2009A, net	34,178	-	(3,508)	30,670	950
Certificate of obligations, series 2009B, net	246,395	-	-	246,395	-
Certificate of obligations, series 2010B, net	204,885	-	(4,045)	200,840	6,415
	<u>757,199</u>	<u>-</u>	<u>(12,530)</u>	<u>744,669</u>	<u>11,485</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE H – LONG-TERM DEBT (Continued)

The System (Continued)

The combination tax and revenue Certificates of Obligation, series 2008 (the 2008 Certificates) were issued in 2008, and mature in various amounts annually on February 15, from 2009 through 2038. These have stated coupon rates ranging from 3.25% to 5.00%, and are collateralized by a levy of ad valorem tax revenue and lien on and pledge of surplus revenues. The tax Certificates of Obligation, series 2009A (the 2009A Certificates) were issued in 2009, and mature in various amounts annually on February 15, from 2010 through 2017, with stated coupon rates ranging from 1.00% to 5.00%. The tax Certificates of Obligation, series 2009B (the 2009B Certificates) were issued in 2009, and mature in various amounts annually on February 15, from 2018 through 2039, with stated coupon rates ranging from 5.269% to 6.904%. The tax Certificates of Obligations, series 2010B (the 2010B Certificates) were issued in 2010, and mature in various amounts annually on February 15, from 2011 through 2040, with stated coupon rates ranging from 0.300% to 5.413%. The 2009B Certificates and 2010B Certificates are designated under the American Recovery and Reinvestment Act of 2009 as “Qualified Build America Bonds” debt. The series 2009A Certificates and 2009B Certificates are collateralized by a levy of ad valorem tax revenue. Proceeds of the issuances of debt are maintained in Project Funds for each individual issuance until expended for their designated purpose, and as required by the terms of the 2008 Certificates, 2009A Certificates, 2009B Certificates, and 2010B Certificates.

The District

On September 24, 2009, the District issued \$22,520,000 in Limited Ad Valorem Tax Utility System Bonds, Series 2009 for the purpose of reimbursing the developer for authorized and approved construction costs it incurred within the District. The interest rates range from 3%-6.25% and are payable semi-annually on February 15 and August 15 each year. The Limited Ad Valorem Tax Utility System Bonds, Series 2009 matures on August 15, 2034.

	Balance at October 1, 2010	Additions	Reductions	Balance at September 30, 2011	Amounts Due Within One Year
Bonds payable:					
Limited Ad Valorem Tax Utility System Bonds:					
Series 2009	\$ 21,915,000	\$ -	\$ 485,000	\$ 21,430,000	\$ 500,000

On January 26, 2006, the District entered into an agreement, with a developer, for the construction of public improvements, to include certain public improvements that had already been undertaken by the developer prior to the date of the agreement. Interest accumulates on unreimbursed costs at a rate of 9.75% per annum, compounded monthly, from the time the developer requests reimbursement. As of September 30, 2011, the amount due to the developer is \$57,224,945, which includes \$16,134,455 of accrued interest.

A summary of changes in amounts due to developer for the year ended September 30, 2011 follows:

Balance - October 1, 2010	\$ 52,424,310
Current Year Payment	(500,000)
Interest Accrued in the Current Year	5,300,635
Balance - September 30, 2011	<u>\$ 57,224,945</u>
Amount due within one year	<u>\$ 1,100,000</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

LONG-TERM DEBT (Continued)

The District (Continued)

Changes to Long Term Liabilities are shown below:

	Balance at October 1, 2010	Additions	Reductions	Balance at September 30, 2011	Amounts Due Within One Year
Bonds Payable	\$ 21,915,000	\$ -	\$ (485,000)	\$ 21,430,000	\$ 500,000
Due to Developer	52,424,310	5,300,635	(500,000)	57,224,945	1,100,000
Unamortized Discounts	(356,734)	-	14,926	(341,808)	-
Total	<u>\$ 73,982,576</u>	<u>\$ 5,300,635</u>	<u>\$ (970,074)</u>	<u>\$ 78,313,137</u>	<u>\$ 1,600,000</u>

NOTE I – RESTRICTED ASSETS AND LIABILITIES

Primary Government

The government-wide and business-type activities financial statements utilize a net assets presentation. Net assets are categorized as invested in capital assets (net of related debt), restricted and unrestricted. In the fund financial statements, nonspendable forms, restrictions, and commitments segregate portions of fund balance that are either not available or have been earmarked for specific purposes. These designations and restrictions can be found on pages 27 and 30.

The System

Designated funds remain under the control of the Board of Managers, which may, at its discretion, later use the funds for other purposes. The composition of designated net assets is set forth in the following table:

	2011
	(In Thousands)
Capital acquisitions and improvements	\$ 155,503
Professional self-insurance held in trust	10,662
Contingency fund	153,399
Total assets limited as to use	<u>\$ 319,564</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE J – SELF INSURANCE

Primary Government

The County is self-insured for the majority of health, workers' compensation, and property liability claims. The self-insurance programs are administered by external administrators whose primary function is to investigate and settle claims. The self-insurance funds are accounted for as an internal service fund. Under this program, the internal service funds provide specific insurance coverage, which limit losses to \$1,000,000 for each occurrence of workers' compensation and \$100,000 for general liability claims. Excess loss insurance is carried on the health program, which limits losses on claims to \$250,000 per occurrence and an annual aggregate of approximately \$49.5 million. The provision for unpaid self-insurance health losses at year end is included in claims payable in the internal service fund. It is based upon actual prior claim cost experience and average time lags in settling such claims and actual claims paid after year end. There has been no significant reduction in insurance coverage from coverage in the prior year by major category of risk. All funds of the County participate in the program and make payments to the Self-Insurance Fund based on estimates computed by the County of the amounts needed to pay prior and current year claims. The claims liability of \$5,656,050 reported at September 30, 2012 is based on the requirements of GASB Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*. This Statement requires a liability for claims be reported if information prior to the issuance of the financial statements indicates it is probable a liability has been incurred at the date of the financial statements and the amount of loss can be reasonably estimated. Changes in the fund's claims liability for fiscal years ended September 30, 2011 and 2012 were:

Fiscal Year	Beginning Liability	Current Claims and Changes in Estimates	Claims Payments	Ending Balance	Due in One Year
2011	\$ 4,115,000	\$ 34,670,056	\$ 32,764,364	\$ 6,020,692	\$ 5,360,021
2012	\$ 6,020,692	\$ 35,013,816	\$ 35,378,458	\$ 5,656,050	\$ 4,994,326

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE K – CONTRACT BETWEEN BEXAR COUNTY AND THE SAN ANTONIO RIVER AUTHORITY

In 1951, Bexar County voters authorized an ad valorem levy for flood control of fifteen cents per one hundred dollars of valuation of taxable property. A 1955 contract with the San Antonio River Authority (SARA) and subsequent amendments, have provided to SARA a portion of the proceeds with the remaining flood control tax collections being retained by the County. The last amendment to the contract, referred to as *The 1999 Amendatory Contract*, maintains that the County will set a tax rate, which at 90% current collections, will provide revenues sufficient to pay the annual principal and interest of SARA bonds which are payable from the proceeds of the County's flood control tax. For the fiscal year ended September 30, 2012, the County transferred \$4,900,000 to SARA as part of this agreement.

NOTE L – LEASES

Operating Leases

The County has entered into several cancelable facilities and equipment leases which are accounted for as operating leases. Total operating lease expenditures for the year ended September 30, 2012 by fund type are as follows:

<u>General</u>	<u>Nonmajor Governmental Funds</u>	<u>Internal Service</u>	<u>Business Type Activities</u>	<u>Total</u>
\$ 2,390,070	\$ 788,113	\$ 58,169	\$ 490	\$ 3,236,842

NOTE M – CHARITY CARE

The System

The System provides charity care to residents of Bexar County who qualify on a financial basis for the CareLink Program and to all others who qualify based on the System's charity policy. The System does not pursue collection of amounts in excess of the established guidelines for those patients who meet the charity criteria. Such excess is considered charity care and is not reported as revenue.

The System's CareLink Program is used to discount gross charges for medical services received in the System's facilities. Under this program, residents of Bexar County have an established maximum family liability rather than a discount of total gross charges. Key factors in establishing a family's maximum liability levels are: number of dependents, income, and the relationship of these factors to the current Poverty Index. The System does not pursue collection of amounts in excess of the maximum family liability. Such excess amounts are considered charity care and are not reported as revenue. Arrangements are made with residents of Bexar County to pay their reduced medical costs in installments. Any amounts designated as not being due prior to December 31, 2012, are classified as long-term patient receivables and are presented net of applicable allowances.

Non-CareLink patients meeting the financial and medical indigency criteria established in the charity policy receive a discount from gross charges for emergency and catastrophic medical services received in the System's facilities. Charges for financial indigence are discounted based on family income compared to the Poverty Index. Charges for medical indigence are discounted when charges exceed a certain income and asset level.

The System maintains records to identify and monitor the level of charity care it provides. These records include the amount of charges forgone for services and supplies furnished under its charity care policy. The level of charity care provided during the year ended December 31, 2011 and 2010 was \$365,353,000 and \$412,759,000 respectively.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE N – RETIREMENT PLAN

Primary Government

Plan Description

The County provides retirement, disability, and death benefits for all of its eligible employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system which consists of 624 nontraditional defined benefit pension plans. TCDRS, in the aggregate, issues a Comprehensive Annual Financial Report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

The plan provisions are adopted and may be amended by the governing body of the County within the options available in the Texas State statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with eight or more years of service, with 20 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after eight years of service but must leave their accumulated deposits in the plan to receive any employer-financed benefit. Members who withdraw their personal deposits in a lump sum and who are not eligible to retire are not entitled to any.

Benefit amounts are determined by the sum of the employees' deposits to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the employer within the actuarial constraints imposed by the TCDRS Act, so that the resulting benefits can be expected to be adequately financed by the employer's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated deposits and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Funding Policy

The County has elected the Annually Determined Contribution Rate plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The County contributed using the actuarially determined rate of 10.72% of covered payroll for the months of the accounting year in 2011, and 11.30% of covered payroll for the months of the accounting year in 2012.

The deposit rate payable by all employee members for the calendar year 2012 is 7% as adopted by the governing body of the County. The employee deposit rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE N – RETIREMENT PLAN (Continued)

Annual Pension Cost

For the County’s accounting year ended September 30, 2012, the annual pension cost for the TCDRS plan for its employees was \$23,560,331 and the actual contributions were \$23,560,331. The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, parameters based on the actuarial valuations as of December 31, 2009 and December 31, 2010, the basis for determining the contribution rates for calendar years 2011 and 2012. The December 31, 2011 actuarial valuation is the most recent valuation.

Actuarial Valuation Information

Actuarial valuation date	December 31, 2009	December 31, 2010	December 31, 2011
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of payroll, closed	Level percentage of payroll, closed	Level percentage of payroll, closed
Amortization period in years	20	20	20
Asset valuation method	SAF: 10 yr smoothed value ESF: Fund Value	SAF: 10 yr smoothed value ESF: Fund Value	SAF: 10 yr smoothed value ESF: Fund Value
Actuarial assumptions:			
Investment return*	8.0%	8.0%	8.0%
Projected salary increases*	5.4%	5.4%	5.4%
Inflation	3.5%	3.5%	3.5%
Cost-of-living adjustments	0.0%	0.0%	0.0%

*Includes inflation at the stated rate.

**Trend Information for the Retirement Plan
for the Employees of Bexar County, Texas**

<u>Accounting Year</u> <u>Ending</u>	<u>Annual Pension</u> <u>Cost (APC)</u>	<u>Percentage of</u> <u>APC Contributed</u>	<u>Net Pension</u> <u>Obligation</u>
09/30/10	\$ 22,523,556	100%	\$ -
09/30/11	\$ 22,753,831	100%	\$ -
09/30/12	\$ 23,560,331	100%	\$ -

Funded Status and Funding Progress

As of December 31, 2011, the most recent actuarial valuation date, the plan was 83.72% funded. The actuarial accrued liability for benefits was \$769,013,190. The actuarial value of assets was \$643,782,380 resulting in an unfunded actuarial accrued liability (UAAL) of \$125,230,810. The covered payroll (annual payroll of active employees covered by the plan) was \$210,826,765 and the ratio of the UAAL to the covered payroll was 59.40%. The schedule of funding progress, on page 104, presented as RSI following the notes to the financial statements presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE O – OTHER POST EMPLOYMENT BENEFITS

Primary Government

Plan Description

Bexar County is self insured for employee and retiree healthcare and maintains three plans: Bexar County EPO Plan, Bexar County Premium PPO Plan, and Bexar County Base PPO Plan. The County administers a single employer defined benefit post employment healthcare Plan that covers 746 qualified retired County employees and their dependents, 12 COBRA participants, and 3,657 active employees. Participation in the Plan is elective by each retiree. Healthcare benefits include, but are not limited to, prescription drugs, hospitalization, and preventative care. To be eligible, the retiree must meet the requirements from TCDRS (see note N) and have been enrolled in the County’s Healthcare Plan for the year in which they retire. The OPEB Plan provides medical, dental, vision, and basic life insurance benefits to plan members. The benefits provided are not guaranteed. Additionally, the benefit provisions are subject to change at any time and to annual appropriation of funds by the Commissioners’ Court. Currently, the County is accounting for OPEB using an internal service fund. A separate financial report for the healthcare plan is not issued.

Summary of Significant Accounting Policies

The Plan's transactions are recorded using the accrual basis of accounting. Plan members’ and employer’s contributions are recognized in the period in which the contributions are due. Benefits and refunds are recognized when due and payable. Investments, if any, are reported at fair value which is the amount the Plan could reasonably expect to receive for it in a current sale between a willing buyer and a willing seller. Fair value, for financial reporting purposes, is measured by the market price unless such prices are not available, in which case, fair value is estimated.

The County is required by GASAB Statement No. 45 to disclose additional information with regard to funding policy, the employer’s annual OPEB cost and contributions made, the funded status and funding progress of the employer’s individual plan, and actuarial methods and assumptions used.

Funding Policy

Commissioners’ Court has the authority to establish and amend contribution requirements of the plan members and the participating employer. The plan is funded on a pay-as-you-go basis and incurred \$3,790,641 in total claims for the fiscal year ended September 30, 2012. The funds to pay these claims are derived from employer contributions and retiree premiums.

The following table presents the monthly premium amounts paid by retirees based on their classification and plan.

<u>Retiree Without Medicare</u>	<u>Contribution per Retiree</u>	<u>Retiree With Medicare</u>	<u>Contribution per Retiree</u>
EPO Plan		EPO Plan	
Retiree	\$ 248.63	Retiree	\$ 116.38
Retiree + 1 Dependent	492.69	Retiree + 1 Dependent	360.44
Retiree + 2 or More	645.23	Retiree + 2 or More	512.98
Premium PPO Plan		Premium PPO Plan	
Retiree	248.63	Retiree	116.38
Retiree + 1 Dependent	406.36	Retiree + 1 Dependent	274.11
Retiree + 2 or More	504.94	Retiree + 2 or More	372.69
Base PPO Plan		Base PPO Plan	
Retiree	248.63	Retiree	116.38
Retiree + 1 Dependent	363.45	Retiree + 1 Dependent	231.20
Retiree + 2 or More	435.10	Retiree + 2 or More	302.85

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE O – OTHER POST EMPLOYMENT BENEFITS (Continued)

Primary Government (Continued)

Annual OPEB Cost

For the fiscal year ended September 30, 2012, the County's annual OPEB cost was \$11,929,276 which is equal to the Normal Cost plus a 30-year level-percent of payroll amortization of the Actuarial Accrued Liability, adjusted with interest to the end of the fiscal year at the discount rate. The dollar amount contributed by the County toward the OPEB cost was \$3,790,641, the amount required to cover current year expenditures. At September 30, 2012, the County had a net OPEB obligation of \$30,477,780.

Annual required contribution (ARC)	\$ 12,069,586
Interest to Net OPEB Obligation	837,718
ARC adjustment	(978,028)
Contributions made	<u>(3,790,641)</u>
Increase in net OPEB obligation	8,138,635
Net OPEB obligation - beginning of year	<u>22,339,145</u>
Net OPEB obligation - end of year	<u>\$ 30,477,780</u>

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year 2012 and preceding fiscal year were as follows:

Fiscal Year Beginning	Fiscal Year Ending	Annual OPEB Cost	Annual OPEB Cost Contributed	Net OPEB Obligation Beginning	Change to Net OPEB Obligation	Net OPEB Obligation Ending
10/1/2009	9/30/2010	\$ 9,528,415	52.69%	\$12,251,799	\$ 4,507,925	\$ 16,759,724
10/1/2010	9/30/2011	\$ 11,449,200	51.27%	\$16,759,724	\$ 5,579,422	\$ 22,339,145
10/1/2011	9/30/2012	\$ 11,929,276	39.14%	\$22,339,145	\$ 8,138,635	\$ 30,477,780

The above table includes information for the County only. There is one other member employer that participates in the County's Retirement System that does not participate in the County's defined benefit healthcare program (Community Supervision and Corrections Department).

Funded Status and Funding Progress

As of October 1, 2010, the most recent actuarial valuation date, the plan was 0% funded. The actuarial accrued liability for benefits was \$159,197,151. The actuarial value of assets was \$0 resulting in an unfunded actuarial accrued liability (UAAL) of \$159,197,151. The covered payroll (annual payroll of active employees covered by the plan) was \$157,382,517 and the ratio of the UAAL to the covered payroll was 101.2%. The schedule of funding progress, on page 103, presented as RSI following the notes to the financial statements shows the funding status for fiscal years ending September 30, 2010, 2011 and 2012.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. The actuarial assumptions used in calculating the County's UAAL and ARC are elaborated later in this note. Amounts determined regarding the funded status of the Plan and the ARC contributions of the employer are subject to continual revisions as actual results are compared with past expectations and new estimates are made about the future.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE O – OTHER POST EMPLOYMENT BENEFITS (Continued)

Primary Government (Continued)

Actuarial Methods and Assumptions

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

The required schedule of funding progress immediately following the notes to the financial statements presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Calculations are based on the types of benefits provided under the terms of the substantive plan at the time of each valuation and on the pattern of sharing of costs between the employer and plan members to that point. The projection of benefits for financial reporting purposes does not explicitly incorporate the potential effects of legal or contractual funding limitations on the pattern of cost sharing between the employer and plan members in the future.

Actuarial Valuation Information

Actuarial valuation date	October 1, 2010
Actuarial cost method	Entry Age
Amortization method	Level percentage of payroll, open
Amortization period in years	30
Asset valuation method	Unfunded
Actuarial assumptions:	
Discount Rate	3.75%
Payroll	Aggregate 2.0% increase per year

In regard to medical trend rates, for 2012 through 2014, best estimate assumptions were developed by observation and extrapolation of plan experience. Thereafter, rates were developed using the baseline projection of the SoA Long-Run Medical Cost Trend Model and the following model input variables:

Rate of Inflation	2.5%
Rate of Growth in Real Income/GDP per capita	1.7%
Income Multiplier for Health Spending	1.4
Extra Trend due to Technology and other Factors	1.1%
Health Share of GDP Resistance Point	25.0%
Year for Limiting Cost Growth to GDP Growth	2075

Additional Disclosures

Texas Local Government Code, Chapter 175 requires counties to make available continued health benefits coverage under certain circumstances to retirees and their dependents beyond the end of an individual's employment with the County ("Continuation Coverage") by permitting covered employees to purchase continued health benefits coverage in retirement. Texas Law does not require counties to fund all or any portion of such coverage.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE O – OTHER POST EMPLOYMENT BENEFITS (Continued)

Primary Government (Continued)

Additional Disclosures (Continued)

Because the County is given the authority to pay OPEB for its retired employees, it may incur a debt obligation to pay for OPEB so long as the County follows the constitutional requirement that it have sufficient taxing authority available at the time such debt is incurred to provide for the payment of the debt and has in fact levied a tax for such purpose concurrently with the incurrence of the debt. Any debt incurred in contravention of this constitutional requirement is considered void and payment will not be due.

Bexar County has not incurred a legal debt obligation for OPEB and has not levied a tax for the same. The County funds the cost associated with OPEB on a current “pay as you go” basis for a single fiscal year through an annual appropriation authorized by Commissioners’ Court during the County’s annual budget adoption process. GASB Statement No. 45 requires governmental organizations to recognize an actuarially calculated accrued liability for OPEB, even though it may not have a legally enforceable obligation to pay OPEB benefits. Accordingly, information and amounts presented in the County’s Comprehensive Annual Financial Report relative to OPEB expense/expenditures, related liabilities (assets), note disclosures, and supplementary information are only intended to achieve compliance with the requirements of generally accepted accounting principles and does not constitute or imply that the County has made a commitment or is legally obligated to provide OPEB benefits.

NOTE P – CONDUIT DEBT

Primary Government

The component unit, Bexar County Housing Finance Corporation (BCHFC), is authorized to finance residential housing by issuing its tax exempt revenue bonds to acquire mortgage loans made to low or moderate income persons, and to pledge such mortgage loans as security for the payment of the principal and interest of such revenue bonds. The tax-exempt bonds issued by the BCHFC do not constitute a debt or a pledge of faith or credit of the BCHFC or the County, but are payable by the user pursuant to terms defined in the loan agreement underlying each issue. At September 30, 2012, the aggregate amount of conduit debt outstanding was \$355,106,838.

The component unit, Bexar County Health Facilities Development Corporation (BCHFDC), is authorized to acquire, construct, provide, improve, finance, and refinance health facilities to assist the maintenance of the public health by issuing its tax-exempt revenue bonds. The bonds are secured by the property financed. The tax-exempt bonds issued by the BCHFC do not constitute a debt or a pledge of faith or credit of the BCHFDC or the County, but are payable by the user pursuant to terms defined in the loan agreement underlying each issue. At September 30, 2012, the aggregate amount of conduit debt outstanding was \$99,800,000.

NOTE Q – COMMITMENTS AND CONTINGENCIES

Primary Government

The County is committed under various contracts in connection with the renovation of the detention facilities and certain other County buildings, road and bridge improvements, flood control projects, and parks and recreational improvements. These commitments are \$125,904,305.

The Bexar County Housing Finance Corporation is committed to grant awards made to various agencies to aid in various housing development activities. Amounts committed at September 30, 2012 by the Corporation are \$173,908 for grant commitments. In addition, the Corporation has designated \$150,000 for administrative reserve.

The Bexar County Health Facilities Development Corporation’s purpose is to acquire, construct, provide, improve, finance, and refinance health facilities to assist the maintenance of the public health. At September 30, 2012, the Corporation has designated \$95,882 for administrative reserve.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE Q – COMMITMENTS AND CONTINGENCIES

Primary Government (Continued)

There are various lawsuits outstanding against the County at September 31, 2012 involving claims relating to jail, civil rights, and various other matters. A provision has been recorded for these contingencies in the Internal Services Fund for which the range of loss is estimated between \$103,446 and \$1,137,900.

Bexar County participates in several state and federal grant programs, which are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that Bexar County has not complied with the rules and regulations governing the grants, refunds of any money received may be required, and the collectability of any related receivable may be impaired. In the opinion of management, there are no significant contingent liabilities relating to compliance with the rules and regulations governing the respective grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies.

During the fiscal year ended September 30, 2012, the County and the Deputy Sheriff's Association of Bexar County executed a collective bargaining agreement effective from May 12, 2012 through September 30, 2015. The total estimated cumulative cost of the agreement over the three-year contact period is \$24 million.

The System

At December 31, 2011 and 2010, the System was a defendant in certain pending civil litigation, and the System has notice of certain claims that have been asserted against it. In addition, unasserted possible claims exist for known and unknown incidents. The System covers its exposure for asserted and unasserted claims through a program of self-insurance. The System has accrued its best estimate of these contingent losses. The reserves for these contingent losses include estimates of the ultimate cost for both reported claims and claims incurred but not yet reported. In addition, the System has established a reserve in the amount of \$1,200,000 to cover potential System exposure for medical malpractice claims arising from a limited number of System-employed physicians. The reserve will provide "tail coverage" for a physician's medical malpractice claim occurring prior to October 1, 2003, the period when such physicians were covered under a "claims made" medical malpractice policy.

NOTE R – SUBSEQUENT EVENTS

Governmental Activities

In February 2013, the County issued \$83,955,000 in Combination Tax and Revenue Certificates of Obligation, Series 2013 with the payments of the related principal and interest to be made from an annual ad valorem tax levied against all taxable property within the County. Though not pledged as additional security for the Certificates, the County anticipates that debt service on the Certificates will be paid from a portion of the sales and use tax revenues collected by the VIA Metropolitan Transit Advanced Transportation District and transferred to the County pursuant to the terms of an interlocal agreement. The proceeds of this issue will be used for the purpose of designing, acquiring, constructing, purchasing, renovating, equipping, enlarging, and improving certain portions of US Highway 281 and Loop 1604 transportation projects; the purchase of materials, supplies, equipment, land, and rights-of-way for authorized needs and purposes relating to the aforementioned facilities; the payment of professional services related to the design, construction, project management, and financing of the aforementioned projects; and paying the costs associated with the issuance of the bonds. The annual interest rate of the Series 2013 bonds ranges from 3.00% - 5.00%. Interest accrues semiannually and the bonds mature in fiscal year 2043.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE R – SUBSEQUENT EVENTS (Continued)

Business Type Activities (Continued)

In January 2013, the County issued \$92,190,000 in Tax-Exempt Venue Project Revenue Refunding Bonds (Combined Venue Tax), Series 2013 to finance the costs of refunding certain of the outstanding tax-exempt bonds and issuing the Tax-Exempt Refunding Bonds. The bonds constitute special, limited obligations of the County that are paid solely from and secured by a lien on revenues pledged from the imposition and collection of Venue Taxes. The bonds were issued to refund \$20,000,000 in Tax-Exempt Venue Project Subordinate Lien Revenue Bonds (Combined Venue Tax), Series 2012 and \$71,500,000 in Tax-Exempt Venue Project Subordinate Lien Revenue Bonds (Combined Venue Tax), Series 2012A. The reacquisition price exceeded the net carrying amount of the old debt by \$461,218.61 and resulted in an economic loss of \$8,391,102.50. The refunding was undertaken to create additional debt service capacity to allow for the issuance of the remaining portion of the total \$415 million for voter-approved projects. Bonds outstanding that are considered defeased as a result of the refunding total \$91,500,000. The annual interest rate on the bonds ranges from 2.00% - 5.00%. Interest accrues semiannually and the bonds mature in fiscal year 2049.

Also in January 2013, the County issued \$25,880,000 in Tax-Exempt Venue Project Revenue Refunding Bonds (Motor Vehicle Rental Tax), Series 2013 to finance the costs of refunding certain of the outstanding tax-exempt bonds and issuing the Tax-Exempt Refunding Bonds. The bonds constitute special, limited obligations of the County that are paid solely from and secured by a lien on revenues pledged from the imposition and collection of Venue Taxes. The bonds were issued to refund \$25,000,000 in Tax-Exempt Venue Project Subordinate Lien Revenue Bonds (Motor Vehicle Rental Tax), Series 2012. The reacquisition price exceeded the net carrying amount of the old debt by \$153,976.39 and resulted in an economic loss of \$2,652,442.20. The refunding was undertaken to create additional debt service capacity necessary to allow for the issuance of the remaining portion \$415 million for voter-approved projects. Bonds outstanding that are considered defeased as a result of the refunding total \$25,000,000. The annual interest rate on the bonds ranges from 2.00% - 5.00%. Interest accrues semiannually and the bonds mature in fiscal year 2049.

NOTE S – FUND AND NET ASSET BALANCES

During the fiscal year 2011, the County implemented Governmental Accounting Standard Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Under this statement, fund balance is divided into five classifications based upon the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

Nonspendable -The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or they are legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of interfund loans.

Restricted - Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors, grantors, constitutional provisions or enabling legislation. Enabling legislation authorizes the County to assess, levy, charge, or otherwise mandate payment of resources and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation. Legal enforceability means that the County can be compelled by an external party such as citizens, public interest groups, or the judiciary to use resources created by enabling legislation only for the purposes specified by the legislation.

Committed -The committed fund balance classification includes amounts that can be used only for specific purposes imposed by formal action such as a resolution of Commissioners’ Court. Those committed amounts cannot be used for any other purpose unless Commissioners’ Court removes or changes the specified use by taking the same type of action it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by Commissioners’ Court, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE S – FUND AND NET ASSET BALANCES (Continued)

Assigned - Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by Commissioners' Court or a County official or Board delegated that authority.

Unassigned - The unassigned fund balance is the residual classification for the general fund and includes all spendable amounts not contained in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

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Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE 5 – FUND AND NET ASSET BALANCES (Continued)

Fund balances by classification as of September 30, 2012 pursuant to GASB No. 54 are as follows:

	<u>Major Funds</u>				<u>Total Governmental Funds</u>
	<u>General Fund</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Special Revenue Funds</u>	
Fund balances:					
Nonspendable:					
Long-term receivable	\$ 5,158,860	\$ -	\$ 2,614,406	\$ -	\$ 7,773,266
Restricted for:					
Courthouse facilities	-	-	1,468,174	-	1,468,174
Roads and Bridges	-	-	14,565,911	-	14,565,911
Advanced Transportation District	-	-	38,830,228	-	38,830,228
Flood projects	-	-	180,474,133	-	180,474,133
Other capital projects	-	-	120,248,227	-	120,248,227
County Clerk Records Management	-	-	-	14,088,775	14,088,775
County Records Management	-	-	-	224,018	224,018
Courthouse Security	-	-	-	51,464	51,464
Justice of Peace Technology	-	-	-	150,253	150,253
Fire Code	-	-	-	1,689,401	1,689,401
District Clerk Records Management	-	-	-	366,135	366,135
Law Library	-	-	-	49,578	49,578
County Wide Court Technology	-	-	-	47,154	47,154
Dispute Resolution	-	-	-	2	2
Justice of Peace Security	-	-	-	269,253	269,253
Domestic Relations	-	-	-	194,958	194,958
Probate Contribution	-	-	-	727,007	727,007
LEOSE	-	-	-	18,811	18,811
Child Abuse Prevention	-	-	-	1,783	1,783
Drug Court Program	-	-	-	195,395	195,395
Family Protection Fee	-	-	-	-	-
District Court Records Technology	-	-	-	226,174	226,174
Juvenile Case Manager	-	-	-	200,376	200,376
Probate Guardianship	-	-	-	191,559	191,559
Probate Education	-	-	-	223,464	223,464
Juvenile Delinquency Prevention	-	-	-	22,028	22,028
Grants	-	-	-	10,580,293	10,580,293
Stormwater Mitigation	-	-	-	4,737,237	4,737,237
Chapter 19 Voter Registration	-	-	-	-	-
Election Contracting Services	-	-	-	916,766	916,766
Tax Account Special Inventory	-	-	-	-	-
District Attorney Programs	-	-	-	803,922	803,922
Asset Forfeitures	-	-	-	1,237,522	1,237,522
Housing Finance Corp	-	-	-	564,672	564,672
Health Facilities Development Corp	-	-	-	145,926	145,926
Industrial Development Corp	-	-	-	18,365	18,365
Committed to:					
Debt service reserve	-	70,281,380	-	-	70,281,380
Technology Improvement	-	-	-	201,135	201,135
Assigned:	-	-	-	-	-
Unassigned:	62,222,223	-	-	-	62,222,223
Total fund balances	<u>\$ 67,381,083</u>	<u>\$ 70,281,380</u>	<u>\$ 358,201,079</u>	<u>\$ 38,143,426</u>	<u>\$ 534,006,968</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2012

NOTE S – FUND AND NET ASSET BALANCES (Continued)

The County applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

The County maintains a minimum fund balance reserve policy to maintain strong financial reserves and stability and to protect the County's bond ratings. Key components of the reserve policy are as follows:

Commissioners' Court has set a policy to maintain a General Fund operating reserve of 10% of budgeted, annual, operating expenditures. The policy establishes sufficient working capital and margin of financial safety to address unforeseen, one-time emergency expenditures.

Use of this reserve would occur after all other current budgetary resources of funding have been exhausted, and no other category of fund balance is available to satisfy the funding needed. Commissioners' Court authorization is required for fund balance to be appropriated from the Unassigned General Fund Reserve.

At September 30, 2012, the OPEB Fund (an internal service fund) and the Self-Insurance Fund (an internal service fund) had deficit net assets of \$27,450,685 and \$4,897,562, respectively. The OPEB Fund deficit is due to the accrual of the OPEB obligation. See Note O for more information. The deficit in the Self-Insurance Fund is primarily due to an increase in claim costs and estimates over premiums received. See Note J for more information. The County anticipates that the deficit in the OPEB and Self-Insurance Fund will be eliminated by future plan design changes and General Fund transfers.

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Bexar County, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES				
Ad valorem taxes				
Current	\$ 235,889,000	\$ 235,889,000	\$ 236,090,057	\$ 201,057
Delinquent	2,303,000	2,303,000	2,537,568	234,568
Penalty and interest	1,800,200	1,800,200	1,987,547	187,347
Gross	239,992,200	239,992,200	240,615,172	622,972
- TIFs	(2,000,000)	(2,000,000)	(1,187,822)	812,178
Net Ad valorem taxes	237,992,200	237,992,200	239,427,350	1,435,150
Other taxes, licenses, and permits	16,651,860	16,651,860	18,992,869	2,341,009
Intergovernmental revenues	6,702,800	6,702,800	7,106,926	404,126
Court costs and fines	22,892,030	22,892,030	23,961,236	1,069,206
Fees on motor vehicles	5,781,000	5,781,000	6,130,290	349,290
Other fees	12,569,140	12,569,140	13,281,268	712,128
Other commissions from governmental units	4,213,000	4,213,000	4,244,598	31,598
Revenue from use of assets	11,952,584	11,952,584	15,307,753	3,355,169
Sales, refunds and miscellaneous	5,246,000	5,246,000	5,074,499	(171,501)
TOTAL REVENUES	324,000,614	324,000,614	333,526,789	9,526,175
EXPENDITURES				
GENERAL GOVERNMENT				
Commissioner's Court				
Personnel cost	1,527,046	1,527,048	1,471,175	55,873
Remuneration for services	10,000	7,927	1,698	6,229
Operational costs	37,968	39,275	35,898	3,377
Supplies and materials	7,583	8,349	7,609	740
Total Commissioner's Court	1,582,597	1,582,599	1,516,380	66,219
County Clerk				
Personnel costs	6,334,102	6,334,103	6,058,295	275,808
Remuneration for services	10,360	11,860	11,224	636
Operational costs	253,384	159,925	131,117	28,808
Supplies and materials	107,698	199,659	199,658	1
Total County Clerk	\$ 6,705,544	\$ 6,705,547	\$ 6,400,294	\$ 305,253

(continued)

Bexar County, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
County Auditor				
Personal services	\$ 3,787,975	\$ 3,887,089	\$ 3,887,089	\$ -
Remuneration for services	26,000	26,000	25,076	924
Operational costs Miscellaneous services	62,760	57,071	51,355	5,716
Supplies and materials	60,700	60,700	53,769	6,931
Total County Auditor	<u>3,937,435</u>	<u>4,030,860</u>	<u>4,017,289</u>	<u>13,571</u>
Support Services				
Personnel costs	7,336,134	7,243,330	6,879,288	364,042
Remuneration for services	140,337	128,337	64,890	63,447
Operational costs	229,073	751,135	749,194	1,941
Supplies and materials	1,015,710	596,145	525,252	70,893
Total Support Services	<u>8,721,254</u>	<u>8,718,947</u>	<u>8,218,624</u>	<u>500,323</u>
Tax Assessor-Collector				
Personnel	8,088,530	8,205,847	8,203,007	2,840
Remuneration for services	27,420	20,654	20,651	3
Operational costs	769,129	662,059	658,494	3,565
Supplies and materials	589,258	585,777	585,585	192
Total Tax Assessor-Collector	<u>9,474,337</u>	<u>9,474,337</u>	<u>9,467,737</u>	<u>6,600</u>
Purchasing				
Personnel	1,099,733	1,118,044	1,118,044	-
Remuneration for services	7,000	7,445	6,381	1,064
Operational costs	24,338	36,154	33,729	2,425
Supplies and materials	28,019	23,119	21,925	1,194
Capital expenditures	200	200	-	200
Total Purchasing	<u>1,159,290</u>	<u>1,184,962</u>	<u>1,180,079</u>	<u>4,883</u>
Planning and Resource Management				
Personnel costs	1,479,255	1,658,937	1,658,937	-
Remuneration for services	41,500	20,930	7,276	13,654
Operational costs	29,486	45,075	44,612	463
Supplies and materials	55,947	54,452	40,774	13,678
Total Planning and Resource Management	<u>1,606,188</u>	<u>1,779,394</u>	<u>1,751,599</u>	<u>27,795</u>
Collections				
Personnel costs	701,367	707,432	707,430	2
Remuneration for services	4,500	1,500	1,225	275
Operational costs	15,463	14,398	12,513	1,885
Supplies and materials	9,349	9,849	9,355	494
Total Collections	<u>\$ 730,679</u>	<u>\$ 733,179</u>	<u>\$ 730,523</u>	<u>\$ 2,656</u>

Bexar County, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Personnel				
Personnel costs	\$ 502,563	\$ 557,740	\$ 557,740	\$ -
Remuneration for services	21,137	21,137	8,332	12,805
Operational costs	46,470	46,470	41,221	5,249
Supplies and materials	42,046	42,046	35,791	6,255
Total Personnel	<u>612,216</u>	<u>667,393</u>	<u>643,084</u>	<u>24,309</u>
Elections				
Personnel costs	1,428,366	1,435,045	1,435,044	1
Remuneration for services	10,800	10,800	2,299	8,501
Operational costs	979,575	964,396	735,204	229,192
Supplies and materials	300,582	300,582	284,915	15,667
Capital expenditures	-	8,500	7,004	1,496
Total Elections	<u>2,719,323</u>	<u>2,719,323</u>	<u>2,464,466</u>	<u>254,857</u>
Economic Development Special Project				
Personnel costs	789,129	789,129	741,474	47,655
Remuneration for services	1,700	2,000	1,962	38
Operational costs	91,199	158,522	122,772	35,750
Supplies and materials	9,050	11,350	6,373	4,977
Total Economic Development Special Project	<u>891,078</u>	<u>961,001</u>	<u>872,581</u>	<u>88,420</u>
Facilities Maintenance				
Personnel costs	1,547,125	1,547,125	1,419,943	127,182
Remuneration for services	7,270	9,970	6,513	3,457
Operational costs	1,932,473	3,388,404	3,225,840	162,564
Supplies and materials	163,336	189,418	149,948	39,470
Total Facilities Maintenance	<u>3,650,204</u>	<u>5,134,917</u>	<u>4,802,244</u>	<u>332,673</u>
County Wide				
Personnel costs	305,782	310,782	277,676	33,106
Remuneration for services	30,000	30,000	27,222	2,778
Operational costs	17,067,770	20,049,823	19,774,710	275,113
Supplies and materials	1,646,051	1,641,541	887,573	753,968
Total County Wide	<u>19,049,603</u>	<u>22,032,146</u>	<u>20,967,181</u>	<u>1,064,965</u>
TOTAL GENERAL GOVERNMENT	<u>\$ 60,839,748</u>	<u>\$ 65,724,605</u>	<u>\$ 63,032,081</u>	<u>\$ 2,692,524</u>

(continued)

Bexar County, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
JUDICIAL				
Criminal District Attorney				
Personnel costs	\$ 22,695,185	\$ 22,959,635	\$ 22,959,634	\$ 1
Remuneration for services	64,900	62,937	62,936	1
Operational costs	398,960	381,606	381,605	1
Supplies and materials	188,053	210,831	210,830	1
Total Criminal District Attorney	<u>23,347,098</u>	<u>23,615,009</u>	<u>23,615,005</u>	<u>4</u>
Central Magistration				
Personnel costs	1,292,959	1,575,889	1,575,888	1
Remuneration for services	100	-	-	-
Operational costs	891,311	1,887,385	1,887,383	2
Supplies and materials	27,600	25,820	25,817	3
Total Central Magistration	<u>2,211,970</u>	<u>3,489,094</u>	<u>3,489,088</u>	<u>6</u>
Trial Expenses				
Operational costs	1,238,546	1,238,546	1,131,644	106,902
Supplies and materials	121,560	121,560	106,500	15,060
Total Trial Expenses	<u>1,360,106</u>	<u>1,360,106</u>	<u>1,238,144</u>	<u>121,962</u>
District Clerk				
Personnel costs	6,877,338	6,882,998	6,762,963	120,035
Remuneration for services	4,995	5,210	5,208	2
Operational costs	122,025	119,628	95,307	24,321
Supplies and materials	265,550	266,798	266,798	-
Total District Clerk	<u>7,269,908</u>	<u>7,274,634</u>	<u>7,130,276</u>	<u>144,358</u>
Jury Operations				
Personnel costs	348,328	348,328	346,267	2,061
Operational costs	1,221,729	1,201,612	1,086,603	115,009
Supplies and materials	122,539	142,656	142,656	-
Total Jury Operations	<u>1,692,596</u>	<u>1,692,596</u>	<u>1,575,526</u>	<u>117,070</u>
County Courts at Law				
Personnel costs	5,498,726	5,557,368	5,557,365	3
Remuneration for services	9,500	2,576	2,575	1
Operational costs	2,708,172	3,352,987	3,337,011	15,976
Supplies and materials	20,300	22,387	22,385	2
Total County Courts at Law	<u>\$ 8,236,698</u>	<u>\$ 8,935,318</u>	<u>\$ 8,919,336</u>	<u>\$ 15,982</u>

Bexar County, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Probate Courts				
Personnel costs	\$ 1,565,771	\$ 1,620,288	\$ 1,620,288	\$ -
Operational costs	74,668	45,258	45,256	2
Supplies and materials	3,130	1,471	1,470	1
Total Probate Courts	<u>1,643,569</u>	<u>1,667,017</u>	<u>1,667,014</u>	<u>3</u>
Justices of the Peace, Precinct 1				
Personnel costs	579,929	579,929	575,531	4,398
Remuneration for services	4,500	4,500	3,329	1,171
Operational costs	22,674	15,674	14,952	722
Supplies and materials	23,200	30,200	20,334	9,866
Total Justices of the Peace, Precinct 1	<u>630,303</u>	<u>630,303</u>	<u>614,146</u>	<u>16,157</u>
Justices of the Peace, Precinct 1, Place 3				
Personnel costs	662,340	676,122	676,122	-
Remuneration for services	1,380	1,380	975	405
Operational costs	109,415	88,133	84,001	4,132
Supplies and materials	16,106	23,606	15,585	8,021
Total Justices of the Peace, Precinct 1, Place 3	<u>789,241</u>	<u>789,241</u>	<u>776,683</u>	<u>12,558</u>
Justices of the Peace, Precinct 2				
Personnel costs	826,654	843,766	843,766	-
Remuneration for services	1,950	1,950	1,460	490
Operational costs	257,474	265,869	263,554	2,315
Supplies and materials	19,000	26,385	21,322	5,063
Total Justices of the Peace, Precinct 2	<u>1,105,078</u>	<u>1,137,970</u>	<u>1,130,102</u>	<u>7,868</u>
Justice of the Peace, Precinct 3				
Personnel costs	741,579	748,186	725,859	22,327
Remuneration for services	2,700	3,465	3,465	-
Operational costs	146,668	155,394	149,077	6,317
Supplies and materials	17,400	34,033	29,096	4,937
Capital expenditures	7,300	-	-	-
Total Justices of the Peace, Precinct 3	<u>915,647</u>	<u>941,078</u>	<u>907,497</u>	<u>33,581</u>
Justice of the Peace, Precinct 4				
Personnel costs	555,853	588,001	583,201	4,800
Remuneration for services	3,649	3,649	1,678	1,971
Operational costs	163,471	174,009	152,358	21,651
Supplies and materials	32,400	32,400	22,318	10,082
Total Justices of the Peace, Precinct 4	<u>\$ 755,373</u>	<u>\$ 798,059</u>	<u>\$ 759,555</u>	<u>\$ 38,504</u>

(continued)

Bexar County, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
District Courts - Criminal				
Personnel costs	\$ 3,931,647	\$ 4,026,747	\$ 4,025,406	\$ 1,341
Remuneration for services	13,200	11,118	11,117	1
Operational costs	6,972,921	6,986,806	6,729,419	257,387
Supplies and materials	44,983	42,080	42,079	1
Total District Courts - Criminal	<u>10,962,751</u>	<u>11,066,751</u>	<u>10,808,021</u>	<u>258,730</u>
District Courts - Civil				
Personnel costs	3,335,496	3,335,496	3,257,563	77,933
Remuneration for services	20,350	20,350	14,438	5,912
Operational costs	3,024,979	3,666,853	3,652,247	14,606
Supplies and materials	41,435	46,631	46,630	1
Total District Courts - Civil	<u>6,422,260</u>	<u>7,069,330</u>	<u>6,970,878</u>	<u>98,452</u>
District Court - Juvenile				
Personnel costs	1,760,056	1,838,573	1,838,568	5
Remuneration for services	10,600	5,509	5,507	2
Operational costs	925,838	831,142	822,419	8,723
Supplies and materials	28,300	26,056	26,056	-
Total District Court - Juvenile	<u>2,724,794</u>	<u>2,701,280</u>	<u>2,692,550</u>	<u>8,730</u>
Pre-Trial Services				
Personnel costs	3,828,346	3,827,971	3,646,817	181,154
Remuneration for services	7,500	7,875	7,875	-
Operational costs	530,268	598,935	483,141	115,794
Supplies and materials	54,160	54,160	41,474	12,686
Total Pre-Trial Services	<u>4,420,274</u>	<u>4,488,941</u>	<u>4,179,307</u>	<u>309,634</u>
Bail Bond Board				
Personnel costs	54,239	55,453	55,452	1
Operational costs	135	135	69	66
Supplies and materials	93	93	23	70
Total Bail Bond Board	<u>54,467</u>	<u>55,681</u>	<u>55,544</u>	<u>137</u>
4th Court of Appeals				
Personnel costs	71,359	71,207	70,971	236
Operational costs	3,180	3,332	3,331	1
Total 4th Court of Appeals	<u>\$ 74,539</u>	<u>\$ 74,539</u>	<u>\$ 74,302</u>	<u>\$ 237</u>

Bexar County, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Public Defenders Office				
Personnel costs	\$ 152,954	\$ 305,908	\$ 216,619	\$ 89,289
Remuneration for Services	3,250	6,500	400	6,100
Operational costs	6,338	12,676	9,042	3,634
Supplies and materials	3,485	6,970	2,902	4,068
Total Public Defenders Office	<u>166,027</u>	<u>332,054</u>	<u>228,963</u>	<u>103,091</u>
D.P.S. Warrants				
Personnel costs	99,691	99,691	99,236	455
Total D.P.S. Warrants	<u>99,691</u>	<u>99,691</u>	<u>99,236</u>	<u>455</u>
TOTAL JUDICIAL	<u>74,882,390</u>	<u>78,218,692</u>	<u>76,931,173</u>	<u>1,287,519</u>
PUBLIC SAFETY				
Sheriff				
Personnel costs	43,107,947	43,653,563	43,653,562	1
Remuneration for services	112,000	273,366	273,364	2
Operational costs	2,133,630	1,860,907	1,784,485	76,422
Supplies and materials	1,953,250	2,439,972	2,427,574	12,398
Capital expenditures	45,000	10,015	-	10,015
Total Sheriff	<u>47,351,827</u>	<u>48,237,823</u>	<u>48,138,985</u>	<u>98,838</u>
Adult Detention Centers				
Personnel costs	48,530,985	51,830,886	51,830,885	1
Operational costs	3,752,517	4,712,675	4,712,671	4
Supplies and materials	1,343,600	1,393,031	1,386,471	6,560
Capital expenditures	2,640	-	-	-
Total Adult Detention Centers	<u>53,629,742</u>	<u>57,936,592</u>	<u>57,930,027</u>	<u>6,565</u>
Sheriff Support Services				
Personnel costs	2,025,886	1,959,633	1,959,632	1
Operational costs	10,455	5,439	2,855	2,584
Supplies and materials	5,654	6,870	6,009	861
Total Sheriff Support Services	<u>\$ 2,041,995</u>	<u>\$ 1,971,942</u>	<u>\$ 1,968,496</u>	<u>\$ 3,446</u>

(continued)

Bexar County, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Juvenile Services				
Personnel costs	\$ 9,252,731	\$ 9,079,805	\$ 9,079,805	\$ -
Remuneration for services	333,697	377,515	357,826	19,689
Operational costs	2,613,934	2,191,266	2,142,108	49,158
Supplies and materials	271,338	453,347	323,274	130,073
Total Juvenile Services	<u>12,471,700</u>	<u>12,101,933</u>	<u>11,903,013</u>	<u>198,920</u>
Juvenile Detention				
Personnel costs	13,899,674	14,053,360	14,053,355	5
Remuneration for services	500	500	(1)	501
Operational costs	849,220	1,182,144	1,121,126	61,018
Supplies and materials	545,698	411,630	405,015	6,615
Capital expenditures	-	48,138	48,138	-
Total Juvenile Detention	<u>15,295,092</u>	<u>15,695,772</u>	<u>15,627,633</u>	<u>68,139</u>
Child Support Probation				
Personnel costs	629,063	608,401	608,400	1
Operational costs	7,548	7,228	7,052	176
Supplies and materials	5,000	-	-	-
Total Child Support Probation	<u>641,611</u>	<u>615,629</u>	<u>615,452</u>	<u>177</u>
Community Supervision & Correction				
Operational costs	372,601	372,601	204,811	167,790
Supplies and materials	15,500	15,500	14,676	824
Total Community Supervision & Correction	<u>388,101</u>	<u>388,101</u>	<u>219,487</u>	<u>168,614</u>
Forensic Science Center				
Personnel costs	3,405,506	3,419,956	3,419,956	-
Remuneration for services	22,200	32,899	29,673	3,226
Operational costs	438,809	471,609	469,768	1,841
Supplies and materials	188,310	222,467	222,465	2
Total Forensic Science Center	<u>\$ 4,054,825</u>	<u>\$ 4,146,931</u>	<u>\$ 4,141,862</u>	<u>\$ 5,069</u>

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Crime Lab				
Personnel costs	\$ 1,623,041	\$ 1,651,298	\$ 1,651,298	\$ -
Remuneration for services	23,283	23,283	19,885	3,398
Operational costs	114,908	114,908	111,836	3,072
Supplies and materials	168,300	151,509	151,509	-
Total Crime Lab	<u>1,929,532</u>	<u>1,940,998</u>	<u>1,934,528</u>	<u>6,470</u>
Constable Precinct 1				
Personnel costs	1,313,921	1,349,421	1,349,421	-
Remuneration for services	3,000	3,000	815	2,185
Operational costs	83,883	85,082	85,081	1
Supplies and materials	92,800	91,601	88,018	3,583
Total Constable Precinct 1	<u>1,493,604</u>	<u>1,529,104</u>	<u>1,523,335</u>	<u>5,769</u>
Constable Precinct 2				
Personnel costs	1,480,442	1,544,380	1,544,380	-
Remuneration for services	3,000	3,000	2,899	101
Operational costs	216,929	248,166	248,166	-
Supplies and materials	102,700	120,737	120,736	1
Total Constable Precinct 2	<u>1,803,071</u>	<u>1,916,283</u>	<u>1,916,181</u>	<u>102</u>
Constable Precinct 3				
Personnel costs	1,249,278	1,258,673	1,230,400	28,273
Remuneration for services	2,000	4,540	4,538	2
Operational costs	191,996	212,890	212,890	-
Supplies and materials	146,500	190,115	190,115	-
Total Constable Precinct 3	<u>1,589,774</u>	<u>1,666,218</u>	<u>1,637,943</u>	<u>28,275</u>
Constable Precinct 4				
Personnel costs	1,296,276	1,374,420	1,374,420	-
Remuneration for services	3,400	3,400	2,444	956
Operational costs	201,647	196,697	196,697	-
Supplies and materials	102,600	102,600	101,490	1,110
Total Constable Precinct 4	<u>\$ 1,603,923</u>	<u>\$ 1,677,117</u>	<u>\$ 1,675,051</u>	<u>\$ 2,066</u>

(continued)

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Adult Detention Center-Facilities Maintenance				
Personnel costs	\$ 1,659,149	\$ 1,659,149	\$ 1,510,771	\$ 148,378
Remuneration for services	5,301	5,301	2,004	3,297
Operational costs	739,646	3,085,046	2,958,100	126,946
Supplies and materials	365,439	365,439	280,707	84,732
Total ADC-Facilities Maintenance	<u>2,769,535</u>	<u>5,114,935</u>	<u>4,751,582</u>	<u>363,353</u>
Juvenile Detention-Facilities Maintenance				
Personnel costs	1,021,748	1,021,748	1,015,391	6,357
Remuneration for services	1,000	1,000	322	678
Operational costs	545,074	1,359,374	1,307,354	52,020
Supplies and materials	129,534	114,534	80,229	34,305
Capital expenditures	12,800	12,800	-	12,800
Total Juvenile Detention-Facilities Maintenance	<u>1,710,156</u>	<u>2,509,456</u>	<u>2,403,296</u>	<u>106,160</u>
Forensic Science Center-Facilities Maintenance				
Personnel costs	-	27,630	27,630	-
Operational cost	511,704	511,704	482,077	29,627
Supplies and materials	7,200	7,200	1,090	6,110
Total FSC-Facilities Maintenance	<u>518,904</u>	<u>546,534</u>	<u>510,797</u>	<u>35,737</u>
Fire Marshal/Emergency Management				
Personnel costs	916,193	921,301	909,104	12,197
Remuneration for services	16,100	12,287	10,181	2,106
Operational costs	358,959	431,993	431,262	731
Supplies and materials	91,028	84,183	84,183	-
Total Fire Marshal/Emergency Management	<u>1,382,280</u>	<u>1,449,764</u>	<u>1,434,730</u>	<u>15,034</u>
TOTAL PUBLIC SAFETY	<u>150,675,672</u>	<u>159,445,132</u>	<u>158,332,398</u>	<u>1,112,734</u>
EDUCATION AND RECREATION				
Agriculture Extension Service				
Personnel costs	497,695	497,695	472,074	25,621
Remuneration for services	17,408	19,408	19,323	85
Operational costs	133,454	130,454	128,135	2,319
Supplies and materials	12,264	13,264	12,638	626
Total Agriculture Extension Service	<u>\$ 660,821</u>	<u>\$ 660,821</u>	<u>\$ 632,170</u>	<u>\$ 28,651</u>

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
County Parks				
Personnel costs	\$ 1,811,105	\$ 1,811,105	\$ 1,751,383	\$ 59,722
Remuneration for services	3,500	3,500	2,928	572
Operational costs	184,175	319,875	276,673	43,202
Supplies and materials	246,904	271,904	256,648	15,256
Total County Parks	<u>2,245,684</u>	<u>2,406,384</u>	<u>2,287,632</u>	<u>118,752</u>
TOTAL EDUCATION AND RECREATION	<u>2,906,505</u>	<u>3,067,205</u>	<u>2,919,802</u>	<u>147,403</u>
PUBLIC WORKS				
Energy Management				
Personnel costs	118,212	118,212	113,867	4,345
Remuneration for services	500	850	515	335
Operational costs	5,219,766	439,053	94,292	344,761
Supplies and materials	1,400	1,450	673	777
Total Energy Management	<u>5,339,878</u>	<u>559,565</u>	<u>209,347</u>	<u>350,218</u>
TOTAL PUBLIC WORKS	<u>5,339,878</u>	<u>559,565</u>	<u>209,347</u>	<u>350,218</u>
HEALTH AND PUBLIC WELFARE				
Environmental Services				
Personnel costs	224,147	237,257	237,257	-
Remuneration for services	2,200	200	30	170
Operational costs	22,276	17,276	16,888	388
Supplies and materials	15,678	22,834	22,834	-
Total Environmental Services	<u>264,301</u>	<u>277,567</u>	<u>277,009</u>	<u>558</u>
Child Welfare				
Remuneration for services	850	850	830	20
Operational costs	2,334,683	2,334,730	2,334,083	647
Supplies and materials	141,268	141,218	141,218	-
Total Child Welfare	<u>2,476,801</u>	<u>2,476,798</u>	<u>2,476,131</u>	<u>667</u>
Community Development Programs				
Personnel costs	1,295,651	1,404,792	1,357,411	47,381
Remuneration for services	38,414	26,314	22,589	3,725
Operational costs	406,020	368,254	304,142	64,112
Supplies and materials	52,690	75,116	59,565	15,551
Total Community Development Programs	<u>\$ 1,792,775</u>	<u>\$ 1,874,476</u>	<u>\$ 1,743,707</u>	<u>\$ 130,769</u>

(continued)

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Personnel costs	\$ 237,770	\$ 236,983	\$ 236,981	\$ 2
Remuneration for services	1,497	4,675	4,673	2
Operational costs	4,419	3,419	3,389	30
Supplies and materials	4,130	4,130	3,788	342
Total Veterans County Service	<u>247,816</u>	<u>249,207</u>	<u>248,831</u>	<u>376</u>
TOTAL HEALTH AND PUBLIC WELFARE	<u>4,781,693</u>	<u>4,878,048</u>	<u>4,745,678</u>	<u>132,370</u>
 INTERGOVERNMENTAL EXPENDITURES				
Services by Other Agencies				
Operational costs	<u>6,226,757</u>	<u>6,226,757</u>	<u>6,226,757</u>	<u>-</u>
Total Services by Other Agencies	<u>6,226,757</u>	<u>6,226,757</u>	<u>6,226,757</u>	<u>-</u>
TOTAL INTERGOVERNMENTAL EXPENDITURES	<u>6,226,757</u>	<u>6,226,757</u>	<u>6,226,757</u>	<u>-</u>
 Contingencies				
Contingencies	<u>11,954,782</u>	<u>1,041,949</u>	<u>-</u>	<u>1,041,949</u>
Total Contingencies	<u>11,954,782</u>	<u>1,041,949</u>	<u>-</u>	<u>1,041,949</u>
 TOTAL EXPENDITURES	 <u>\$ 317,607,425</u>	 <u>\$ 319,161,953</u>	 <u>\$ 312,397,236</u>	 <u>\$ 6,764,717</u>

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 6,393,189	\$ 4,838,661	\$ 21,129,553	\$ 16,290,892
OTHER FINANCING SOURCES				
Interfund transfers in	-	-	3,070	3,070
Interfund transfers out	(14,015,588)	(15,062,557)	(14,754,886)	307,671
TOTAL OTHER FINANCING SOURCES (USES)	<u>(14,015,588)</u>	<u>(15,062,557)</u>	<u>(14,751,816)</u>	<u>310,741</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES	<u>\$ (7,622,399)</u>	<u>\$ (10,223,896)</u>	<u>6,377,737</u>	<u>\$ 16,601,633</u>
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES, MODIFIED ACCRUAL BASIS			6,377,737	
Fund balance - beginning			<u>61,003,346</u>	
Fund balance - ending			<u>\$ 67,381,083</u>	

Bexar County, Texas

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

September 30, 2012

General Fund Budget

The original expenditure category (appropriation only) budgets for the General Fund is adopted by the Commissioners' Court and filed with the Bexar County Clerk by September 30. The total budget for the General Fund cannot be increased once the budget is adopted unless the County Auditor certifies a new revenue source not considered during the setting of the original budget. Amendments between expenditure categories are made during the year on approval by the Commissioners' Court. Both the original and final amended budget is included. Management cannot amend the budget without approval by Commissioners' Court.

State law requires the budget not be exceeded in any expenditure category. For the General Fund, an expenditure category is considered to be an activity (e.g., personnel, remuneration for services, etc.).

Bexar County, Texas

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

September 30, 2012

Primary Government

**Schedule of Funding Progress for Bexar County
Retired Employee Healthcare Plan**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
05/01/2007	\$ -	\$ 117,676,388	\$ 117,676,388	0.00%	\$ 139,835,293	84.15%
10/01/2008	\$ -	\$ 128,591,423	\$ 128,591,423	0.00%	\$ 154,948,319	82.99%
10/01/2010	\$ -	\$ 159,197,151	\$ 159,197,151	0.00%	\$ 157,382,517	101.15%

The System

**Schedule of Funding Progress for Bexar County
Retired Employee Healthcare Plan
(in thousands)**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Liability (AAL) - (b)	Unfunded AAL (UAAL) (b-a)
01/01/2009	\$ 6,783	\$ 32,303	\$ 25,520
01/01/2010	\$ 10,072	\$ 33,227	\$ 23,155
01/01/2011	\$ 14,031	\$ 35,123	\$ 21,092

See Note O for a complete description of the County's Other Post Employment Benefits.

Bexar County, Texas
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
September 30, 2012

Primary Government

**Schedule of Funding Progress for the Retirement Plan
for the Employees of Bexar County, Texas**

Actuarial Valuation Date ¹	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
12/31/2009	\$ 587,887,756	\$ 685,350,890	\$ 97,463,134	85.78%	\$ 214,085,357	45.53%
12/31/2010	\$ 615,705,829	\$ 726,801,815	\$ 111,095,986	84.71%	\$ 217,066,212	51.18%
12/31/2011	\$ 643,782,380	\$ 769,013,190	\$ 125,230,810	83.72%	\$ 210,826,765	59.40%

*The annual covered payroll is based on the employee deposits received by TCDRS for the year ending with the valuation date.

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NON-MAJOR GOVERNMENTAL FUNDS are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

COUNTY CLERK RECORDS MANAGEMENT FUND– to account for fee revenue and expenditures related to records management in the County Clerk’s Office.

COUNTY RECORDS MANAGEMENT FUND – to account for fee revenue and expenditures related to records management on a countywide basis.

COURTHOUSE SECURITY FUND – to account for fee revenue and expenditures related to security devices and service for the courthouse and other buildings housing courts.

JUSTICE OF PEACE TECHNOLOGY FUND – to account for fee revenue and expenditures related to technological improvements in the Justice of Peace offices.

FIRE CODE FUND – to account for fee revenue and expenditures related to fire prevention.

DISTRICT CLERK RECORDS MANAGEMENT FUND – to account for fee revenue and expenditures related to records management in the District Clerks Office.

LAW LIBRARY FUND – to account for fee revenue and expenditures related to the operations of the law library.

COUNTY WIDE TECHNOLOGY FUND – to account for fee revenue and expenditures related to the purchase, maintenance, continuing education, and training for technological enhancements of the court.

DISPUTE RESOLUTION FUND – to account for fee revenue and expenditures related to the operations of the dispute mediation center.

JUSTICE OF PEACE SECURITY FUND – to account for revenue and expenditures related to security devices and services for buildings housing justice of the peace courts.

DOMESTIC RELATIONS FUND – to account for fee revenue and expenditures related to the operation of the domestic relations office.

PROBATE CONTRIBUTION FUND – to account for State revenue provided for Probate Court support and related expenditures.

LAW ENFORCEMENT OFFICERS SPECIAL EDUCATION FUND (LEOSE) – to account for State revenues provided for education of law enforcement officers and related expenditures.

CHILD ABUSE PREVENTION FUND – to account for fee revenue from court cost imposed on certain criminal convictions and expenditures for programs aimed at preventing child abuse.

DRUG COURT PROGRAM FUND – to account for fee revenue and expenditures related to operations of mandated programs for monitoring and rehabilitating violators of State drug laws.

FAMILY PROTECTION FEE FUND – to account for fee revenue imposed by the State on petitions for divorce to fund service provides that prevent family violence or child abuse.

DISTRICT COURT RECORDS TECHNOLOGY FUND – to account for fee revenue and expenditures related to the preservation and restoration of the District Courts records archive.

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NON-MAJOR GOVERNMENTAL FUNDS are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

JUVENILE CASE MANAGER FUND – to account for fee revenues and expenditures related to juvenile social workers in the Justice of Peace offices.

PROBATE GUARDIANSHIP FUND – to account for fee revenues and expenditures related to the appointment of guardians for minors in Probate cases.

PROBATE EDUCATION FUND – to account for fee revenue and expenditures related to continuing education of the Probate Courts’ staff.

JUVENILE DELINQUENCY PREVENTION FUND – to account for fee revenue and expenditures related to graffiti eradication.

GRANTS FUND – to account for expenditures of funds received as grants-in-aid from various non-governmental sources and from Federal and State agencies for specific programs.

TECHNOLOGY IMPROVEMENT FUND – to account for costs associated with technology improvements.

STORM WATER MITIGATION FUND – to account for revenues and expenditures associated with preventing and repairing damages due to storm water runoff and for educating the public about flood hazards.

CHAPTER 19 VOTER REGISTRATION FUND – to account for revenues received from State and expenditures associated with disseminating voting information to the public and registering new voters.

ELECTION CONTRACTING SERVICES FUND – to account for receipt and disbursement of funds related to election contract service agreements.

TAX COLLECTOR’S SPECIAL INVENTORY FUND – to account for the receipt and disbursement of funds administered by the Tax Collector.

DISTRICT ATTORNEY PROGRAMS FUND – to account for the receipt and disbursement of discretionary funds maintained by the Criminal District Attorney.

ASSET FORFEITURES FUND – to account for receipt and disbursement of funds relating to forfeitures certain property related to felony offenses.

BEXAR COUNTY HOUSING FINANCE CORPORATION – to account for revenue and expenditures related to the Bexar County Housing Finance Corporation.

BEXAR COUNTY HEALTH FACILITIES DEVELOPMENT CORPORATION – to account for revenue and expenditures related to the Bexar County Health Facilities Development Corporation.

BEXAR COUNTY INDUSTRIAL DEVELOPMENT CORPORATION – to account for revenue and expenditures related to the Bexar County Development Corporation.



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Bexar County, Texas
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2012

	<u>County Clerk Records Management</u>	<u>County Records Management</u>	<u>Courthouse Security</u>	<u>Justice of Peace Technology</u>
ASSETS				
Cash	\$ 3,300,779	\$ 65,865	\$ 15,929	\$ 49,720
Investments	10,833,085	215,971	52,232	166,473
Receivables:				
Accounts receivable	220	-	-	-
Due from other governments	-	-	-	-
Accrued interest	-	-	-	-
TOTAL ASSETS	<u>\$ 14,134,084</u>	<u>\$ 281,836</u>	<u>\$ 68,161</u>	<u>\$ 216,193</u>
 LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ 45,263	\$ 14,119	\$ -	\$ 1,824
Accrued liabilities	46	43,699	16,697	20,885
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Due to other governmental units	-	-	-	-
Deferred revenue	-	-	-	-
Contract retainage payable	-	-	-	43,231
TOTAL LIABILITIES	<u>45,309</u>	<u>57,818</u>	<u>16,697</u>	<u>65,940</u>
 FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	14,088,775	224,018	51,464	150,253
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES	<u>14,088,775</u>	<u>224,018</u>	<u>51,464</u>	<u>150,253</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 14,134,084</u>	 <u>\$ 281,836</u>	 <u>\$ 68,161</u>	 <u>\$ 216,193</u>

<u>Fire Code</u>	<u>District Clerk Records Management</u>	<u>Law Library</u>	<u>County Wide Court Technology</u>	<u>Dispute Resolution</u>	<u>Justice of Peace Security Fund</u>
\$ 401,524	\$ 80,755	\$ 68,034	\$ 11,020	\$ 13,326	\$ 63,763
1,316,592	285,380	174,765	36,134	-	209,078
-	-	3,300	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,718,116</u>	<u>\$ 366,135</u>	<u>\$ 246,099</u>	<u>\$ 47,154</u>	<u>\$ 13,326</u>	<u>\$ 272,841</u>
\$ 14,292	\$ -	\$ 20,305	\$ -	\$ 1,953	\$ 3,588
14,423	-	175,751	-	11,371	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	465	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>28,715</u>	<u>-</u>	<u>196,521</u>	<u>-</u>	<u>13,324</u>	<u>3,588</u>
-	-	-	-	-	-
1,689,401	366,135	49,578	47,154	2	269,253
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,689,401</u>	<u>366,135</u>	<u>49,578</u>	<u>47,154</u>	<u>2</u>	<u>269,253</u>
<u>\$ 1,718,116</u>	<u>\$ 366,135</u>	<u>\$ 246,099</u>	<u>\$ 47,154</u>	<u>\$ 13,326</u>	<u>\$ 272,841</u>

(continued)

Bexar County, Texas
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2012

	<u>Domestic Relations</u>	<u>Probate Contribution</u>	<u>LEOSE</u>	<u>Child Abuse Prevention</u>
ASSETS				
Cash	\$ 49,356	\$ 181,037	\$ 4,128	\$ 417
Investments	161,838	593,619	14,840	1,366
Receivables:				
Accounts receivable	-	-	14,014	-
Due from other governments	-	-	-	-
Accrued interest	-	-	-	-
TOTAL ASSETS	<u>\$ 211,194</u>	<u>\$ 774,656</u>	<u>\$ 32,982</u>	<u>\$ 1,783</u>
 LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ 1,450	\$ 9,167	\$ 5	\$ -
Accrued liabilities	14,786	38,482	14,166	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Due to other governmental units	-	-	-	-
Deferred revenue	-	-	-	-
Contract retainage payable	-	-	-	-
TOTAL LIABILITIES	<u>16,236</u>	<u>47,649</u>	<u>14,171</u>	<u>-</u>
 FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	194,958	727,007	18,811	1,783
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES	<u>194,958</u>	<u>727,007</u>	<u>18,811</u>	<u>1,783</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 211,194</u>	 <u>\$ 774,656</u>	 <u>\$ 32,982</u>	 <u>\$ 1,783</u>

<u>Drug Court Program</u>	<u>Family Protection Fee</u>	<u>District Court Records Technology</u>	<u>Juvenile Case Manager</u>	<u>Probate Guardianship</u>	<u>Probate Education</u>	<u>Juvenile Delinquency Prevention</u>
\$ 45,685	\$ -	\$ 52,857	\$ 48,002	\$ 45,837	\$ 52,355	\$ 5,148
150,269	-	173,317	157,398	150,300	171,673	16,880
-	-	-	-	-	-	-
-	1,579	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 195,954</u>	<u>\$ 1,579</u>	<u>\$ 226,174</u>	<u>\$ 205,400</u>	<u>\$ 196,137</u>	<u>\$ 224,028</u>	<u>\$ 22,028</u>
\$ -	\$ -	\$ -	\$ -	\$ 2,008	\$ 100	\$ -
559	-	-	5,024	2,570	464	-
-	1,579	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>559</u>	<u>1,579</u>	<u>-</u>	<u>5,024</u>	<u>4,578</u>	<u>564</u>	<u>-</u>
-	-	-	-	-	-	-
195,395	-	226,174	200,376	191,559	223,464	22,028
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>195,395</u>	<u>-</u>	<u>226,174</u>	<u>200,376</u>	<u>191,559</u>	<u>223,464</u>	<u>22,028</u>
<u>\$ 195,954</u>	<u>\$ 1,579</u>	<u>\$ 226,174</u>	<u>\$ 205,400</u>	<u>\$ 196,137</u>	<u>\$ 224,028</u>	<u>\$ 22,028</u>

(continued)

Bexar County, Texas
COMBINING BALANCESHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2012

	<u>Grants</u>	<u>Technology Improvement</u>	<u>Stormwater Mitigation</u>	<u>Chapter 19 Voter Registration</u>
ASSETS				
Cash	\$ 2,947,890	\$ 49,652	\$ 1,122,352	\$ -
Investments	7,901,847	215,371	3,680,179	-
Receivables:				
Accounts receivable	-	-	-	70,218
Due from other governments	5,697,322	-	-	965
Accrued interest	-	-	-	-
TOTAL ASSETS	<u>\$ 16,547,059</u>	<u>\$ 265,023</u>	<u>\$ 4,802,531</u>	<u>\$ 71,183</u>
 LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ 2,444,988	\$ 9,862	\$ 58,777	\$ 8,835
Accrued liabilities	2,917,610	54,026	6,517	9,342
Due to other funds	-	-	-	52,955
Advances from other funds	250,000	-	-	-
Due to other governmental units	354,168	-	-	-
Deferred revenue	-	-	-	51
Contract retainage payable	-	-	-	-
TOTAL LIABILITIES	<u>5,966,766</u>	<u>63,888</u>	<u>65,294</u>	<u>71,183</u>
 FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	10,580,293	-	4,737,237	-
Committed	-	201,135	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES	<u>10,580,293</u>	<u>201,135</u>	<u>4,737,237</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 16,547,059</u>	<u>\$ 265,023</u>	<u>\$ 4,802,531</u>	<u>\$ 71,183</u>

<u>Election Contracting Services</u>	<u>Tax Collector's Special Inventory</u>	<u>District Attorney Programs</u>	<u>Asset Forfeitures</u>
\$ 266,096	\$ 9,437	\$ 191,456	\$ 338,675
872,528	-	627,782	1,215,319
-	-	-	2,528
-	-	-	-
-	14,387	-	-
<u>\$ 1,138,624</u>	<u>\$ 23,824</u>	<u>\$ 819,238</u>	<u>\$ 1,556,522</u>
\$ 32,067	\$ 20,497	\$ 2,679	\$ 155,480
39,791	3,327	12,637	163,520
-	-	-	-
150,000	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>221,858</u>	<u>23,824</u>	<u>15,316</u>	<u>319,000</u>
-	-	-	-
916,766	-	803,922	1,237,522
-	-	-	-
-	-	-	-
-	-	-	-
<u>916,766</u>	<u>-</u>	<u>803,922</u>	<u>1,237,522</u>
<u>\$ 1,138,624</u>	<u>\$ 23,824</u>	<u>\$ 819,238</u>	<u>\$ 1,556,522</u>

(continued)

Bexar County, Texas
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2012

	Blended Units			
	Bexar County Housing Finance Corporation	Bexar County Health Facilities Development Corporation	Bexar County Industrial Development Corporation	Total
ASSETS				
Cash	\$ 149,034	\$ 34,103	\$ 4,292	\$ 9,668,524
Investments	488,681	111,823	14,073	30,008,813
Receivables:				
Accounts receivable	18,619	-	-	108,899
Due from other governments	-	-	-	5,699,866
Accrued interest	-	-	-	14,387
TOTAL ASSETS	\$ 656,334	\$ 145,926	\$ 18,365	\$ 45,500,489
 LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ (2)	\$ -	\$ -	\$ 2,847,257
Accrued liabilities	91,664	-	-	3,657,357
Due to other funds	-	-	-	54,534
Advances from other funds	-	-	-	400,000
Due to other governmental units	-	-	-	354,633
Deferred revenue	-	-	-	51
Contract retainage payable	-	-	-	43,231
TOTAL LIABILITIES	91,662	-	-	7,357,063
 FUND BALANCES				
Nonspendable	-	-	-	-
Restricted	564,672	145,926	18,365	37,942,291
Committed	-	-	-	201,135
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES	564,672	145,926	18,365	38,143,426
TOTAL LIABILITIES AND FUND BALANCES	\$ 656,334	\$ 145,926	\$ 18,365	\$ 45,500,489

Bexar County, Texas
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For Fiscal Year Ended September 30, 2012

	County Clerk Records Management	County Records Management	Courthouse Security	Justice of Peace Technology	Fire Code
REVENUES					
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Court cost and fines	2,752	405,574	377,735	256,133	-
Fees on motor vehicles	-	-	-	-	-
Other fees	2,667,177	-	304,132	-	1,306,238
Revenue from use of assets	46,063	652	685	891	5,818
Sales, refunds and miscellaneous	-	-	-	-	-
TOTAL REVENUES	2,715,992	406,226	682,552	257,024	1,312,056
EXPENDITURES					
General government	990,300	545,515	-	-	-
Judicial	-	-	-	361,686	-
Public safety	-	-	1,054,920	-	751,469
Education and recreation	-	-	-	-	-
Public works	-	-	-	-	-
Health and public welfare	-	-	-	-	-
Capital expenditures	-	23,522	-	-	161,285
TOTAL EXPENDITURES	990,300	569,037	1,054,920	361,686	912,754
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,725,692</u>	<u>(162,811)</u>	<u>(372,368)</u>	<u>(104,662)</u>	<u>399,302</u>
OTHER FINANCING SOURCES (USES)					
Interfund transfers in	-	-	417,079	-	-
Interfund transfers out	(49,531)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(49,531)</u>	<u>-</u>	<u>417,079</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>1,676,161</u>	<u>(162,811)</u>	<u>44,711</u>	<u>(104,662)</u>	<u>399,302</u>
Fund balances - beginning	<u>12,412,614</u>	<u>386,829</u>	<u>6,753</u>	<u>254,915</u>	<u>1,290,099</u>
Fund balances - ending	<u>\$ 14,088,775</u>	<u>\$ 224,018</u>	<u>\$ 51,464</u>	<u>\$ 150,253</u>	<u>\$ 1,689,401</u>

(continued)

Bexar County, Texas
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For Fiscal Year Ended September 30, 2012

	District Clerk Records Management	Law Library	County Wide Court Technology	Dispute Resolution	Justice of Peace Security Fund	Domestic Relations
REVENUES						
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court cost and fines	113	496,024	-	517,919	61,273	373,004
Fees on motor vehicles	-	-	-	-	-	-
Other fees	248,361	-	26,704	-	-	-
Revenue from use of assets	1,046	841	113	61	830	796
Sales, refunds and miscellaneous	-	87,944	-	27,450	-	-
TOTAL REVENUES	249,520	584,809	26,817	545,430	62,103	373,800
EXPENDITURES						
General government	-	-	-	-	-	-
Judicial	48,229	836,727	-	-	10,617	-
Public safety	-	-	-	-	-	-
Education and recreation	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Health and public welfare	-	-	-	588,658	-	400,375
Capital expenditures	19,094	-	-	-	-	-
TOTAL EXPENDITURES	67,323	836,727	-	588,658	10,617	400,375
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	182,197	(251,918)	26,817	(43,228)	51,486	(26,575)
OTHER FINANCING SOURCES (USES)						
Interfund transfers in	-	232,253	-	38,544	-	-
Interfund transfers out	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	232,253	-	38,544	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	182,197	(19,665)	26,817	(4,684)	51,486	(26,575)
Fund balances - beginning	183,938	69,243	20,337	4,686	217,767	221,533
Fund balances - ending	<u>\$ 366,135</u>	<u>\$ 49,578</u>	<u>\$ 47,154</u>	<u>\$ 2</u>	<u>\$ 269,253</u>	<u>\$ 194,958</u>

<u>Probate Contribution</u>	<u>LEOSE</u>	<u>Child Abuse Prevention</u>	<u>Drug Court Program</u>	<u>Family Protection Fee</u>	<u>District Court Records Technology</u>	<u>Juvenile Case Manager</u>
\$ 222,882	\$ -	\$ -	\$ -	\$ 1,579	\$ -	\$ -
-	-	405	-	118,965	127,219	317,000
-	-	-	-	-	-	-
-	-	-	89,730	-	-	-
2,699	57	7	579	1	736	650
-	-	-	-	-	-	-
<u>225,581</u>	<u>57</u>	<u>412</u>	<u>90,309</u>	<u>120,545</u>	<u>127,955</u>	<u>317,650</u>
-	-	-	-	-	-	-
350,384	-	-	34,208	121,601	68,170	-
-	3,809	-	-	-	-	290,142
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>350,384</u>	<u>3,809</u>	<u>-</u>	<u>34,208</u>	<u>121,601</u>	<u>68,170</u>	<u>290,142</u>
(124,803)	(3,752)	412	56,101	(1,056)	59,785	27,508
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(124,803)	(3,752)	412	56,101	(1,056)	59,785	27,508
851,810	22,563	1,371	139,294	1,056	166,389	172,868
<u>\$ 727,007</u>	<u>\$ 18,811</u>	<u>\$ 1,783</u>	<u>\$ 195,395</u>	<u>\$ -</u>	<u>\$ 226,174</u>	<u>\$ 200,376</u>

(continued)

Bexar County, Texas
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For Fiscal Year Ended September 30, 2012

	<u>Probate Gaurdianship</u>	<u>Probate Education</u>	<u>Juvenile Delinquency Prevention</u>	<u>Grants</u>	<u>Technology Improvement</u>	<u>Stormwater Mitigation</u>
REVENUES						
Intergovernmental revenue	\$ -	\$ -	\$ -	\$42,794,395	\$ -	\$ -
Court cost and fines	118,339	-	2,069	-	-	-
Fees on motor vehicles	-	-	-	-	-	-
Other fees	-	28,818	-	746	383,112	1,899,123
Revenue from use of assets	604	732	74	26,062	-	15,435
Sales, refunds and miscellaneous	-	-	-	250	-	200,000
TOTAL REVENUES	<u>118,943</u>	<u>29,550</u>	<u>2,143</u>	<u>42,821,453</u>	<u>383,112</u>	<u>2,114,558</u>
EXPENDITURES						
General government	-	-	-	6,860,557	187,382	-
Judicial	82,777	5,149	-	1,814,237	75,520	-
Public safety	-	-	-	12,201,870	86,205	-
Education and recreation	-	-	-	848,265	1,171	-
Public works	-	-	-	2,086,218	1,959	579,480
Health and public welfare	-	-	-	24,920,037	1,085	-
Capital expenditures	-	-	-	1,358,754	41,806	216,621
TOTAL EXPENDITURES	<u>82,777</u>	<u>5,149</u>	<u>-</u>	<u>50,089,938</u>	<u>395,128</u>	<u>796,101</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>36,166</u>	<u>24,401</u>	<u>2,143</u>	<u>(7,268,485)</u>	<u>(12,016)</u>	<u>1,318,457</u>
OTHER FINANCING SOURCES (USES)						
Interfund transfers in	-	-	-	5,282,795	-	-
Interfund transfers out	-	-	-	-	-	(246,360)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,282,795</u>	<u>-</u>	<u>(246,360)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>36,166</u>	<u>24,401</u>	<u>2,143</u>	<u>(1,985,690)</u>	<u>(12,016)</u>	<u>1,072,097</u>
Fund balances - beginning	<u>155,393</u>	<u>199,063</u>	<u>19,885</u>	<u>12,565,983</u>	<u>213,151</u>	<u>3,665,140</u>
Fund balances - ending	<u>\$ 191,559</u>	<u>\$ 223,464</u>	<u>\$ 22,028</u>	<u>\$ 10,580,293</u>	<u>\$ 201,135</u>	<u>\$ 4,737,237</u>

Chapter 19 Voter Registration	Election Contracting Services	Tax Collector's Special Inventory	District Attorney Programs	Asset Forfeitures
\$ 291,024	\$ 2,599,467	\$ -	\$ 22,500	\$ 11,945
-	-	-	22,384	634,741
-	-	-	-	-
-	136,424	-	437,699	-
-	15,060	184,635	1,053	5,851
100	-	-	60	1,267
<u>291,124</u>	<u>2,750,951</u>	<u>184,635</u>	<u>483,696</u>	<u>653,804</u>
291,125	2,983,367	164,139	-	-
-	-	-	572,129	802,837
-	-	-	-	245,707
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	20,497	-	35,954
<u>291,125</u>	<u>2,983,367</u>	<u>184,636</u>	<u>572,129</u>	<u>1,084,498</u>
<u>(1)</u>	<u>(232,416)</u>	<u>(1)</u>	<u>(88,433)</u>	<u>(430,694)</u>
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(1)</u>	<u>(232,416)</u>	<u>(1)</u>	<u>(88,433)</u>	<u>(430,694)</u>
<u>1</u>	<u>1,149,182</u>	<u>1</u>	<u>892,355</u>	<u>1,668,216</u>
<u>\$ -</u>	<u>\$ 916,766</u>	<u>\$ -</u>	<u>\$ 803,922</u>	<u>\$ 1,237,522</u>

(continued)

Bexar County, Texas

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

NONMAJOR GOVERNMENTAL FUNDS

For Fiscal Year Ended September 30, 2012

	Blended Units			Total
	Bexar County Housing Finance Corporation	Health Facilities Development Corporation	Bexar County Industrial Development Corporation	
REVENUES				
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ 45,943,792
Court cost and fines	-	-	-	3,831,649
Fees on motor vehicles	-	-	-	-
Other fees	130,477	-	-	7,658,741
Revenue from use of assets	2,186	593	74	314,884
Sales, refunds and miscellaneous	-	-	-	317,071
TOTAL REVENUES	132,663	593	74	58,066,137
EXPENDITURES				
General government	168,075	30,156	17,525	12,238,141
Judicial	-	-	-	5,184,271
Public safety	-	-	-	14,634,122
Education and recreation	-	-	-	849,436
Public works	-	-	-	2,667,657
Health and public welfare	-	-	-	25,910,155
Capital expenditures	-	-	-	1,877,533
TOTAL EXPENDITURES	168,075	30,156	17,525	63,361,315
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(35,412)	(29,563)	(17,451)	(5,295,178)
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	-	-	-	5,970,671
Interfund transfers out	-	-	-	(295,891)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	5,674,780
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(35,412)	(29,563)	(17,451)	379,602
Fund balances - beginning	600,084	175,489	35,816	37,763,824
Fund balances - ending	\$ 564,672	\$ 145,926	\$ 18,365	\$ 38,143,426

Bexar County, Texas
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2012

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Property tax	\$ 65,451,000	\$ 65,845,881	\$ 394,881
Intergovernmental revenue	2,959,387	2,965,636	6,249
Revenue from use of assets - interest	1,200,000	1,423,274	223,274
TOTAL REVENUES	<u>69,610,387</u>	<u>70,234,791</u>	<u>624,404</u>
EXPENDITURES			
Debt service:			
Principal	31,045,000	30,920,000	125,000
Interest	40,780,233	44,068,795	(3,288,562)
Bond issuance cost	350,000	1,637,339	(1,287,339)
Debt service SARA	4,900,000	4,900,000	-
TOTAL EXPENDITURES	<u>77,075,233</u>	<u>81,526,134</u>	<u>(4,450,901)</u>
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES	<u>(7,464,846)</u>	<u>(11,291,343)</u>	<u>(3,826,497)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	6,393,030	6,392,849	(181)
Issuance of refunding bonds	-	17,650,000	17,650,000
Payment to refunded debt paying agent	-	(20,417,103)	(20,417,103)
Premium on bond issues	-	6,786,853	6,786,853
TOTAL OTHER FINANCING SOURCES (USES)	<u>6,393,030</u>	<u>10,412,599</u>	<u>4,019,569</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	<u>\$ (1,071,816)</u>	<u>(878,744)</u>	<u>\$ 193,072</u>
Fund balance--beginning		<u>71,160,124</u>	
Fund balance--ending		<u>\$ 70,281,380</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
COUNTY CLERK RECORDS MANAGEMENT FUND
For Fiscal Year Ended September 30, 2012

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 1,600	\$ 2,752	\$ 1,152
Other fees	2,399,700	2,667,177	267,477
Revenue from use of assets	<u>13,700</u>	<u>46,063</u>	<u>32,363</u>
TOTAL REVENUES	<u>2,415,000</u>	<u>2,715,992</u>	<u>300,992</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Remuneration for services	12,000	6,547	5,453
Operational costs	6,840,068	925,547	5,914,521
Supplies and materials	<u>115,000</u>	<u>58,206</u>	<u>56,794</u>
TOTAL GENERAL GOVERNMENT	<u>6,967,068</u>	<u>990,300</u>	<u>5,976,768</u>
TOTAL EXPENDITURES	<u>6,967,068</u>	<u>990,300</u>	<u>5,976,768</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(4,552,068)</u>	<u>1,725,692</u>	<u>6,277,760</u>
OTHER FINANCING SOURCES (USES)			
Interfund transfers out	<u>(49,531)</u>	<u>(49,531)</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	<u>\$ (4,601,599)</u>	<u>1,676,161</u>	<u>\$ 6,277,760</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES - MODIFIED ACCRUAL BASIS		1,676,161	
Fund balance--beginning		<u>12,412,614</u>	
Fund balance--ending		<u>\$ 14,088,775</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
COUNTY RECORDS MANAGEMENT FUND
For Fiscal Year Ended September 30, 2012

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 388,000	\$ 405,574	\$ 17,574
Revenue from use of assets	100	652	552
TOTAL REVENUES	<u>388,100</u>	<u>406,226</u>	<u>18,126</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Operational costs	584,572	522,027	62,545
Supplies and materials	23,488	23,488	-
TOTAL GENERAL GOVERNMENT	<u>608,060</u>	<u>545,515</u>	<u>62,545</u>
CAPITAL EXPENDITURES	<u>23,523</u>	<u>23,522</u>	<u>1</u>
TOTAL EXPENDITURES	<u>631,583</u>	<u>569,037</u>	<u>62,546</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(243,483)</u>	<u>(162,811)</u>	<u>80,672</u>
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES - MODIFIED ACCRUAL BASIS		(162,811)	
Fund balance--beginning		<u>386,829</u>	
Fund balance--ending		<u>\$ 224,018</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
COURTHOUSE SECURITY FUND
For Fiscal Year Ended September 30, 2012

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 399,000	\$ 377,735	\$ (21,265)
Other Fees	280,400	304,132	23,732
Revenue from use of assets	100	685	585
TOTAL REVENUES	<u>679,500</u>	<u>682,552</u>	<u>3,052</u>
EXPENDITURES			
PUBLIC SAFETY			
Personnel costs	1,103,995	1,054,920	49,075
TOTAL PUBLIC SAFETY	<u>1,103,995</u>	<u>1,054,920</u>	<u>49,075</u>
TOTAL EXPENDITURES	<u>1,103,995</u>	<u>1,054,920</u>	<u>49,075</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(424,495)	(372,368)	52,127
OTHER FINANCING SOURCES (USES)			
Interfund transfers in	<u>417,079</u>	<u>417,079</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	<u>\$ (7,416)</u>	<u>44,711</u>	<u>\$ 52,127</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES - MODIFIED ACCRUAL BASIS		44,711	
Fund balance--beginning		<u>6,753</u>	
Fund balance--ending		<u>\$ 51,464</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
JUSTICE OF PEACE TECHNOLOGY FUND
For Year Ended September 30, 2012

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES:			
Court cost and fines	\$ 266,000	\$ 256,133	\$ (9,867)
Revenue from use of assets	200	891	691
TOTAL REVENUES	<u>266,200</u>	<u>257,024</u>	<u>(9,176)</u>
EXPENDITURES:			
JUDICIAL			
Personnel costs	135,317	109,335	25,982
Operational cost	196,100	196,100	-
Supplies and materials	<u>56,252</u>	<u>56,251</u>	<u>1</u>
TOTAL JUDICIAL	<u>387,669</u>	<u>361,686</u>	<u>25,983</u>
CAPITAL EXPENDITURES	<u>196,100</u>	<u>-</u>	<u>196,100</u>
TOTAL EXPENDITURES	<u>583,769</u>	<u>361,686</u>	<u>222,083</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (317,569)</u>	<u>(104,662)</u>	<u>\$ 212,907</u>
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES - MODIFIED ACCRUAL BASIS		(104,662)	
Fund balance--beginning		<u>254,915</u>	
Fund balance--ending		<u>\$ 150,253</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FIRE CODE FUND
For Fiscal Year Ended September 30, 2012

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Other fees	\$ 866,000	\$ 1,306,238	\$ 440,238
Revenue from use of assets	500	5,818	5,318
TOTAL REVENUES	<u>866,500</u>	<u>1,312,056</u>	<u>445,556</u>
EXPENDITURES			
PUBLIC SAFETY			
Personnel costs	509,094	509,093	1
Remuneration for service	27,750	10,699	17,051
Operational costs	131,400	85,307	46,093
Supplies and materials	156,862	146,370	10,492
TOTAL PUBLIC SAFETY	<u>825,106</u>	<u>751,469</u>	<u>73,637</u>
CAPITAL EXPENDITURES	<u>261,793</u>	<u>161,285</u>	<u>100,508</u>
TOTAL EXPENDITURES	<u>1,086,899</u>	<u>912,754</u>	<u>174,145</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (220,399)</u>	<u>399,302</u>	<u>\$ 619,701</u>
EXCESS OF REVENUES OVER EXPENDITURES - MODIFIED ACCRUAL BASIS		399,302	
Fund balance--beginning		<u>1,290,099</u>	
Fund balance--ending		<u>\$ 1,689,401</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
DISTRICT CLERK RECORDS MANAGEMENT FUND
For Fiscal Year Ended September 30, 2012

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 20	\$ 113	\$ 93
Other fees	219,500	248,361	28,861
Revenue from use of assets	50	1,046	996
TOTAL REVENUES	<u>219,570</u>	<u>249,520</u>	<u>29,950</u>
EXPENDITURES			
JUDICIAL			
Operational cost	192,856	7,209	185,647
Supplies and materials	63,488	41,020	22,468
TOTAL JUDICIAL	<u>256,344</u>	<u>48,229</u>	<u>208,115</u>
CAPITAL EXPENDITURES	43,656	19,094	24,562
TOTAL EXPENDITURES	<u>300,000</u>	<u>67,323</u>	<u>232,677</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (80,430)</u>	<u>182,197</u>	<u>\$ 262,627</u>
EXCESS OF REVENUES OVER EXPENDITURES - MODIFIED ACCRUAL BASIS		182,197	
Fund balance--beginning		<u>183,938</u>	
Fund balance--ending		<u>\$ 366,135</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
LAW LIBRARY FUND
For Fiscal Year Ended September 30, 2012

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 515,000	\$ 496,024	\$ (18,976)
Revenue from use of assets	100	841	741
Sales, refunds and miscellaneous	91,000	87,944	(3,056)
TOTAL REVENUES	<u>606,100</u>	<u>584,809</u>	<u>(21,291)</u>
EXPENDITURES			
JUDICIAL			
Personnel costs	240,795	240,793	2
Operational cost	107,556	107,555	1
Supplies and materials	488,378	488,379	(1)
TOTAL JUDICIAL	<u>836,729</u>	<u>836,727</u>	<u>2</u>
TOTAL EXPENDITURES	<u>836,729</u>	<u>836,727</u>	<u>2</u>
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES	(230,629)	(251,918)	(21,289)
OTHER FINANCING SOURCES (USES)			
Interfund transfers in	<u>232,242</u>	<u>232,253</u>	<u>11</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	<u>\$ 1,613</u>	<u>(19,665)</u>	<u>\$ (21,278)</u>
(DEFICIENCY) OF REVENUES AND OTHER SOURCES (UNDER) EXPENDITURES - MODIFIED ACCRUAL BASIS		(19,665)	
Fund balance--beginning		<u>69,243</u>	
Fund balance--ending		<u>\$ 49,578</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
COUNTY WIDE COURT TECHNOLOGY FUND
For Fiscal Year Ended September 30, 2012

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Other fees	\$ 12,000	\$ 26,704	\$ 14,704
Revenue from use of assets	10	113	103
TOTAL REVENUES	<u>12,010</u>	<u>26,817</u>	<u>14,807</u>
EXPENDITURES			
GENERAL GOVERNMENT			
TOTAL GENERAL GOVERNMENT	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 12,010</u>	<u>\$ 26,817</u>	<u>\$ 14,807</u>
EXCESS OF REVENUES AND OVER EXPENDITURES - MODIFIED ACCRUAL BASIS		26,817	
Fund balance--beginning		<u>20,337</u>	
Fund balance--ending		<u>\$ 47,154</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
DISPUTE RESOLUTION FUND
For Fiscal Year Ended September 30, 2012

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 533,700	\$ 517,919	\$ (15,781)
Revenue from use of assets	20	61	41
Sales, refunds and miscellaneous	-	27,450	27,450
TOTAL REVENUES	<u>533,720</u>	<u>545,430</u>	<u>11,710</u>
EXPENDITURES			
HEALTH AND PUBLIC WELFARE			
Personnel costs	535,338	543,567	(8,229)
Remuneration for service	22,596	22,608	(12)
Operational cost	14,008	13,722	286
Supplies and materials	8,900	8,761	139
TOTAL HEALTH AND PUBLIC WELFARE	<u>580,842</u>	<u>588,658</u>	<u>(7,816)</u>
TOTAL EXPENDITURES	<u>580,842</u>	<u>588,658</u>	<u>(7,816)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(47,122)	(43,228)	3,894
OTHER FINANCING SOURCES (USES)			
Interfund transfers in	14,088	38,544	24,456
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	<u>\$ (33,034)</u>	<u>(4,684)</u>	<u>\$ 28,350</u>
(DEFICIENCY) OF REVENUES AND OTHER SOURCES (UNDER) EXPENDITURES - MODIFIED ACCRUAL BASIS		(4,684)	
Fund balance--beginning		<u>4,686</u>	
Fund balance--ending		<u>\$ 2</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
JUSTICE OF PEACE SECURITY FUND
For Fiscal Year Ended September 30, 2012

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 63,000	\$ 61,273	\$ (1,727)
Revenue from use of assets	<u>100</u>	<u>830</u>	<u>730</u>
TOTAL REVENUES	<u>63,100</u>	<u>62,103</u>	<u>(997)</u>
EXPENDITURES			
JUDICIAL			
Operational cost	48,597	9,215	39,382
Supplies and materials	<u>1,403</u>	<u>1,402</u>	<u>1</u>
TOTAL JUDICIAL	<u>50,000</u>	<u>10,617</u>	<u>39,383</u>
TOTAL EXPENDITURES	<u>50,000</u>	<u>10,617</u>	<u>39,383</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 13,100</u>	<u>51,486</u>	<u>\$ 38,386</u>
EXCESS OF REVENUES OVER EXPENDITURES - MODIFIED ACCRUAL BASIS		51,486	
Fund balance--beginning		<u>217,767</u>	
Fund balance--ending		<u>\$ 269,253</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
DOMESTIC RELATIONS FUND
For Fiscal Year Ended September 30, 2012

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 385,000	\$ 373,004	\$ (11,996)
Revenue from use of assets	-	796	796
TOTAL REVENUES	<u>385,000</u>	<u>373,800</u>	<u>(11,200)</u>
EXPENDITURES			
HEALTH AND PUBLIC WELFARE			
Personnel costs	223,687	218,143	5,544
Remuneration for service	5,900	2,730	3,170
Operational cost	210,168	178,475	31,693
Supplies and materials	6,800	1,027	5,773
TOTAL HEALTH AND PUBLIC WELFARE	<u>446,555</u>	<u>400,375</u>	<u>46,180</u>
TOTAL EXPENDITURES	<u>446,555</u>	<u>400,375</u>	<u>46,180</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(61,555)	(26,575)	34,980
OTHER FINANCING SOURCES (USES)			
Interfund transfers out	<u>(6,980)</u>	<u>-</u>	<u>6,980</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	<u>\$ (68,535)</u>	<u>(26,575)</u>	<u>\$ 41,960</u>
(DEFICIENCY) OF REVENUES AND OTHER SOURCES (UNDER) EXPENDITURES - MODIFIED ACCRUAL BASIS		(26,575)	
Fund balance--beginning		<u>221,533</u>	
Fund balance--ending		<u>\$ 194,958</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
PROBATE CONTRIBUTION FUND
For Fiscal Year Ended September 30, 2012

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ 80,000	\$ 222,882	\$ 142,882
Revenue from use of assets	1,000	2,699	1,699
TOTAL REVENUES	<u>81,000</u>	<u>225,581</u>	<u>144,581</u>
EXPENDITURES			
JUDICIAL			
Personnel costs	229,545	109,555	119,990
Remuneration for services	16,455	16,455	-
Operational cost	210,000	208,642	1,358
Supplies and materials	60,000	15,732	44,268
TOTAL JUDICIAL	<u>516,000</u>	<u>350,384</u>	<u>165,616</u>
TOTAL EXPENDITURES	<u>516,000</u>	<u>350,384</u>	<u>165,616</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (435,000)</u>	<u>(124,803)</u>	<u>\$ 310,197</u>
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES - MODIFIED ACCRUAL BASIS		(124,803)	
Fund balance--beginning		<u>851,810</u>	
Fund balance--ending		<u>\$ 727,007</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
LAW ENFORCEMENT OFFICER SPECIAL EDUCATION (LEOSE) FUND
For Fiscal Year Ended September 30, 2012

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Revenue from use of assets	\$ -	\$ 57	\$ 57
TOTAL REVENUES	<u>-</u>	<u>57</u>	<u>57</u>
EXPENDITURES			
PUBLIC SAFETY			
Remuneration for service	21,100	3,809	17,291
TOTAL PUBLIC SAFETY	<u>21,100</u>	<u>3,809</u>	<u>17,291</u>
 TOTAL EXPENDITURES	 <u>21,100</u>	 <u>3,809</u>	 <u>17,291</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (21,100)</u>	<u>(3,752)</u>	<u>\$ 17,348</u>
 (DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES - MODIFIED ACCRUAL BASIS		 (3,752)	
Fund balance--beginning		<u>22,563</u>	
Fund balance--ending		<u>\$ 18,811</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
CHILD ABUSE PREVENTION FUND
For Fiscal Year Ended September 30, 2012

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 230	\$ 405	\$ 175
Revenue from use of assets	-	7	7
TOTAL REVENUES	<u>230</u>	<u>412</u>	<u>182</u>
EXPENDITURES			
GENERAL GOVERNMENT	<u> </u>	<u> </u>	<u> </u>
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 230</u>	<u>412</u>	<u>\$ 182</u>
EXCESS OF REVENUES OVER EXPENDITURES - MODIFIED ACCRUAL BASIS		412	
Fund balance--beginning		<u>1,371</u>	
Fund balance--ending		<u>\$ 1,783</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
DRUG COURT PROGRAM FUND
For Fiscal Year Ended September 30, 2012

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Other Fees	\$ 63,700	\$ 89,730	\$ 26,030
Revenue from use of assets	<u>50</u>	<u>579</u>	<u>529</u>
TOTAL REVENUES	<u>63,750</u>	<u>90,309</u>	<u>26,559</u>
EXPENDITURES			
JUDICIAL			
Personnel costs	<u>60,463</u>	<u>34,208</u>	<u>26,255</u>
TOTAL JUDICIAL	<u>60,463</u>	<u>34,208</u>	<u>26,255</u>
TOTAL EXPENDITURES	<u>60,463</u>	<u>34,208</u>	<u>26,255</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 3,287</u>	<u>56,101</u>	<u>\$ 52,814</u>
EXCESS OF REVENUES OVER EXPENDITURES - MODIFIED ACCRUAL BASIS		56,101	
Fund balance--beginning		<u>139,294</u>	
Fund balance--ending		<u>\$ 195,395</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FAMILY PROTECTION FEE
For Fiscal Year Ended September 30, 2012

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ -	\$ 1,579	\$ 1,579
Court cost and fines	120,000	118,965	(1,035)
Revenue from use of assets	10	1	(9)
TOTAL REVENUES	<u>120,010</u>	<u>120,545</u>	<u>535</u>
EXPENDITURES			
JUDICIAL			
Operational cost	121,601	121,601	-
TOTAL JUDICIAL	<u>121,601</u>	<u>121,601</u>	<u>-</u>
TOTAL EXPENDITURES	<u>121,601</u>	<u>121,601</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (1,591)</u>	<u>(1,056)</u>	<u>\$ 535</u>
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES - MODIFIED ACCRUAL BASIS		(1,056)	
Fund balance--beginning		<u>1,056</u>	
Fund balance--ending		<u>\$ -</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
DISTRICT COURT RECORDS TECHNOLOGY FUND
For Fiscal Year Ended September 30, 2012

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 123,000	\$ 127,219	\$ 4,219
Revenue from use of assets	50	736	686
TOTAL REVENUES	<u>123,050</u>	<u>127,955</u>	<u>4,905</u>
EXPENDITURES			
JUDICIAL			
Operational cost	<u>156,500</u>	<u>68,170</u>	<u>88,330</u>
TOTAL JUDICIAL	<u>156,500</u>	<u>68,170</u>	<u>88,330</u>
TOTAL EXPENDITURES	<u>156,500</u>	<u>68,170</u>	<u>88,330</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (33,450)</u>	<u>59,785</u>	<u>\$ 93,235</u>
EXCESS OF REVENUES OVER EXPENDITURES - MODIFIED ACCRUAL BASIS		59,785	
Fund balance--beginning		<u>166,389</u>	
Fund balance--ending		<u>\$ 226,174</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
JUVENILE CASE MANAGER FUND
For Fiscal Year Ended September 30, 2012

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 335,900	\$ 317,000	\$ (18,900)
Revenue from use of assets	100	650	550
TOTAL REVENUES	<u>336,000</u>	<u>317,650</u>	<u>(18,350)</u>
EXPENDITURES			
PUBLIC SAFETY			
Personnel costs	290,143	290,142	1
TOTAL PUBLIC SAFETY	<u>290,143</u>	<u>290,142</u>	<u>1</u>
TOTAL EXPENDITURES	<u>290,143</u>	<u>290,142</u>	<u>1</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 45,857</u>	<u>27,508</u>	<u>\$ (18,349)</u>
EXCESS OF REVENUES OVER EXPENDITURES - MODIFIED ACCRUAL BASIS		27,508	
Fund balance--beginning		<u>172,868</u>	
Fund balance--ending		<u>\$ 200,376</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
PROBATE GUARDIANSHIP FUND
For Fiscal Year Ended September 30, 2012

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 115,100	\$ 118,339	\$ 3,239
Revenue from use of assets	100	604	504
TOTAL REVENUES	<u>115,200</u>	<u>118,943</u>	<u>3,743</u>
EXPENDITURES			
JUDICIAL			
Operational cost	<u>200,000</u>	<u>82,777</u>	<u>117,223</u>
TOTAL JUDICIAL	<u>200,000</u>	<u>82,777</u>	<u>117,223</u>
TOTAL EXPENDITURES	<u>200,000</u>	<u>82,777</u>	<u>117,223</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (84,800)</u>	<u>36,166</u>	<u>\$ 120,966</u>
EXCESS OF REVENUES OVER EXPENDITURES - MODIFIED ACCRUAL BASIS		36,166	
Fund balance--beginning		<u>155,393</u>	
Fund balance--ending		<u>\$ 191,559</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
PROBATE EDUCATION FUND
For Fiscal Year Ended September 30, 2012

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Other Fees	\$ 28,700	\$ 28,818	\$ 118
Revenue from use of assets	100	732	632
TOTAL REVENUES	<u>28,800</u>	<u>29,550</u>	<u>750</u>
EXPENDITURES			
JUDICIAL			
Remuneration for services	29,634	4,784	24,850
Operational cost	366	365	1
TOTAL JUDICIAL	<u>30,000</u>	<u>5,149</u>	<u>24,851</u>
TOTAL EXPENDITURES	<u>30,000</u>	<u>5,149</u>	<u>24,851</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (1,200)</u>	<u>24,401</u>	<u>\$ 25,601</u>
EXCESS OF REVENUES OVER EXPENDITURES - MODIFIED ACCRUAL BASIS		24,401	
Fund balance--beginning		<u>199,063</u>	
Fund balance--ending		<u>\$ 223,464</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
JUVENILE DELINQUENCY PREVENTION FUND
For Fiscal Year Ended September 30, 2012

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 2,400	\$ 2,069	\$ (331)
Revenue from use of assets	<u>10</u>	<u>74</u>	<u>64</u>
TOTAL REVENUES	<u>2,410</u>	<u>2,143</u>	<u>(267)</u>
EXPENDITURES			
GENERAL GOVERNMENT			
TOTAL GENERAL GOVERNMENT	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 2,410</u>	<u>2,143</u>	<u>\$ (267)</u>
EXCESS OF REVENUES OVER EXPENDITURES - MODIFIED ACCRUAL BASIS		2,143	
Fund balance--beginning		<u>19,885</u>	
Fund balance--ending		<u>\$ 22,028</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GRANTS FUND
For Fiscal Year Ended September 30, 2012

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ 42,812,040	\$ 42,794,395	\$ (17,645)
Other Fees	800	746	(54)
Revenue from use of assets	27,000	26,062	(938)
Sales, refunds and miscellaneous	375	250	(125)
TOTAL REVENUES	<u>42,840,215</u>	<u>42,821,453</u>	<u>(18,762)</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Personnel costs	58,403	58,287	116
Operational costs	6,815,850	6,802,270	13,580
TOTAL GENERAL GOVERNMENT	<u>6,874,253</u>	<u>6,860,557</u>	<u>13,696</u>
JUDICIAL			
Personnel costs	868,113	866,383	1,730
Remuneration for services	1,140	1,138	2
Operational cost	938,540	936,670	1,870
Supplies and materials	10,066	10,046	20
TOTAL JUDICIAL	<u>1,817,859</u>	<u>1,814,237</u>	<u>3,622</u>
PUBLIC SAFETY			
Personnel costs	8,037,300	8,021,286	16,014
Remuneration for service	10,553	10,532	21
Operational costs	4,141,483	4,133,231	8,252
Supplies and materials	36,895	36,821	74
TOTAL PUBLIC SAFETY	<u>12,226,231</u>	<u>12,201,870</u>	<u>24,361</u>
EDUCATION AND RECREATION			
Operational cost	849,958	848,265	1,693
TOTAL EDUCATION AND RECREATION	<u>849,958</u>	<u>848,265</u>	<u>1,693</u>
PUBLIC WORKS			
Operational costs	2,090,383	2,086,218	4,165
TOTAL PUBLIC WORKS	<u>2,090,383</u>	<u>2,086,218</u>	<u>4,165</u>

(continued)

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GRANTS FUND
For Fiscal Year Ended September 30, 2012

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
HEALTH AND PUBLIC WELFARE			
Personnel costs	2,274,593	2,270,061	4,532
Remuneration for service	21,778	21,735	43
Operational cost	22,634,972	22,589,873	45,099
Supplies and materials	38,445	38,368	77
TOTAL HEALTH AND PUBLIC WELFARE	<u>24,969,788</u>	<u>24,920,037</u>	<u>49,751</u>
CAPITAL EXPENDITURES	<u>1,361,467</u>	<u>1,358,754</u>	<u>2,713</u>
TOTAL EXPENDITURES	<u>50,189,939</u>	<u>50,089,938</u>	<u>100,001</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(7,349,724)	(7,268,485)	81,239
OTHER FINANCING SOURCES (USES)			
Interfund transfers in	<u>-</u>	<u>5,282,795</u>	<u>5,282,795</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	<u>\$ (7,349,724)</u>	<u>(1,985,690)</u>	<u>\$ 5,364,034</u>
(DEFICIENCY) OF REVENUES AND OTHER SOURCES (UNDER) EXPENDITURES - MODIFIED ACCRUAL BASIS		(1,985,690)	
Fund balance--beginning		<u>12,565,983</u>	
Fund balance--ending		<u>\$ 10,580,293</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
TECHNOLOGY IMPROVEMENT FUND
For Fiscal Year Ended September 30, 2012

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Other Fees	\$ 383,112	\$ 383,112	\$ -
TOTAL REVENUES	<u>383,112</u>	<u>383,112</u>	<u>-</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Personnel costs	144,433	144,433	-
Supplies and materials	65,106	42,949	22,157
JUDICIAL			
Remuneration for services	2,202	2,201	1
Supplies and materials	145,693	73,319	72,374
PUBLIC SAFETY			
Supplies and materials	148,662	86,205	62,457
EDUCATION AND RECREATION			
Supplies and materials	1,500	1,171	329
PUBLIC WORKS			
Supplies and materials	2,000	1,959	41
HEALTH AND PUBLIC WELFARE			
Supplies and materials	5,824	1,085	4,739
CAPITAL EXPENDITURES	<u>54,134</u>	<u>41,806</u>	<u>12,328</u>
TOTAL EXPENDITURES	<u>569,554</u>	<u>395,128</u>	<u>174,426</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (186,442)</u>	<u>(12,016)</u>	<u>\$ 174,426</u>
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES - MODIFIED ACCRUAL BASIS		(12,016)	
Fund balance--beginning		<u>213,151</u>	
Fund balance--ending		<u>\$ 201,135</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
STORMWATER MITIGATION FUND
For Fiscal Year Ended September 30, 2012

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Other fees	1,761,000	1,899,123	138,123
Revenue from use of assets	2,000	15,435	13,435
Sales, refunds and miscellaneous	-	200,000	200,000
TOTAL REVENUES	<u>1,763,000</u>	<u>2,114,558</u>	<u>351,558</u>
EXPENDITURES			
PUBLIC WORKS			
Personnel costs	412,830	412,828	2
Remuneration for service	10,150	2,754	7,396
Operational costs	652,880	143,949	508,931
Supplies and materials	<u>63,239</u>	<u>19,949</u>	<u>43,290</u>
TOTAL PUBLIC WORKS	1,139,099	579,480	559,619
CAPITAL EXPENDITURES	<u>216,621</u>	<u>216,621</u>	<u>-</u>
TOTAL EXPENDITURES	<u>1,355,720</u>	<u>796,101</u>	<u>559,619</u>
EXCESS OF REVENUES OVER EXPENDITURES	407,280	1,318,457	911,177
OTHER FINANCING SOURCES (USES)			
Interfund transfers out	<u>(246,360)</u>	<u>(246,360)</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	<u>\$ 160,920</u>	<u>1,072,097</u>	<u>\$ 911,177</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES - MODIFIED ACCRUAL BASIS		1,072,097	
Fund balance--beginning		<u>3,665,140</u>	
Fund balance--ending		<u>\$ 4,737,237</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
CHAPTER 19 VOTER REGISTRATION FUND
For Fiscal Year Ended September 30, 2012

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ 157,303	\$ 291,024	\$ 133,721
Sales, refunds and miscellaneous	-	100	100
TOTAL REVENUES	<u>157,303</u>	<u>291,124</u>	<u>133,821</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Remuneration for services	4,006	4,006	-
Operational costs	264,713	248,242	16,471
Supplies and materials	<u>39,333</u>	<u>38,877</u>	<u>456</u>
TOTAL GENERAL GOVERNMENT	<u>308,052</u>	<u>291,125</u>	<u>16,927</u>
TOTAL EXPENDITURES	<u>308,052</u>	<u>291,125</u>	<u>16,927</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (150,749)</u>	<u>(1)</u>	<u>\$ 150,748</u>
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES - MODIFIED ACCRUAL BASIS		(1)	
Fund balance--beginning		<u>1</u>	
Fund balance--ending		<u>\$ -</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
ELECTIONS CONTRACTING SERVICES FUND
For Fiscal Year Ended September 30, 2012

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ 2,700,000	\$ 2,599,467	\$ (100,533)
Other fees	210,000	136,424	(73,576)
Revenue from use of assets	-	15,060	15,060
TOTAL REVENUES	<u>2,910,000</u>	<u>2,750,951</u>	<u>(159,049)</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Administration cost	1,132,712	814,886	317,826
Jurisdictional elections cost	2,168,481	2,168,481	-
TOTAL GENERAL GOVERNMENT	<u>3,301,193</u>	<u>2,983,367</u>	<u>317,826</u>
TOTAL EXPENDITURES	<u>3,301,193</u>	<u>2,983,367</u>	<u>317,826</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (391,193)</u>	<u>(232,416)</u>	<u>\$ 158,777</u>
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES - MODIFIED ACCRUAL BASIS		(232,416)	
Fund balance--beginning		<u>1,149,182</u>	
Fund balance--ending		<u>\$ 916,766</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
TAX COLLECTOR'S SPECIAL INVENTORY FUND
For Fiscal Year Ended September 30, 2012

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Revenue from use of assets	\$ 20,597	\$ 184,635	\$ 164,038
TOTAL REVENUES	<u>20,597</u>	<u>184,635</u>	<u>164,038</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Personnel costs	163,060	163,059	1
Remuneration for services	19,265	1,080	18,185
Operational costs	8,000	-	8,000
Supplies and materials	29,000	-	29,000
TOTAL GENERAL GOVERNMENT	<u>219,325</u>	<u>164,139</u>	<u>55,186</u>
CAPITAL EXPENDITURES	<u>20,497</u>	<u>20,497</u>	<u>-</u>
TOTAL EXPENDITURES	<u>239,822</u>	<u>184,636</u>	<u>55,186</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (219,225)</u>	<u>(1)</u>	<u>\$ 219,224</u>
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES - MODIFIED ACCRUAL BASIS		(1)	
Fund balance--beginning		<u>1</u>	
Fund balance--ending		<u>\$ -</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
DISTRICT ATTORNEY PROGRAMS FUND
For Fiscal Year Ended September 30, 2012

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ 22,500	\$ 22,500	\$ -
Court cost and fines	-	22,384	22,384
Other fees	425,000	437,699	12,699
Revenue from use of assets	-	1,053	1,053
Sales, refunds and miscellaneous	-	60	60
TOTAL REVENUES	<u>447,500</u>	<u>483,696</u>	<u>36,196</u>
EXPENDITURES			
JUDICIAL			
Personnel costs	550,000	524,747	25,253
Remuneration for services	25,000	11,910	13,090
Operational cost	188,400	29,458	158,942
Supplies and materials	<u>209,100</u>	<u>6,014</u>	<u>203,086</u>
TOTAL JUDICIAL	<u>972,500</u>	<u>572,129</u>	<u>400,371</u>
TOTAL EXPENDITURES	<u>972,500</u>	<u>572,129</u>	<u>400,371</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (525,000)</u>	<u>(88,433)</u>	<u>\$ 436,567</u>
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES - MODIFIED ACCRUAL BASIS		(88,433)	
Fund balance--beginning		<u>892,355</u>	
Fund balance--ending		<u>\$ 803,922</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
ASSET FORFEITURE FUND
For Fiscal Year Ended September 30, 2012

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ -	\$ 11,945	\$ 11,945
Court cost and fines	96,118	634,741	538,623
Revenue from use of assets	-	5,851	5,851
Sales, refunds and miscellaneous	-	1,267	1,267
TOTAL REVENUES	<u>96,118</u>	<u>653,804</u>	<u>557,686</u>
EXPENDITURES			
JUDICIAL			
Personnel costs	657,000	488,136	168,864
Remuneration for services	145,000	33,122	111,878
Operational cost	226,000	116,169	109,831
Supplies and materials	<u>471,000</u>	<u>165,410</u>	<u>305,590</u>
TOTAL JUDICIAL	<u>1,499,000</u>	<u>802,837</u>	<u>696,163</u>
PUBLIC SAFETY			
Personnel costs	39,128	16,793	22,335
Remuneration for service	53,776	49,253	4,523
Operational costs	212,975	146,022	66,953
Supplies and materials	<u>79,154</u>	<u>33,639</u>	<u>45,515</u>
TOTAL PUBLIC SAFETY	<u>385,033</u>	<u>245,707</u>	<u>139,326</u>
CAPITAL EXPENDITURES	<u>41,500</u>	<u>35,954</u>	<u>5,546</u>
TOTAL EXPENDITURES	<u>1,925,533</u>	<u>1,084,498</u>	<u>841,035</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (1,829,415)</u>	<u>(430,694)</u>	<u>\$ 1,398,721</u>
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES - MODIFIED ACCRUAL BASIS		(430,694)	
Fund balance--beginning		<u>1,668,216</u>	
Fund balance--ending		<u>\$ 1,237,522</u>	



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PROPRIETARY FUND TYPE

ENTERPRISE FUNDS – are established to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing the goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

SHERIFF’S COMMISSARY FUND – This fund is used to account for the operation of a commissary for jail inmates. The Commissary is funded primarily through profits on sales of commissary items to inmates.

PARKING FACILITIES FUND – This fund is used to account for the operation and maintenance of parking facilities. The facilities are intended to be financed primarily through user charges.

Bexar County, Texas
COMBINING STATEMENT OF NET ASSETS
NONMAJOR ENTERPRISE FUNDS
September 30, 2012

	Sheriff's Commissary	Parking Facilities	Total
ASSETS			
Current assets:			
Cash, cash equivalents	\$ 17	\$ 181,815	\$ 181,832
Investments	409,431	556,657	966,088
Receivables:			
Accounts	-	1,922	1,922
TOTAL CURRENT ASSETS	409,448	740,394	1,149,842
Noncurrent Assets:			
Capital assets:			
Equipment	481,426	-	481,426
Reference library	38,960	-	38,960
Less: Accumulated depreciation	(96,448)	-	(96,448)
TOTAL NONCURRENT ASSETS	423,938	-	423,938
TOTAL ASSETS	\$ 833,386	\$ 740,394	\$ 1,573,780
LIABILITIES			
Current Liabilities:			
Accounts payable	\$ 157,501	\$ 54,254	\$ 211,755
Accrued liabilities	35,682	18,212	53,894
Due to other governmental units	-	7,013	7,013
TOTAL CURRENT LIABILITIES	193,183	79,479	272,662
TOTAL LIABILITIES	193,183	79,479	272,662
NET ASSETS			
Invested in capital assets, net of related debt	423,937	-	423,937
Unrestricted	216,266	660,915	877,181
TOTAL NET ASSETS	\$ 640,203	\$ 660,915	\$ 1,301,118

Bexar County, Texas
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET ASSETS - NONMAJOR ENTERPRISE FUNDS
For Fiscal Year Ended September 30, 2012

	Sheriff's Commissary	Parking Facilities	Total
OPERATING REVENUES			
Commissary sales	\$ 2,932,137	\$ -	\$ 2,932,137
User fees	-	888,964	888,964
NET OPERATING REVENUES	<u>2,932,137</u>	<u>888,964</u>	<u>3,821,101</u>
OPERATING EXPENSES:			
Personnel costs	1,195,489	179,424	1,374,913
Rent and utilities	490	-	490
Purchased services	1,586,565	176,275	1,762,840
Supplies	244,969	58,855	303,824
Repairs and maintenance	56,178	105,423	161,601
Depreciation and amortization	49,117	-	49,117
TOTAL OPERATING EXPENSES	<u>3,132,808</u>	<u>519,977</u>	<u>3,652,785</u>
Net operating income (loss)	<u>(200,671)</u>	<u>368,987</u>	<u>168,316</u>
NON-OPERATING REVENUES			
Investment earnings	2,219	2,021	4,240
TOTAL NON-OPERATING REVENUES	<u>2,219</u>	<u>2,021</u>	<u>4,240</u>
Income (loss) before transfers	<u>(198,452)</u>	<u>371,008</u>	<u>172,556</u>
Transfers from other funds	17,118	-	17,118
Transfers to other funds	-	(453,070)	(453,070)
Changes in net assets	(181,334)	(82,062)	(263,396)
Total net assets--beginning	<u>821,537</u>	<u>742,977</u>	<u>1,564,514</u>
Total assets--ending	<u>\$ 640,203</u>	<u>\$ 660,915</u>	<u>\$ 1,301,118</u>

Bexar County, Texas
STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
For Fiscal Year Ended September 30, 2012

	Sheriff's Commissary	Parking Facilities	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received for commissary sales	\$ 2,932,137	\$ -	\$ 2,932,137
Cash received for parking fees	-	887,776	887,776
Receipts from other governmental units	41,456	2,286	43,742
Payments to suppliers	(2,020,757)	(278,844)	(2,299,601)
Payments to employees for services	(1,197,159)	(178,064)	(1,375,223)
Net cash provided (used) for operating activities	<u>(244,323)</u>	<u>433,154</u>	<u>188,831</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfer from other funds	17,118	-	17,118
Transfer to other funds	-	(3,070)	(3,070)
Net cash provided (used) by noncapital financing activities	<u>17,118</u>	<u>(3,070)</u>	<u>14,048</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Transfer to other funds	-	(450,000)	(450,000)
Net cash used for capital and related financing activities	<u>-</u>	<u>(450,000)</u>	<u>(450,000)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment purchases	(409,431)	(556,657)	(966,088)
Investment earnings	2,220	2,022	4,242
Net cash (used) by investing activities	<u>(407,211)</u>	<u>(554,635)</u>	<u>(961,846)</u>
Net decrease in cash and cash equivalents	(634,416)	(574,551)	(1,208,967)
Cash and cash equivalents--beginning of year	<u>634,433</u>	<u>756,366</u>	<u>1,390,799</u>
Cash and cash equivalents--end of year	<u>\$ 17</u>	<u>\$ 181,815</u>	<u>\$ 181,832</u>

Bexar County, Texas
STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
For the Year Ended September 30, 2012

	<u>Sheriff's Commissary</u>	<u>Parking Facilities</u>	<u>Total</u>
Reconciliation of operating income (loss) to net cash provided for operating activities:			
Operating income (loss)	\$ (200,671)	\$ 368,987	\$ 168,316
Adjustments to reconcile operating income (loss) to net cash provided for operating activities:			
Depreciation expense	49,117		49,117
Change in net assets and liabilities:			
(Increase) in accounts receivable	-	(1,188)	(1,188)
Increase in vouchers	13,863	49,320	63,183
Increase (Decrease) in accrued liabilities	(148,088)	13,749	(134,339)
Increase in due to other governmental units	-	2,286	2,286
Decrease in due from other governmental units	41,456	-	41,456
Net cash provided (used) for operating activities	<u>\$ (244,323)</u>	<u>\$ 433,154</u>	<u>\$ 188,831</u>
 Reconciliation of cash and cash equivalents on Statement of Cash Flows to Statement of Net Assets			
Cash and temporary investments	\$ 17	\$ 181,815	\$ 181,832
Restricted cash and cash equivalents	-	-	-
Cash and cash equivalents	<u>\$ 17</u>	<u>\$ 181,815</u>	<u>\$ 181,832</u>

PROPRIETARY FUND TYPE

INTERNAL SERVICE FUNDS - are established to account for the financing of goods or services provided by one department to other departments of the County on a cost-reimbursement basis.

FLEET MAINTENANCE FUND - to account for the maintenance of County vehicles.

OTHER POST EMPLOYMENT BENEFITS FUND – to account for revenues and expenses related to retirement benefits for retirees and their beneficiaries.

SELF-INSURANCE FUND - to account for the receipt of insurance premiums collected from employees and various funds as well as the expense for services and expenses.

RECORDS MANAGEMENT CENTER FUND – to account for the expenses of records management center facility.

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Bexar County, Texas
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET ASSETS
For Fiscal Year Ended September 30, 2012

	<u>Fleet Maintenance</u>	<u>Other Post Employment Benefits</u>	<u>Self Insurance</u>	<u>Records Management Center</u>	<u>Total</u>
ASSETS					
Current assets:					
Cash	\$ 132,169	\$ 722,851	\$ 586,956	\$ 75,459	\$ 1,517,435
Investments	433,382	2,370,222	1,924,622	265,546	4,993,772
Receivables, net:					
Accounts	2,696	-	653,840	-	656,536
Accrued interest	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governmental units	-	-	-	-	-
Inventories	57,119	-	-	-	57,119
Deposits	-	-	10,000	-	10,000
TOTAL CURRENT ASSETS	<u>625,366</u>	<u>3,093,073</u>	<u>3,175,418</u>	<u>341,005</u>	<u>7,234,862</u>
Noncurrent Assets					
Capital assets:					
Equipment	-	-	-	1,023,630	1,023,630
Less: Accumulated depreciation	-	-	-	(94,884)	(94,884)
TOTAL NONCURRENT ASSETS	<u>-</u>	<u>-</u>	<u>-</u>	<u>928,746</u>	<u>928,746</u>
TOTAL ASSETS	<u>\$ 625,366</u>	<u>\$ 3,093,073</u>	<u>\$ 3,175,418</u>	<u>\$ 1,269,751</u>	<u>\$ 8,163,608</u>
LIABILITIES					
Current liabilities:					
Vouchers payable	\$ 116,102	\$ 24,507	\$ 299,225	\$ 2,344	\$ 442,178
Claims payable	-	-	4,994,326	-	4,994,326
Accrued liabilities	14,326	41,470	2,117,705	17,028	2,190,529
TOTAL CURRENT LIABILITIES	<u>130,428</u>	<u>65,977</u>	<u>7,411,256</u>	<u>19,372</u>	<u>7,627,033</u>
Noncurrent liabilities					
Advance from other funds	110,000	-	-	-	110,000
Claims payable	-	-	661,724	-	661,724
OPEB obligation	-	30,477,781	-	-	30,477,781
TOTAL NONCURRENT LIABILITIES	<u>110,000</u>	<u>30,477,781</u>	<u>661,724</u>	<u>-</u>	<u>31,249,505</u>
TOTAL LIABILITIES	<u>240,428</u>	<u>30,543,758</u>	<u>8,072,980</u>	<u>19,372</u>	<u>38,876,538</u>
NET ASSETS					
Invested in capital assets, net of related debt	-	-	-	928,747	928,747
Unrestricted	384,938	(27,450,685)	(4,897,562)	321,632	(31,641,677)
TOTAL NET ASSETS (DEFICIT)	<u>\$ 384,938</u>	<u>\$ (27,450,685)</u>	<u>\$ (4,897,562)</u>	<u>\$ 1,250,379</u>	<u>\$ (30,712,930)</u>

Bexar County, Texas
INTERNAL SERVICE FUNDS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
For Fiscal Year Ended September 30, 2012

	<u>Fleet Maintenance</u>	<u>Other Post Employment Benefits</u>	<u>Self- Insurance</u>	<u>Records Management Center</u>	<u>Total</u>
OPERATING REVENUES					
Premiums	\$ -	\$ 1,838,793	\$ 34,863,382	\$ -	\$ 36,702,175
Records management storage fees	-	-	-	356,583	356,583
Employee clinic fees	-	-	14,108	-	14,108
Fleet maintenance sales	660,348	-	-	-	660,348
Other income	3,582	190,789	258,773	-	453,144
	<u>663,930</u>	<u>2,029,582</u>	<u>35,136,263</u>	<u>356,583</u>	<u>38,186,358</u>
NET OPERATING REVENUES					
	<u>663,930</u>	<u>2,029,582</u>	<u>35,136,263</u>	<u>356,583</u>	<u>38,186,358</u>
OPERATING EXPENSES:					
Administrative fee	-	309,876	3,412,429	-	3,722,305
Claims expense	-	5,319,558	35,013,816	-	40,333,374
Insurance expenses	-	-	407,437	-	407,437
OPEB costs	-	8,138,635	-	-	8,138,635
Personnel costs	617,577	-	321,870	160,879	1,100,326
Rent and utilities	9,033	-	56,736	37,640	103,409
Purchased services	5,054	-	197,583	15,536	218,173
Supplies	66,419	-	8,131	214,982	289,532
Repairs and maintenance	3,940	-	-	42,114	46,054
Depreciation	-	-	-	58,287	58,287
	<u>702,023</u>	<u>13,768,069</u>	<u>39,418,002</u>	<u>529,438</u>	<u>54,417,532</u>
TOTAL OPERATING EXPENSES					
	<u>702,023</u>	<u>13,768,069</u>	<u>39,418,002</u>	<u>529,438</u>	<u>54,417,532</u>
Operating (loss)	<u>(38,093)</u>	<u>(11,738,487)</u>	<u>(4,281,739)</u>	<u>(172,855)</u>	<u>(16,231,174)</u>
NON-OPERATING REVENUES					
Investment earnings	-	17,363	-	-	17,363
TOTAL NON-OPERATING REVENUES	<u>-</u>	<u>17,363</u>	<u>-</u>	<u>-</u>	<u>17,363</u>
Transfers from other funds	-	1,036,584	6,840,933	215,470	8,092,987
Transfers to other funds	-	-	(1,800,000)	-	(1,800,000)
TOTAL TRANSFERS	<u>-</u>	<u>1,036,584</u>	<u>5,040,933</u>	<u>215,470</u>	<u>6,292,987</u>
Changes in net assets	(38,093)	(10,684,540)	759,194	42,615	(9,920,824)
Total net assets--beginning	423,031	(16,766,145)	(5,656,756)	1,207,764	(20,792,106)
Total assets--ending	<u>\$ 384,938</u>	<u>\$ (27,450,685)</u>	<u>\$ (4,897,562)</u>	<u>\$ 1,250,379</u>	<u>\$ (30,712,930)</u>

Bexar County, Texas
STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For Fiscal Year Ended September 30, 2012

	Fleet Maintenance	OPEB	Self- Insurance	Records Management Center	Total
OPERATING ACTIVITIES					
Cash received for premiums	\$ -	\$ 2,029,582	\$ 34,545,500	\$ -	\$ 36,575,082
Cash received for employee clinic fees	-	-	14,108		14,108
Cash received for fleet maintenance services	663,930	-	-	-	663,930
Cash received for records management storage	-	-	-	356,583	356,583
Payments to vendors, suppliers, and contractors	(45,213)	(243,898)	(3,028,661)	(688,946)	(4,006,718)
Payments to employees for services	(618,483)	-	(324,294)	(160,843)	(1,103,620)
Claims paid	-	(5,319,558)	(35,378,458)	-	(40,698,016)
Net cash provided by operating activities	<u>234</u>	<u>(3,533,874)</u>	<u>(4,171,805)</u>	<u>(493,206)</u>	<u>(8,198,651)</u>
NONCAPITAL FINANCING ACTIVITIES					
Transfers from other funds	-	1,036,584	6,840,933	215,470	8,092,987
Transfers to other funds	-	-	(1,800,000)	-	(1,800,000)
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>1,036,584</u>	<u>5,040,933</u>	<u>215,470</u>	<u>6,292,987</u>
INVESTING ACTIVITIES					
Investment purchases	(433,382)	(2,370,222)	(1,924,622)	(265,546)	(4,993,772)
Investment earnings	-	17,362	-	-	17,362
Net cash (used) by investing activities	<u>(433,382)</u>	<u>(2,352,860)</u>	<u>(1,924,622)</u>	<u>(265,546)</u>	<u>(4,976,410)</u>
NET (DECREASE) IN CASH AND CASH EQUIVALENTS	(433,148)	(4,850,150)	(1,055,494)	(543,282)	(6,882,074)
CASH AND CASH EQUIVALENTS at beginning of year	565,317	5,573,001	1,642,450	618,741	8,399,509
CASH AND CASH EQUIVALENTS at end of year	<u>\$ 132,169</u>	<u>\$ 722,851</u>	<u>\$ 586,956</u>	<u>\$ 75,459</u>	<u>\$ 1,517,435</u>

Reconciliation of operating loss to net cash provided (used) by operating activities:

Operating (loss)	\$ (38,093)	(11,738,487)	\$ (4,281,739)	\$ (172,855)	\$ (16,231,174)
Adjustments to reconcile operating loss to net cash provided (used) for operating activities:					
Depreciation expense	-	-	-	58,287	58,287
Change in net assets and liabilities:					
Decrease in inventories	12,181	-	-	-	12,181
(Increase) in accounts receivable	-	-	(653,530)	-	(653,530)
Decrease in prepaid insurance	-	-	76,877	-	76,877
Increase (Decrease) in vouchers payable	44,324	24,507	292,787	(2,400)	359,218
(Decrease) in claims payable	-	-	(364,642)	-	(364,642)
Increase OPEB obligation	-	8,138,635	-	-	8,138,635
Increase (Decrease) in accrued liabilities	(18,178)	41,471	758,442	(376,238)	405,497
Net cash provided (used) by operating activities	<u>\$ 234</u>	<u>\$ (3,533,874)</u>	<u>\$ (4,171,805)</u>	<u>\$ (493,206)</u>	<u>\$ (8,198,651)</u>

FIDUCIARY FUND TYPE

AGENCY FUNDS – are used to account for assets held by the County as an agent for individual, private organizations, other governments and other funds. They are custodial in nature (assets equal liabilities) and do not involve measurements of results of operations.

SECONDARY RECIPIENT GRANTS FUND – to account for the receipt and disbursement of grant funds for which the County serves only as a conduit.

OFFICERS' SPECIAL FUND – to account for the receipt and disbursement of funds held by various officers pending disposition.

CLERKS' TRUST FUNDS – to account for funds held in the registry of the court by the County Clerk and District Clerk pending a court order directing payment.

FLEXIBLE SPENDING ACCOUNTS FUND – to account for deposits and disbursements related to the County's employees flexible spending accounts.

BAIL BOND SECURITY FUND – to account for deposits that attorney's place with the County in order to post bond for defendants.

TAX COLLECTOR'S ACCOUNTS FUNDS – to account for the receipt of tax collections and the distribution to County funds and other taxing jurisdictions.

COMMUNITY CORRECTIONS FUNDS – to account for the receipt and disbursement of funds administered by the Community Supervision and Corrections Department.

INMATE BANKING FUND – to account for the receipt and disbursement of the personal funds of inmates confined in the County jail.

UNCLAIMED MONEY FUND – to account for funds the County holds that rightfully belong to another party.

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Bexar County, Texas
AGENCY FUNDS
COMBINING BALANCE SHEET
September 30, 2012

	<u>Secondary Recipient Grants</u>	<u>Officers' Special</u>	<u>Clerks' Trust</u>	<u>Flexible Spending Accounts</u>	<u>Bail Bond Security</u>
ASSETS					
Cash and cash equivalents	\$ -	\$ 3,825,673	\$ 26,502,837	\$ 56,414	\$ 1,922,759
Accounts receivable	485,297	9,340	7,814	225,852	-
Due from other governmental units	31,431	-	-	-	-
TOTAL ASSETS	<u>\$ 516,728</u>	<u>\$ 3,835,013</u>	<u>\$ 26,510,651</u>	<u>\$ 282,266</u>	<u>\$ 1,922,759</u>
LIABILITIES					
Vouchers payable	\$ 60,994	\$ -	\$ -	\$ 48,124	\$ -
Accrued liabilities	162,393	-	-	234,142	-
Due to participants	293,341	389,681	26,510,651	-	1,922,759
Due to other governmental units	-	3,445,332	-	-	-
TOTAL LIABILITIES	<u>\$ 516,728</u>	<u>\$ 3,835,013</u>	<u>\$ 26,510,651</u>	<u>\$ 282,266</u>	<u>\$ 1,922,759</u>

<u>Tax Collector's Accounts</u>	<u>Community Corrections</u>	<u>Inmate Banking</u>	<u>Unclaimed Money</u>	<u>Total</u>
\$ 30,260,629	\$ 7,866,175	\$ 151,788	349,461	\$ 70,935,738
-	-	-	-	728,303
-	-	-	5,511	36,942
<u>\$ 30,260,629</u>	<u>\$ 7,866,175</u>	<u>\$ 151,788</u>	<u>\$ 354,972</u>	<u>\$ 71,700,982</u>
\$ -	\$ 288,324	\$ -	-	\$ 397,442
-	9,698	-	-	406,233
-	7,568,153	151,788	-	36,836,374
30,260,629	-	-	354,972	34,060,933
<u>\$ 30,260,629</u>	<u>\$ 7,866,175</u>	<u>\$ 151,788</u>	<u>\$ 354,972</u>	<u>\$ 71,700,982</u>

Bexar County, Texas
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
For Fiscal Year Ended September 30, 2012

	<u>Balance</u> <u>October 1, 2011</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>September 30, 2012</u>
ASSETS				
Cash and cash equivalents	\$ 74,559,018	\$ 70,935,738	\$ 74,559,018	\$ 70,935,738
Accounts receivable	78,763	728,303	78,763	728,303
Due from other governmental units	807,212	36,942	807,212	36,942
TOTAL ASSETS	<u>\$ 75,444,993</u>	<u>\$ 71,700,982</u>	<u>\$ 75,444,993</u>	<u>\$ 71,700,982</u>
LIABILITIES				
Vouchers payable	\$ 276,390	\$ 397,442	\$ 276,391	\$ 397,442
Accrued liabilities	549,126	406,233	549,126	406,233
Due to participants	38,669,660	36,836,374	38,669,660	36,836,374
Due to other governmental units	35,949,817	34,060,933	35,949,817	34,060,933
TOTAL LIABILITIES	<u>\$ 75,444,993</u>	<u>\$ 71,700,982</u>	<u>\$ 75,444,993</u>	<u>\$ 71,700,982</u>

Bexar County, Texas
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
For Fiscal Year Ended September 30, 2012

	<u>Balance</u> <u>October 1, 2011</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>September 30, 2012</u>
<u>Secondary Recipient of Grants</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Accounts receivable	26,335	485,297	26,335	485,297
Due from other governmental units	801,701	31,431	801,701	31,431
TOTAL ASSETS	<u>\$ 828,036</u>	<u>\$ 516,728</u>	<u>\$ 828,036</u>	<u>\$ 516,728</u>
LIABILITIES				
Vouchers payable	\$ 149,450	\$ 60,994	\$ 149,450	\$ 60,994
Accrued liabilities	154,830	162,393	154,830	162,393
Due to participants	523,755	293,341	523,755	293,341
TOTAL LIABILITIES	<u>\$ 828,036</u>	<u>\$ 516,728</u>	<u>\$ 828,035</u>	<u>\$ 516,728</u>
<u>Officers' Special Funds</u>				
ASSETS				
Cash and cash equivalents	\$ 4,812,566	\$ 3,825,673	\$ 4,812,566	\$ 3,825,673
Accounts receivable	13	9,340	13	9,340
TOTAL ASSETS	<u>\$ 4,812,579</u>	<u>\$ 3,835,013</u>	<u>\$ 4,812,579</u>	<u>\$ 3,835,013</u>
LIABILITIES				
Vouchers payable	\$ 10,152	-	\$ 10,152	\$ -
Accrued liabilities	4,982	-	4,982	-
Due to participants	1,354,140	389,681	1,354,140	389,681
Due to other governmental units	3,443,306	3,445,332	3,443,306	3,445,332
TOTAL LIABILITIES	<u>4,812,579</u>	<u>3,835,013</u>	<u>4,812,579</u>	<u>3,835,013</u>
<u>Clerks' Trust Funds</u>				
ASSETS				
Cash and cash equivalents	\$ 27,454,353	\$ 26,502,837	\$ 27,454,353	\$ 26,502,837
Accounts receivable	-	7,814	-	7,814
TOTAL ASSETS	<u>\$ 27,454,353</u>	<u>\$ 26,510,651</u>	<u>\$ 27,454,353</u>	<u>\$ 26,510,651</u>
LIABILITIES				
Due to participants	\$ 27,454,353	\$ 26,510,651	\$ 27,454,353	\$ 26,510,651
TOTAL LIABILITIES	<u>\$ 27,454,353</u>	<u>\$ 26,510,651</u>	<u>\$ 27,454,353</u>	<u>\$ 26,510,651</u>

(continued)

Bexar County, Texas
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
For Fiscal Year Ended September 30, 2012

	<u>Balance</u> <u>October 1, 2011</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>September 30, 2012</u>
<u>Flexible Spending Accounts</u>				
ASSETS				
Cash and cash equivalents	\$ 82,507	\$ 56,414	\$ 82,507	\$ 56,414
Accounts receivable	51,807	225,852	51,807	225,852
TOTAL ASSETS	<u>\$ 134,314</u>	<u>\$ 282,266</u>	<u>\$ 134,314</u>	<u>\$ 282,266</u>
LIABILITIES				
Vouchers payable	\$ -	\$ 48,124	\$ -	\$ 48,124
Accrued liabilities	\$ 134,314	\$ 234,142	\$ 134,314	\$ 234,142
TOTAL LIABILITIES	<u>\$ 134,314</u>	<u>\$ 282,266</u>	<u>\$ 134,314</u>	<u>\$ 282,266</u>
<u>Bail Bond Security Fund</u>				
ASSETS				
Cash and cash equivalents	\$ 1,948,877	\$ 1,922,759	\$ 1,948,877	\$ 1,922,759
TOTAL ASSETS	<u>\$ 1,948,877</u>	<u>\$ 1,922,759</u>	<u>\$ 1,948,877</u>	<u>\$ 1,922,759</u>
LIABILITIES				
Vouchers payable	\$ 7,000	\$ -	\$ 7,000	\$ -
Due to participants	1,941,877	1,922,759	1,941,877	1,922,759
TOTAL LIABILITIES	<u>\$ 1,948,877</u>	<u>\$ 1,922,759</u>	<u>\$ 1,948,877</u>	<u>\$ 1,922,759</u>
<u>Tax Collector's Accounts</u>				
ASSETS				
Cash and cash equivalents	\$ 32,355,070	\$ 30,260,629	\$ 32,355,070	\$ 30,260,629
TOTAL ASSETS	<u>\$ 32,355,070</u>	<u>\$ 30,260,629</u>	<u>\$ 32,355,070</u>	<u>\$ 30,260,629</u>
LIABILITIES				
Due to other governmental units	\$ 32,355,070	\$ 30,260,629	\$ 32,355,070	\$ 30,260,629
TOTAL LIABILITIES	<u>\$ 32,355,070</u>	<u>\$ 30,260,629</u>	<u>\$ 32,355,070</u>	<u>\$ 30,260,629</u>

Bexar County, Texas
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
For Fiscal Year Ended September 30, 2012

	<u>Balance</u> <u>October 1, 2011</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>September 30, 2012</u>
<u>Community Corrections</u>				
ASSETS				
Cash and cash equivalents	\$ 7,455,031	\$ 7,866,175	\$ 7,455,031	\$ 7,866,175
Accounts receivable	608	-	608	-
TOTAL ASSETS	<u>\$ 7,455,640</u>	<u>\$ 7,866,175</u>	<u>\$ 7,455,639</u>	<u>\$ 7,866,175</u>
LIABILITIES				
Vouchers payable	\$ 109,789	\$ 288,324	\$ 109,789	\$ 288,324
Accrued liabilities	136,094	9,698	136,094	9,698
Due to participants	7,209,757	7,568,153	7,209,757	7,568,153
TOTAL LIABILITIES	<u>\$ 7,455,640</u>	<u>\$ 7,866,175</u>	<u>\$ 7,455,640</u>	<u>\$ 7,866,175</u>
<u>Inmate Banking</u>				
ASSETS				
Cash and cash equivalents	\$ 185,778	\$ 151,788	\$ 185,778	\$ 151,788
TOTAL ASSETS	<u>\$ 185,778</u>	<u>\$ 151,788</u>	<u>\$ 185,778</u>	<u>\$ 151,788</u>
LIABILITIES				
Due to participants	\$ 185,778	\$ 151,788	\$ 185,778	\$ 151,788
TOTAL LIABILITIES	<u>\$ 185,778</u>	<u>\$ 151,788</u>	<u>\$ 185,778</u>	<u>\$ 151,788</u>
<u>Unclaimed Money</u>				
ASSETS				
Cash and cash equivalents	264,836	349,461	264,836	349,461
Due from other governmental units	5,511	5,511	5,511	5,511
TOTAL ASSETS	<u>270,347</u>	<u>354,972</u>	<u>270,347</u>	<u>354,972</u>
LIABILITIES				
Accrued liabilities	118,906	-	118,906	-
Due to other governmental units	151,441	354,972	151,441	354,972
TOTAL LIABILITIES	<u>270,347</u>	<u>354,972</u>	<u>270,347</u>	<u>354,972</u>



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Bexar County, Texas
Statistical Section Overview
For Fiscal Year Ending September 30, 2012

The statistical section is organized in six sections:

- Financial Trends – Compiles information reported in the Comprehensive Annual Report over the past ten years. Information for government wide statements is only available for the fiscal periods 2003-2012. These schedules report how the County’s financial position and well-being have changed over time.

Table 1 – Net Assets by Component
Table 2 – Changes in Net Assets
Table 3 – Net Changes in Fund Balance, Governmental Funds
Table 4 – Fund Balances, Governmental Funds

- Revenue Capacity Information – Provides information regarding the County’s major own-source revenue (property taxes) and the stability/growth of that revenue.

Table 5 – Assessed Value and Estimated Actual Value of Taxable Property
Table 6 – Direct and Overlapping Property Tax Rates
Table 7 – Principal Property Tax Payers
Table 8 – Property Tax Levies and Collections

- Debt Capacity Information – Provides information on the County’s outstanding debt, the ability to repay the debt, and the ability to issue additional debt.

Table 9 – Ratio of Outstanding Debt by Type
Table 10 – Ratio of Outstanding General Bonded County Debt
Table 11 – Ratio of Annual Debt Service for General Bonded Debt to Total Expenditures All Government Fund Types
Table 12 – Direct and Overlapping Governmental Activities Debt
Table 13 – Pledged revenue Coverage
Table 14 – County Expenditures for Assets Owned by Other Entities

- Demographic and Economic Information – Provides information regarding the County’s socioeconomic environment; specifically, its taxpayers, employers, and the changes to those groups over the past ten years.

Table 15 – Demographic and Economic Statistics
Table 16 – Principal Employers

- Operating Information – Provides information on its employees, operation, and facilities

Table 17 – Operating Indicators by Function/Program
Table 18 – Capital Asset by Function/Program
Table 19 – Full-Time Equivalent County Government Employees by Function/Program

- Miscellaneous Information – Provides detailed information on the County’s Rates

Table 20 – Analysis of Funding Progress and Contribution Rates
Table 21 – Legal Debt Margin Information
Table 22 – Miscellaneous Information

Over the past ten years Bexar County has experienced an increased in the population of taxpayers. This growth has led to increased development, and accordingly, the tax base has increased. As the population continues to grow, the County has also increased its operating, debt, and capital expenditures to meet the demand of the growing population and provide adequate services.

Table 1

Bexar County, Texas
NET ASSETS BY COMPONENT
For Fiscal Year Ended September 30,
(Unaudited)

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Governmental activities					
Invested in capital assets, net of related debt	\$ 855,395,328	\$ 830,351,671	\$ 667,452,063	\$ 552,659,899	\$ 471,706,192
Restricted for:					
Debt service	70,322,846	71,270,325	72,590,214	58,544,093	48,455,747
Grants and special revenues	10,580,293	12,565,983	6,450,008	7,010,763	9,101,649
Capital projects	36,381,015	14,139,934	7,180,849	29,460,809	15,479,227
Legislative	27,361,998	24,984,690	22,097,507	21,092,719	20,727,303
Unrestricted	<u>(169,515,206)</u>	<u>(87,278,102)</u>	<u>14,448,995</u>	<u>11,672,815</u>	<u>26,355,835</u>
Total governmental activities net assets	<u>\$ 830,526,274</u>	<u>\$ 866,034,501</u>	<u>\$ 790,219,636</u>	<u>\$ 680,441,098</u>	<u>\$ 591,825,953</u>
Business-type activities					
Invested in capital assets, net of related debt	\$ 53,683,820	\$ 55,333,951	\$ 58,475,790	\$ 55,037,943	\$ 58,217,572
Restricted for:					
Debt Service	16,283,647	16,844,006	11,778,600	27,873,483	17,369,988
Unrestricted	<u>(46,741,238)</u>	<u>(6,211,870)</u>	<u>20,268,109</u>	<u>24,948,302</u>	<u>36,519,536</u>
Total business-type activities net assets	<u>\$ 23,226,229</u>	<u>\$ 65,966,087</u>	<u>\$ 90,522,499</u>	<u>\$ 107,859,728</u>	<u>\$ 112,107,096</u>
Primary government					
Invested in capital assets, net of related debt	\$ 909,079,148	\$ 885,685,622	\$ 725,927,853	\$ 607,697,842	\$ 529,923,764
Restricted	160,929,799	139,804,938	120,097,178	143,981,867	111,133,914
Unrestricted	<u>(216,256,444)</u>	<u>(93,489,972)</u>	<u>34,717,104</u>	<u>36,621,117</u>	<u>62,875,371</u>
Total primary government net assets	<u>\$ 853,752,503</u>	<u>\$ 932,000,588</u>	<u>\$ 880,742,135</u>	<u>\$ 788,300,826</u>	<u>\$ 703,933,049</u>

Source: Comprehensive Annual Financial Reports (CAFR).

Table 1 (continued)

<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
\$ 370,478,235	\$ 293,985,943	\$ 277,876,863	\$ 281,659,366	\$ 260,954,110
39,209,744	18,826,411	21,923,646	17,347,953	20,785,200
10,738,290	24,216,784	14,985,944	15,236,743	10,433,470
19,355,258	11,898,126	11,204,209	11,284,451	11,023,274
19,130,341	138,539	-	-	-
<u>21,340,552</u>	<u>33,124,843</u>	<u>31,330,740</u>	<u>10,260,414</u>	<u>18,034,228</u>
<u>\$ 480,252,420</u>	<u>\$ 382,190,646</u>	<u>\$ 357,321,402</u>	<u>\$ 335,788,927</u>	<u>\$ 321,230,282</u>
\$ 50,248,908	\$ 43,134,436	\$ 38,144,766	\$ 35,840,402	\$ 35,876,640
8,138,315	35,711,929	33,380,475	30,867,611	28,573,506
<u>38,310,787</u>	<u>7,954,069</u>	<u>9,047,073</u>	<u>9,224,448</u>	<u>9,693,937</u>
<u>\$ 96,698,010</u>	<u>\$ 86,800,434</u>	<u>\$ 80,572,314</u>	<u>\$ 75,932,461</u>	<u>\$ 74,144,083</u>
\$ 420,727,143	\$ 337,120,379	\$ 316,021,629	\$ 317,499,768	\$ 296,830,750
96,571,948	90,791,789	81,494,274	74,736,758	70,815,450
59,651,339	41,078,912	40,377,813	19,484,862	27,728,165
<u>\$ 576,950,430</u>	<u>\$ 468,991,080</u>	<u>\$ 437,893,716</u>	<u>\$ 411,721,388</u>	<u>\$ 395,374,365</u>

Table 2

Bexar County, Texas
CHANGES IN NET ASSETS, LAST TEN YEARS
For Fiscal Years Ended September 30,
(Unaudited and accrual basis accounting)

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Expenses					
Governmental activities:					
General government	\$ 92,955,003	\$ 88,844,727	\$ 79,241,599	\$ 79,952,880	\$ 91,979,961
Judicial	85,766,375	89,523,783	84,233,142	82,775,317	79,390,023
Public safety	192,289,893	186,374,799	191,453,779	186,516,533	177,888,141
Education and recreation	8,964,869	10,838,874	10,215,955	9,767,900	12,434,366
Public works	166,817,829	159,386,468	90,456,200	77,045,904	73,059,766
Health and public welfare	33,613,676	29,164,474	32,396,181	31,435,262	18,881,286
Interest and other fees	46,034,776	42,552,731	35,272,177	22,115,394	14,532,168
Unallocated depreciation	114,711	114,711	114,711	114,711	114,711
Total governmental activities	<u>626,557,132</u>	<u>606,800,567</u>	<u>523,383,744</u>	<u>489,723,901</u>	<u>468,280,422</u>
Business-type activities:					
Venue Fund	66,119,373	47,297,341	38,312,586	24,051,523	10,131,567
Commissary Fund	3,132,808	3,349,848	3,214,752	3,387,512	529,786
Parking Facilities Fund	519,977	307,949			
Total business-type activities	<u>69,772,158</u>	<u>50,955,138</u>	<u>41,527,338</u>	<u>27,439,035</u>	<u>10,661,353</u>
Total primary government	<u>\$ 696,329,290</u>	<u>\$ 657,755,705</u>	<u>\$ 564,911,082</u>	<u>\$ 517,162,936</u>	<u>\$ 478,941,775</u>
Program Revenues					
Governmental activities:					
Charges for service:					
General government	\$ 30,742,789	\$ 29,315,903	\$ 27,395,795	\$ 27,939,525	\$ 27,309,879
Judicial	11,590,304	13,189,094	14,205,997	11,703,776	14,093,877
Public safety	34,016,987	28,563,454	29,883,485	26,389,811	27,828,996
Education and recreation	1,500	333,200	285,668	217,990	199,715
Public works	17,007,799	15,791,488	15,526,491	14,663,986	13,231,057
Health and public welfare	56,145	935,617	943,697	993,796	978,847
Operating grants and contributions:					
General government	3,451,222	4,156,702	1,942,725	1,670,749	1,618,364
Judicial	4,695,937	4,470,725	4,783,113	6,336,138	5,516,970
Public safety	14,514,051	18,847,341	20,321,533	13,482,071	15,621,641
Education and recreation	-	1,369,585	107,665	715,796	1,191,067
Public works	-	2,505,065	129,294	59,943	133,723,103
Health and public welfare	25,468,653	27,755,036	17,984,327	14,058,173	11,972,585
Capital grants and contributions	106,463,221	201,984,356	157,728,121	112,841,904	6,707,206
Total governmental activities	<u>\$ 248,008,608</u>	<u>\$ 349,217,566</u>	<u>\$ 291,237,911</u>	<u>\$ 231,073,658</u>	<u>\$ 259,993,307</u>

Table 2 (continued)

<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
\$ 70,903,094	\$ 82,966,855	\$ 60,375,452	\$ 53,248,573	\$ 42,600,034
70,394,123	66,655,717	59,079,170	56,763,280	54,861,306
163,589,223	144,485,826	138,802,346	132,294,841	125,955,756
9,367,415	8,695,455	8,267,646	7,140,884	7,209,791
36,183,533	35,620,410	32,688,621	54,154,408	32,725,033
15,976,770	17,445,966	15,593,396	14,659,766	15,413,397
8,668,159	8,202,573	8,775,159	12,445,420	10,860,940
114,711	114,711	114,711	114,711	114,711
<u>375,197,028</u>	<u>364,187,513</u>	<u>323,696,501</u>	<u>330,821,883</u>	<u>289,740,968</u>
13,749,496	15,836,252	14,968,664	15,407,801	15,370,342
-	-	-	-	-
<u>13,749,496</u>	<u>15,836,252</u>	<u>14,968,664</u>	<u>15,407,801</u>	<u>15,370,342</u>
<u>\$ 388,946,524</u>	<u>\$ 380,023,765</u>	<u>\$ 338,665,165</u>	<u>\$ 346,229,684</u>	<u>\$ 305,111,310</u>
\$ 29,581,697	\$ 28,471,474	\$ 27,913,332	\$ 22,952,988	\$ 23,467,132
12,502,394	27,196,238	24,305,494	23,362,577	23,102,519
27,383,908	12,959,917	12,783,543	11,348,157	1,320,446
172,998	170,990	106,849	100,097	136,191
13,488,693	13,604,414	21,913,000	21,071,442	20,181,220
980,803	-	-	700,000	662,290
957,539	1,116,324	6,408,677	122,934	304,792
10,925,129	6,581,867	3,851,600	3,033,886	2,070,003
6,861,351	13,018,419	14,365,151	13,068,123	13,222,893
3,071,742	3,502,393	2,960,679	2,655,600	2,048,084
69,821,283	8,257,542	3,067,257	27,379,805	18,581,903
9,069,667	12,254,545	14,636,229	11,243,257	11,738,429
6,130,956	13,854,079	497,369	2,412,201	2,793,374
<u>\$ 190,948,160</u>	<u>\$ 140,988,202</u>	<u>\$ 132,809,180</u>	<u>\$ 139,451,067</u>	<u>\$ 119,629,276</u>

Table 2 (continued)

Bexar County, Texas
CHANGES IN NET ASSETS, LAST TEN YEARS
For Fiscal Years Ended September 30,
(Unaudited and accrual basis of accounting)

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Business-type activities:					
Capital grants and contributions	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	5,121,101	4,882,504	4,682,544	4,555,635	2,040,783
Total business-type activities	5,121,101	4,882,504	4,682,544	4,555,635	2,040,783
Total primary government	<u>\$ 253,129,709</u>	<u>\$ 354,100,070</u>	<u>\$ 295,920,455</u>	<u>\$ 235,629,293</u>	<u>\$ 262,034,090</u>
Net (Expense) Revenue					
Governmental activities	\$(378,548,524)	\$(257,583,001)	\$(232,145,833)	\$(258,650,243)	\$(208,287,115)
Business-type activities	(64,651,057)	(46,072,634)	(36,849,243)	(22,883,400)	(8,620,570)
Total primary government	<u>\$(443,199,581)</u>	<u>\$(303,655,635)</u>	<u>\$(268,995,076)</u>	<u>\$(281,533,643)</u>	<u>\$(216,907,685)</u>
General Revenues and Other					
Changes in Net Assets					
Governmental Activities:					
Taxes:					
Property taxes	\$ 286,918,075	\$ 281,355,998	\$ 285,110,519	\$ 275,869,660	\$ 255,429,534
Flood control taxes	29,298,076	28,976,192	29,213,225	34,620,600	26,583,760
Bingo taxes	1,095,392	1,034,600	928,749	905,780	797,163
Motor vehicle sales	10,594,249	9,216,992	8,470,889	10,031,273	11,291,934
Mixed drink taxes	5,770,200	6,527,575	6,482,878	6,228,156	6,193,140
Unrestricted investment earnings	2,528,607	2,499,439	2,777,878	7,340,211	15,026,865
Miscellaneous	6,399,746	7,206,835	8,826,902	12,145,918	4,538,252
Loss on disposal of assets	-	(2,831,146)	113,331	123,790	-
Transfers between governmental and business activities	435,952	453,070	-	-	-
Total governmental activities	<u>343,040,297</u>	<u>334,439,555</u>	<u>341,924,371</u>	<u>347,265,388</u>	<u>319,860,648</u>
Business-type Activities:					
Motor vehicle rental tax	7,927,555	7,395,457	7,017,695	6,731,847	7,097,116
Occupancy taxes	14,402,231	13,519,585	12,320,625	11,564,549	13,668,374
Unrestricted investment earnings	17,365	21,247	167,173	336,802	2,463,345
Miscellaneous	-	9,373	2,072	2,834	-
Transfers between governmental and business activities	(435,952)	(453,070)	-	-	-
Total business-type activities	<u>21,911,199</u>	<u>20,492,592</u>	<u>19,507,565</u>	<u>18,636,032</u>	<u>23,228,835</u>
Total Primary Government	<u>\$ 364,951,496</u>	<u>\$ 354,932,147</u>	<u>\$ 361,431,936</u>	<u>\$ 365,901,420</u>	<u>\$ 343,089,483</u>
Change in Net Assets					
Governmental activities	\$ (35,508,227)	\$ 76,856,554	\$ 109,778,538	\$ 88,615,145	\$ 111,573,533
Business-type activities	(42,739,858)	(25,580,043)	(17,337,229)	(4,247,368)	14,608,265
Total primary government	<u>\$ (78,248,085)</u>	<u>\$ 51,276,511</u>	<u>\$ 92,441,309</u>	<u>\$ 84,367,777</u>	<u>\$ 126,181,798</u>

Source: Comprehensive Annual Financial Reports (CAFR) for applicable years.

Table 2 (continued)

<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
\$ -	\$ -	\$ -	\$ -	\$ 10,316,258
1,300,000	1,300,000	1,300,000	1,300,000	-
<u>1,300,000</u>	<u>1,300,000</u>	<u>1,300,000</u>	<u>1,300,000</u>	<u>10,316,258</u>
<u>\$ 192,248,160</u>	<u>\$ 142,288,202</u>	<u>\$ 134,109,180</u>	<u>\$ 140,751,067</u>	<u>\$ 129,945,534</u>
\$(184,248,868)	\$(223,199,311)	\$(190,887,321)	\$(191,370,816)	\$(170,111,692)
(12,449,496)	(14,536,252)	(13,668,664)	(14,107,801)	(5,054,084)
<u>\$(196,698,364)</u>	<u>\$(237,735,563)</u>	<u>\$(204,555,985)</u>	<u>\$(205,478,617)</u>	<u>\$(175,165,776)</u>
\$ 233,585,237	\$ 209,881,420	\$ 193,368,931	\$ 184,703,624	\$ 164,251,059
9,847,070	8,702,080	8,023,769	7,778,772	8,848,788
724,819	696,385	593,779	457,715	401,566
11,923,937	9,235,072	-	-	-
5,726,672	5,332,937	4,817,418	4,479,810	4,121,982
14,543,094	11,122,825	4,479,652	2,164,665	4,211,016
5,959,813	3,118,685	541,177	362,683	687,326
-	-	-	589,019	250,613
-	-	293,781	440,672	360,760
<u>282,310,642</u>	<u>248,089,404</u>	<u>212,118,507</u>	<u>200,976,960</u>	<u>183,133,110</u>
6,962,717	6,864,223	5,904,894	5,426,230	5,373,636
12,799,160	11,541,320	10,618,155	9,108,875	8,819,481
2,585,195	2,358,829	2,079,249	1,801,746	2,137,746
-	-	-	-	1,300,000
-	-	(293,781)	(440,672)	(360,760)
<u>22,347,072</u>	<u>20,764,372</u>	<u>18,308,517</u>	<u>15,896,179</u>	<u>17,270,103</u>
<u>\$ 304,657,714</u>	<u>\$ 268,853,776</u>	<u>\$ 230,427,024</u>	<u>\$ 216,873,139</u>	<u>\$ 200,403,213</u>
\$ 98,061,774	\$ 24,890,093	\$ 21,231,186	\$ 9,606,144	\$ 13,021,418
9,897,576	6,228,120	4,639,853	1,788,378	12,216,019
<u>\$ 107,959,350</u>	<u>\$ 31,118,213</u>	<u>\$ 25,871,039</u>	<u>\$ 11,394,522</u>	<u>\$ 25,237,437</u>

Table 3

Bexar County, Texas
NET CHANGES IN FUND BALANCE, GOVERNMENTAL FUNDS
Last Ten Years
(modified accrual basis of accounting)
(Unaudited)

	2012	2011	2010	2009
Revenues				
Ad valorem taxes	\$ 312,328,560	\$ 309,879,849	\$ 312,626,778	\$ 308,919,094
Other taxes, licenses, and permits	35,384,613	25,751,912	23,588,288	23,105,524
Intergovernmental revenue	63,600,138	69,776,671	52,477,680	39,935,873
Court costs and fines	28,286,612	28,636,474	28,723,501	27,989,595
Fees on motor vehicles	20,395,853	23,101,681	23,280,134	24,228,958
Other fees	21,483,624	17,520,617	18,017,567	17,630,868
Commissions from governmental units	4,244,598	4,779,636	4,423,514	3,632,217
Revenues from use of assets	17,339,699	14,677,230	16,981,610	19,769,465
Sales, refunds, and miscellaneous	5,548,406	7,798,411	9,643,909	15,200,828
Commissions on county taxes	-	-	-	-
Total Revenues	<u>508,612,103</u>	<u>501,922,481</u>	<u>489,762,981</u>	<u>480,412,422</u>
Expenditures				
General government	79,850,671	72,372,014	70,265,609	72,125,092
Judicial	82,126,315	84,136,746	81,547,606	81,372,423
Public safety	176,643,544	174,264,394	179,697,609	178,449,602
Education and recreation	8,618,453	10,252,009	10,937,115	9,680,173
Public works	111,367,011	115,084,358	55,372,105	46,923,748
Health and public welfare	33,113,146	28,958,430	31,545,348	31,366,407
Capital expenditures	94,469,871	83,128,036	87,500,585	86,289,068
Debt service:				
Principal	30,920,000	30,425,000	25,285,000	28,177,246
Interest	44,068,795	42,292,081	32,546,245	19,904,430
Bond issuance cost ¹	1,637,339	142,341	1,801,640	3,192,902
Debt service SARA ²	4,900,000	5,000,000	4,700,000	4,700,000
Total Expenditures	<u>667,715,145</u>	<u>646,055,409</u>	<u>581,198,862</u>	<u>562,181,091</u>
Excess (deficiency) of revenues over expenditures	(159,103,042)	(144,132,928)	(91,435,881)	(81,768,669)
Other Financing Sources (Uses)				
Interfund transfers in	15,136,590	16,457,750	15,931,474	7,489,827
Interfund transfers out	(20,993,626)	(17,835,144)	(15,981,005)	(7,489,827)
Issuance of capital lease	-	-	-	-
Issuance of commercial paper	-	-	-	-
Issuance of long term debt	144,719,999	-	151,800,000	339,720,000
Discount on bond issues	-	-	-	-
Issuance of refunding bonds	17,650,000	-	36,915,000	14,890,000
Payment to refunded debt paying agent	(20,417,103)	-	(39,384,000)	(14,925,453)
Premium on bond issues	9,066,853	-	11,423,782	7,034,116
Payment to other governmental units	-	-	-	-
Total Other Financing Sources (Uses)	<u>145,162,713</u>	<u>(1,377,394)</u>	<u>160,705,251</u>	<u>346,718,663</u>
Net Change in Fund Balances	<u>\$ (13,940,329)</u>	<u>\$ (145,510,322)</u>	<u>\$ 69,269,370</u>	<u>\$ 264,949,994</u>
Debt service as a percentage of noncapital expenditures	13.1%	12.9%	11.7%	10.1%

Source: Comprehensive Annual Financial Reports (CAFR).

Note: ¹ Figures for 2006 bond issuance cost and other debt service fees are combined.

² Payment to SARA reclassified from other financing sources to expenditures effective in FY 06 (see Note K).

Table 3 (continued)

2008	2007	2006	2005	2004	2003
\$ 281,263,390	\$ 244,211,668	\$ 217,974,800	\$ 201,610,941	\$ 191,633,278	\$ 173,148,864
15,767,008	10,031,840	8,414,707	6,708,043	6,394,569	5,471,514
37,109,206	37,064,942	49,325,165	43,062,906	49,065,178	31,827,012
30,273,190	28,643,536	25,024,624	23,571,139	18,993,058	20,157,380
25,586,120	27,071,760	25,552,733	25,988,198	25,273,753	24,698,905
16,546,105	19,454,670	19,587,423	14,261,073	11,630,090	11,912,186
3,369,191	4,289,058	4,002,121	4,282,345	4,162,416	3,909,361
27,407,525	26,020,885	20,686,227	15,529,417	12,496,516	6,206,112
8,949,385	8,559,411	11,203,209	7,950,237	8,310,365	6,659,576
-	-	-	-	783,173	732,436
<u>446,271,120</u>	<u>405,347,770</u>	<u>381,771,009</u>	<u>342,964,299</u>	<u>328,742,396</u>	<u>284,723,346</u>
77,130,748	64,491,487	57,310,981	56,524,066	51,044,056	40,757,225
75,933,997	68,461,941	64,730,554	57,645,825	54,927,707	51,167,249
172,552,162	156,293,541	137,962,292	133,321,562	124,926,309	120,159,726
12,222,246	9,110,295	8,525,534	8,074,685	6,963,177	7,025,738
49,309,794	15,631,596	14,501,740	10,627,009	38,671,036	18,052,222
18,823,565	15,928,345	17,390,808	15,578,673	14,579,823	16,504,336
80,746,829	54,553,089	40,500,011	25,848,495	33,986,741	32,160,378
19,930,577	15,196,232	14,372,928	16,904,084	25,858,538	15,377,280
12,283,857	8,297,446	14,228,256	16,025,865	13,151,447	17,202,529
1,329,858	1,549,639	768,583	-	-	-
5,200,000	6,200,000	5,500,000	-	-	-
<u>525,463,633</u>	<u>415,713,611</u>	<u>375,791,687</u>	<u>340,550,264</u>	<u>364,108,834</u>	<u>318,406,683</u>
(79,192,513)	(10,365,841)	5,979,322	2,414,035	(35,366,438)	(33,683,337)
3,886,386	16,805,945	5,009,940	23,181,245	17,086,516	13,156,821
(3,886,386)	(19,374,635)	(5,784,226)	(23,079,465)	(20,202,999)	(13,142,077)
4,719,752	4,643,054	2,996,106	-	-	-
32,384,000	4,000,000	3,000,000	-	-	-
138,855,000	135,630,000	4,000,000	43,035,000	14,500,000	8,718,689
-	-	-	(79,152)	-	-
-	-	26,530,000	-	14,090,000	-
-	-	(28,157,516)	-	(15,435,932)	-
1,150,013	1,533,113	1,597,513	2,554,879	2,316,101	-
-	-	-	(6,600,000)	-	-
<u>177,108,765</u>	<u>143,237,477</u>	<u>9,191,817</u>	<u>39,012,507</u>	<u>12,353,686</u>	<u>8,733,433</u>
<u>\$ 97,916,252</u>	<u>\$ 132,871,636</u>	<u>\$ 15,171,139</u>	<u>\$ 41,426,542</u>	<u>\$ (23,012,752)</u>	<u>\$ (24,949,904)</u>
7.2%	6.5%	8.5%	10.5%	11.8%	11.4%

Table 4

Bexar County, Texas
FUND BALANCES, GOVERNMENTAL FUNDS
Last Ten Years
(modified accrual basis of accounting)
(Unaudited)

	<u>2012</u> ¹	<u>2011</u> ¹	<u>2010</u>	<u>2009</u>	<u>2008</u>
General Fund					
Nonspendable	\$ 5,158,860	\$ 5,279,320	\$ -	\$ -	\$ -
Unassigned	62,222,223	55,724,026	-	-	-
Total general fund	<u>\$ 67,381,083</u>	<u>\$ 61,003,346</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
All Other Governmental Funds					
Debt Service					
Committed	\$ 70,281,380	\$ 71,160,124	\$ -	\$ -	\$ -
Capital Projects					
Nonspendable	2,614,406	2,000,000	-	-	-
Restricted	355,586,673	376,020,003	-	-	-
Nonmajor Governmental Funds					
Nonspendable	-	-	-	-	-
Restricted	37,942,291	37,550,673	-	-	-
Committed	201,135	213,151	-	-	-
Total all other governmental funds	<u>\$ 466,625,885</u>	<u>\$ 486,943,951</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
General Fund					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned	-	-	-	-	-
Total general fund	<u>\$ -</u>				
All Other Governmental Funds					
Debt Service					
Committed	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Projects					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Nonmajor Governmental Funds					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Total all other governmental funds	<u>\$ -</u>				

Source: Comprehensive Annual Financial Reports (CAFR).

Note: ¹ Due to implementation of GASB statement No. 54 in fiscal year 2011, fund balance classification have changed. See historical fund balance classifications on the next page.

Table 4 (continued)

Bexar County, Texas
FUND BALANCES, GOVERNMENTAL FUNDS
Last Ten Years
(modified accrual basis of accounting)
(Unaudited)

	<u>2012</u> ³	<u>2011</u> ³	<u>2010</u>	<u>2009</u>	<u>2008</u>
General Fund					
Reserved ¹	\$ -	\$ -	\$ 744,722	\$ 573,247	\$ 1,390,051
Unreserved	-	-	53,965,492	48,061,941	50,100,132
Total general fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 54,710,214</u>	<u>\$ 48,635,188</u>	<u>\$ 51,490,183</u>
All Other Governmental Funds					
Reserved ¹	\$ -	\$ -	\$ 153,409,448	\$ 157,340,992	\$ 205,997,838
Unreserved, designated, for:					
Capital projects fund	-	-	467,633,270	396,000,394	76,999,644
Special revenue funds ²	-	-	866,492	575,446	679,068
Unreserved, Special Revenue Funds	-	-	17,879,884	22,677,918	25,113,211
Total all other governmental funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 639,789,094</u>	<u>\$ 576,594,750</u>	<u>\$ 308,789,761</u>

	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
General Fund					
Reserved ¹	\$ 662,060	\$ 848,963	\$ 545,565	\$ 625,737	\$ 176,559
Unreserved	53,230,968	47,877,791	29,364,455	21,859,502	21,782,894
Total general fund	<u>\$ 53,893,028</u>	<u>\$ 48,726,754</u>	<u>\$ 29,910,020</u>	<u>\$ 22,485,239</u>	<u>\$ 21,959,453</u>
All Other Governmental Funds					
Reserved ¹	\$ 94,894,832	\$ 39,491,667	\$ 44,410,154	\$ 27,769,997	\$ 28,225,027
Unreserved, designated, for:					
Capital projects fund	85,768,313	19,364,818	24,973,040	802,752	21,708,377
Special revenue funds ²	1,110,476	1,089,228	882,936	1,254,527	2,245,166
Unreserved, Special Revenue Funds	26,697,043	20,819,589	14,144,767	20,280,573	16,515,316
Total all other governmental funds	<u>\$ 208,470,664</u>	<u>\$ 80,765,302</u>	<u>\$ 84,410,897</u>	<u>\$ 50,107,849</u>	<u>\$ 68,693,886</u>

Source: Comprehensive Annual Financial Reports (CAFR).

Note:¹ Includes encumbrances, debt service, legislative and long-term receivables.

² Prior to fiscal years 2007 is titled Grants.

³ Due to the implementation of GASB statement No. 54 in fiscal year 2011, fund balance classifications have changed. See new fund balance classifications on the previous page.

**Bexar County, Texas
 ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
 Last Ten Years
 (Unaudited)**

Fiscal Year ¹	Estimated Market Value			Total Taxable Assessed Value	Total Direct Tax Rate
	Real Property	Personal Property	Less: Tax Exempt Property		
2003	52,553,014,169	6,904,725,725	6,722,849,313	52,734,890,581	0.333671
2004	56,825,012,759	7,247,363,276	7,025,350,553	57,047,025,482	0.333671
2005	58,584,257,386	7,746,973,555	6,058,106,940	60,273,124,001	0.331190
2006	63,523,927,986	8,210,434,209	6,297,181,547	65,437,180,648	0.331190
2007	73,411,772,533	9,018,494,676	7,513,295,659	74,916,971,550	0.326866
2008	87,952,556,241	8,390,541,505	9,421,111,927	86,921,985,819	0.326866
2009	99,217,100,900	7,760,810,614	10,037,665,304	96,940,246,210	0.326866
2010	100,888,251,361	6,840,932,551	9,417,396,606	98,311,787,306	0.326866
2011	99,346,049,349	6,672,642,668	9,074,438,799	96,944,253,218	0.326866
2012	99,608,396,709	6,426,038,613	9,042,113,650	96,992,321,672	0.326866

Sources: Bexar County Tax Assessor-Collector Certified Roll Reports (For FY 2001-2012).

Note: ¹ Tax figures represent the fiscal year not the Ad Valorem Tax Year.



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Table 6

Bexar County, Texas
DIRECT AND OVERLAPPING PROPERTY TAX RATES
(per \$100 of assessed value)
Last Ten Years
(Unaudited)

	2003	2004	2005	2006	2007
County Direct Rates					
General	0.317570	0.320950	0.318471	0.318471	0.295104
Flood	0.016100	0.012720	0.012720	0.012719	0.031762
Total direct rate	0.333670	0.333670	0.331191	0.331190	0.326866
City and Town Rates					
City of San Antonio	0.578540	0.578540	0.578540	0.578540	0.578540
Balcones Heights	0.563567	0.527030	0.527030	0.558500	0.532404
Castle Hills	0.505518	0.503747	0.503747	0.479634	0.458908
China Grove	0.022066	0.022066	0.022066	0.229180	0.232940
Converse	0.560000	0.597500	0.597500	0.577500	0.565000
Elmendorf	0.082400	0.114721	0.114721	0.175000	0.250000
Grey Forest	0.115500	0.109522	0.109522	0.109522	0.975960
Hill County Village	0.095000	0.095000	0.095000	0.095000	0.095000
Hollywood Park	0.417926	0.417926	0.417926	0.417926	0.395908
Kirby	0.676573	0.657821	0.657821	0.664948	0.644471
Leon Valley	0.502700	0.517400	0.517400	0.537400	0.537400
Live Oak	0.335000	0.465000	0.465000	0.410000	0.385000
Olmos Park	0.662607	0.657822	0.657822	0.598837	0.544546
Shavano Park	0.313225	0.326915	0.326915	0.343016	0.335000
City of Somerset	0.593160	0.639450	0.639450	0.614013	0.555009
St. Hedwig	0.443942	0.435756	0.435756	0.479895	0.479895
Terrell Hills	0.554900	0.544500	0.544500	0.516864	0.465853
Universal City	0.396085	0.414680	0.414680	0.426487	0.457920
Windcrest	0.282975	0.332654	0.332654	0.412622	0.412454
Helotes	0.360000	0.355000	0.355000	0.336287	0.336287
Von Ormy					
School Districts Rates					
Alamo Heights ISD	1.630000	1.629600	1.629600	1.656600	1.486600
East Central ISD	1.680000	1.680000	1.680000	1.680000	1.520000
Edgewood ISD	1.627300	1.734500	1.734500	1.722200	1.610000
Harlandale ISD	1.756000	1.756000	1.756000	1.756000	1.700000
Northeast ISD	1.744000	1.794000	1.794000	1.794000	1.669000
Northside ISD	1.762500	1.762500	1.762500	1.775000	1.592500
San Antonio ISD	1.722000	1.722000	1.722000	1.720000	1.579700
South S.A. ISD	1.717590	1.738300	1.738300	1.840000	1.710000
Southside ISD	1.720000	1.720000	1.720000	1.720000	1.690000
Somerset ISD	1.685000	1.685000	1.685000	1.685000	1.536700
Southwest ISD	1.665200	1.642200	1.642200	1.618800	1.496000
Fire District Rates					
Bexar Emergency #6	0.000000	0.100000	0.100000	0.100000	0.093816
Bexar Emergency #5	0.000000	0.100000	0.100000	0.100000	0.091058
Bexar Emergency #7	0.000000	0.000000	0.000000	0.100000	0.100000
Bexar Emergency #3	0.000000	0.060000	0.051000	0.051000	0.035200
Bexar Emergency #2	0.057000	0.057000	0.057000	0.057000	0.070000
Bexar Emergency #1	0.100000	0.100000	0.100000	0.100000	0.100000
Other Special District Rates					
Alamo Community College	0.107100	0.107050	0.107050	0.107050	0.137050
University Health System	0.243869	0.243869	0.243869	0.243869	0.243869
River Authority	0.016425	0.016425	0.016425	0.016425	0.016045
S.A. MUD #1	0.930000	0.930000	0.930000	0.930000	0.847800

Source: Bexar County Tax Assessor - Collector's Office.

Table 6 (continued)

2008	2009	2010	2011	2012
0.289399	0.296187	0.296187	0.296187	0.296187
0.037467	0.030679	0.030679	0.030679	0.030679
0.326866	0.326866	0.326866	0.326866	0.326866
0.572300	0.567140	0.565690	0.565690	0.565690
0.498356	0.490729	0.510481	0.558843	0.572199
0.425801	0.425801	0.458668	0.501345	0.501345
0.021501	0.060230	0.064492	0.071700	0.081700
0.540000	0.515000	0.515000	0.525434	0.572931
0.252961	0.269966	0.299846	0.313255	0.481749
0.093525	0.093525	0.093525	0.093525	0.093525
0.095000	0.095000	0.095000	0.095000	0.095000
0.381464	0.382261	0.490000	0.490000	0.536710
0.588414	0.623000	0.661649	0.697500	0.710978
0.527400	0.527400	0.527400	0.527400	0.535510
0.364400	0.405131	0.449369	0.476783	0.477291
0.514787	0.480820	0.463400	0.478499	0.480888
0.329682	0.325082	0.324800	0.320000	0.320000
0.513609	0.517613	0.516787	0.648884	0.704675
0.479895	0.479895	0.479895	0.479895	0.479895
0.430422	0.399293	0.391301	0.385068	0.385068
0.525827	0.512972	0.519636	0.590531	0.582981
0.407239	0.436227	0.436495	0.436495	0.436495
0.336287	0.363651	0.363651	0.363651	0.360000
	0.390000	0.390000	0.351000	0.320000
1.156600	1.156600	1.162000	1.168000	1.198000
1.190000	1.319500	1.319500	1.319500	1.296000
1.405000	1.405000	1.420000	1.420000	1.407400
1.349000	1.479000	1.479000	1.604800	1.544400
1.402900	1.402900	1.402900	1.402900	1.402900
1.262500	1.302500	1.337500	1.365500	1.375500
1.249700	1.249700	1.249700	1.279700	1.307600
1.445000	1.440000	1.433800	1.454900	1.454900
1.360000	1.365600	1.368900	1.368900	1.368900
1.194000	1.205000	1.228000	1.289000	1.278000
1.195000	1.210000	1.243200	1.256100	1.222600
0.100000	0.100000	0.100000	0.100000	0.100000
0.088555	0.087025	0.088353	0.090596	0.089139
0.099666	0.100000	0.100000	0.099687	0.099687
0.031222	0.030000	0.030772	0.034300	0.034532
0.700000	0.070000	0.070000	0.070000	0.070000
0.097848	0.100000	0.100000	0.100000	0.100000
0.134550	0.135855	0.135855	0.141623	0.141623
0.237408	0.261022	0.266235	0.276235	0.276235
0.015951	0.015951	0.015951	0.016652	0.017370
0.762300	0.695700	0.668300	0.687200	0.706904

Table 7

Bexar County, Texas
PRINCIPAL PROPERTY TAX PAYERS
Current and Ten Years Ago
(Unaudited)

	2012	
	Market Value	Percent of Total Taxable Value
H. E. Butt Grocery Company	\$ 1,043,924,242	1.08%
Methodist Healthcare System	544,030,403	0.56%
Walmart	400,886,000	0.41%
Southwestern Bell Telephone Company	391,281,291	0.41%
VHS San Antonio Partners LP	359,878,388	0.37%
USAA	323,136,940	0.33%
SA Real Estate LLLP	224,013,098	0.23%
La Cantera Specialty Retail LP	221,968,710	0.23%
Frost National Bank	193,627,011	0.20%
Target Corporation	192,543,590	0.20%
	\$ 3,895,289,673	4.03%
2003		
	Market Value	Percent of Total Taxable Value
Southwestern Bell Telephone Company	\$ 631,726,060	1.19%
H.E. Butt Grocery Company	610,809,180	1.15%
United Services Automobile Association	331,742,020	0.63%
Walmart	219,385,720	0.41%
Methodist Hospital Systems	168,579,550	0.31%
Paragon/Time Warner	151,810,630	0.29%
Marriot	127,536,860	0.24%
Simon Properties	122,466,910	0.23%
North Star Mall	109,891,450	0.21%
Frost Bank	104,816,540	0.19%
	\$ 2,578,764,920	4.67%

Source: Bexar Appraisal District

Table 8

Bexar County, Texas
PROPERTY TAX LEVIES AND COLLECTIONS
Last Ten Fiscal Years
(Unaudited)

County Tax Rate - General and Debt

Fiscal Year	Collected Within the Fiscal Year of the Levy			Subsequent Collections	Total Collections to Date		Receivable
	Taxes Levied for Fiscal Year ¹	Amount	Percent of Levy	Taxes from Prior Year Levy	Amount	Percent of Current Levy	Outstanding taxes from prior Years ¹
2003	167,842,703	163,685,935	97.5	3,718,654	167,404,589	99.7	11,498,246
2004	182,996,097	179,297,078	98.0	3,238,959	182,536,038	99.7	12,058,064
2005	191,389,035	187,860,871	98.2	3,074,256	190,935,127	99.8	11,616,455
2006	207,393,607	203,851,097	98.3	3,050,406	206,901,503	99.8	11,880,379
2007	232,857,689	229,355,021	98.5	2,888,597	232,243,618	99.7	11,142,226
2008	253,110,020	249,567,648	98.6	2,762,443	252,330,092	99.7	11,415,483
2009	274,110,478	270,493,314	98.7	2,464,462	272,957,776	99.6	12,359,490
2010	283,632,760	279,982,520	98.7	1,979,530	281,962,050	99.4	13,953,925
2011	281,269,878	277,373,606	98.6	1,692,759	279,066,365	99.2	14,306,351
2012	283,055,152	278,676,422	98.5	-	278,676,422	98.5	13,760,990

County Tax Rate - Flood and Debt

Fiscal Year	Collected Within the Fiscal Year of the Levy			Subsequent Collections	Total Collections to Date		Receivable
	Taxes Levied for Fiscal Year	Amount	Percent of Levy	Taxes from Prior Year Levy	Amount	Percent of Current Levy	Outstanding taxes from prior Years ¹
2003	8,967,005	8,741,687	97.5	199,595	8,941,282	99.7	622,131
2004	7,633,836	7,480,196	98.0	131,745	7,611,942	99.7	607,588
2005	8,042,566	7,888,282	98.1	131,424	8,019,706	99.7	586,621
2006	8,694,557	8,538,987	98.2	130,255	8,669,242	99.7	588,853
2007	9,839,643	9,685,804	98.4	122,955	9,808,760	99.7	560,731
2008	26,779,785	26,407,917	98.6	294,855	26,702,773	99.7	827,131
2009	34,804,952	34,354,457	98.7	313,518	34,667,974	99.6	1,100,234
2010	29,285,278	28,908,352	98.7	207,434	29,115,786	99.4	1,245,183
2011	29,133,246	28,733,381	98.6	173,163	28,906,543	99.2	1,288,486
2012	29,461,328	29,005,583	98.5	-	29,005,583	98.5	1,265,205

Source: Bexar County Tax Assessor - Collector TC-168 Reports.

Note: ¹ Outstanding taxes from prior years consists of all delinquent taxes from tax year 2012 - 1987 for county, and tax year 2012 - 1990 for flood.

Table 9

Bexar County, Texas
RATIO OF OUTSTANDING DEBT BY TYPE
Last Ten Fiscal Years
(Unaudited)

Year	Governmental Activities				Business Type Activities	Total Primary Government	Percentage of	
	Refunding Bonds	General Obligation Bonds	Certificates of Obligation	Other Obligations	Revenue Bonds		Personal Income ¹	Debt Per Capita ²
2003	59,955,852	37,104,111	39,440,515	5,500,000	144,295,000	286,295,478	7.23%	186.32
2004	64,328,259	19,891,704	50,150,052	3,092,140	137,650,000	275,112,155	6.64%	176.30
2005	65,264,984	24,315,000	73,939,827	73,260	128,685,000	292,278,071	5.91%	184.43
2006	68,915,448	16,770,000	63,615,000	9,850,802	117,065,000	276,216,250	6.10%	171.62
2007	61,790,001	35,470,000	175,960,000	15,008,071	103,335,000	391,563,072	8.30%	251.71
2008	52,890,001	50,130,000	293,835,000	47,401,246	104,465,000	548,721,247	8.20%	334.35
2009	49,525,000	47,665,000	619,220,000	39,384,000	103,050,000	858,844,000	8.23%	522.00
2010	78,765,000	69,105,000	731,970,000	-	212,885,000	1,092,725,000	8.02%	637.24
2011	69,580,000	66,430,000	713,405,000	-	217,330,000	1,066,745,000	7.97%	622.09
2012	76,410,000	58,035,000	828,265,000	-	331,100,000	1,293,810,000	N/A	754.51

Note: ¹ Figures for 2012 were not available for personal income.

² Debt per capita uses the estimated population figures from 2000 - 2007

Bexar County, Texas
RATIO OF OUTSTANDING GENERAL BONDED COUNTY DEBT
Last Ten Fiscal Years
(Unaudited)

GOVERNMENTAL ACTIVITIES

General Bonded Debt Outstanding

Fiscal Year	Refunding Bonds	General Obligation Bonds	Certificates of Obligation	Total	Percentage of Actual	
					Taxable Value of Property	Per Capita
2003	59,955,852	37,104,111	39,440,515	136,500,478	0.26%	89
2004	64,328,259	19,891,704	50,150,052	134,370,015	0.24%	86
2005	65,264,984	24,315,000	73,939,827	163,519,811	0.27%	103
2006	68,915,448	16,770,000	63,615,000	149,300,448	0.23%	93
2007	61,790,001	35,470,000	175,960,000	273,220,001	0.37%	171
2008	52,890,001	50,130,000	293,835,000	396,855,001	0.46%	242
2009	49,525,000	47,665,000	619,220,000	716,410,000	0.74%	435
2010	78,765,000	69,105,000	731,970,000	879,840,000	0.90%	513
2011	69,580,000	66,430,000	713,405,000	849,415,000	0.88%	495
2012	76,410,000	58,035,000	828,265,000	962,710,000	1.00%	539

Source: Comprehensive Annual Financial Reports (CAFR).

Bexar County, Texas
RATIO OF ANNUAL DEBT SERVICE FOR GENERAL
BONDED DEBT TO TOTAL EXPENDITURES
ALL GOVERNMENTAL FUND TYPES
Last Ten Fiscal Years
(Unaudited)

<u>Fiscal Year</u>	<u>Total Debt Service ¹</u>	<u>Total Expenditures</u>	<u>Ratio of Debt Service to total Expenditures</u>
2003	32,579,809	318,498,320	10.23%
2004	38,922,975	364,108,834	10.69%
2005	32,929,949	340,550,264	9.67%
2006	29,205,538	370,291,687	7.89%
2007	21,256,881	409,513,611	5.19%
2008	29,964,629	520,263,633	5.76%
2009	51,174,407	557,481,091	9.18%
2010	59,632,885	576,498,862	10.34%
2011	72,859,422	641,055,409	11.37%
2012	74,988,795	662,815,145	11.31%

Source: Comprehensive Annual Financial Reports (CAFR).

Note: ¹ Does not include SARA flood control debt payment.

Bexar County, Texas
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
Last Ten Fiscal Years
(Unaudited)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Applicable to Bexar County</u>	<u>Estimated Share of Overlapping Debt</u>
Cities:			
Alamo Heights	\$ 11,995,000	100.00%	\$ 11,995,000
Converse	7,050,000	100.00%	7,050,000
Fair Oaks Ranch	1,855,000	64.26%	1,192,023
Balcones Heights	1,043,000	100.00%	1,043,000
Elmendorf	1,272,000	98.45%	1,252,284
Grey Forest	170,000	100.00%	170,000
Helotes	8,975,000	100.00%	8,975,000
Hill Country Village	1,070,000	100.00%	1,070,000
Kirby	2,560,000	100.00%	2,560,000
Leon Valley	9,760,000	100.00%	9,760,000
Live Oak	16,450,000	100.00%	16,450,000
Lytle	880,000	1.15%	10,120
Olmos Park	4,185,000	100.00%	4,185,000
St. Hedwig	845,000	100.00%	845,000
San Antonio	1,384,630,000	100.00%	1,384,630,000
Schertz	72,895,000	5.91%	4,308,095
Selma	13,320,000	70.32%	9,366,624
Shavano Park	5,525,000	100.00%	5,525,000
Somerset	1,470,000	100.00%	1,470,000
Terrell Hills	10,645,000	100.00%	10,645,000
Universal City	14,338,000	100.00%	14,338,000
Von Ormy	134,000	100.00%	134,000
Windcrest	905,000	100.00%	905,000
School Districts:			
Alamo Heights ISD	101,658,104	100.00%	101,658,104
East Central ISD	78,765,000	100.00%	78,765,000
Edgewood ISD	90,345,000	100.00%	90,345,000
Harlandale ISD	219,297,254	100.00%	219,297,254
Judson ISD	380,017,083	100.00%	380,017,083
Northeast ISD	1,277,593,430	100.00%	1,277,593,430
San Antonio ISD	634,759,988	100.00%	634,759,988
South San Antonio ISD	188,033,595	100.00%	188,033,595
Southside ISD	57,600,000	100.00%	57,600,000
Southwest ISD	123,814,999	100.00%	123,814,999
Boerne ISD	100,128,047	24.99%	25,021,999
Comal ISD	506,983,268	15.51%	78,633,105
Medina Valley ISD	58,831,495	23.87%	14,043,078
Northside ISD	1,830,055,000	99.53%	1,821,453,742
Schertz-Cibolo-Universal City ISD	265,495,515	9.80%	26,018,560
Somerset ISD	35,189,991	73.95%	26,022,998
Floresville ISD	75,984,985	0.09%	68,386
Special Districts:			
Alamo Community College District	534,275,000	100.00%	534,275,000
Bexar Co Hosp Dist	733,350,000	100.00%	733,350,000
San Antonio MUD #1	1,090,000	100.00%	1,090,000
San Antonio RA	30,680,000	93.06%	28,550,808
Cibola Canyons Special Improvement District	20,930,000	100.00%	20,930,000
Total Overlapping	<u>8,916,849,754</u>		<u>7,959,221,275</u>
Bexar County	<u>962,710,000</u>	100.00%	<u>962,710,000</u>
Total Direct and Overlapping Debt	<u>\$ 9,879,559,754</u>		<u>\$ 8,921,931,275</u>

Source: Municipal Advisory Council of Texas, as of September 30, 2012

Overlapping percentages are derived from the 2012 market values provided by the appraisal districts.

Bexar County, Texas
PLEDGED-REVENUE COVERAGE
Last Ten Fiscal Years
(Unaudited)

<u>Venue Project Revenue Bonds</u>						
Fiscal Year	Total Revenues ¹	Less: Operating Expenses ²	Net Available Revenue	Annual Minimum Requirement ³	Ratio Available to Annual Requirement	Additional Mandatory Special Redemption ⁴
2003	17,630,863	835,541	16,795,322	12,919,464	1.30	340,000
2004	17,636,851	616,143	17,020,708	12,901,087	1.32	2,210,000
2005	19,902,298	410,643	19,491,655	12,766,999	1.53	4,295,000
2006	22,064,372	1,491,850	20,572,522	12,509,483	1.64	6,725,000
2007	23,647,072	100,240	23,546,832	12,102,887	1.95	8,560,000
2008 ⁵	24,524,396	113,787	24,410,609	10,860,351	2.25	10,565,000
2009 ⁵	19,924,705	686,531	19,238,174	7,493,210	2.57	-
2010 ⁵	20,803,473	619,347	20,184,126	70,741,787	0.29	-
2011	22,244,006	762,268	21,481,738	14,264,596	1.51	-
2012	23,642,911	649,204	22,993,707	131,402,052	0.17	-

Source: Comprehensive Annual Financial Reports (CAFR).

Note: ¹ Includes operating and non-operating revenues.

² Includes operating expenses minus depreciation plus transfers out.

³ Figures are minimum principal and interest added together. Balance in FY12 includes \$116,500,000 in bonds that were subsequently refunded in FY13. See Note R for further details.

⁴ Amount is equal to total principal paid less the minimum required payment.

Effective 2009, due to fiscal year 2008 refunds, there will be no mandatory special redemption.

⁵ Amounts were adjusted to exclude Commissary fund transactions.



Photograph taken by: Ross Court, 2012

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Bexar County, Texas
COUNTY EXPENDITURES FOR ASSETS OWNED BY OTHER ENTITIES
Last Six Fiscal Years¹
(Unaudited)

Description	Ownership	2007 Expenditure	2008 Expenditure	2009 Expenditure
<u>Governmental Activities</u>				
Mission Trails MPO	COSA	\$ 42,586	\$ -	\$ -
Mid-Beitel Creek	COSA	168,960	-	-
Perrin Beitel & Briar Glenn	COSA	-	119,333	63,802
Ingram Road Low Water Crossing	COSA	-	163,057	162,854
Hausman Road Drainage	COSA	-	30,949	230,501
Hausman Road Drainage Phase II	COSA	-	-	-
Huebner Creek at Prue Road	COSA	-	-	61,351
Huebner Creek Enhanced Conveyance	COSA	-	91,501	169,568
Laddie Place	COSA	-	40,207	164,790
Shane Road Low Water Crossing	COSA	-	-	185,344
Rock Creek Enhanced Conveyance	COSA	-	6,534	153,189
San Pedro Huisache Phase II	COSA	-	-	205,000
Olmos Dam Repair	COSA	-	473,561	437,007
Balcone Heights Storm Water	COSA	-	-	137,828
Rossillo Tributary	COSA	-	-	97,200
Roland Avenue Bridge	COSA	-	77,437	230,212
Huebner Creek at Hollyhock	COSA	-	-	37,716
Broadway Drainage Improvements	COSA	-	-	-
Six Mile Creek Drainage Improvements	COSA	-	-	-
Elmendorf Lake	COSA	-	-	-
French Creek Drainage Study	COSA	-	-	-
French Creek Tributary	COSA	-	-	-
Barbara Drive	COSA	-	-	-
New Braunfels	COSA	-	-	-
Science Park	COSA	-	-	-
San Pedro Huisache Phase III	COSA	-	-	-
Hausman Phase II	COSA	-	-	-
VFW Drainage	COSA	-	-	-
Concepcion Creek Drainage Improvement	COSA	-	-	-
Knoll Creek	COSA	-	-	-
Jones Maltsberger at Elm Creek	COSA	-	-	-
Applewhite Road	COSA	-	7,552	-
Mission Trails	COSA	133,203	-	33,488
Cimarron Subdivision	COC	-	-	-
Hertberg Historic Center	Non Profit	-	250,000	-
Mission Reach Restoration	SARA	3,318,975	18,327,205	6,757,299
Mission Reach Restoration - Indirect Exp	SARA	-	-	-
Museum Reach Restoration	SARA	3,489,169	7,041,861	-
Calaveras 8 Increase Detention	SARA	-	-	201,669
Calaveras Dam 6	SARA	-	-	-
Calaveras Dam 10	SARA	-	-	-
Eagleland Reach	SARA	-	-	-
Eagleland Reach 2	SARA	-	-	-
Martinez Dams	SARA	-	-	-
Park Reach	SARA	-	-	-
St. Mary's Drainage Project	SMU	-	-	-
State Highway 211 Right Way	STATE	-	548,770	1,425
Culebra Road	STATE	172,440	1,055,242	1,497,630
Blanco Road	STATE	2,196,381	4,716,588	11,835,827
Superstreet 1604	STATE	-	-	-
Haven for Hope Homeless Campus	HFH	-	-	6,248,663
Governmental Activities Totals		<u>\$ 9,521,714</u>	<u>\$ 32,949,797</u>	<u>\$ 28,912,363</u>

Note: ¹ Less than ten years of data presented because 2007 was the first year of implementation of the new reporting mo
Except for 2007, the information will be presented on a prospective basis.

Table 14 (continued)

2010 Expenditure	2011 Expenditure	2012 Expenditure	Ending Balance
\$ -	\$ -	\$ -	\$ 42,586
815	1,112,550	196,228	1,478,553
26,668	295,983	91,569	597,353
796,628	6,283,912	1,927,084	9,333,536
3,088,008	542,150	251,355	4,142,964
-	-	272,234	272,234
36,706	31,994	478,110	608,161
7,093,016	2,757,133	1,983,581	12,094,799
293,753	16,997,001	1,886,706	19,382,457
237,401	718,060	968,982	2,109,787
-	377,288	94,645	631,656
838,744	914,353	6,982,214	8,940,312
677,999	4,382,301	20,260	5,991,128
46,393	-	-	184,221
135,237	504,542	302,186	1,039,166
249,535	668,339	1,983,172	3,208,694
25,270	184,487	143,812	391,285
42,616	389,864	395,270	827,750
40,270	752,275	1,863,596	2,656,141
223,386	262,791	185	486,362
-	73,342	94,333	167,676
-	28,990	237,751	266,742
-	157,172	375,155	532,327
-	-	310,874	310,874
-	28,561	326,011	354,573
-	155,236	509,509	664,745
-	138,631	-	138,631
-	252,271	672,694	924,964
-	84,014	332,936	416,950
-	204,111	3,660,236	3,864,347
-	-	167,140	167,140
-	-	-	7,552
-	-	-	166,691
-	35,983	108,973	144,955
-	-	-	250,000
5,214,149	43,762,187	37,807,831	115,187,648
415,605	527,957	18,285,205	19,228,767
-	133,228	3,809	10,668,067
118,047	171,678	40,975	532,370
181,912	656,426	63,801	902,139
-	-	159,551	159,551
450,334	312,920	-	763,253
142,346	147,129	2,234,407	2,523,881
-	-	318,755	318,755
-	-	503	503
-	107,751	996,925	1,104,676
10,600	-	-	560,795
4,795,213	783,547	1,503,206	9,807,278
7,560,445	1,350,504	10,812	27,670,557
600,000	300,000	-	900,000
4,751,337	-	-	11,000,000
<u>\$ 38,092,433</u>	<u>\$ 86,586,661</u>	<u>\$ 88,062,581</u>	<u>\$ 284,125,552</u>

Table 14 (Continued)

Bexar County, Texas
COUNTY EXPENDITURES FOR ASSETS OWNED BY OTHER ENTITIES
Last Six Fiscal Years¹
(Unaudited)

Description	2007 Expenditure	2008 Expenditure	2009 Expenditure
<u>Business Activities</u>			
Mission Reach	\$ -	\$ -	\$ 3,108,167
Eagleland Reach	-	-	677
Park Reach	-	-	677
Veteran's Memorial Plaza	-	-	-
Briscoe River Portal	-	-	-
UTSA Soccer/Track	-	-	677
NISD National Swim Center	-	-	677
Hartman/Soar Soccer	-	-	4,643,393
Brooks City Soccer	-	-	677
Mission Concepcion Athletic Co.	-	-	198,347
Culebra Creek Soccer	-	-	89,552
St. Mary's Athletic Comp.	-	-	677
Classics Elite Soccer	-	-	90,102
Wheatly Heights Athletic Comp.	-	-	105,439
McAllister Little League	-	-	182,364
S E Skyline Baseball	-	-	1,471,963
Texas Fencing Center	-	-	677
Missions Baseball Academy	-	-	677
Community Multi Purpose	-	-	677
Performing Arts Center	-	-	2,010,241
Almeda Theater	-	-	156,360
Briscoe Western Art Foundation	-	-	677
Total Business Activities	-	-	12,062,698
Total County Expenditures for			
Assets Owned by Others	\$ 9,521,714	\$ 32,949,797	\$ 40,975,061

Note: ¹ Less than ten years of data presented because this is the first year of implementation of the new reporting model.

Except for 2007, the information will be presented on a prospective basis.

Table 14 (continued)

2010 Expenditure	2011 Expenditure	2012 Expenditure	Ending Balance
\$ 3,298,092	\$ 335,451	\$ -	\$ 6,741,711
-	-	-	677
-	-	-	677
-	110,917	591,455	702,372
-	934,734	1,695,749	2,630,483
-	446,519	5,713,829	6,161,025
52,122	567,473	5,642,643	6,262,915
356,607	-	-	5,000,000
-	-	307,851	308,528
1,025,236	5,145,558	9,643,981	16,013,122
1,373,782	3,766,665	-	5,230,000
-	-	5,999,323	6,000,000
1,109,853	-	-	1,199,955
581,163	4,687,977	2,122,565	7,497,144
2,487,636	-	-	2,670,000
1,666,029	138,354	16,800	3,293,147
-	-	900,396	901,073
-	1,767,334	1,303,489	3,071,500
5,599,323	-	964,432	6,564,432
6,366,448	9,930,624	17,742,395	36,049,708
62,878	-	958,905	1,178,143
1,410,746	2,588,576	-	4,000,000
<u>25,389,915</u>	<u>30,420,182</u>	<u>53,603,813</u>	<u>121,476,612</u>
<u>\$ 63,482,348</u>	<u>\$ 117,006,843</u>	<u>\$ 141,666,394</u>	<u>\$ 405,602,164</u>

**Bexar County, Texas
DEMOGRAPHIC AND ECONOMIC STATISTICS
Last Ten Fiscal Years
(Unaudited)**

Year	Estimated Population ¹	Personal Income (thousands of dollars) ²	Per Capita Personal Income ³	Unemployment Rate ⁴	School Enrollment ⁵	University Enrollment ⁶
2003	1,536,600	41,451,742	28,273	6.7%	280,393	92,619
2004	1,560,500	44,018,496	29,496	5.7%	285,329	95,213
2005	1,584,800	46,776,585	30,843	4.7%	293,720	98,473
2006	1,609,500	51,180,678	32,991	4.3%	301,194	99,845
2007	1,594,000	54,324,033	34,163	4.1%	N/A	100,043
2008	1,641,170	56,891,253	35,090	5.1%	307,924	102,806
2009	1,645,301	60,220,178	36,465	7.2%	314,801	113,307
2010	1,714,773	59,911,913	34,761	7.3%	324,015	119,283
2011	1,756,153	63,532,926	36,177	8.1%	330,259	119,352
2012	1,785,704	N/A	N/A	6.1%	338,933	119,710

- Source:** ¹ Estimated population figures - Greater San Antonio Chamber of Commerce (San Antonio Region Economic Trends 2003-2006). Source for Fiscal Year 2007 - 2012 - U.S. Census Bureau (www.census.gov). Source for Fiscal Year 2009 -EDIS www.edis.commerce.statenc.us/docs/countyprofile/old/Tx/48029.pdf.
- ² Per capita personal income was computed using Census Bureau midyear population estimates. Estimates for 2003-2004 reflect county population estimates available as of April 2006.
- ³ Personal Income and Per Capita Personal Income Figures - Bureau of Economic Analysis (2000 - 2011). Figures for 2012 were not available for personal income and per capita personal income.
- ⁴ Unemployment rates - Texas Workforce Commission September 2010, Quarterly Report.
- ⁵ School Enrollment for schools located in Bexar County -Texas Education Agency. Enrollment figures are for grades Pre-K through 12th grade. University enrollment figures are not included. Enrollment figures for 2007 were not available.
- ⁶ Figures represent Fall enrollment for the calendar year.

Bexar County, Texas
PRINCIPAL EMPLOYERS
Current Year and Nine Years Ago²
(Unaudited)

2012			
Principal Employers	Category	Total	Percent of County Employment
Joint Base San Antonio ¹	Government	92,301	12.44
H.E.B. Grocery Company	Retail	17,866	2.41
Northside Independent School District	Services	16,242	2.19
USAA	Finance/ Insurance	17,000	2.29
City of San Antonio	Government	12,211	1.65
Northeast Independent School District	Services	8,417	1.13
Methodist Healthcare System	Medical	8,000	1.08
San Antonio Independent School District	Services	7,390	1.00
UT Health Science Center at San Antonio	Medical	6,751	0.91
Baptist Health System	Medical	6,216	0.84
University Health System	Medical	6,205	0.84
Tesoro Corporation	Gas & Oil/Retail	5,400	0.73
Bexar County	Government	4,556	0.61
	TOTAL	208,555	28.11
Total County Employment for 2012²		741,902	
2003			
Principal Employers	Category	Total	Percent of County Employment
Joint Base San Antonio ¹	Government	53,398	8.11
Valero Energy Corporation	Utilities	23,000	3.49
H.E.B Grocery Company	Retail	17,805	2.70
USAA	Finance/Insurance	17,069	2.59
Zachary Group	Construction	15,153	2.30
SBC Communications	Services	12,589	1.91
City of San Antonio	Government	10,119	1.54
Northside Independent School District	Services	8,870	1.35
San Antonio Independent School District	Services	8,000	1.21
Northeast Independent School District	Services	6,473	0.98
SBC Southwestern Bell	Communications	6,000	0.91
Baptist Health System	Medical	5,300	0.80
UT Health Science Center at San Antonio	Medical	5,102	0.77
	TOTAL	135,480	20.57
Total County Employment for 2003²		658,726	

Source: San Antonio Business Journal Book of Lists 2012, Greater San Antonio Chamber of Commerce and confirmation from individual corporate human resource offices.

Note: ¹ Under the BRAC Joint Basing Recommendation for San Antonio, installation support functions at the the Army's Fort Sam Houston were combined with those at Randolph and Lackland Air Force Bases under a single organization (Joint Base San Antonio). Includes military personnel and civilian personnel.

² Total County Employment figure for 2003 and 2012 -Texas Workforce Commission website.

Fifteen largest employers in Bexar County were first implemented in 2003 Comprehensive Annual Financial Report. Employment figures for 2003 represent nationwide totals, 2012 figures represent Bexar County only. Less than ten years of data presented because this is the ninth year of implementation of the new reporting model.

Table 17

Bexar County, Texas
OPERATING INDICATORS BY FUNCTION/PROGRAM
Last Ten Fiscal Years
(Unaudited)

		<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
<u>Function/Program</u>					
<u>PUBLIC SAFETY</u>					
Sheriff-Adult Detention	Average Daily Inmate Population				
	Male	3,209	3,341	3,681	3,957
	Female	477	433	476	449
	Number of Prisoners Booked	57,267	59,322	66,893	68,513
	Number of Prisoners Released	57,308	59,298	66,587	68,308
	Number of Uniformed Officers	753	853	849	855
Sheriff-Law Enforcement Patrol	Number of Patrol Deputies ¹	N/A	N/A	N/A	N/A
	Number of Law Enforcement Officers ²	530	519	519	531
<u>JUDICIAL</u>					
<u>District Courts</u>					
Criminal	Cases Filed During the Year ³	11,043	11,859	12,612	13,459
	Civil	42,718	42,955	31,925	35,161
	Juvenile	2,152	2,855	3,343	3,323
<u>County Courts-At Law</u>					
Criminal	Cases Filed During the Year ³	31,474	30,589	34,834	38,274
	Civil	8,807	9,302	8,490	9,227
	Probate	4,629	5,328	3,966	4,291
	Mental Health	5,744	5,335	2,754	3,201
Justice of the Peace Courts	Civil and Criminal Cases Filed During the Year ³	153,438	155,272	185,653	170,192
<u>HEALTH & PUBLIC WELFARE</u>					
Number of Grants	Federal	47	51	41	85
	State	69	61	66	36
	Private	15	11	8	8
Child Welfare Board	Children in DFPS legal responsibility ⁴	5,761	5,238	4,608	4,579
	Children in Substitute Care ⁴	2,164	5,184	4,589	4,501
	Children in Foster Care ⁴	3,747	3,564	3,239	3,246
<u>PUBLIC WORKS</u>					
	Number of Work Orders for Road Maintenance	8,812	8,723	8,723	8,789
	Number of Work Orders for Traffic Maintenance	2,800	2,800	2,800	4,150
	Number of Capital Projects in Design	6	11	11	13
	Number of Capital Projects in Construction	13	9	9	8
	Number of Capital Projects Completed	8	3	3	6
<u>GENERAL GOVERNMENT</u>					
Commissioners Court	Number of Official Public Meetings				
	Regular Sessions	24	24	24	24
	Special Sessions (Work Sessions)	10	9	8	17

Source: Bexar County Annual Budget.

Note: ¹ Includes only officers from the patrol division.

² Total now includes law enforcement officers from all divisions except Adult Detention.

³ Totals are from the Texas Office of Court Administration.

⁴ Totals are from the Texas Department of Family and Protective Services website.

Table 17 (continued)

<u>2008</u>	<u>2007</u> ³	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
3,689	3,680	3,591	3,458	3,319	3,311	3,492
450	514	516	532	438	428	490
62,973	75,611	71,017	68,600	67,058	64,715	64,670
62,154	75,050	70,305	68,366	67,028	64,805	64,734
716	711	895	919	918	918	918
N/A	N/A	N/A	N/A	N/A	167	146
521	529	495	470	443	N/A	N/A
11,822	11,612	9,649	10,269	9,901	11,075	8,449
36,109	26,740	34,663	34,422	34,887	37,609	30,760
3,406	3,612	3,285	3,464	3,029	4,664	3,232
34,717	39,823	43,403	39,069	36,137	34,691	31,965
10,566	12,378	11,107	10,413	9,113	8,463	6,768
4,327	4,045	4,432	4,448	4,618	4,524	4,480
3,555	3,444	3,364	3,292	2,848	2,751	2,695
172,062	151,430	159,183	131,727	109,966	86,166	94,007
86	82	100	100	82	80	68
31	35	35	34	33	36	28
5	12	10	13	13	12	6
5,074	5,335	5,197	4,810	3,825	3,092	2,869
5,008	5,285	5,063	4,725	3,747	3,007	2,798
3,585	3,890	3,879	3,742	3,117	2,466	2,272
8,723	8,607	8,159	7,937	7,197	6,628	N/A
4,100	4,262	3,727	4,021	3,798	3,542	N/A
15	24	22	26	32	23	N/A
6	10	3	23	15	10	N/A
4	12	10	10	3	3	N/A
24	25	23	24	27	27	25
15	14	19	19	24	19	17

⁵ Texas Department of Family and Protective Services (DFPS) works with the Bexar County Child Welfare Board to facilitate implementation and administration of the Children's Protective Services Program. Children in foster care are placed in foster homes or institutions; children in substitute care are placed in treatment facilities, hospitals, adoptive homes, or independent living arrangements. Children in the legal responsibility of DFPS are those whom the courts have awarded legal responsibility by temporary or permanent managing conservatorship or other court ordered legal basis. Children may reside in an out of home placement or were returned to their home of origin.

**Bexar County, Texas
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
Last Ten Fiscal Years
(Unaudited)**

<u>Function/Program</u>		<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
<u>PUBLIC SAFETY</u>						
Sheriff-Adult Detention	Number of inmate beds	4596	4596	4,596	4,598	4,390
Sheriff-Law Enforcement	Number of patrol vehicles	136	132	171	171	110
<u>JUDICIAL</u>						
District Courts						
Criminal	Number of elected judges	11	11	11	11	9
Civil	Number of elected judges	14	14	14	13	13
Juvenile	Number of elected judges	3	3	3	3	2
County Courts-At-Law						
Criminal	Number of elected judges	13	13	13	13	9
Civil	Number of elected judges	2	2	2	2	3
Probate	Number of elected judges	2	2	2	2	2
Justice of the Peace Courts						
	Number of elected judges	6	6	6	6	6
<u>EDUCATION & RECREATION</u>						
County Parks	Number of acres maintained	481	247	1,135	570	570
	Number of county parks	11	11	11	11	11
	Number of civic centers	3	3	3	3	3
<u>PUBLIC WORKS</u>						
	Road Miles Maintained	1200	1200	1,004	1,030	1,026
	Road Resurfaced (miles)	93	78	103	117	121
	Heavy Trucks/Equipment	312	308	329	311	299
<u>GENERAL GOVERNMENT</u>						
	Number of Light Vehicles ¹	670	784	690	692	506

Source: Bexar County Annual Budget.

Note: ¹ Light vehicles have a carrying capacity of one ton and under. This includes cars used by every department except the Sheriff Department.

² Fiscal year 2007 totals are estimates. No capital assets were reported for the function of Health and Public Welfare.

Table 18 (continued)

<u>2007²</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
4,294	4,294	4,294	4,294	4,294
122	112	105	101	105
9	9	9	9	9
13	13	13	13	13
2	2	2	2	2
10	9	9	9	9
2	3	3	3	3
2	2	2	2	2
6	5	5	5	5
602	602	548	548	548
8	9	9	9	9
3	3	3	3	3
961	956	948	945	932
114	112	132	101	109
250	293	N/A	N/A	N/A
572	481	326	299	286

Bexar County, Texas
FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
Last Ten Fiscal Years
(Unaudited)

Function/Program	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
General Government/ Administrative	685	692	739	753	767	803	807	801	803	748
Judicial	828	843	844	863	904	902	921	945	953	941
Public safety ¹	2,325	-	-	-	-	-	-	-	-	-
Officers	-	1,779	1,894	1,966	1,905	2,024	2,064	2,050	2,038	1,966
Civilians	-	552	490	501	482	491	515	506	507	498
Education and recreation	69	66	67	67	62	69	73	67	67	62
Public works	249	254	265	269	270	277	272	277	286	286
Health and public welfare	45	50	54	40	50	68	59	58	57	55
Total	4,201	4,236	4,353	4,459	4,440	4,634	4,711	4,704	4,711	4,556

Source: Bexar County payroll.

Note: ¹ Public Safety employment totals from FY 2003 represent total officers and civilians.

Fiscal Year 2004-present will breakdown the number of officers and civilians under public safety.

Bexar County, Texas
Texas County and District Retirement System
ANALYSIS OF FUNDING PROGRESS AND CONTRIBUTION RATES
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	(a) Actuarial Value of Assets	(b) Actuarial Accrued Liability	(a/b) Funded Ratio	(b-a) Unfunded Actuarial Accrued Liability	(c) Annual Covered Payroll ¹	(b-a)/(c) UAAL as a Percentage of Covered Payroll	Total TCDRS Required Contribution Rate ²
2003	378,486,006	438,774,462	86.26%	60,288,456	153,332,302	39.32%	9.28%
2004	406,467,238	467,799,283	86.89%	61,332,045	157,693,659	38.89%	9.81%
2005	439,658,564	505,135,375	87.04%	65,476,811	167,111,308	39.18%	9.43%
2006 ³	439,106,883	541,188,418	91.12%	48,081,535	174,803,879	27.51%	9.49%
2007	533,909,770	586,511,660	91.03%	52,601,890	189,723,874	27.73%	9.90%
2008	532,359,466	632,707,583	84.14%	100,348,117	205,997,638	48.71%	9.90%
2009	587,887,756	685,350,890	85.78%	97,463,134	214,085,357	45.53%	9.90%
2010	615,705,829	726,801,815	84.71%	111,095,986	217,066,212	51.18%	10.62%
2011	643,782,380	769,013,190	83.72%	125,230,810	210,826,765	59.40%	10.72%
2012 ⁴	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Note: ¹ The annual covered payroll is based on the employee contribution received by TCDRS for the year ending with the valuation date.

² Figure from previous Comprehensive Annual Financial Statements (Fiscal Year 2003 - present Note Q)

³ Funding information for 2006 may differ from prior year compliance data due to plan changes effective 1/1/08

⁴ Fiscal Year 2012 figures will not be available from TCDRS until April or May 2013.

**Bexar County, Texas
LEGAL DEBT MARGIN INFORMATION
Last Ten Fiscal Years
(Unaudited)**

Legal Debt Margin Calculation for Fiscal Year 2011			
Assessed Value of All Taxable Property	\$	96,992,321,672	
Assessed Value of Real Property	\$	90,566,283,059	
Roads Debt Limit (25% of Assessed Value of Real Property) ^A			\$ 22,641,570,765
Amount of Debt Applicable to Constitutional Debt Limit:			
Total Bonded Debt Applicable		4,900,000	
Less: Debt Service Available Funds	\$	3,308,264	1,591,736
Legal Debt Margin, Bonds Issued under Article 3, Section 52 of the Texas Constitution			<u>\$ 22,639,979,029</u>

Year	Debt Limit	Total Net Debt		Legal Debt Margin	Total Net Debt Applicable to the Limit as a Percentage of Debt Limit
		Limit	Limit		
2003	\$ 11,457,541,214	\$ 2,355,550	\$ 11,455,185,664		2.06%
2004	12,449,915,552	5,369,793	12,444,545,759		4.31%
2005	13,085,678,783	5,838,835	13,079,839,948		4.46%
2006	14,306,686,610	5,838,835	14,300,847,775		4.08%
2007	16,474,619,219	5,838,835	16,468,780,384		3.54%
2008	19,632,861,079	4,958,835	19,627,902,244		2.53%
2009	22,294,858,899	2,055,114	22,292,803,785		0.92%
2010	22,867,713,689	1,403,296	22,866,310,393		0.61%
2011	22,463,790,333	1,700,846	22,462,089,487		0.76%
2012	22,641,570,765	1,591,736	22,639,979,029		0.76%

^A Bonds Issued Under Article 3, Section 52 of the Texas Constitution

The County is authorized under Article 3, Section 52 of the State Constitution to issue bonds payable from ad valorem taxes for the construction and maintenance of roads. There is no constitutional or statutory limit as to rate on bonds issued pursuant to such constitutional provision. However, the amount of bonds which may be issued is limited to 25% of the assessed valuation of real property in the County.

Bonds Issued Under Article 8, Section 9 and Article 11, Section 2 of the Texas Constitution

In addition to unlimited tax bonds the County may issue bonds payable from the proceeds of a limited ad valorem tax provided for in Article 8, Section 9 of the State Constitution. Such constitutional provision provides that a county is limited to an ad valorem tax rate of \$0.80 per \$100 of assessed valuation for General Fund purposes.

Certain of the County's bonds payable from such limited tax may be issued under the provisions of Article 722, Vernon's Texas Civil Statutes. The principal amount of all bonds which may be issued under the provisions of such Statute is limited in the aggregate to 5% of all taxable property. The debt limit under Article 722 is approximately \$4,849,616,084 compared to applicable bonds outstanding at September 30, 2012 of \$908,240,000.

**Bexar County, Texas
MISCELLANEOUS INFORMATION
(Unaudited)**

Employment Statistics ¹

	2012	2003
Total Employed	767,927	656,314
Total Unemployed	50,274	44,245
Total Labor Force	818,201	700,559
Percent of Unemployment	6.1%	6.3%

Non-agricultural employment by categories ²

	2012	Percent		2003	Percent
Natural Resources & Mining	4,200	0.47	Natural Resources & Mining	2,200	0.30
Construction	41,000	4.59	Construction	41,700	5.64
Manufacturing	47,800	5.35	Manufacturing	44,500	6.02
Trade/Transportation/Utilities	155,600	17.42	Trade/Transportation/Utilities	136,000	18.39
Information	20,300	2.27	Information	22,800	3.08
Finance Activities	72,500	8.12	Finance Activities	59,900	8.10
Services and Miscellaneous ³	390,100	43.67	Service and Micellaneous	294,200	39.79
Government	161,800	18.11	Government	138,100	18.68

	CPS Energy ⁴		San Antonio Water System ⁵		County
	Electric Customers	Gas Customers	Water Connections	Wastewater Connections	Registered Voters ⁶
2003	604,108	310,310	302,880	N/A	854,010
2004	602,313	306,845	310,433	N/A	850,088
2005	638,344	310,699	317,214	N/A	871,251
2006	639,001	310,860	331,476	361,993	848,506
2007	662,131	314,785	344,168	379,962	865,234
2008	681,295	319,261	348,834	389,894	872,957
2009	694,468	320,627	352,059	395,161	884,068
2010	707,509	322,593	356,546	400,096	844,171
2011	716,622	324,702	360,281	405,119	863,759
2012	728,307	328,300	365,099	412,275	874,173

Source: ¹ Texas Workforce Commission, Unemployment (LAUS) Report

² The Texas Workforce Commission, LMCI Economic Profiles, San Antonio, MSA Report.

³ Professional & Business Services, Educational & Health Services, Leisure & Hospitality and Other Services are combined.

⁴ Formally called City Public Service.

⁵ Greater San Antonio Chamber of Commerce (San Antonio Region Economic Trends 1999-2005)
As of 2006 San Antonio Water System now provides figures for water and wastewater connections separately.

⁶ Bexar County Elections Department.

⁷ Employment statistics are presented for the current year and for fiscal year 2002 for a limited ten year presentation.



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Garza/Gonzalez & Associates

CERTIFIED PUBLIC ACCOUNTANTS

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Honorable County Judge and Commissioners
Bexar County, Texas

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Bexar County, Texas (the County), as of and for the year ended September 30, 2012, which collectively comprise the County's basic financial statements and have issued our report thereon dated March 28, 2013. We have also audited the financial statements of the Cibolo Canyons Special Improvement District (the District), a discretely presented component unit. We did not audit the financial statements of the University Health System (the System), a major discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the System, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Management of the County, is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis.

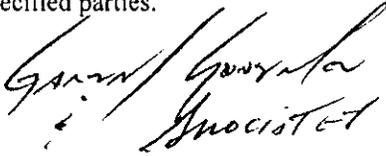
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material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

Compliance and Other Matters

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

We noted certain matters which we have reported to management of the County in a separate letter dated March 28, 2013.

This report is intended solely for the information and use of the County Judge and Commissioners, management, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Grant Gonyea
i
Associates

March 28, 2013

Garza/Gonzalez & Associates

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND THE STATE OF TEXAS SINGLE AUDIT CIRCULAR

The Honorable County Judge and Commissioners
Bexar County, Texas

Compliance

We have audited the compliance of Bexar County, Texas (the County) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* and *The State of Texas Single Audit Circular* that could have a direct and material effect on each of the County's major federal and state programs for the year ended September 30, 2012. The County's major federal and state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal and state programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards, OMB Circular A-133, and the Texas Single Audit Circular require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal and state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended September 30, 2012.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal and state programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal or state program in order to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance with OMB Circular A-133 and the State of Texas Single Audit Circular, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal and state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal controls over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, the results of our audit procedures disclosed a deficiency in internal control which we have included in the accompanying schedule of findings and questioned costs as item 2012-01.

The County's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the County's response and, accordingly, we express no opinion on the response.

This report is intended solely for the information and use of the County Judge and Commissioners, management, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

March 28, 2013

Bexar County, Texas
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
As of September 30, 2012

Fund/ Agency/ Organization	Grantor/Program Title	CFDA	Grantor or Pass-through Grantor's Number	Program Expenditures	Passed Through to Sub-recipients
FEDERAL FUNDS					
<u>Department of Agriculture</u>					
Passed Through					
100-4001-40534/ 001-1051-2170	Texas Health and Human Services Commission National School Lunch Program	10.555	TX-015-2048	\$ 337,354	\$ -
Total Department of Agriculture				<u>337,354</u>	<u>-</u>
<u>Department of Energy</u>					
MS1016470301/ 113-DOE-4336	A.R.R.A. - Energy Efficiency & Conservation Block Grant Program	81.128	DE-EE0000918	556,121	-
Total Department of Energy				<u>556,121</u>	<u>-</u>
<u>Department of Health and Human Services</u>					
AR11 / 113-R11-4335	HIV Emergency Relief Project Part A, 2011 - 2012	93.914	6 H89HA00041-17-03	1,382,242	1,157,570
AR12	HIV Emergency Relief Project Part A, 2012 - 2013	93.914	6 H89HA00041-18-04	1,899,637	1,642,374
AM11/ 113-RM1-4335	HIV Emergency Relief Project Part A -Minority AIDS Initiative Programs 2011 - 2012	93.914	6 H3MHA08472-03-00	229,957	200,375
AM12/ 113-RM1-4335	HIV Emergency Relief Project Part A -Minority AIDS Initiative Programs 2012 - 2013	93.914	6 H89HA00041-18-04	161,802	107,308
AS11/ 113-RS1-4335	HIV Emergency Relief Project Part A - Supplemental, 2011 - 2012	93.914	6 H89HA00041-17-03	806,891	639,262
AS12	HIV Emergency Relief Project Part A - Supplemental, 2012 - 2013	93.914	6 H89HA00041-18-04	639,483	580,621
MS1020/ 113-HHS-6460	B.C. Veterans Court (Year 1 of 3)	93.243	1H79T1023387-01	-	-
MS1211470601/ 113-HHS-6838	B.C. Veterans Court (Year 2 of 3)	93.243	1H79T1023387-02	23,360	-
MS1203390101/ 113-HHS-6813	Adult Drug Court	93.243	5H79T1021528-03	248,698	-
JM121901/ 113-HHS-6812	Keeping It Real (Year 2 of 3)	93.243	5H79T1022838-02	325,242	-
Passed Through					
Texas Attorney General					
Child Support Enforcement Program					
100-4001-41074/001-1052-2089	Title IV-D - Community Supervision	93.563		369,075	-
100-4001-41004/001-1051-3090	Title IV-D - Child Support Enforcement	93.563		1,423,171	-
100-1300-40563/001-1051-2092	Title IV-E - District Attorney	93.658		80,296	-
Texas Department of Family and Protective Services					
100-4001-40562/001-1051-2090	Title IV-E Foster Care	93.658		1,096	-
Texas Department of Housing and Community Affairs					
Comprehensive Energy Assistance Program					
CEAP11199/ 113-HCA-6731	CEAP- Case Administration	93.568	58110001060	187,897	-
CEAP11102/ 113-HCA-6732	CEAP- Assurance 16 Case Management	93.568	58110001060	72,418	-
CEAP11104/ 113-HCA-6733	CEAP- Direct Service Support	93.568	58110001060	78,510	-
CEAP11105/ 113-HCA-6734	CEAP- Energy Crisis	93.568	58110001060	1,765,964	-
CEAP11106/ 113-HCA-6735	CEAP- Co-Payment	93.568	58110001060	182,330	-
CEAP11107/ 113-HCA-6736	CEAP- Elderly and Disabled Assistance	93.568	58110001060	2,527,962	-
CEAP11108/ 113-HCA-6545	CEAP- Heating and Cooling Systems	93.568	58110001060	1,462,978	-
CEAP11103/ 113-HCA-6746	CEAP- Training/Travel Allowance	93.568	58110001061	870	-
CEAP12199	CEAP- Case Administration	93.568	58120001338	270,685	-
CEAP12102	CEAP- Assurance 16 Case Management	93.568	58120001338	208,161	-
CEAP12104	CEAP- Direct Service Support	93.568	58120001338	175,352	-
CEAP12105	CEAP- Energy Crisis	93.568	58120001338	1,404,349	-
CEAP12106	CEAP- Co-Payment	93.568	58120001338	547,490	-
CEAP12107	CEAP- Elderly and Disabled Assistance	93.568	58120001338	4,518,274	-
CEAP12108	CEAP- Heating and Cooling Systems	93.568	58120001338	-	-
CEAP12103	CEAP- Training/Travel Allowance	93.568	58120001338	-	-
MS1123470401/ 113-HCA-6819	Community Services Block Grant	93.569	61110001227	64,658	-
Texas Department of State Health Services					
SS11/ 113-SD1-4321/SR11	HIV Emergency Relief Project, Part B, Service Delivery Supplemental, 2011 - 2012 (9/01/2011 - 08/31/2012)	93.917	2012-040786-001	696,755	696,755
SR13	HIV Emergency Relief Project, Part B, Service Delivery Supplemental, 2012 - 2013 (09/01/2012 - 08/31/2013)	93.917	2013-042069-001	20,936	20,936
BH11/ 113-TH1-4315	HIV Emergency Relief Project, Part B, HOPWA, 2011 - 2012 (02/01/2011 - 01/31/2012)	14.241	2011-037672-001	61,554	61,554
BH12	HIV Emergency Relief Project, Part B, HOPWA, 2012 - 2012 (02/01/2012 - 08/31/2012)	14.241	2012-040630-001A	113,193	75,865
BH13	HIV Emergency Relief Project, Part B, HOPWA, 2012 - 2013 (9/01/12 - 8/31/2013)	14.241	2013-041311-001	12,208	12,208
BS11/ 113-TR1-4321	HIV Emergency Relief Project, Part B, Service Delivery, 2011- 2012	93.917	2011-037879-001	897,152	771,266
BS12	HIV Emergency Relief Project, Part B, Service Delivery, 2012 - 2012 (04/01/2012 - 08/31/2012)	93.917	2012-040786-001A	651,981	554,431
BS13	HIV Emergency Relief Project, Part B, Service Delivery, 2012 - 2013 (09/01/2012 - 08/31/2013)	93.917	2013-041927-001	96,766	77,569
Texas Juvenile Probation Commission					
800-J11-6481/6700/JP110301	Title IV-E, Administration	93.658	TJPC-E	-	-
800-J11-4242/6701/JP120303	Title IV-E, Foster Care Program	93.658	TJPC-E	8	-
Total Department of Health and Human Services				<u>23,609,403</u>	<u>6,598,095</u>

Bexar County, Texas
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 As of September 30, 2012

Fund/ Agency/ Organization	Grantor/Program Title	CFDA	Grantor or Pass-through Grantor's Number	Program Expenditures	Passed Through to Sub-recipients
FEDERAL FUNDS (continued)					
<u>Department of Homeland Security</u>					
MS1001230001/ 113-ICE-6450	Immigration and Customs Enforcement	16.XXX	TX15000	48,162	-
Passed Through					
Texas Engineering Extension Service					
HLS0901507001/ 113-DHS-6535	Citizen Corp, CCP FY2009	97.053	2009-SS-T9-0064	7,687	-
HLS1001507001/ 113-DHS-6728	Citizen Corp, CCP FY2010	97.053	2010-SS-T0-0008	27,773	-
HLS1101507001	Citizen Corp, CCP FY2011	97.067	11-SS-48029-02/EMW-2011-SS-00019	500	-
HLS0902507001/ 113-DHS-6536	State Homeland Security Program, SHSP, FY2009	97.073	09-GA 48029-07/2009-SS-T9-0064	67,499	-
HLS1002507001/ 113-DHS-6747	State Homeland Security Program, SHSP, FY2010	98.073	2010-SS-T0-0008	68,024	-
HLS1005507001/113-DHS-6737	State Homeland Security Program, SHSP-LEAP, FY2010	97.073	2010-SS-T0-0008	1,187	-
HLS0903507001/ 113-DHS-6538	Urban Areas Security Initiative, USAI, FY2009	97.008	09-GA 48029-07/2009-SS-T9-0064	620,311	-
HLS1003507001/ 113-DHS-6729	Urban Areas Security Initiative, USAI, FY2010	97.008	2010-SS-T0-0008	103,901	-
HLS0904507001/ 113-DHS-6539	Urban Areas Security Initiative, USAI-LEAP, FY2009	97.008	09-GA 48029-07/2009-SS-T9-0064	322,107	-
HLS1004507001/ 113-DHS-6730	Urban Areas Security Initiative, USAI-LEAP, FY2010	97.008	2010-SS-T0-0008	103,700	-
Texas Department of Public Safety's Division of Emergency Management					
100-5070-40526/001-1051-2050	Emergency Management Performance Grant (EMPG)	97.042	12TX-EMPG-0615	72,846	-
Total Department of Homeland Security				1,443,695	-
<u>Department of Housing and Urban Development</u>					
CD06/ 120-C05	Community Development Block Grant 2005	14.218	B-05-UC-48-0500	25,000	25,000
CD08/ 120-C07	Community Development Block Grant 2007	14.218	B-07-UC-48-0500	39,765	39,765
CD09/ 120-C08	Community Development Block Grant 2008	14.218	B-08-UC-48-0500	5,039	5,039
CD10/ 120-C09	Community development Block Grant 2009	14.218	B-09-UC-48-0500	117,833	116,954
CD11/ 120-C10	Community Development Block Grant 2010	14.218	B-10-UC-48-0500	446,086	446,086
CD12/ 120-C11	Community Development Block Grant 2011	14.218	B-11-UC-48-0500	562,097	248,791
CR10/ 113-HUD-4337	A.R.R.A. - Community Development Block Grant 2009	14.253	B-09-UY-48-0500	116,835	93,479
MS1017470401/ 113-HUD-4160	A.R.R.A. - Homelessness Prevention and Rapid Rehousing (HPRP)	14.257	S-09-UY-48-0500	111,907	83,646
Total Community Development Block Grant				1,424,563	1,058,761
HM05/ 117-H04	HOME Investment Partnership Agreement 2004	14.239	M04-UC-48-0500	1,185	1,185
HM06/ 117-H05	HOME Investment Partnership Agreement 2005	14.239	M05-UC-48-0500	3,755	3,755
HM08/ 117-H07	HOME Investment Partnership Agreement 2007	14.239	M07-UC-48-0500	153,576	153,576
HM09/ 117-H08	HOME Investment Partnership Agreement 2008	14.239	M08-UC-48-0500	27,783	27,783
HM11/ 117-H10	HOME Investment Partnership Agreement 2010	14.239	M10-UC-48-0500	532,259	532,259
HM12/ 117-H11	HOME Investment Partnership Agreement 2011	14.239	M11-UC-48-0500	132,602	87,649
Total HOME Investment Partnership Agreement				851,160	806,207
Passed Through					
Texas Department of Housing & Community Affairs					
MS1121470401/113-HCA-6818	2011 Emergency Shelter Grants Program (ESGP)	14.231	42110001262	62,118	-
Total 2011 Emergency Shelter Grants Program (ESGP)				62,118	-
Total Department of Housing and Urban Development				2,337,841	1,864,968
<u>Department of Justice</u>					
100-9999-40522/ 001-1051-2105	State Criminal Alien Assistance Program	16.606	2010-AP-BX-0158	136,000	-
JA10/ 113-DOJ-4210	Justice Assistance Grant - 2009	16.738	2009-DJ-BX-1335	189,316	-
JA11/ 113-DOJ-6610	Justice Assistance Grant - 2010	16.738	2010-DJ-BX-1308	291,883	-
JA12	Justice Assistance Grant - 2011	16.738	2011-BJ-BX-3270	650,750	325,751
JM101601/ 113-DOJ-4235	Safe Havens: Supervised Visitation and Exchange Program	16.527	2009-CW-AX-K026	81,411	-
MS0901470701/ 113-DOJ-4237	Forensic DNA Backlog Reduction	16.741	2009-DN-BX-K095	239,062	-
MS1106470701/ 113-DOJ-4339	Forensic DNA Backlog Reduction	16.741	2010-DN-BX-K048	20,194	-
100-4001-40518/ 001-1051-2104	Southwest Border Prosecution Initiative	16.755	N/A	146,314	-
MS0501230001/ 113-OTM-6585	Organized Crime Drug Enforcement Task Force (OCDEF)	16.XXX	SWTXW0503H	21,381	-
MS0502230001/ 113-OTM-6586	FBI - Sheriff	16.579	N/A	17,544	-
MS0503230001/ 113-OTM-6587	DEA - Sheriff	16.579	N/A	12,583	-
MS0504230001/ 113-OTM-6588	U.S. Marshals Service - Sheriff	16.XXX	N/A	28,418	-
MS1113471301/ 113-DOJ-6500	B.C. Re-Entry Court	16.812	2010-RM-BX-0001	228,080	-
MS1107470401/ 113-DOJ-6504	Safety Alliance for Elders	16.528	2010-EW-AX-K008	24,254	-
MS1002230001/ 113-DOJ-4899	Human Trafficking Task Force	16.320	2010-VT-BX-0027	9,234	-
MS1111340601/ 113-DOJ-6490	B.C. Veterans Court	16.585	2010-DC-BX-0051	100,543	-
MS1212230001	Sheriff Intellectual Property	16.752	2011-BE-BX-0005	27,281	-
MS1217471301	2nd Chance Act Reentry(CORE)	16.812	2011-RW-BX-0017	251,953	-
MS1229230001	Bulletproof Vest FY2011	16.607	N/A	8,710	-
Passed Through					
City of San Antonio					
JR09/ 113-DOJ-4209	A.R.R.A. - Justice Assistance Grant - 2009	16.804	2009-SB-B9-2934	\$ 92,443	\$ -

Bexar County, Texas
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
As of September 30, 2012

Fund/ Agency/ Organization	Grantor/Program Title	CFDA	Grantor or Pass-through Grantor's Number	Program Expenditures	Passed Through to Sub-recipients
FEDERAL FUNDS (continued)					
JM112001/ 113-CJD-6752	Texas Governor's Office New Life	16.575	VA-10-V30-24324-01	\$ 52,174	\$ -
JM132501	New Life	16.575	2432402	5,703	-
JM121801/ 113-CJD-6815	Family Preservation Services	16.523	1331013	81,583	-
JM131801	Family Preservation Services	16.523	1331014	7,406	-
JM122001/ 113-CJD-6816	Juvenile Drug Court	16.523	1692209	78,032	-
JM132001	Juvenile Drug Court	16.523	1692210	5,083	-
MS1209130001/ 113-CJD-6766	Vulnerable Victim Advocacy	16.575	2453801	75,966	-
MS1221230001	Human Trafficking Grant	16.320	2535301	153,536	-
MS1321230001	Human Trafficking Grant	16.320	2535302	-	-
MS1241470401	Central Magistration Diversion Prgm	16.738	2576901	-	-
JM091601/ 113-OAG-6527	Texas Attorney General Project Safe Neighborhood, Juvenile	16.609	11-22555	68,413	-
JM1017/ 113-OAG-6530	Access and Visitation Program - Title IV-D	93.597	11-C0111	54,945	-
JM132201	Access and Visitation Program - Title IV-D	93.597	13-C0106	4,372	-
MS1230230001	Internet Crimes Against Children	16.543	2009-MC-CX-K010/1338417	15,681	-
Total Department of Justice				<u>3,180,249</u>	<u>325,751</u>
Department of Transportation					
Passed Through					
MP120101/ 113-DOT-4240	Metropolitan Planning Organization Unified Planning Work Program	20.205	50-10XF0009	60,660	-
MS1218230001	Texas Department of Transportation Texas Traffic Safety - S.T.E.P.	20.600	2012-BEXAR-COS-S-1YG-0019	354,249	-
Total Department of Transportation				<u>414,909</u>	<u>-</u>
Social Security Administration					
100-4001-40516/ 001-1051-2091	SSA Incentive	96.001	N/A	43,600	-
Total Social Security Administration				<u>43,600</u>	<u>-</u>
U.S. Fish and Wildlife Service					
Passed Through					
MS1014504101/ 113-DOI-4151	Texas Park and Wildlife Department Southern Edwards Plateau Habitat Conservation Plan	15.615	213490	146,793	-
Total U.S. Fish and Wildlife Service				<u>146,793</u>	<u>-</u>
Total Federal Funds				<u>32,069,965</u>	<u>8,788,814</u>
STATE FUNDS					
Texas Comptroller of Public Accounts					
MS1201230001/ 113-CPA-6510	Tobacco Compliance, Sheriff	N/A	N/A	43,205	-
320-1100-40542/ 682-1051-2032	State Chapter 19 Vote	N/A	N/A	290,059	-
100-4001-40500/001-1051-2120	County Courts	N/A	N/A	1,125,000	-
100-1300-40502/ 001-1051-2253	Prosecutor Longevity Pay	N/A	N/A	288,097	-
001-1300-40506	DA Witness Reimbursement	N/A	N/A	79,084	-
100-4001-40530/001-1051-2298	Jury Pay Supplemental (State SB 1704)	N/A	N/A	478,024	-
302-4600-40514/017-1051-2122	Probate Supplemental	N/A	N/A	142,882	-
323-1300-40531/029-1051-2299	DA Supplemental	N/A	N/A	22,500	-
Total Texas Comptroller of Public Accounts				<u>2,468,850</u>	<u>-</u>
Texas Governor's Office					
MS1206390101/ 113-CJD-6820	Adult Drug Court	N/A	20470-04	192,836	-
MS1306390101	Adult Drug Court	N/A	20470-05	2,897	-
MS1207470601/ 113-CJD-6821	B.C. Veterans Court	N/A	23902-02	-	-
MS1307470601	B.C. Veterans Court	N/A	23902-03	8,656	-
MS1205370001/ 113-CJD-6764	Family Drug Treatment Court	N/A	17367-08	167,934	-
MS1305370001	Family Drug Treatment Court	N/A	17367-09	5,356	-
JM121701/ 113-CJD-6767	Kids Averted from Placement Services (KAPS)	N/A	24560-01	38,147	-
JM131701	Kids Averted from Placement Services (KAPS)	N/A	24560-02	-	-
Total Texas Governor's Office				<u>415,825</u>	<u>-</u>
Texas Attorney General					
MS1211130001	Texas VINE	N/A	1223957	97,595	-
100-4001-40560/001-1051-1089	Title IV-D - Bexar County Children First Program	N/A	10-C0022	15,680	-
JM1118/ 113-ISD-6749	San Antonio I. S. D. Project Connect	N/A	SAISD200	45,520	-
Total Texas Attorney General				<u>\$ 158,795</u>	<u>\$ -</u>

Bexar County, Texas
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
As of September 30, 2012

Fund/ Agency/ Organization	Grantor/Program Title	CFDA	Grantor or Pass-through Grantor's Number	Program Expenditures	Passed Through to Sub-recipients
<u>STATE FUNDS (continued)</u>					
<u>Texas Department of State Health Services</u>					
SR11/ 113-TS2-4325	HIV Emergency Relief Project, Part B, State Services	N/A	2012-039163-001	\$ 696,755	\$ 696,755
SR13	HIV Emergency Relief Project, Part B, State Services	N/A	2013-041927-001	20,936	20,936
Passed Through					
MS12311230001	Texas State University - San Marcos Tobacco Enforcement Program	N/A	N/A	5,646	-
Total Texas Department of State Health Services				<u>723,337</u>	<u>717,691</u>
<u>Texas Department of Transportation</u>					
MS1233230001	Click It or Ticket	N/A	2012-BEXARCOSO-CIOT-00006	14,388	-
Passed Through					
MS1204230001/ 113-SAT-6759	City of San Antonio Regional Auto Crimes Team	N/A	SA-T04-10063-12	139,877	-
MS1304230001	Regional Auto Crimes Team	N/A	SA-T04-10063-13	13,469	-
Total Texas Department of Transportation				<u>167,733</u>	<u>-</u>
<u>Texas Commission on Environmental Quality</u>					
100-4001-40555/001-1051-2200	Texas Commission on Environmental Quality	N/A	N/A	22,939	-
Total Texas Commission on Environmental Quality				<u>22,939</u>	<u>-</u>
<u>Texas Task Force on Indigent Defense</u>					
100-4001-40504/ 001-1051-2252	Indigent Defense	N/A	N/A	552,450	-
100-4001-40536/ 001-1051-2254	Capital Appeal Reimbursement	N/A	N/A	-	-
100-4001-40504/001-1051-2255	Indigent Defense Equalization	N/A	N/A	660,380	-
Total Texas Task Force on Indigent Defense				<u>1,212,830</u>	<u>-</u>
<u>Texas Veterans Commission</u>					
MS1112340601/ 113-TVC-6723	Texas Veterans Commission Grant	N/A	FVA-11-0018	1,847	-
Total Texas Veterans Commission				<u>1,847</u>	<u>-</u>
<u>Texas Parks and Wildlife</u>					
MS1227504101	B.C. Mission County Park III	N/A	55-000017	945,247	-
Total Texas Parks and Wildlife				<u>945,247</u>	<u>-</u>
Total State Funds				<u>6,117,402</u>	<u>717,691</u>
Total Federal and State Funds				<u>\$ 38,187,367</u>	<u>\$ 9,506,505</u>

Bexar County, Texas
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
Year Ended September 30, 2012

1. GENERAL

The accompanying schedule presents the activity of the federal and state award programs of Bexar County, Texas (the "County"), except for the federal and state award programs for the University Health System, the discretely presented component unit of the County, which have been excluded. The County's reporting entity is defined in Note A.1. to the County's basic financial statements.

2. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. All federal and state grant funds were accounted for in the General Fund, Capital Projects Fund or various special revenue funds, which comprise the "Other Governmental Funds" column in the governmental funds financial statements. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Statements of Revenues and Expenditures and Changes in Fund Balances of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses).

The modified accrual basis of accounting is used in the governmental funds financial statements. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual (i.e. both measurable and available) and expenditures in the accounting period in which the fund liability is incurred, if measurable, except for un-matured interest on long-term debt, which is recognized when due, and certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Federal and state grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant, and accordingly, when such funds are received in advance, they are recorded as deferred revenues until earned.

3. CONTINGENT LIABILITIES RELATED TO COMPLIANCE

The County participates in numerous state and federal grant programs that are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, if any, refunds of any money received may be required, and the collectability of any related receivable at September 30, 2012 may be impaired.

BEXAR COUNTY, TEXAS
 SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
 Year Ended September 30, 2012

SECTION I -- SUMMARY OF AUDITORS' RESULTS

<i>Financial Statements</i>			
	Type of auditors' report issued:	Unqualified	
	Internal Control over financial reporting: Material weakness(es) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
	Significant deficiency(s) identified not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None Reported
	Noncompliance material to financial statements noted?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

<i>Federal and State Awards</i>			
	Internal control over major programs: Material weakness(es) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
	Significant deficiency(s) identified not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None Reported
	Type of auditors' report issued on compliance for major Programs	Unqualified	
	Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section. 510(a)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

<i>Identification of Major Programs</i>		
	CFDA Number(s)	Name of Federal or State Program
	Federal	
	14.257	A.R.R.A. – Homelessness Prevention & Rapid Re-housing
	14.239	Home Investment Partnerships Program
	81.128	A.R.R.A. – Energy Efficiency & Conservation Block Grant Program
	93.568	Low-Income Home Energy Assistance Program
	State	
	N/A	State Indigent Defense Program
	N/A	Mission County Park III

BEXAR COUNTY, TEXAS
 SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
 Year Ended September 30, 2012

SECTION I -- SUMMARY OF AUDITORS' RESULTS (Continued)

	Dollar Threshold used to distinguish between Type A and Type B programs:	
	Federal – \$ 962,099	
	State – \$ 300,000	
Auditee qualified as low-risk auditee?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

SECTION II --- FINANCIAL STATEMENT FINDINGS

There are no financial statement findings for the year ended September 30, 2012.

BEXAR COUNTY, TEXAS
 SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
 Year Ended September 30, 2012

SECTION III --- FEDERAL AND STATE AWARD FINDINGS AND QUESTIONED COSTS

Reference Number	Finding	Questioned Cost
Texas Parks and Wildlife Department - Local Park Grant - Mission County Park III		
2012-01	<p>Prevailing Wage Rates</p> <p>Criteria: The County is required by the "Grant Instructions" manual of the Texas Parks and Wildlife Department (Contracts and Bond Section) to ensure that contractors "comply with the Texas prevailing wages requirements established in Government Code Ch. 2258" regarding wages paid.</p> <p>Condition: We determined that the contractors involved in the project are submitting "Certified Payrolls" which are spot checked by the department, however there is no written documentation that the County is performing an inspection of wages paid by contractors and sub-contractors or other required analysis.</p> <p>Cause: Unknown.</p> <p>Effect: Individuals employed by the project may not be paid the required "Prevailing Wages" since documented reviews of "Certified Payrolls" submitted by contractors and sub-contractors have not been documented in writing.</p> <p>Recommendation: We recommend that the County perform a review of the "Certified Payrolls" submitted as required by the "Grant Instruction" manual to ensure the wages paid are consistent with the prevailing wage rates. The spot checks performed by the department should include signatures documenting the review and approval process. We also recommend the County establish written policies and procedures to document the review process.</p>	None

BEXAR COUNTY, TEXAS
 SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
 Year Ended September 30, 2012

SECTION IV --- FEDERAL AND STATE AWARD FINDINGS AND QUESTIONED COSTS – CORRECTIVE ACTION PLAN

Reference Number	Finding	Questioned Cost
Texas Parks and Wildlife Department - Local Park Grant - Mission County Park III		
2012-01	<p>Prevailing Wage Rates</p> <p>Management’s Response:</p> <p>We will perform the compliance requirements in the Texas Parks and Wildlife Department Local Parks Grant related to the contractor and sub-contractor prevailing wage rate including:</p> <ul style="list-style-type: none"> • Contractors and sub-contractors will be required to submit a signed document with their monthly pay application demonstrating they have checked and verified payrolls before submitting. • Reiterating a current policy that requires staff to randomly check various companies for compliance and compare stated wage rates to actual submitted pay rates. The assigned construction coordinator will also sign the payroll document demonstrating they have performed a random check of the submitted payroll. <p>Responsible Staff:</p> <p>Assigned construction coordinator within the Facilities and Parks Department</p>	None



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