



BEXAR COUNTY, TEXAS

COMPREHENSIVE
ANNUAL FINANCIAL REPORT

Fiscal Year Ended

September 30, 2014

OFFICIAL ISSUING REPORT
SUSAN T. YEATTS, CPA
COUNTY AUDITOR



Courtesy of Bexar County

Bexar County, Texas
Comprehensive Annual Financial Report
September 30, 2014

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Susan T. Yeatts, CPA
BEXAR COUNTY AUDITOR

March 31, 2015

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, 2014. 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 following entities:

- 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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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 Canyons 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 is to provide reasonable assurance that the financial statements of Bexar County for the fiscal year ended September 30, 2014, 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 unmodified 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 for 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 County 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. The northern third of the County has undulating, to hilly, terrain and limy earths, with shallow to

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deep loamy soils. 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 Plain's 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. In the latest population estimate, the United States Census Bureau estimates the 2013 population of Bexar County at 1.82 million (a 6.0% increase from the 2010 Census), which makes it the fourth largest county in the State. The County contains 25 incorporated cities. The Census Bureau also estimates the population for the greater San Antonio Metropolitan Area to be 2.28 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, a sheriff (alguacil), and supported by a secretary.¹

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 a 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

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)

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Constitutions of 1845, 1861, and 1866, it was composed of the chief justice and four elected Commissioners. 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, signing 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, as of September 30, 2014, is at 4.8%, which is below the unemployment rate of 6.1%, at September 30, 2013. The County's rate is below the State's rate of 5%, for the same period.⁵ The County's diverse economic base ranges from agribusiness, manufacturing and construction, tourism, to medicine and the military. San Antonio is ranked among the lowest in cost of living at 94.8% which is 5.2% below the national average.⁶

The County continues to provide new industries with one of the lowest cost workforces of any major U.S. city. Combined, the health care and bioscience, aerospace, manufacturing, military/defense, and information technology industries generate an economic impact of an estimated \$87.5 billion on the local economy.⁷ The health care and bioscience industry is one of San Antonio's largest industries, with nearly one of every six employees working in the industry, and the economic impact has more than doubled in the past decade. It is estimated that 68% of the employees work directly in the healthcare services, including hospital care, doctor office care, nursing home care, and ambulatory and outpatient care, while 32% work indirectly in related industries, such as health insurance providers, pharmaceutical companies, medical equipment producers and manufacturers, civilian and military medical education, biomedical research organizations, residential care and social service providers, and a variety of related endeavors.⁷ 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 Department of Defense contributed a total economic impact of \$27.7 billion.⁶ The latest research indicates (2011) that tourism provides an estimated \$12 billion to the economy from approximately 13 million overnight visitors annually. Because the hospitality industry is a major financial contributor of taxes and other revenues to local governments through Hotel Occupancy tax, property taxes, utility fees, and sales tax, taxes paid by residents of the San Antonio Metropolitan area are reduced. The financial service industry employs over 65 thousand people and is considered a stable and significant business sector in the San Antonio Metropolitan area. Another major industry leader in Bexar County is the Information Technology and Cyber Security industry, with an economic impact of \$8 billion. In fact, San Antonio has been recognized as a national leader in the Technology and Cyber Security industry with the U.S. Air Force's Intelligence Agency, the National Security Agency, and the Center for Infrastructure Assurance and Security, among many other diverse technology companies are all located within Bexar County.⁷ Looking to the future, local leaders are joining together to offer business incentives to encourage growth in the green industry. The idea is to have a pro-business government that is also pro-environment.⁷

The County's proximity to Mexico provides favorable conditions for international business relations in the areas of agriculture, tourism, manufacturing, and wholesale and retail markets. At the end of calendar year 2014, trade between the United States and Mexico was over \$240 billion in exports. This significant trade amount is largely attributed to the passage of the North American Free Trade Agreement (NAFTA) in 1993.⁸ 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.⁹

⁵ Texas Workforce Commission, (www.twc.state.tx.us)

⁶ San Antonio Economic Development Foundation, (www.sanantoniodef.com)

⁷ San Antonio Chamber of Commerce, (www.sachamber.org)

⁸ Office of the United States Trade Representative, (www.ustr.gov)

⁹ North American Development Bank, (www.nadb.org)

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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 certain San Antonio River Authority (“SARA”) Channel Improvement Revenue Bonds used for flood control and soil conservation projects in Bexar County. The tax rate, for the year ended, September 30, 2013 was \$.326866 per \$100 of valuation, and for the year ended September 30, 2014, the rate remains unchanged.

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 unassigned 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, 2014, the County had been assigned bond ratings of AAA, AA+, and Aaa, respectively.

Current long-term financial policies of the County are listed below:

- 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;
- 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. The program, which was approved by Commissioners Court in 2007, included \$500 million for 80 Flood Control projects. These projects are to be financed over a ten-year period. The County is now in its eighth year of the program and has completed 19 of the original 80 projects. Ten of the projects are currently in construction; 35 are under various stages of design; 6 of the projects are transportation projects for flood control improvements; and 10 of the projects are not recommended for construction.

New Capital Projects

The County has budgeted \$405 million for its capital improvements program for both horizontal (Roads) and vertical (Buildings) construction. This includes funding in the amount of \$270 million for new capital improvement projects that include but are not limited to: courthouse restoration, vehicle replacement, Adult Detention Center plumbing and mechanical systems replacement, countywide digital controls upgrades, Forensic Science Center interior renovations, County park

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improvements, Justice Center improvements and ADA compliance, construction of new facilities for Elections, Purchasing, Sheriff Substations, and the Fire Marshall, upgrade of fiber networks for various Bexar County facilities, and technology projects, which are discussed below.

Technology

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

- **Wireless Infrastructure:** This project will provide for the purchase and implementation of wireless network capabilities for all Bexar County buildings. Wireless access will be available for public and private access.
- **Video Visitation-ADC South Annex Facility:** Includes the programming, design, and construction of a video visitation system that will interface visitors with inmates at the Adult Detention Center and Adult Detention Center Annex. The project should alleviate security and infrastructure issues currently being experienced at the jail.
- **Voice Infrastructure Upgrade:** This project will fund the upgrade of the existing phone network infrastructure for Bexar County. The new network infrastructure will be designed to communicate with multiple and different SIP (Session Initiation Protocol) entities and to normalize those communications to the digital infrastructure, resulting in annual savings of approximately \$100,000 for voice circuits and \$90,000 for leased data lines.
- **Bexar Business Continuity:** This project provides for the implementation of a full redundant server and storage infrastructure at the Emergency Operations Center. This redundant server will allow critical County applications to failover and continue to run in the case of a catastrophe or damage to the existing Bexar County Data Center.

EMPLOYMENT GROWTH

According to the Texas Workforce Commission, the County's unemployment rate decreased considerably from 6.1% (September 2013) to 4.8% (September 2014). The total jobs created were 24,695. The State's unemployment rate dropped to 5% (September 2014) from 6.2% (September 2013), and 413,700 jobs were created during the same period.

The County experienced some external corporate employment growth (4,762 positions) from various companies. Below is a list of companies that brought more than 50 positions to the area (3,328 positions in total) in 2014.

<u>Company Name</u>	<u>Positions</u>
Culture Service Growth	660
Dollar General Corporation	538
Convergent	400
Millennium 1 Solutions	250
Alamo Tube	250
Oracle Corporation	200
FMC Technologies	160
Excel Logistics/Carrier Corporation	125
Conduit Global	100
Apache Corporation	100
Avnet	100
Toyotetsu	75
CGI Federal	60
Marquee Event Group	60
Univar	50
ASI	50
United Parcel Service	50
Southton Rail Yard	50
Season Group	50

Source: San Antonio Economic Development Foundation.

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The following table reflects the internal and external creation of 24,695 jobs over the last twelve months, ended September 30, 2014.

Employment			
Sectors	2013	2014	Percent Increase or (Decrease)
Natural Resource and Mining	4,811	6,173	28.3%
Construction	33,777	36,127	7.0%
Manufacturing	34,743	34,215	-1.5%
Trade, Transportation, Utilities	127,298	132,737	4.3%
Information	19,698	20,207	2.6%
Financial Activities	68,377	70,956	3.8%
Professional and Business Services	103,071	108,294	5.1%
Education and Health Services	120,195	125,574	4.5%
Leisure and Hospitality	101,284	103,252	1.9%
Other Services	22,499	22,460	-0.2%
Unclassified	260	88	-66.2%
Government	<u>134,812</u>	<u>135,437</u>	<u>0.5%</u>
Total Jobs	770,825	795,520	3.2%

Source: Texas LMCI, Data Link, QCEW

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 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, and certificates of obligation are part of the maximum rate of \$.80 per \$100 valuation that can be set by Texas counties. In FY 14, the General Fund maintenance and operation tax rate was set at \$0.25092 and the debt service rate was set at \$0.045267. The maintenance and operation tax rate for Flood Control was set at \$0.008511 and at \$0.022168 for debt service. The overall rate was set at \$0.326866 per \$100 dollars of taxable appraised value.

For the fiscal year ending September 30, 2015, Commissioners Court set the General Fund maintenance and operation tax rate at \$0.244737, and the debt service rate at \$.039084. The maintenance and operation tax rate set for Flood Control was set at \$0.010413 and at \$0.020266 for debt service. The overall rate for FY 15 is at \$0.3145 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, 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, 2013. This was the twenty-eighth 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 CALVERT, JR.
ASSESSOR-COLLECTOR OF TAXES	ALBERT URESTI
COUNTY CLERK	GERARD C. RICKHOFF
DISTRICT ATTORNEY	NICHOLAS "NICO" LAHOOD
DISTRICT CLERK	DONNA KAY MCKINNEY
SHERIFF	SUSAN L. PAMERLEAU
COUNTY AUDITOR	SUSAN T. YEATTS
COUNTY MANAGER	DAVID SMITH
PURCHASING AGENT	DANIEL R. GARZA



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

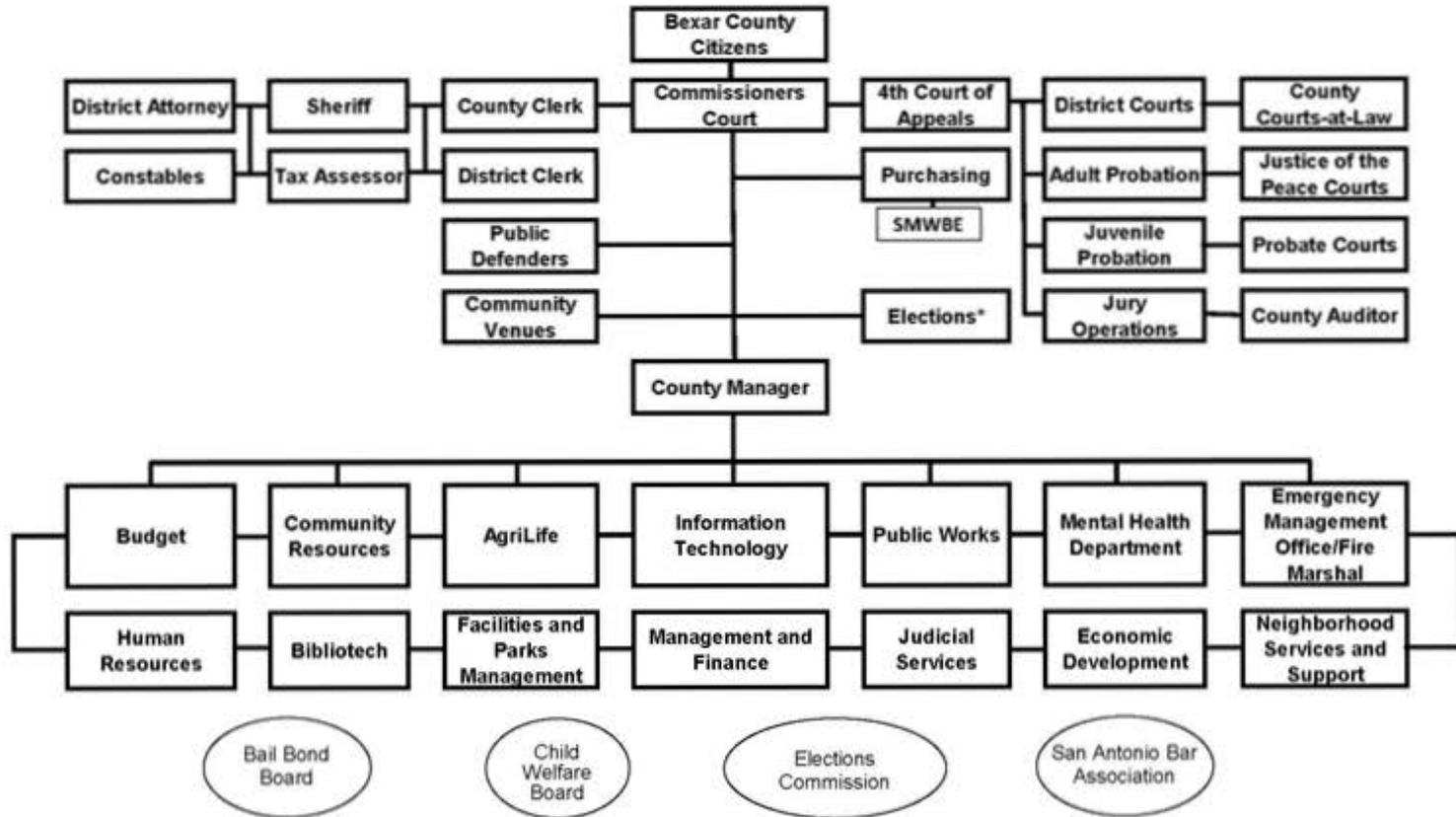
Presented to

Bexar County
Texas

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2013

Executive Director/CEO



**The Elections Administrator is appointed by the Elections Commission.*



Courtesy of Bexar County

Garza/Gonzalez & Associates

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

The Honorable County Judge and Commissioners
Bexar County, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Bexar County, Texas (the County), as of and for the year ended September 30, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Cibolo Canyons Special Improvement District (the District), and the University Health System (the System), which represent 100 percent of the assets, net position, and revenues of the discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the District and 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of the District, audited by other auditors, were not audited in accordance with *Government Auditing Standards*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit 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 aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As described in the notes to the financial statements, in fiscal year 2014, the County adopted new accounting guidance, *Governmental Accounting Standards Board (GASB) Statement No. 65, Items Previously Reported as Assets and Liabilities*. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information – general fund, and the schedules of funding progress as listed in the table of contents 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 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.

Other Information

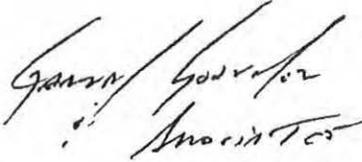
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, schedules of revenues, expenditures and changes in fund balance – budget and actual, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal and state 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 the State of Texas Single Audit Circular, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statement, schedules of revenues, expenditures and changes in fund balance – budget and actual, and the schedule of expenditures of federal and state awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the combining and individual nonmajor fund financial statements, schedules of revenues, expenditures and changes in fund balance – budget and actual, and the schedule of expenditures of federal and state awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 30, 2015, 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Gary G. Gove
Auditor

March 30, 2015



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Bexar County, Texas

Management Discussion & Analysis

For Year Ended September 30, 2014

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, 2014. 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, 2014 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, 2014 by \$617,262,315 and are reported as total net position of the primary government. This is comparable to the previous year when assets exceeded liabilities by \$660,920,244 (restated – see Note S). The total net position is comprised of unrestricted net position (funds that may be used to meet ongoing obligations to citizens and creditors), restricted net position (funds to be used for a specified purpose), and net investment in capital assets.
- The government-wide total net position decreased by \$44,657,929 during the fiscal year ending September 30, 2014. The change can be attributed to a decrease in governmental activities of \$1,820,501 and a decrease in business-type activities of \$41,837,428. Comparative changes can be examined as follows:
- Total net position of the primary government is comprised of:

- 1) Net investment in capital assets, which includes land, buildings, improvements, roads, bridges, equipment, furniture and fixtures as well as construction in progress, net of accumulated depreciation:

September 30, 2014	\$908,091,049
September 30, 2013	\$940,829,427

- 2) Net position restricted by constraints imposed from outside the County such as debt obligations, regulations and/or federal and state laws:

September 30, 2014	\$242,799,300
September 30, 2013 (restated)	\$163,224,258

- 3) Unrestricted net position represents the portion available to meet current requirements and obligations to the County’s creditors and citizens:

September 30, 2014	(\$533,628,034)
September 30, 2013	(\$443,133,441)

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2014

FINANCIAL HIGHLIGHTS (Continued)

FUND FINANCIAL STATEMENTS

- As of September 30, 2014, the County's governmental funds reported combined fund balances of \$805,133,262 as compared with \$914,116,037 at September 30, 2013. The decrease of \$108,982,775 is primarily due to the excess of expenditures over revenues of \$101,211,757. Approximately 9%, or \$75,441,449, of the combined fund balances are unassigned at September 30, 2014 and are available to meet the County's current and future needs. The total fund balance for the Nonmajor Funds is \$46,861,946 at September 30, 2014 and \$39,823,751 at September 30, 2013. 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 \$80,957,049 or 24% of total General Fund expenditures for the year ended September 30, 2014. The County's General Fund experienced an \$8.5 million increase in fund balance from the prior fiscal period. The increase is due to the excess of revenues over expenditures realized of \$18,542,538 reduced by net transfers out to other funds of \$10,045,729.
- At September 30, 2014, the County's Internal Service Funds had a deficit net position of \$43,960,844, an increase in the deficit of \$7.2 million from the prior year. The increase in the deficit is primarily attributed to the increase in the net other post-employment benefit (OPEB) obligation of \$8,202,861 in the OPEB Fund offset by the excess of revenues and transfers in from other funds over expenses of \$1,029,349. Note S to the financial statements discloses this deficit.

LONG-TERM DEBT

During the year, the County issued \$16.8 million in unlimited tax refunding bonds, \$18.1 million in limited tax refunding bonds, and \$30.2 million in pass-through revenue and limited tax refunding bonds. The refundings were undertaken to reduce debt service payments over the next several years and resulted in an economic gain of \$4.6 million. Note H to the financial statements provides details of long-term debt and information regarding Fiscal Year 2013-14 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 Position 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 Position presents information on all County assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position 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

Bexar County, Texas

Management Discussion & Analysis

For Year Ended September 30, 2014

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

GOVERNMENT-WIDE FINANCIAL STATEMENTS (Continued)

taken into consideration is the County expenditures for assets owned by other entities. Table 19 in the Statistical Section lists those expenditures beginning with fiscal year 2007.

The Statement of Activities presents information showing how net position changed during the most recent fiscal year. All changes in net position 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). 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 principally supported by taxes, operating and capital grants, and 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, two County owned parking facilities and the operation of a firing range.

Component units are included in the County's basic financial statements and consist of legally separate entities for which the County is financially accountable. 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. The two discretely presented component units are the University Health System (the System) and Cibolo Canyons Special Improvement District (the District). The System is reported as a discretely presented component unit because Commissioners Court appoints members of the System's Board and approves the System's tax rate, annual budget and issuance of bonded debt. The District is reported as a discretely presented component unit because Commissioners Court appoints and reappoints the seven member 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 35 and 37. 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 Fund, Debt Service Fund, and Capital Projects Fund.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2014

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

FUND FINANCIAL STATEMENTS (Continued)

Governmental Funds (Continued)

Data from the Nonmajor Governmental Funds, which include 29 special revenue funds and three blended component units, are combined into a single, aggregated presentation. Individual fund data for each of these Nonmajor Governmental Funds is provided in the combining statements which can be found on pages 113-127.

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, every year 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 113-127.

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.

The Firing Range Fund is used to account for the operation and maintenance of a firing range. The facility is 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: the maintenance of County vehicles; other post-employment benefits; the administration of the County's self-insurance programs for health, workers compensation and 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 165-169. The County's four internal service funds are combined into a single, aggregated presentation in the proprietary funds' financial statements.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2014

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

FUND FINANCIAL STATEMENTS (Continued)

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 reported in a separate Statement of Fiduciary Net Position on page 43. Individual fund data for the agency funds is provided with the combining statements on pages 171-177.

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 45.

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 95.

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, 2014, 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 position and serves as a useful indicator of a government's financial position. For the primary government, assets exceeded liabilities by \$617,262,315 at the close of the most recent fiscal year as compared to \$660,920,244 (restated) at the close of the last fiscal year. This represents a 7% decrease.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2014

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The following are condensed statements of net position for fiscal years 2014 and 2013.

Condensed Statement of Net Position
September 30, 2014
Primary Government

	Governmental Activities	Business-type Activities	Total
Current and other assets	\$ 895,689,696	\$ 97,185,339	\$ 992,875,035
Noncurrent assets	-	26,749,212	26,749,212
Capital assets	1,468,093,472	136,131,256	1,604,224,728
Total assets	<u>2,363,783,168</u>	<u>260,065,807</u>	<u>2,623,848,975</u>
Deferred outflows of resources	<u>5,081,671</u>	<u>4,436,624</u>	<u>9,518,295</u>
Current and other liabilities	125,606,913	15,716,535	141,323,448
Noncurrent liabilities	1,547,610,519	327,170,988	1,874,781,507
Total liabilities	<u>1,673,217,432</u>	<u>342,887,523</u>	<u>2,016,104,955</u>
Net position:			
Net investment in capital assets	860,081,979	48,009,070	908,091,049
Restricted net position	218,600,656	24,198,644	242,799,300
Unrestricted net position	<u>(383,035,228)</u>	<u>(150,592,806)</u>	<u>(533,628,034)</u>
Total net position	<u>\$ 695,647,407</u>	<u>\$ (78,385,092)</u>	<u>\$ 617,262,315</u>

Condensed Statement of Net Position
September 30, 2013
Primary Government
(Restated)

	Governmental Activities	Business-Type Activities	Total
Current and other assets	\$ 987,377,310	\$ 143,932,190	\$ 1,131,309,500
Noncurrent assets	-	26,830,147	26,830,147
Capital assets	1,384,384,128	137,890,753	1,522,274,881
Total assets	<u>2,371,761,438</u>	<u>308,653,090</u>	<u>2,680,414,528</u>
Deferred outflows of resources	<u>2,249,927</u>	<u>5,606,398</u>	<u>7,856,325</u>
Current and other liabilities	111,341,158	16,701,425	128,042,583
Noncurrent liabilities	1,560,702,445	322,892,931	1,883,595,376
Total liabilities	<u>1,672,043,603</u>	<u>339,594,356</u>	<u>2,011,637,959</u>
Net position:			
Net investment in capital assets	890,541,511	50,287,916	940,829,427
Restricted net position	143,034,468	20,189,790	163,224,258
Unrestricted net position	<u>(336,108,071)</u>	<u>(107,025,370)</u>	<u>(443,133,441)</u>
Total net position	<u>\$ 697,467,908</u>	<u>\$ (36,547,664)</u>	<u>\$ 660,920,244</u>

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2014

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

For business-type activities, total assets of \$260,065,807 reflect a 16%, or \$48,587,283, decrease from the prior fiscal year. The decrease is primarily due to the decrease in current assets of \$46,746,841. Total current assets for business-type activities decreased largely due to the Community Venues Program with Grant payments of \$45,741,872 to various entities for projects authorized by the voters in the 2008 Venue elections.

Deferred outflows of resources in the amount of \$9,518,295 consist of deferred charges on refundings. The balance represents a 21%, or \$1,661,970, increase over prior fiscal year. The increase is the result of a 126%, or \$2,831,744, increase in governmental activities over prior fiscal year reduced by a 21%, or \$1,169,774, decrease in business-type activities from prior fiscal year. The increase in governmental activities is due to the issuance of refunding bonds in the current year that resulted in a \$3,154,754 loss on refunding. See note H for more details. The reduction in business-type activities is the result of the current year amortization of deferred losses on refunding.

The County's assets exceeded its liabilities by \$617,262,315 at September 30, 2014 which is a 7%, or 43,657,929, decrease over the prior fiscal year. The following is an analysis of the decrease.

Net investment in capital assets of \$908,091,049 represents the County's investment in capital assets such as buildings, infrastructure, land, construction and equipment in progress, net of accumulated depreciation and 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.

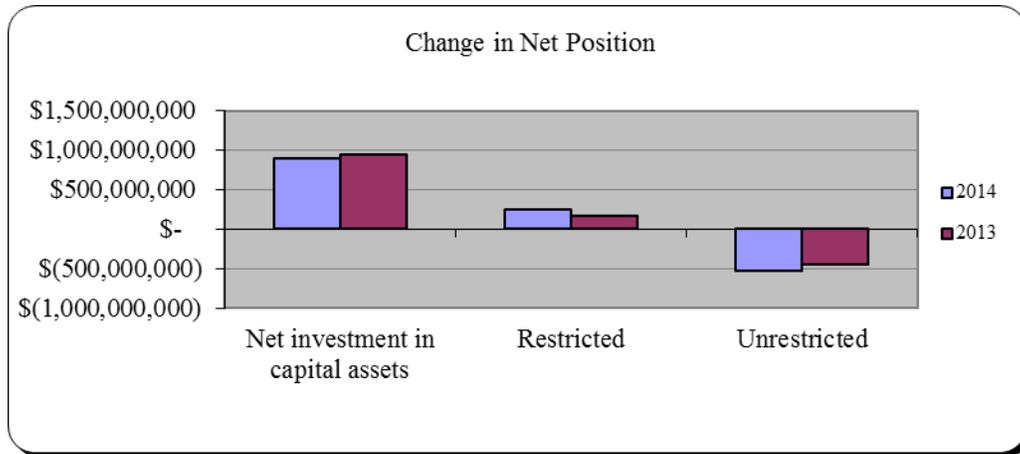
Restricted net position of \$242,799,300 represents resources that are subject to external restrictions as to the use of the funds. For governmental activities, net position is restricted as follows:

- 1) The largest portion of restricted net position is \$74,681,743 for debt service.
- 2) The County has net position in various grant programs totaling to \$13,580,285; however, this net position is 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 position of \$32,904,826 is 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 position restricted for capital projects is \$121,632,446.

The deficit balance in unrestricted net position of \$533,628,034 is comprised of a deficit balance of \$383,035,228 in governmental activities and \$150,592,806 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 \$721,334,826 at September 30, 2014. See Table 19 in the Statistical Section for detailed balances.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2014

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)



The difference between total fund balance in the governmental fund Balance Sheet (fund financial statements) and total net position for governmental activities in the Statement of Net Position (government-wide) is a decrease of \$109,485,855. 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 \$1,467,369,454
- Adjustments to recognize unavailable revenues of \$23,910,165
- Long-term liabilities of (\$1,556,804,630)
- Net position of the Internal Service Funds (\$43,960,844)

A detailed reconciliation can be found in the Basic Financial Statements, page 35.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2014

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The condensed statement of activities reflects the changes in net position for fiscal years ended September 30, 2014 and 2013.

Condensed Statement of Activities			
For the Fiscal Year Ended September 30, 2014			
Primary Government			
	Governmental	Business-	
	Activities	type	
	Activities	Activities	Total
Revenues			
Program revenues:			
Charges for service	\$ 105,716,074	\$ 6,322,469	\$ 112,038,543
Operating grants and contributions	45,439,091	-	45,439,091
Capital grants and contributions	112,011,234	-	112,011,234
General revenues:			
Ad valorem taxes	337,305,367	-	337,305,367
Motor vehicle taxes	13,956,172	8,644,849	22,601,021
Other taxes	9,634,710	16,322,866	25,957,576
Investment earnings	2,124,784	43,993	2,168,777
Miscellaneous	7,826,124	3,000	7,829,124
Transfers	293,196	(293,196)	-
Total Revenues	634,306,752	31,043,981	665,350,733
Expenses			
General government	108,818,300	-	108,818,300
Judicial	90,515,148	-	90,515,148
Public safety	203,264,953	-	203,264,953
Education and recreation	5,853,585	-	5,853,585
Public works	134,220,052	-	134,220,052
Health and public welfare	24,866,503	-	24,866,503
Interest and other charges	68,474,001	-	68,474,001
Unallocated depreciation	114,711	-	114,711
Community venue	-	68,634,924	68,634,924
Commissary	-	3,471,199	3,471,199
Firing range	-	156,815	156,815
Parking facilities	-	618,471	618,471
Total Expenses	636,127,253	72,881,409	709,008,662
Change in net position	(1,820,501)	(41,837,428)	(43,657,929)
Net position - beginning (restated)	697,467,908	(36,547,664)	660,920,244
Net position - ending	\$ 695,647,407	\$ (78,385,092)	\$ 617,262,315

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2014

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Condensed Statement of Activities
For the Fiscal Year Ended September 30, 2013
Primary Government

	(Restated)		
	Governmental	Business-	
	Activities	type	Total
	Activities	Activities	Total
Revenues			
Program revenues:			
Charges for service	\$ 97,459,783	\$ 5,774,948	\$ 103,234,731
Operating grants and contributions	42,170,414	-	42,170,414
Capital grants and contributions	114,740,142	-	114,740,142
General revenues:			
Ad valorem taxes	319,114,755	-	319,114,755
Motor vehicle taxes	12,512,742	8,302,881	20,815,623
Other taxes	7,543,002	15,543,139	23,086,141
Investment earnings	1,601,732	19,538	1,621,270
Miscellaneous	5,366,849	10	5,366,859
Transfers	341,068	(341,068)	-
Total Revenues	600,850,487	29,299,448	630,149,935
Expenses			
General government	101,135,305	-	101,135,305
Judicial	86,567,259	-	86,567,259
Public safety	194,156,366	-	194,156,366
Education and recreation	6,521,027	-	6,521,027
Public works	254,058,915	-	254,058,915
Health and public welfare	25,646,248	-	25,646,248
Interest and other charges	57,190,164	-	57,190,164
Unallocated depreciation	114,711	-	114,711
Community venue	-	82,836,919	82,836,919
Commissary	-	3,099,136	3,099,136
Firing range	-	112,046	112,046
Parking facilities	-	633,636	633,636
Total Expenses	725,389,995	86,681,737	812,071,732
Change in net position	(124,539,508)	(57,382,289)	(181,921,797)
Net position - beginning	822,007,416	20,834,625	842,842,041
Net position - ending	\$ 697,467,908	\$ (36,547,664)	\$ 660,920,244

REVENUE ANALYSIS

For the year ended September 30, 2014, total revenues for the primary government were \$665,350,733 compared to \$630,149,935 for the year ending September 30, 2013, a net increase of \$35,200,798. Governmental activities provided revenues of \$634,306,752 and \$600,850,487 in 2014 and 2013, respectively, while business-type activities provided revenues of \$31,043,981 and \$29,299,448 in 2014 and 2013, respectively.

Property taxes represented the largest revenue source for the governmental activities for the two periods. The tax rate for fiscal years 2014 and 2013 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, 2014**

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, 2014	Year Ended September 30, 2013	Percentage Change From Prior Year
Ad Valorem Tax Revenue	\$ 337,305,367	\$ 319,114,755	5.70%
Appraised Value	\$ 113,650,616,647	\$ 107,907,088,957	5.32%
Taxable Value	\$ 104,217,547,971	\$ 98,761,763,880	5.52%

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, 2014 and 2013 program revenues for the County were \$268,618,811 and \$260,145,287, 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, 2014	Year Ended September 30, 2013	Percentage Change From Prior Year
Charges for Services	\$ 112,038,543	\$ 103,234,731	8.53%
Operating and Capital Grants and Contributions	\$ 157,450,325	\$ 156,910,556	0.34%

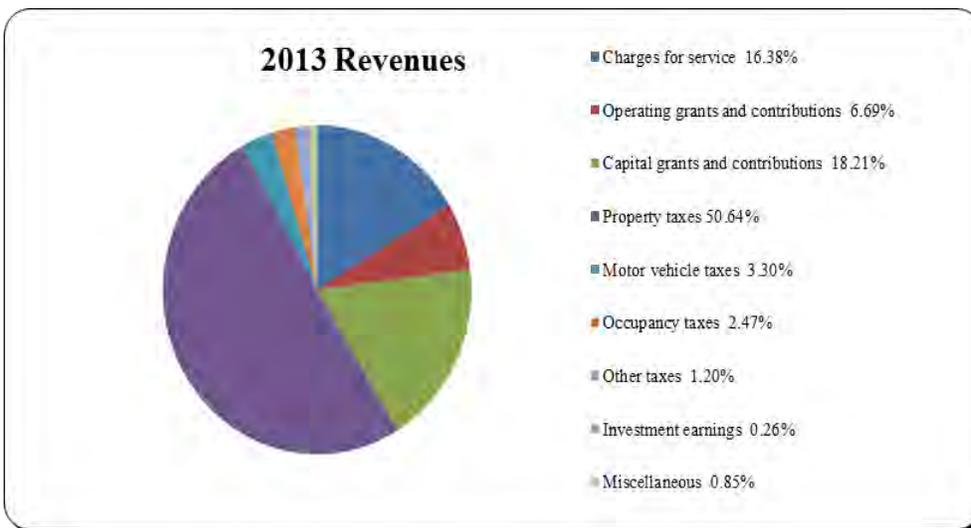
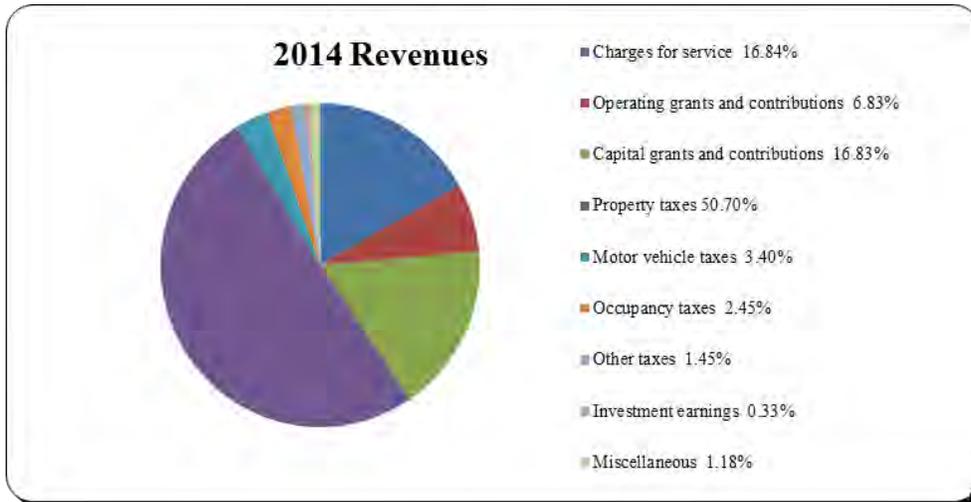
General revenues are revenues that are not assigned to support a specific function, but are available to provide financial resources as necessary. Included in general revenues are ad valorem taxes (discussed previously), other tax related revenues, interest earned from investments, and miscellaneous income. Overall, general revenues for the primary government increased by \$25,857,217 compared to the prior fiscal period. The largest increases to general revenues were to ad valorem taxes of \$18,190,612. 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, 2014**

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, 2014, the function and program costs for the governmental activities were \$636,127,253 and \$72,881,409 for the business-type activity. Comparative figures for the prior fiscal year are \$725,389,995 and \$86,681,737, respectively.

Operating expenses for the governmental activities during the fiscal year decreased by \$89,262,742 over the previous fiscal year due primarily to the following:

- Public works expenses decreased by \$119,838,863. The majority of the decrease was attributable to the decrease in construction costs of various major capital improvement projects which are not County-owned. Construction costs and project descriptions are listed in detail on Table 19 (County Expenditures for Assets Owned by Other Entities) of the Statistical Section.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2014

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

EXPENSE ANALYSIS (Continued)

- Interest and other charges, related to debt service on long-term debt increased \$11,283,837.

Expenses for the business-type activities during the fiscal year decreased by \$13,800,328 compared to the previous fiscal year. Most of the decrease 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 decreased by \$14,470,886. In addition, interest expense related to long-term revenue bonds outstanding increased by \$2,105,828 from the previous fiscal year.

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 position in the Statement of Activities (government-wide) is an increase of \$107,162,274. 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 \$79,325,538 at the fund level for capital outlays that are capitalized at the government-wide level.
- Capital donations of \$80,665,366 recorded at the government-wide level only.
- Depreciation expense of \$76,179,197 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 increase to net position of \$25,833,457.
- Other adjustments due to the change in the basis of revenue recognition and decrease in net position of the Internal Service Funds reported as governmental activities at the government-wide level of (\$2,482,890).

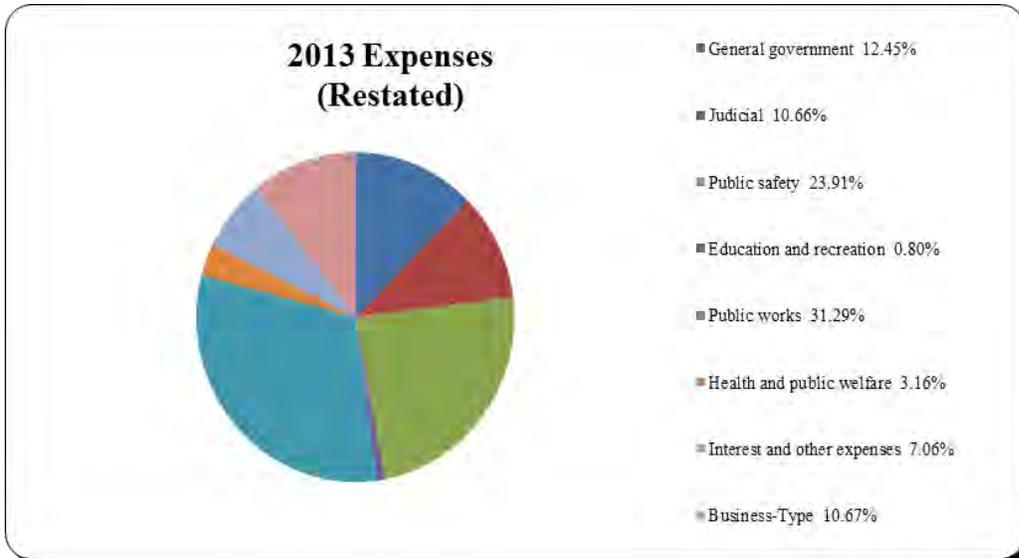
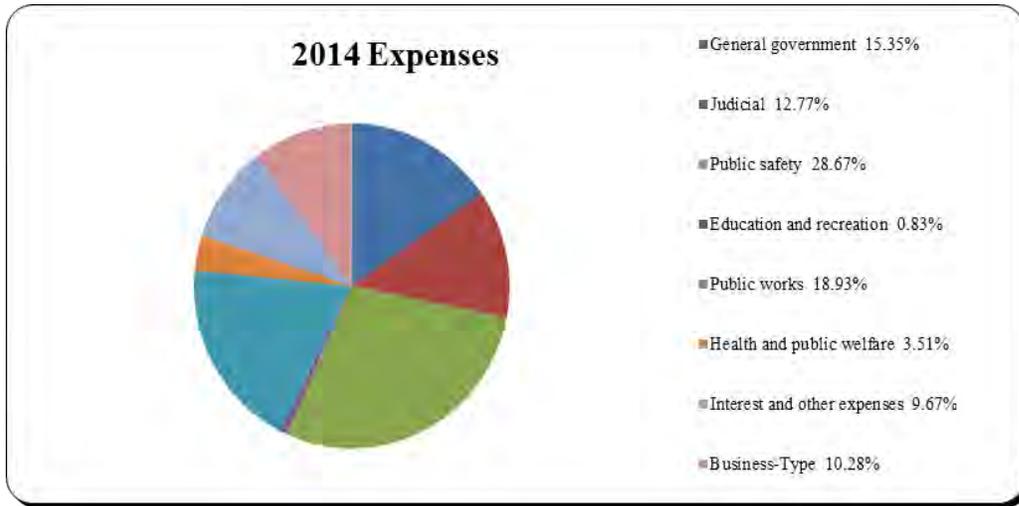
A detailed reconciliation can be found in the Basic Financial Statements, page 37.

**Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2014**

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, 2014

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, 2014, the County's governmental funds reported a combined fund balance of \$805,133,262 and at September 30, 2013, reported \$914,116,037, a decrease of \$108,982,775 or 12%. Of the total fund balance, \$75,441,449 or 10% constitutes unassigned fund balance, which is available to meet the County's current and future needs of its citizens. Restricted fund balance of \$721,135,197 or 90% of total fund balance is restricted for debt service in the amount of \$50,695,263, capital expenditures in the amount of \$623,954,823 and special revenue funds in the amount of \$46,485,111. Committed fund balance of \$376,835 is attributed to a special revenue fund. The remainder of fund balance is in nonspendable form of \$8,179,871.

The following schedule compares the revenues by source of the County's governmental funds for fiscal years ending September 30, 2014 and 2013.

	Revenues Classified by Source		
	Governmental Funds		
	September 30,		
	2014	2013	Increase (Decrease)
Revenues by source:			
Ad valorem taxes	\$ 337,320,246	\$ 319,716,213	\$ 17,604,033
Other taxes, licenses, and permits	39,520,903	34,774,586	4,746,317
Intergovernmental revenue	66,332,349	77,221,430	(10,889,081)
Court costs and fines	31,564,405	29,002,601	2,561,804
Fees on motor vehicles	21,499,603	20,802,047	697,556
Other fees	24,986,300	24,897,062	89,238
Commissions from governmental units	4,184,550	4,006,304	178,246
Revenues from use of assets	17,444,065	16,324,000	1,120,065
Sales, refunds and miscellaneous	6,818,230	4,440,392	2,377,838
Total revenues	\$ 549,670,651	\$ 531,184,635	\$ 18,486,016

The General Fund

The General Fund is the chief operating fund of the County and a major governmental fund. At September 30, 2014, the total fund balance was \$80,957,049, of which \$75,441,449 was unassigned and \$5,515,600 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 21% 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. Restricted fund balance decreased by \$15,999,195, or 24%, from prior year. The decrease is primarily due to the excess of debt service payments over ad valorem tax revenue. 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, 2014

FINANCIAL ANALYSIS OF FUNDS (Continued)

MAJOR GOVERNMENTAL FUNDS (Continued)

The Capital Project Fund

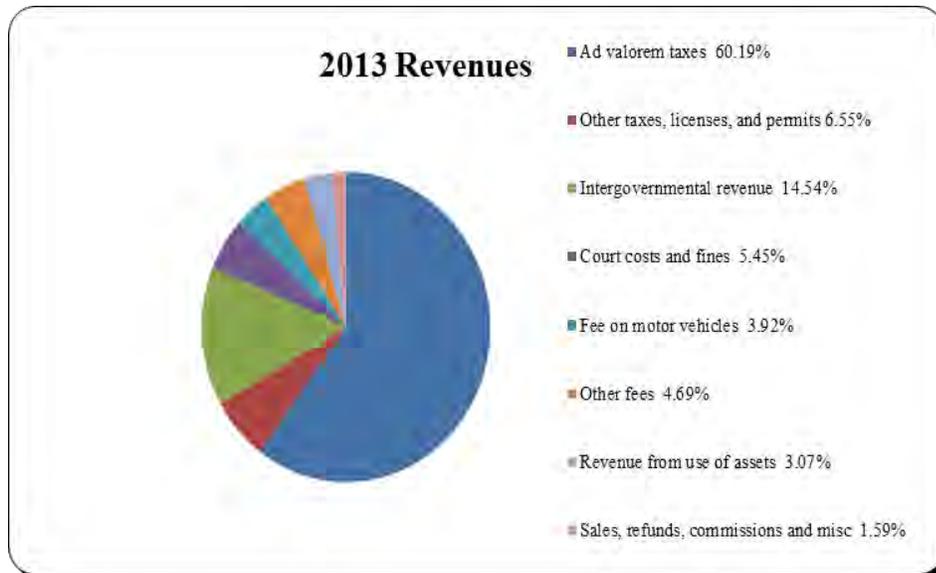
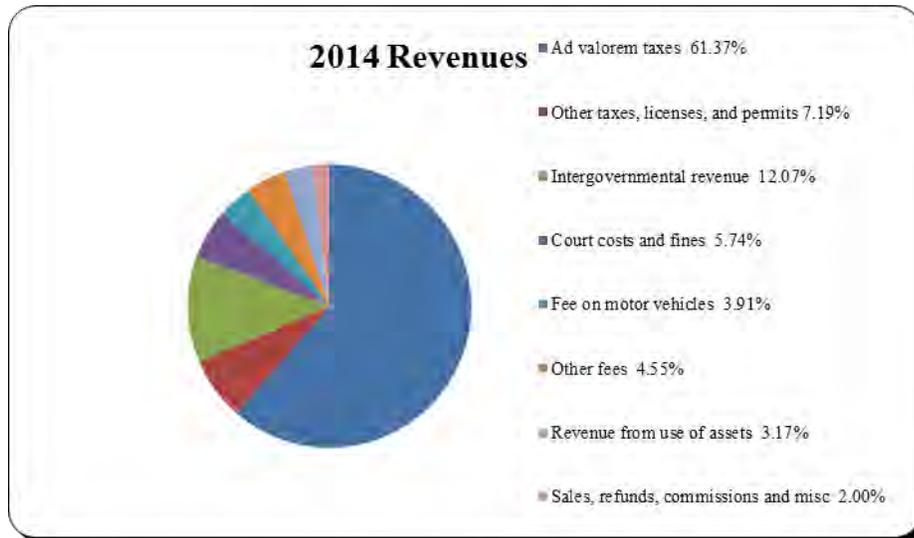
The Capital Project Fund, a major governmental fund, is used to account for receipts and disbursements relating to the acquisition or construction of major capital projects, including assets to be owned by other entities (see Statistical Section, Table 19). At the end of fiscal year 2014, the fund balance was \$626,619,004 compared with the 2013 fund balance of \$735,137,588, a decrease of \$108,518,584. This decrease is primarily attributable to the excess of \$155,407,802 in total expenditures over revenues of \$56,241,082. 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, 2014**

FINANCIAL ANALYSIS OF FUNDS (Continued)

MAJOR GOVENMENTAL FUNDS (Continued)

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

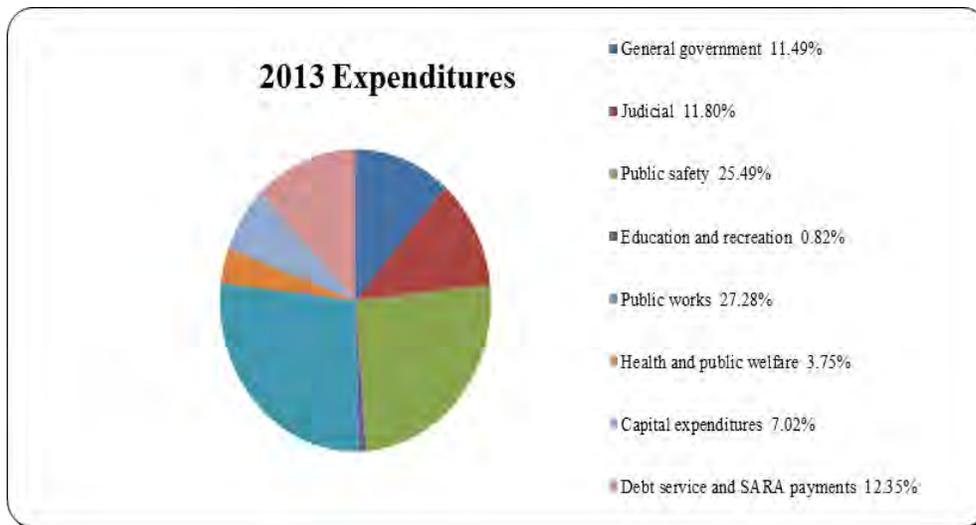
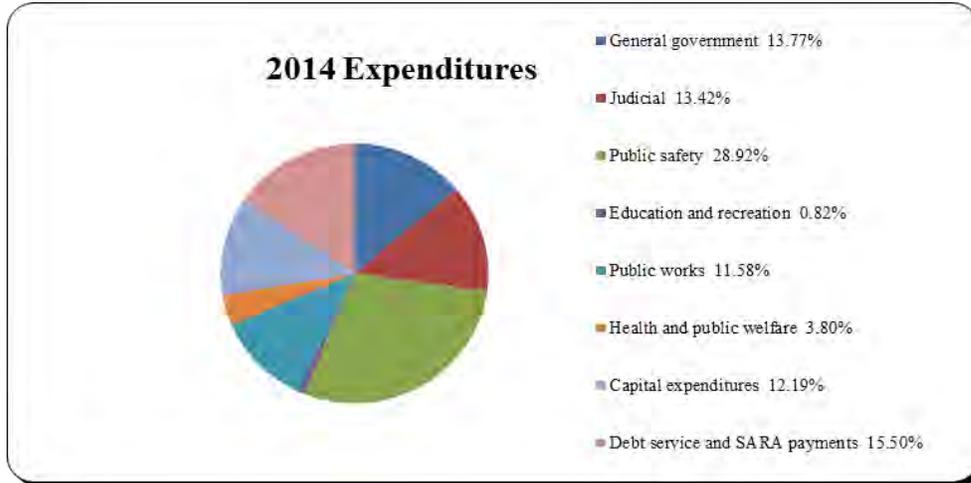


Bexar County, Texas Management Discussion & Analysis For Year Ended September 30, 2014

FINANCIAL ANALYSIS OF FUNDS (Continued)

MAJOR GOVENMENTAL FUNDS (Continued)

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



Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2014

FINANCIAL ANALYSIS OF FUNDS (Continued)

PROPRIETARY FUNDS

The County accounts for five proprietary funds – four business-type activities (the Community Venue Fund, the Sheriff's Commissary Fund, the Parking Facilities Fund and the Firing Range 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 24 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, 2014, the County had issued \$340,485,000 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, 2014 the Venue Fund's net position of (\$80,467,554) is made up of \$47,666,188 in net investment in capital assets, \$24,198,644 of restricted net position for debt service and grant payments, and (\$152,332,386) of unrestricted net position. The change in net position was a decrease of \$42,327,046 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 \$38,622,875.

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, 2014, the Commissary Fund had total net position of \$904,723 compared with \$706,738 at September 30, 2013. The increase in net position from 2013 is primarily attributed to operating income in 2014 of \$197,985.

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, 2014, the Parking Facilities Fund had total net position of \$1,177,737 compared with \$886,105 at September 30, 2013. The increase in net position from 2013 is primarily attributed to operating income of \$741,632 reduced by transfers to other funds of \$450,000 in 2014.

The Firing Range Fund

The Firing Range Fund is used to account for the operation and maintenance of a firing range. The facility is intended to be financed primarily through user charges. There were no significant changes to net position for the Firing Range Fund.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2014

FINANCIAL ANALYSIS OF FUNDS (Continued)

PROPRIETARY FUNDS (Continued)

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 and Capital Projects Fund. For the year ended September 30, 2014, the funds reflected a total deficit in net position of \$43,960,844 as compared to \$36,787,332 at September 30, 2013. Revenues were provided through \$41,765,479 in premiums, charges for service, sales and other income. Operating expenses for the current fiscal year were \$57,674,461. The largest expenses were claims paid through self-insurance funds of \$43,183,695 and \$8,202,861 accrued for the net increase in the other postemployment benefits liability. The decrease in net position is primarily due to the accrual of the net increase in the other postemployment benefits obligation. For more information, see the combining statements on pages 165-169.

GENERAL FUND BUDGETARY HIGHLIGHTS

The General Fund's final amended *revenue* budget was \$354,903,055 with actual revenues of \$359,733,205. The final amended *expenditure* budget was \$356,219,997 with actual expenditures were \$341,190,667.

The following table summarizes the General Fund's budgeted and actual amounts for fiscal year 2014.

General Fund Budget vs. Actual
Fiscal Year 2014

	Original Budget	Final Budget	Actual
Revenues			
Ad valorem taxes	\$ 258,484,085	\$ 258,484,085	\$ 258,344,655
Other taxes, licenses, and permits	19,407,575	19,407,575	22,916,819
Intergovernmental revenue	7,043,081	7,043,081	8,350,771
Court costs and fines	24,736,060	24,736,060	25,022,340
Fees on motor vehicles	6,363,000	6,363,000	6,449,504
Other fees	14,675,780	14,675,780	13,687,280
Commissions from governmental units	4,162,874	4,162,874	4,184,550
Revenues from use of assets	16,530,000	16,530,000	15,508,540
Sales, refunds and miscellaneous	3,500,600	3,500,600	5,268,746
Total revenues	<u>354,903,055</u>	<u>354,903,055</u>	<u>359,733,205</u>
Expenditures			
	<u>356,271,995</u>	<u>356,219,997</u>	<u>341,190,667</u>
Transfers			
Interfund transfers in	3,070	3,070	-
Interfund transfers out	<u>(10,403,916)</u>	<u>(10,403,916)</u>	<u>(10,045,729)</u>
Total transfers	<u>(10,400,846)</u>	<u>(10,400,846)</u>	<u>(10,045,729)</u>
Net change in fund balance	<u>\$ (11,769,786)</u>	<u>\$ (11,717,788)</u>	<u>\$ 8,496,809</u>

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2014

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, 2014, capital assets (net of depreciation) for the governmental activities of the County were \$1,468,093,472 and at September 30, 2013 it was \$1,384,384,128. Retirements for the County were \$4,362,704 and \$2,011,424, for 2014 and 2013, respectively.

Depreciation on capital assets is recognized in the government-wide financial statements. Depreciation provided for the current fiscal year for the governmental activities was \$76,281,558 as compared to \$72,354,145 for the year ended September 30, 2013. At September 30, 2014, the County's governmental activities had \$225,076,690 invested in ongoing construction in progress compared to \$233,775,315 at the end of the prior fiscal year.

The balance in capital assets in the County's business-type activity at September 30, 2014 was \$136,131,256, as compared to \$137,890,753 at September 30, 2013. The depreciation provided for the current fiscal year was \$4,492,051 and \$4,489,924 for the prior fiscal period.

Major capital activity during the current fiscal year included additions of approximately \$80,665,366 in donated roads and \$79,325,538 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.

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

	Capital Assets		
	(net of accumulated depreciation)		
	September 30,		Increase
	2014	2013	(Decrease)
Governmental Activities:			
Land	\$ 69,614,838	\$ 66,296,192	\$ 3,318,646
Buildings	296,806,702	251,310,670	45,496,032
Machinery and Equipment	30,843,240	28,805,093	2,038,147
Infrastructure	805,773,397	768,932,789	36,840,608
Construction in Progress	265,055,295	269,039,384	(3,984,089)
Totals	1,468,093,472	1,384,384,128	83,709,344
Business-Type Activities:			
Buildings	125,220,443	129,660,278	(4,439,835)
Equipment	342,882	373,847	(30,965)
Construction in Progress	10,567,931	7,856,628	2,711,303
Totals	136,131,256	137,890,753	(1,759,497)
Total Capital Assets, net	\$ 1,604,224,728	\$ 1,522,274,881	\$ 81,949,847

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2014

CAPITAL ASSETS AND DEBT ADMINISTRATION (Continued)

LONG-TERM DEBT

At September 30, 2014, the County had total long-term debt and other liabilities outstanding of \$1,918,827,829 as compared to \$1,940,083,189 in the prior year:

	Outstanding At September 30,	
	2014	2013
<u>Governmental Activities:</u>		
Bonds Payable	\$ 156,980,000	\$ 123,520,000
Certificates of Obligations	1,275,495,000	1,340,120,000
Unamortized Premium and Discount	71,923,731	68,512,456
Compensated Absences	36,011,866	33,436,169
OPEB Obligation	46,651,052	38,448,191
Total Governmental Activities	\$ 1,587,061,649	\$ 1,604,036,816
<u>Business-Type Activities:</u>		
Tax Exempt Bonds	\$ 281,930,000	\$ 284,350,000
Taxable Bonds	43,770,000	45,455,000
Unamortized Premium and Discount	6,066,180	6,241,373
Total Business-Type Activities	\$ 331,766,180	\$ 336,046,373

During the current fiscal period for governmental activities, the County issued \$65,055,000 in refunding bonds. Also during the current fiscal year, the County retired \$31,595,000 in general obligation bonds and \$64,625,000 in certificates of obligation. In December 2014 the County will retire \$10,030,000 in general obligation bonds and \$179,100,000 in certificates of obligation. See Note H and Note R for more information.

For business-type activities, the County retired \$4,105,000 in venue debt. 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, 2014, the current tax rate was left unchanged at \$0.326866 per \$100 valuation. It is anticipated that ad valorem revenues for fiscal year 2015 will be approximately \$347,387,560 with actual ad valorem revenues totaling \$337,320,246 for fiscal year 2014. For the General Fund in fiscal year 2015, both total available funds and the adopted expenditure budget, including appropriated fund balance, were estimated to be approximately \$447,145,323.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2014

ECONOMIC FACTORS (Continued)

The County's unemployment rate decreased considerably from 6.1% to 4.8%, according to the Texas Workforce Commission. The County's unemployment rate is below the State's unemployment rate of 5%. In addition, the County enjoyed some external corporate employment growth (4,762 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 POSITION
September 30, 2014

	<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>
ASSETS					
Current Assets:					
Cash, cash equivalents, and temporary investments	\$ 129,211,248	\$ 56,730,541	\$ 185,941,789	\$ 207,969,000	\$ 5,891,339
Investments	714,010,949	21,793,129	735,804,078	39,974,000	-
Receivables:					
Delinquent taxes, net of allowance for uncollectable accounts	11,106,314	-	11,106,314	179,547,000	2,818
Accounts and other	38,149,941	4,109,380	42,259,321	73,146,000	573,836
Internal balances	2,000,000	(2,000,000)	-	-	-
Inventories	437,082	-	437,082	-	-
Restricted Assets:					
Cash and cash equivalents	-	15,145,063	15,145,063	-	-
Accrued interest	591,555	5	591,560	-	-
Estimated amounts due from third-party payers	-	-	-	81,066,000	-
Prepaid assets	21,174	1,407,221	1,428,395	38,690,000	825,106
Deposits	161,433	-	161,433	-	-
Total Current Assets	895,689,696	97,185,339	992,875,035	620,392,000	7,293,099
Noncurrent Assets:					
Investments	-	-	-	26,128,000	-
Restricted assets:					
Cash and cash equivalents	-	21,531,583	21,531,583	421,018,000	-
Other assets	-	-	-	19,723,000	-
Prepaid assets	-	5,217,629	5,217,629	-	-
Other assets					
Capital assets:					
Land	69,348,870	-	69,348,870	19,117,000	-
Equipment and construction in progress	265,055,295	10,567,931	275,623,226	946,240,000	81,471,532
Other capital assets, net of depreciation	1,133,689,307	125,563,325	1,259,252,632	189,602,000	7,316,600
Total Noncurrent Assets	1,468,093,472	162,880,468	1,630,973,940	1,621,828,000	88,788,132
TOTAL ASSETS	2,363,783,168	260,065,807	2,623,848,975	2,242,220,000	96,081,231
DEFERRED OUTFLOWS OF RESOURCES					
Deferred charge on refundings	5,081,671	4,436,624	9,518,295	-	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ 5,081,671	\$ 4,436,624	\$ 9,518,295	\$ -	\$ -

Bexar County, Texas
STATEMENT OF NET POSITION
September 30, 2014

	<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					
Current Liabilities					
Accounts payable and accrued liabilities	\$ 55,567,702	\$ 8,092,501	\$ 63,660,203	\$ 227,317,000	\$ 1,447,973
Due to other governmental units	4,380,058	9,087	4,389,145	-	-
Unearned revenue	5,010	-	5,010	-	-
Current portion of:					
Long-term liabilities	9,002,966	-	9,002,966	-	540,000
Payable from restricted assets:					
Contract Retainage Payable	4,313,863	932,158	5,246,021	-	-
Current portion of long-term debt	30,861,610	4,595,192	35,456,802	12,495,000	-
Accrued interest payable	21,475,704	2,087,597	23,563,301	-	-
Total Current Liabilities	<u>125,606,913</u>	<u>15,716,535</u>	<u>141,323,448</u>	<u>239,812,000</u>	<u>1,987,973</u>
Noncurrent Liabilities					
Long-term liabilities	1,547,197,073	327,170,988	1,874,368,061	707,834,000	85,401,591
Claims payable	413,446	-	413,446	-	-
Estimated self-insurance reserves	-	-	-	5,149,000	-
Total Noncurrent Liabilities	<u>1,547,610,519</u>	<u>327,170,988</u>	<u>1,874,781,507</u>	<u>712,983,000</u>	<u>85,401,591</u>
TOTAL LIABILITIES	<u>1,673,217,432</u>	<u>342,887,523</u>	<u>2,016,104,955</u>	<u>952,795,000</u>	<u>87,389,564</u>
DEFERRED INFLOWS OF RESOURCES					
Property taxes	-	-	-	300,491,000	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>300,491,000</u>	<u>-</u>
NET POSITION					
Net investment in capital assets	860,081,979	48,009,070	908,091,049	479,451,000	2,846,541
Restricted for:					
Debt service	50,483,099	24,198,644	74,681,743	-	-
Grants	13,580,285	-	13,580,285	-	-
Capital projects	121,632,446	-	121,632,446	-	-
Health care	-	-	-	6,357,000	-
Legislative	32,904,826	-	32,904,826	-	-
Restricted obligations	-	-	-	-	5,671,293
Unrestricted	<u>(383,035,228)</u>	<u>(150,592,806)</u>	<u>(533,628,034)</u>	<u>503,126,000</u>	<u>173,833</u>
TOTAL NET POSITION	<u>\$ 695,647,407</u>	<u>\$ (78,385,092)</u>	<u>\$ 617,262,315</u>	<u>\$ 988,934,000</u>	<u>\$ 8,691,667</u>

Bexar County, Texas
STATEMENT OF ACTIVITIES
For Fiscal Year Ended September 30, 2014

Functions/Programs	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government	\$ 108,818,300	\$ 33,242,843	\$ 5,762,280	\$ -
Judicial	90,515,148	19,740,552	6,496,804	-
Public safety	203,264,953	34,088,157	14,721,238	-
Education and recreation	5,853,585	788	211,000	-
Public works	134,220,052	18,300,625	2,520	112,011,234
Health and public welfare	24,866,503	343,109	18,245,249	-
Interest and other fees	68,474,001	-	-	-
Unallocated depreciation	114,711	-	-	-
Total governmental activities	<u>636,127,253</u>	<u>105,716,074</u>	<u>45,439,091</u>	<u>112,011,234</u>
Business-type activities:				
Venue Fund	68,634,924	1,300,000	-	-
Commissary Fund	3,471,199	3,667,468	-	-
Firing Range Fund	156,815	-	-	-
Parking Facilities Fund	618,471	1,355,001	-	-
Total business-type activities	<u>72,881,409</u>	<u>6,322,469</u>	<u>-</u>	<u>-</u>
Total primary government	<u>709,008,662</u>	<u>112,038,543</u>	<u>45,439,091</u>	<u>112,011,234</u>
Component Unit:				
University Health System	\$1,039,536,000	\$ 829,615,000		
Cibolo Canyons Special Improvement District	<u>6,045,778</u>	<u>-</u>		
Total component units	<u>1,045,581,778</u>	<u>829,615,000</u>		

General revenues:

Taxes:

Property taxes

Flood control taxes

Bingo taxes

Motor vehicle taxes

Occupancy taxes

Mixed drink taxes

Unrestricted investment earnings

Investment income

Miscellaneous

Transfers between governmental and business-type activities

Total general revenues, special items, and transfers

Change in net position

Net position - beginning (Restated - See Note S)

Net position - ending

Net (Expenses) Revenues and Changes in Net Position			Component Units	
Primary Government				
Governmental Activities	Business-type Activities	Total	University Health System	Cibolo Canyons Special Improvement District
\$ (69,813,177)	\$ -	\$ (69,813,177)		
(64,277,792)	-	(64,277,792)		
(154,455,558)	-	(154,455,558)		
(5,641,797)	-	(5,641,797)		
(3,905,673)	-	(3,905,673)		
(6,278,145)	-	(6,278,145)		
(68,474,001)	-	(68,474,001)		
(114,711)	-	(114,711)		
<u>(372,960,854)</u>	<u>-</u>	<u>(372,960,854)</u>		
-	(67,334,924)	(67,334,924)		
-	196,269	196,269		
-	(156,815)	(156,815)		
-	736,530	736,530		
-	<u>(66,558,940)</u>	<u>(66,558,940)</u>		
<u>(372,960,854)</u>	<u>(66,558,940)</u>	<u>(439,519,794)</u>		
			\$ (209,921,000)	\$ (6,045,778)
305,381,502	-	305,381,502	288,737,000	2,717,085
31,923,865	-	31,923,865	-	-
1,280,993	-	1,280,993	-	-
13,956,172	8,644,849	22,601,021	-	942,289
-	16,322,866	16,322,866	-	5,358,267
8,353,717	-	8,353,717	-	-
2,124,784	43,993	2,168,777	-	5,230
-	-	-	671,000	-
7,826,124	3,000	7,829,124	2,691,000	-
293,196	(293,196)	-	-	-
<u>371,140,353</u>	<u>24,721,512</u>	<u>395,861,865</u>	<u>292,099,000</u>	<u>9,022,871</u>
(1,820,501)	(41,837,428)	(43,657,929)	82,178,000	2,977,093
<u>697,467,908</u>	<u>(36,547,664)</u>	<u>660,920,244</u>	<u>906,756,000</u>	<u>5,714,574</u>
<u>\$ 695,647,407</u>	<u>\$ (78,385,092)</u>	<u>\$ 617,262,315</u>	<u>\$ 988,934,000</u>	<u>\$ 8,691,667</u>

Bexar County, Texas
BALANCE SHEET - GOVERNMENTAL FUNDS
September 30, 2014

	<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	\$ 10,437,139	\$ 5,722,541	\$ 106,625,389	\$ 5,286,429	\$ 128,071,498
Investments	80,895,288	44,805,998	537,523,616	41,862,068	705,086,970
Receivables:					
Taxes, Net	8,747,353	2,029,906	329,055	-	11,106,314
Accounts receivable, Net	14,472,806	-	1,404,996	32,260	15,910,062
Due from other funds	6,273	-	-	-	6,273
Advances to other funds	4,840,184	-	2,000,000	-	6,840,184
Due from other governmental units	6,494,226	-	9,721,232	6,024,421	22,239,879
Accrued interest	576,608	-	308	14,639	591,555
Prepaid assets	21,174	-	-	-	21,174
Inventories	304,464	-	-	-	304,464
Deposits	151,433	-	-	-	151,433
TOTAL ASSETS	<u>\$ 126,946,948</u>	<u>\$ 52,558,445</u>	<u>\$ 657,604,596</u>	<u>\$ 53,219,817</u>	<u>\$ 890,329,806</u>
LIABILITIES					
Vouchers payable	\$ 9,116,011	\$ -	\$ 13,239,999	\$ 2,709,968	\$ 25,065,978
Accrued liabilities	11,698,664	-	8,847,400	2,238,947	22,785,011
Due to other funds	-	-	-	6,273	6,273
Advances from other funds	-	-	4,330,184	400,000	4,730,184
Due to other governmental units	4,301,583	-	29	78,446	4,380,058
Unearned revenues	4,958	-	-	51	5,009
Contract retainage payable	-	-	4,259,734	54,129	4,313,863
TOTAL LIABILITIES	<u>25,121,216</u>	<u>-</u>	<u>30,677,346</u>	<u>5,487,814</u>	<u>61,286,376</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	8,128,565	1,863,182	308,246	-	10,299,993
Unavailable revenue - court costs and fines	12,740,118	-	-	-	12,740,118
Unavailable revenue - other	-	-	-	870,057	870,057
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>20,868,683</u>	<u>1,863,182</u>	<u>308,246</u>	<u>870,057</u>	<u>23,910,168</u>
FUND BALANCE					
Nonspendable	5,515,600	-	2,664,181	-	8,179,781
Restricted	-	50,695,263	623,954,823	46,485,111	721,135,197
Committed	-	-	-	376,835	376,835
Unassigned	75,441,449	-	-	-	75,441,449
TOTAL FUND BALANCE	<u>80,957,049</u>	<u>50,695,263</u>	<u>626,619,004</u>	<u>46,861,946</u>	<u>805,133,262</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u>\$ 126,946,948</u>	<u>\$ 52,558,445</u>	<u>\$ 657,604,596</u>	<u>\$ 53,219,817</u>	<u>\$ 890,329,806</u>

Bexar County, Texas
Reconciliation of Balance Sheet - Governmental Funds to
Statement of Net Position
September 30, 2014

Total Fund Balances - Governmental Funds \$ 805,133,262

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. 1,467,369,454

Certain receivables are not available and, therefore, are reported as deferred inflows of resources in governmental funds. 13,610,175

Certain receivables will be collected this year, but are not available soon enough to pay for the current period's expenditures, and therefore are reported as deferred inflows of resources in governmental funds. 10,299,990

Internal service funds are used by the County's management to charge the cost of self-insurance, fleet maintenance, records management, and other post-employment benefits to individual funds. The assets and liabilities of the internal service funds are included with governmental activities in the Statement of Net Position but are not included at the fund level. (43,960,844)

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.

Bonds	(1,432,475,000)	
Deferred charge on refunding (to be amortized as interest expense)	5,081,671	
Issuance premium (to be amortized as interest expense)	(71,937,892)	
Issuance discount (to be amortized as interest expense)	14,161	
Accrued interest	(21,475,704)	
Compensated absences	(36,011,866)	
	(1,556,804,630)	(1,556,804,630)

Total Net Position - Governmental Activities \$ 695,647,407

Bexar County, Texas
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For Fiscal Year Ended September 30, 2014

	<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>		
REVENUES					
Ad valorem taxes	\$258,344,655	\$ 70,051,961	\$ 8,923,630	\$ -	\$ 337,320,246
Other taxes, licenses, and permits	22,916,819	-	16,604,084	-	39,520,903
Intergovernmental revenue	8,350,771	2,746,311	14,022,478	41,212,789	66,332,349
Court costs and fines	25,022,340	-	490,771	6,051,294	31,564,405
Fees on motor vehicles	6,449,504	-	15,050,099	-	21,499,603
Other fees	13,687,280	-	585,649	10,713,371	24,986,300
Commissions from governmental units	4,184,550	-	-	-	4,184,550
Revenues from use of assets	15,508,540	1,552,929	261,607	120,989	17,444,065
Sales, refunds and miscellaneous	5,268,746	57,050	302,764	1,189,670	6,818,230
TOTAL REVENUES	<u>359,733,205</u>	<u>74,408,251</u>	<u>56,241,082</u>	<u>59,288,113</u>	<u>549,670,651</u>
EXPENDITURES					
Current					
General government	77,444,420	-	2,396,094	9,754,379	89,594,893
Judicial	81,550,427	-	-	5,811,720	87,362,147
Public safety	171,839,685	-	933,972	15,487,014	188,260,671
Education and recreation	4,362,619	-	15,254	948,878	5,326,751
Public works	252,861	-	74,295,443	824,785	75,373,089
Health and public welfare	5,276,513	-	269,751	19,217,261	24,763,525
Capital expenditures	464,142	-	77,497,288	1,364,108	79,325,538
Debt Service:					-
Principal	-	28,465,000	-	-	28,465,000
Interest	-	68,319,100	-	-	68,319,100
Bond issuance cost	-	782,639	-	-	782,639
Debt service SARA	-	3,309,055	-	-	3,309,055
TOTAL EXPENDITURES	<u>341,190,667</u>	<u>100,875,794</u>	<u>155,407,802</u>	<u>53,408,145</u>	<u>650,882,408</u>
Excess (deficiency) of revenues over expenditures	18,542,538	(26,467,543)	(99,166,720)	5,879,968	(101,211,757)
OTHER FINANCING SOURCES (USES)					
Interfund transfers in	-	9,801,864	-	2,184,869	11,986,733
Interfund transfer out	(10,045,729)	-	(9,351,864)	(1,026,642)	(20,424,235)
Issuance of refunding bonds	-	65,055,000	-	-	65,055,000
Payment to refunded debt paying agent	-	(72,555,312)	-	-	(72,555,312)
Premium on bond issues	-	8,166,796	-	-	8,166,796
TOTAL OTHER FINANCING SOURCES (USE)	<u>(10,045,729)</u>	<u>10,468,348</u>	<u>(9,351,864)</u>	<u>1,158,227</u>	<u>(7,771,018)</u>
Net change in fund balances	8,496,809	(15,999,195)	(108,518,584)	7,038,195	(108,982,775)
FUND BALANCE - BEGINNING	<u>72,460,240</u>	<u>66,694,458</u>	<u>735,137,588</u>	<u>39,823,751</u>	<u>914,116,037</u>
FUND BALANCE - ENDING	<u>\$ 80,957,049</u>	<u>\$ 50,695,263</u>	<u>\$626,619,004</u>	<u>\$ 46,861,946</u>	<u>\$ 805,133,262</u>

Bexar County, Texas
Reconciliation of Changes in Fund Balances - Governmental Funds to
Statement of Activities
For the Fiscal Year Ended September 30, 2014

Net Change in Fund Balances - Total Governmental Funds	\$ (108,982,775)
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.	79,325,538
Depreciation expense for capital assets that is allocated over their estimated useful lives.	(76,179,197)
Capital asset donations	80,665,366
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 position. Also, governmental funds report the effect of 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	(65,055,000)
Deferred charges	3,154,754
Premiums	<u>(6,521,238)</u>
	(68,421,484)
Repayments to paying agent for bond principal	96,220,000
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	(2,176,316)
Amortization of debt premium	3,113,709
Amortization of deferred charges	(323,009)
Amortization of discounts	(3,746)
Compensated absences	<u>(2,575,697)</u>
	(1,965,059)
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 inflows of resources decreased by this amount in the current period.	4,690,622
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 activities of internal service funds is reported with governmental activities.	<u>(7,173,512)</u>
Change in Net Position - Governmental Activities	<u><u>\$ (1,820,501)</u></u>

Bexar County, Texas
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
September 30, 2014

	<u>Enterprise Funds</u>		<u>Total</u>	<u>Internal Service Funds</u>
	<u>Community Venue Fund</u>	<u>Nonmajor Enterprise Fund</u>		
ASSETS				
Current assets:				
Cash, cash equivalents	\$ 56,489,281	\$ 241,260	\$ 56,730,541	\$ 1,139,750
Investments	19,998,470	1,794,659	21,793,129	8,923,979
Receivables:				
Accounts	-	62,617	62,617	-
Due from other governmental units	4,046,763	-	4,046,763	-
Inventories	-	-	-	132,618
Restricted Assets:				
Cash and cash equivalents	15,145,063	-	15,145,063	-
Deposits	-	-	-	10,000
Prepaid assets	1,407,221	-	1,407,221	-
Accrued interest	5	-	5	-
TOTAL CURRENT ASSETS	<u>97,086,803</u>	<u>2,098,536</u>	<u>99,185,339</u>	<u>10,206,347</u>
Noncurrent Assets:				
Prepaid assets	5,217,629	-	5,217,629	-
Restricted Assets:				
Cash and cash equivalents	21,531,583	-	21,531,583	-
Capital assets:				
Construction in progress	10,567,931	-	10,567,931	-
Buildings and improvements	176,278,539	-	176,278,539	-
Equipment	12,174,366	502,676	12,677,042	1,023,630
Reference library	-	38,960	38,960	-
Less: Accumulated depreciation	(63,232,462)	(198,754)	(63,431,216)	(299,610)
TOTAL NONCURRENT ASSETS	<u>162,537,586</u>	<u>342,882</u>	<u>162,880,468</u>	<u>724,020</u>
TOTAL ASSETS	<u>259,624,389</u>	<u>2,441,418</u>	<u>262,065,807</u>	<u>10,930,367</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charge on refundings	4,436,624	-	4,436,624	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 4,436,624</u>	<u>\$ -</u>	<u>\$ 4,436,624</u>	<u>\$ -</u>

Bexar County, Texas
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
September 30, 2014

	<u>Enterprise Funds</u>		<u>Total</u>	<u>Internal Service Funds</u>
	<u>Community Venue Fund</u>	<u>Nonmajor Enterprise Fund</u>		
LIABILITIES				
Current Liabilities:				
Accounts payable	\$ 2,633,981	\$ 295,046	\$ 2,929,027	\$ 656,221
Claims payable	-	-	-	6,832,962
Accrued liabilities	5,108,651	54,823	5,163,474	227,530
Due to other governmental units	-	9,087	9,087	-
Payable from restricted assets:				
Contract Retainage Payable	932,158	-	932,158	-
Accrued interest payable	2,087,597	-	2,087,597	-
Revenue bonds payable	4,595,192	-	4,595,192	-
TOTAL CURRENT LIABILITIES	<u>15,357,579</u>	<u>358,956</u>	<u>15,716,535</u>	<u>7,716,713</u>
Noncurrent Liabilities:				
Advances from other funds	2,000,000	-	2,000,000	110,000
Revenue bonds payable	327,170,988	-	327,170,988	-
Claims payable	-	-	-	413,446
OPEB obligation	-	-	-	46,651,052
TOTAL NONCURRENT LIABILITIES	<u>329,170,988</u>	<u>-</u>	<u>329,170,988</u>	<u>47,174,498</u>
TOTAL LIABILITIES	<u>344,528,567</u>	<u>358,956</u>	<u>344,887,523</u>	<u>54,891,211</u>
NET POSITION				
Net investment in capital assets	47,666,188	342,882	48,009,070	724,020
Restricted for debt service and grant payments	24,198,644	-	24,198,644	-
Unrestricted	<u>(152,332,386)</u>	<u>1,739,580</u>	<u>(150,592,806)</u>	<u>(44,684,864)</u>
TOTAL NET POSITION	<u>\$ (80,467,554)</u>	<u>\$ 2,082,462</u>	<u>\$(78,385,092)</u>	<u>\$(43,960,844)</u>

Bexar County, Texas
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
ALL PROPRIETARY FUNDS
For Fiscal Year Ended September 30, 2014

	<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	\$ -	\$ -	\$ -	\$ 40,739,540
Records management storage fees	-	-	-	255,850
Employee clinic fees	-	-	-	14,850
Commissary sales	-	3,634,606	3,634,606	-
Fleet maintenance sales	-	-	-	702,702
License fee	1,300,000	-	1,300,000	-
User fees	-	1,355,001	1,355,001	-
Other income	-	35,862	35,862	52,537
TOTAL OPERATING REVENUES	<u>1,300,000</u>	<u>5,025,469</u>	<u>6,325,469</u>	<u>41,765,479</u>
OPERATING EXPENSES				
Administrative fees	-	-	-	3,104,441
Claims expense	-	-	-	43,183,695
Insurance expense	-	-	-	1,386,439
OPEB costs	-	-	-	8,202,861
Personnel costs	198,234	1,648,167	1,846,401	1,141,829
Rent and utilities	379	-	379	156,246
Purchased services	191,973	1,974,579	2,166,552	238,274
Supplies	258	452,004	452,262	85,629
Repairs and maintenance	-	119,519	119,519	72,684
Depreciation and amortization	4,558,459	52,216	4,610,675	102,363
TOTAL OPERATING EXPENSES	<u>4,949,303</u>	<u>4,246,485</u>	<u>9,195,788</u>	<u>57,674,461</u>
Net operating income (loss)	<u>(3,649,303)</u>	<u>778,984</u>	<u>(2,870,319)</u>	<u>(15,908,982)</u>
NON-OPERATING REVENUES (EXPENSES)				
Hotel occupancy tax	16,322,866	-	16,322,866	-
Motor vehicle tax	8,644,849	-	8,644,849	-
Grant payments	(45,741,872)	-	(45,741,872)	-
Investment income	40,163	3,830	43,993	4,772
Interest expense	(17,848,718)	-	(17,848,718)	-
Amortization	(95,031)	-	(95,031)	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>(38,677,743)</u>	<u>3,830</u>	<u>(38,673,913)</u>	<u>4,772</u>
Income (loss) before transfers	(42,327,046)	782,814	(41,544,232)	(15,904,210)
Transfers from other funds	-	156,804	156,804	8,730,698
Transfers to other funds	-	(450,000)	(450,000)	-
Change in net position	(42,327,046)	489,618	(41,837,428)	(7,173,512)
Net position at beginning of year (Restated - See Note S)	(38,140,508)	1,592,844	(36,547,664)	(36,787,332)
Net position at end of year	<u>\$(80,467,554)</u>	<u>\$ 2,082,462</u>	<u>\$(78,385,092)</u>	<u>\$(43,960,844)</u>

Bexar County, Texas
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For Fiscal Year Ended September 30, 2014

	<u>Enterprise Funds</u>		<u>Total Business-</u> <u>type Activities</u>	<u>Internal</u> <u>Service Funds</u>
	<u>Community</u> <u>Venue Fund</u>	<u>Nonmajor</u> <u>Enterprise Funds</u>		
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received for premiums	\$ -	\$ -	\$ -	\$ 42,269,581
Cash received for employee clinic fees				14,850
Cash received for fleet maintenance services	-	-	-	709,280
Cash received for records management storage	-	-	-	269,976
Cash received for commissary sales	-	3,607,020	3,607,020	-
Cash received for parking fees		1,358,377	1,358,377	-
Cash received for license fee	1,300,000	-	1,300,000	-
Receipts from other governmental units		87	87	-
Payments to suppliers	(192,610)	(2,409,236)	(2,601,846)	(4,794,533)
Payments to employees for services	(198,676)	(1,647,853)	(1,846,529)	(1,142,356)
Claims paid	-	-	-	(41,605,225)
Net cash provided (used) for operating activities	<u>908,714</u>	<u>908,395</u>	<u>1,817,109</u>	<u>(4,278,427)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Taxes received	24,583,721	-	24,583,721	-
Transfer from other funds	-	156,804	156,804	8,730,698
Payments for Venue projects	(49,128,194)	-	(49,128,194)	-
Principal payments on noncapital debt	(1,910,000)	-	(1,910,000)	-
Interest payments on noncapital debt	(11,871,262)	-	(11,871,262)	-
Net cash provided (used) for noncapital financing activities	<u>(38,325,735)</u>	<u>156,804</u>	<u>(38,168,931)</u>	<u>8,730,698</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Principal payments on capital debt	(2,195,000)	-	(2,195,000)	-
Interest payments on capital debt	(5,004,784)	-	(5,004,784)	-
Transfer to other funds	-	(450,000)	(450,000)	-
Purchase of capital assets	(2,557,858)	(21,250)	(2,579,108)	-
Net cash (used) for capital and related financing activities	<u>(9,757,642)</u>	<u>(471,250)</u>	<u>(10,228,892)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment purchases	(19,998,470)	(1,087,584)	(21,086,054)	(6,144,105)
Investment income	40,178	3,830	44,008	4,772
Net cash (used) for investing activities	<u>(19,958,292)</u>	<u>(1,083,754)</u>	<u>(21,042,046)</u>	<u>(6,139,333)</u>
Net (decrease) in cash and cash equivalents	(67,132,955)	(489,805)	(67,622,760)	(1,687,062)
Cash and cash equivalents - beginning of year	<u>160,298,882</u>	<u>731,065</u>	<u>161,029,947</u>	<u>2,826,812</u>
Cash and cash equivalents - end of year	<u>\$ 93,165,927</u>	<u>\$ 241,260</u>	<u>\$ 93,407,187</u>	<u>\$ 1,139,750</u>

Bexar County, Texas
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended September 30, 2014

	<u>Enterprise Funds</u>		<u>Total Business-</u> <u>type Activities</u>	<u>Internal</u> <u>Service Funds</u>
	<u>Community</u> <u>Venue Fund</u>	<u>Nonmajor</u> <u>Enterprise Funds</u>		
Reconciliation of operating income (loss) to net cash provided for operating activities:				
Operating income (loss)	\$ (3,649,303)	\$ 778,984	\$ (2,870,319)	\$ (15,908,982)
Adjustments to reconcile operating income (loss) to net cash provided (used) for operating activities:				
Amortization expense	118,625	-	118,625	-
Depreciation expense	4,439,834	52,216	4,492,050	102,363
Change in net position:				
(Increase) in inventories	-	-	-	(32,759)
(Increase) Decrease in accounts receivable	-	(60,072)	(60,072)	1,896,220
Decrease in deposits	-	-	-	10,000
Decrease in prepaids	-	-	-	(10,000)
Increase in vouchers	-	136,752	136,752	311,352
Increase (Decrease) in accrued liabilities	(442)	428	(14)	(29,940)
(Decrease) in due to other funds	-	-	-	(398,012)
Increase in claims payable	-	-	-	1,578,470
Increase in OPEB obligation	-	-	-	8,202,861
Increase in due to other governmental units	-	87	87	-
Net cash provided (used) for operating activities	<u>\$ 908,714</u>	<u>\$ 908,395</u>	<u>\$ 1,817,109</u>	<u>\$ (4,278,427)</u>
Reconciliation of cash and cash equivalents on Statement of Cash Flows to Statement of Net Position				
Cash and cash equivalents	\$ 56,489,281	\$ 241,260	\$ 56,730,541	\$ 1,139,750
Restricted cash and cash equivalents	36,676,646	-	36,676,646	-
Cash and cash equivalents	<u>\$ 93,165,927</u>	<u>\$ 241,260</u>	<u>\$ 93,407,187</u>	<u>\$ 1,139,750</u>

Bexar County, Texas
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
September 30, 2014

	Total
ASSETS	
Cash and cash equivalents	\$ 81,664,404
Accounts receivable	588,110
Due from other governmental units	1,051,823
TOTAL ASSETS	\$ 83,304,337
LIABILITIES	
Vouchers payable	\$ 198,041
Accrued liabilities	1,518,636
Due to participants	40,230,306
Due to other governmental units	41,357,354
TOTAL LIABILITIES	\$ 83,304,337



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Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

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*, GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units* and GASB Statement No. 61, *The Financial Reporting Entity:Omnibus*. In accordance with these standards, a financial reporting entity consists of the primary government and its component units. Component units are legally separate entities for which the elected officials of the County are financially accountable, or the relationship to the County is such that exclusion would cause the County's financial statements to be misleading or incomplete. Although blended component units are legally separate entities, they function as an integral part of the primary government and have their data blended with the primary government. Each discretely presented component unit, on the other hand, is reported in a separate column in the government-wide financial statements.

The criteria used to determine whether an organization is a component unit of the County and whether it is a discretely presented or a blended component unit includes: whether the County appoints a voting majority of the component's board and has the ability to impose its will on the component unit or a financial benefit or burden relationship exists between the County and component unit; whether the component unit is fiscally dependent on the County and a financial benefit or burden relationship exists; whether the component unit has substantively the same governing body as the primary government and a financial benefit or burden relationship exists or management (below the level of elected officials) of the primary government has operational responsibility for the activities of the component unit; whether services are provided entirely or almost entirely to the primary government; and whether the total debt of the component unit is repayable (almost) entirely from resources of the primary government.

Blended with the Primary Government The relationship between the following component units and the County meet the criteria, for inclusion as part of the Reporting Entity as blended component units.

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. In addition, management (below the level of the elected officials) of the primary government has operational responsibility for the activities of the component unit.

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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1. The Reporting Entity (Continued)

Bexar County Health Facilities Development Corporation (Continued)

County Commissioners' Court. In addition, management (below the level of the elected officials) of the primary government has operational responsibility for the activities of the component unit.

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. In addition, management (below the level of the elected officials) of the primary government has operational responsibility for the activities of the component unit.

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 System – Robert E. Green Campus, University Family Health Centers, University Center for Community Health, University Dialysis Centers, 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 position in relation to the total primary government's net position 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, 2013, 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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1. The Reporting Entity (Continued)

Discretely Presented Component Units (Continued)

Cibolo Canyons Special Improvement District (The District)

The Cibolo Canyons Special Improvement District (the 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.

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, 2013, which is the latest, audited District financial information available. 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 Position 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 and deferred inflows 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, interest expense, grant payments and amortization expense which are classified as nonoperating revenues and expenses.

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

3. Fund Level 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.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Fund Level Financial Statements (Continued)

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.

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 deferred outflows and liabilities and deferred inflows (whether current or non-current) associated with their activity are included in the funds' statement of net position. 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 and deferred outflows, liabilities and deferred inflows, net position, 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 have been constructed and/or improved throughout the County. See Note F for county expenses on assets owned by other entities. The tax revenues and construction cost are recorded in the Venue Fund.

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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Fund Level Financial Statements (Continued)

PROPRIETARY FUNDS (Continued)

for the enterprise funds 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 participants or service fees charged to other funds.

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 165. The County also uses various revenue funds to account for the proceeds of specific revenue sources for specified purposes.

AGENCY FUNDS

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 171.

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 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. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Recent Accounting Pronouncements

Primary Government

The GASB has issued Statement No. 65, "Items Previously Reported as Assets and Liabilities." This Statement specifies the items that were previously reported as assets and liabilities that should now be reported as deferred outflows of resources, deferred inflows of resources, outflows of resources, or inflows of resources. The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2012. The implementation of GASB 65 is reflected in the financial statements.

The GASB has issued Statement No.66, "Technical Corrections – 2012; an amendment of GASB Statements No. 10 and No. 62." The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2012. The implementation of GASB 66 is reflected in the financial statements.

The GASB has issued Statement No. 68, "Accounting and Financial Reporting for Pensions; an amendment of GASB Statement No. 27." This Statement replaces the requirements of Statements No. 27 and No. 50 related to pension plans that are administered through trusts or equivalent arrangements. The requirements of Statements No. 27 and No. 50 remain applicable for pensions that are not administered as trusts or equivalent arrangements. The requirements of this Statement are effective for financial statements for fiscal years beginning after June 15, 2014. GASB 68 will be implemented by the County in fiscal year 2015 and the impact has not yet been determined.

The GASB has issued Statement No. 69, "Government Combinations and Disposals of Government Operations." This statement was issued to provide accounting and financial reporting guidance for disposals of government operations that have been transferred or sold. The requirements of this statement are effective for government combinations and disposals of government operations occurring in financial reporting periods beginning after December 15, 2013. GASB 69 will be implemented by the County in fiscal year 2015 and the impact has not yet been determined.

The GASB has issued Statement No. 70, "Accounting and Financial Reporting for Nonexchange Financial Guarantees." This statement was issued to improve accounting and financial reporting by state and local governments that extend and receive nonexchange financial guarantees as well as additional guidance for intra-entity nonexchange financial guarantees involving blended component units. The provisions of this statement are effective for reporting periods beginning after June 15, 2013. GASB 70 will be implemented by the County in fiscal year 2014 and the impact has not yet been determined. The implementation of GASB 70 did not have an impact on the County's financial disclosures.

The GASB has issued Statement No. 71, "Pension Transition for Contributions Made Subsequent to the Measurement Date." This statement was issued to address an issue regarding application of the transition provisions of Statement No. 68. The issue relates to amounts associated with contributions, if any, made by a state or local government employer or nonemployer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability. The provisions of this statement are required to be applied simultaneously with the provisions of Statement No. 68. GASB 71 will be implemented by the County in fiscal year 2015 and the impact has not yet been determined.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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. Temporary investments consist of a money market fund and funds invested in local government investment pools, which is permitted under the Public Funds Investment Act. 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 Position 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.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 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 estimates 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's capital assets are recorded at cost at the date of acquisition, or fair value at the date of donation if acquired by gift. Depreciation is computed using the straight-line method over the estimated useful life of each asset. Assets under capital lease obligations and lease hold improvements are depreciated over the shorter of the lease term or their respective estimated useful lives. The following estimated useful lives are being used by the System:

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

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.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

12. Compensated Absences

Primary Government

The County allows employees to accumulate compensatory time, vacation, and sick leave with certain limitations. At September 30, 2014, the accumulated compensated absences amount to \$36,011,866. For governmental funds, accrued compensated absences 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 Position 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 inflows of resources – unavailable 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 2012-2013 fiscal year was based, was \$558,501,171.

14. Deferred Outflows/Inflows of Resources

Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred outflows consist of deferred charges on refundings. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded debt or refunding debt.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

14. Deferred Outflows/Inflows of Resources (Continued)

Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Deferred inflows consist of unavailable revenue. Unavailable revenue is reported only on the governmental funds balance sheet. The governmental funds report unavailable revenues from three sources: property taxes, court costs and fines, and other. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

NOTE B – CASH, CASH EQUIVALENTS, AND INVESTMENTS

Primary Government

As of September 30, 2014, the carrying amount of the County’s cash and cash equivalents is:

Cash in Bank	\$ 24,679,023
Money Market	132,332,396
Texpool	27,300,557
TexStar	38,306,459
Total	\$ 222,618,435

Local government investment pools operate in a manner consistent with the SEC’s Rule 2a7 of the Investment Company Act of 1940.

Local government investment pools use amortized cost rather than fair value to report net position to compute share prices. Accordingly, the fair value of the position 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, 2014, the County’s bank balances of \$21,912,554 were fully collateralized by federal depository insurance and/or collateral held by the County or its agent in the name of the County.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

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 Public Funds Investment Act.

As of September 30, 2014 the County had the following investments at fair value:

FHLB	\$ 138,117,486
FHLMC	166,927,930
FNMA	79,660,811
FFCB	59,131,143
Corporate Commercial Paper	189,648,578
Local Government Commercial Paper	11,194,567
US Treasury	19,712,867
Municipal Bonds	<u>71,410,696</u>
Total	<u>\$ 735,804,078</u>

As of September 30, 2014, 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)	\$ 138,117,486	1.7457	14.79%
Freddie Mac (FHLMC)	166,927,930	1.7121	17.88%
Federal National Mortgage Association Note (FNMA)	79,660,811	1.3469	8.53%
Federal Farm Credit Bank (FFCB)	59,131,143	0.6575	6.33%
Corporate Commercial Paper	189,648,578	0.1740	20.31%
US Treasury	19,712,867	0.2353	2.11%
Money Market Fund	132,332,396	N/A	14.17%
Municipal Bonds	71,410,696	0.1721	7.65%
Local Government Commercial Paper	11,194,567	0.1819	1.20%
Investment Pools	65,607,016	N/A	7.03%
Total fair value	<u>\$ 933,743,490</u>		<u>100.00%</u>
Portfolio weighted average maturity		0.7765	

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.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

NOTE C – LONG-TERM INVESTMENTS (Continued)

Primary Government (Continued)

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 on 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 and Bank of America Money Market Fund is rated AAA.

As of September 30, 2014, the County's investments had the following Investment Ratings:

Investment	Standard & Poor's Rating	Moody's Rating
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
Corporate Commercial Paper (TOYCC, GECC, JP MORGAN CHASE, WELLS FARGO)	A-1	P-1
Local Government Commercial Paper	A-1	P-1
US Treasury	AA+	Aaa
Municipal Bonds:		
University of TX Perm Fund	AA+	AAA
City of Austin	A-1	P-1
San Antonio Water System	AA	Aaa

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 that includes County and Community Venue investment types: FFCB (6.33%), Investment Pools (7.03%), Municipal Bonds (7.65%), FNMA (8.53%), Money Market Fund (14.17%), FHLB (14.79%), FHLMC (17.88%) and Corporate Commercial Paper (20.31%).

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, 2014

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	\$ 11,116,353	\$ 2,369,000	\$ 8,747,353
Debt Service Fund	2,578,906	549,000	2,029,906
Capital Project Fund	417,055	88,000	329,055
Total Primary Government	\$ 14,112,314	\$ 3,006,000	\$ 11,106,314
<u>The System</u>			
Current taxes	\$ 169,409,000	\$ 3,047,000	\$ 166,362,000
Delinquent taxes	13,354,000	4,597,000	8,757,000
Penalty and Interest	9,666,000	5,238,000	4,428,000
Total System	\$ 192,429,000	\$ 12,882,000	\$ 179,547,000

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	\$ 61,380,653	\$ -	\$ -	\$ 61,380,653
Accounts Receivable	1,732,688	1,404,996	32,260	3,169,944
Gross Receivables	63,113,341	1,404,996	32,260	64,550,597
Less: Allowance	(48,640,535)	-	-	(48,640,535)
Net total receivables	\$ 14,472,806	\$ 1,404,996	\$ 32,260	\$ 15,910,062

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

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	\$ 6,273
	Total	<u>\$ 6,273</u>

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 upon the issuance of new Venue debt.

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Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

NOTE E – INTERFUND BALANCES AND TRANSFERS (Continued)

The following is a summary of the County’s transfers for the year ended September 30, 2014:

	TRANSFERS IN:						Total
	General	Debt Service	Capital Projects	Nonmajor Governmental	Enterprise	Internal Service	
TRANSFERS OUT							
General	\$ -	\$ -	\$ -	\$ 1,257,758	\$ 156,804	\$ 8,631,167	\$ 10,045,729
Capital Projects	-	9,351,864	-	-	-	-	9,351,864
Enterprise	-	450,000	-	-	-	-	450,000
Nonmajor Governmental	-	-	-	927,111	-	99,531	1,026,642
Total Transfers	\$ -	\$ 9,801,864	\$ -	\$ 2,184,869	\$ 156,804	\$ 8,730,698	\$ 20,874,235

The transfer out of the Capital Project Funds of \$9,351,864 was for payment of County debt service related to pass-through financing funded by advanced transportation district revenues. The transfer of \$450,000 from the Enterprise Fund to the Debt Service Fund is to pay a portion of the principal and interest due semi-annually on the outstanding bonds issued for the construction of the Bexar County parking garages. The transfer of \$1,257,758 from the General Fund to Nonmajor Governmental Funds included \$453,449 to Grants Funds as part of the County’s cash match requirement for various awarded grants and \$410,022 to the Courthouse Security Fund for salary expenses related to the Sheriff’s deputies in the courthouse. The transfers of \$1,026,642 between Nonmajor Governmental Funds and Internal Service funds are the result of normal transactions between funds. The transfer of \$156,804 from the General Fund to Enterprise Funds was the result of normal transactions between funds. The transfer of \$8,631,167 from the General Fund to Internal Services Funds was to offset an estimated shortfall for the year-ended September 30, 2014.

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 position on the Statement of Net Position because the County will own no capital assets related to the debt liability. See Table 19 in the Statistical section for a detailed listing of the entities involved and the amount of County expenditures to date.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

NOTE G – CAPITAL ASSETS

Primary Government

Capital asset activity for governmental activities for the year ended September 30, 2014 was as follows:

	Balance at October 1, 2013	Additions	Deletions	Balance at September 30, 2014
<u>Capital assets, not being depreciated:</u>				
Land (row, bldg, parks)	\$ 66,154,168	\$ 3,194,702	\$ -	\$ 69,348,870
Equipment in progress	35,264,069	6,595,370	(1,880,835)	39,978,604
Construction in progress	233,775,315	61,720,221	(70,418,845)	225,076,691
Total capital assets, not being depreciated	<u>335,193,552</u>	<u>71,510,293</u>	<u>(72,299,680)</u>	<u>334,404,165</u>
<u>Capital assets, being depreciated</u>				
Buildings	389,974,836	59,040,639	-	449,015,475
Depreciable Land Assets	591,671	148,802	-	740,473
Machinery and Equipment	97,476,094	11,975,460	(4,362,704)	105,088,850
Infrastructure	1,156,887,259	89,615,388	-	1,246,502,647
Total capital assets being depreciated	<u>1,644,929,860</u>	<u>160,780,289</u>	<u>(4,362,704)</u>	<u>1,801,347,445</u>
<u>Less accumulated depreciation for:</u>				
Buildings	(138,664,165)	(13,544,608)	-	(152,208,773)
Depreciable Land Assets	(449,647)	(24,858)	-	(474,505)
Machinery and Equipment	(68,671,001)	(9,937,313)	4,362,704	(74,245,610)
Infrastructure	(387,954,471)	(52,774,779)	-	(440,729,250)
Total accumulated depreciation	<u>(595,739,284)</u>	<u>(76,281,558)</u>	<u>4,362,704</u>	<u>(667,658,138)</u>
Total capital assets, being depreciated, net	<u>1,049,190,576</u>	<u>84,498,731</u>	<u>-</u>	<u>1,133,689,307</u>
Governmental activities capital assets, net	<u>\$ 1,384,384,128</u>	<u>\$ 156,009,024</u>	<u>\$ (72,299,680)</u>	<u>\$ 1,468,093,472</u>

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Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

NOTE G – CAPITAL ASSETS (Continued)

Primary Government (Continued)

Capital asset activity for business-type activities for the year ended September 30, 2014, was as follows:

<u>Business-type activities:</u>	Balance at October 1, 2013	Additions	Deletions	Balance at September 30, 2014
<u>Capital assets, not being depreciated:</u>				
Construction in progress	\$ 7,856,628	\$ 2,711,303	\$ -	\$ 10,567,931
Total capital assets, not being depreciated	<u>7,856,628</u>	<u>2,711,303</u>	<u>-</u>	<u>10,567,931</u>
<u>Capital assets, being depreciated</u>				
Buildings and improvements	176,278,539	-	-	176,278,539
Reference library	38,960	-	-	38,960
Equipment	12,655,792	21,250	-	12,677,042
Total capital assets being depreciated	<u>188,973,291</u>	<u>21,250</u>	<u>-</u>	<u>188,994,541</u>
<u>Less accumulated depreciation for:</u>				
Buildings and improvements	(46,618,261)	(4,439,835)	-	(51,058,096)
Reference library	(20,454)	(1,948)	-	(22,402)
Equipment	(12,300,451)	(50,268)	-	(12,350,718)
Total accumulated depreciation	<u>(58,939,166)</u>	<u>(4,492,051)</u>	<u>-</u>	<u>(63,431,216)</u>
Total capital assets, being depreciated, net	<u>130,034,125</u>	<u>(4,470,801)</u>	<u>-</u>	<u>125,563,325</u>
Business-type activities capital assets, net	<u>\$ 137,890,753</u>	<u>\$ (1,759,498)</u>	<u>\$ -</u>	<u>\$ 136,131,256</u>

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

Governmental activities:

General Government	\$ 6,682,775
Judicial	2,163,347
Public Safety	11,457,113
Education and Recreation	519,641
Public Works	55,237,775
Health and Public Welfare	106,196
Unallocated	114,711
Total depreciation expense - governmental activities	<u>\$ 76,281,558</u>

Business-type activities:

Venue Fund	\$ 4,439,835
Sheriff's Commissary Fund	52,216
Total depreciation expense - business-type activities	<u>\$ 4,492,051</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

NOTE G – CAPITAL ASSETS (Continued)

Primary Government (Continued)

Net investment in capital assets on page 31 is computed as follows:

Net investment in capital assets:

Fixed Assets, net of depreciation				\$ 1,468,093,472
Total outstanding debt	\$ (1,504,398,731)			
Less expenditures for assets owned by other entities	509,156,041			
Less unspent debt proceeds	<u>387,231,197</u>			<u>(608,011,493)</u>
Net investment in capital assets				<u><u>\$ 860,081,979</u></u>

The System

The System's capital asset activity for the year ended December 31, 2013 (in thousands) was as follows:

	Balance at January 1, 2013	Additions/ Transfers	Retirements/ Deletions	Balance at December 31, 2013
Land and land improvements	\$ 18,199	\$ 918	\$ -	\$ 19,117
Buildings and leasehold improvements	\$ 377,862	\$ 190,547	\$ -	\$ 568,409
Equipment	\$ 230,898	\$ 43,533	\$ (3,899)	\$ 270,532
Total capital assets being depreciated	\$ 626,959	\$ 234,998	\$ (3,899)	\$ 858,058
Less: accumulated depreciation	\$ (338,140)	\$ (45,533)	\$ 3,296	\$ (380,377)
Construction in progress	\$ 596,428	\$ 79,280	\$ -	\$ 675,708
Total capital assets, net	<u><u>\$ 885,247</u></u>	<u><u>\$ 268,745</u></u>	<u><u>\$ (603)</u></u>	<u><u>\$ 1,153,389</u></u>

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Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

NOTE G – CAPITAL ASSETS (Continued)

The District

	Balance at October 1, 2012	Additions	Deletions	Balance at September 30, 2013
Capital Assets, Not Being Depreciated				
Construction In Progress	\$75,622,105	\$5,849,427	\$ -	\$81,471,532
Total Capital Assets, Not Being Depreciated	<u>75,622,105</u>	<u>5,849,427</u>	<u>-</u>	<u>81,471,532</u>
Capital Assets, Being Depreciated				
Public Improvements				
NE Quad Water Group	5,367,932	-	-	5,367,932
Trunk Sewer Lines	823,542	-	-	823,542
Tubular Fencing	1,207,744	-	-	1,207,744
Stone Oak Extension (Road)	642,799	-	-	642,799
Total Capital Assets, Being Depreciated	<u>8,042,017</u>	<u>-</u>	<u>-</u>	<u>8,042,017</u>
Less Accumulated Depreciation for:				
Public Improvements				
NE Quad Water Group	(377,721)	(107,360)	-	(485,081)
Trunk Sewer Lines	(57,925)	(16,471)	-	(74,396)
Tubular Fencing	(83,700)	(24,154)	-	(107,854)
Stone Oak Extension (Road)	(45,231)	(12,855)	-	(58,086)
Total Accumulated Depreciation	<u>(564,577)</u>	<u>(160,840)</u>	<u>-</u>	<u>(725,417)</u>
Total Capital Assets, Being Depreciated, Net	<u>7,477,440</u>	<u>(160,840)</u>	<u>-</u>	<u>7,316,600</u>
Governmental Activities Capital Assets, Net	<u>\$83,099,545</u>	<u>\$5,688,587</u>	<u>\$ -</u>	<u>\$88,788,132</u>

The cost of the District's public improvements and construction projects includes \$5,849,427 of cumulative interest incurred on the amount due to developer.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

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 2014 were as follows:

	Balance Outstanding October 1, 2013	Issued During Ye ar	Retired During Ye ar	Balance Outstanding September 30, 2014	Amount Due Within One Year
<u>Governmental Activities:</u>					
<u>Refunding Bonds</u>					
<u>Limited Tax Refunding Bonds, Series 2013:</u>					
Date Issued: December 19, 2013					
Interest Rate: 2.00 - 5.00					
Original Amount: \$18,055,000					
Maturing Date: June 15, 2027	\$ -	\$ 18,055,000	\$ 1,885,000	\$ 16,170,000	\$ 2,050,000
<u>Unlimited Tax Refunding Bonds, Series 2013:</u>					
Date Issued: December 19, 2013					
Interest Rate: 1.75 - 5.00					
Original Amount: \$16,835,000					
Maturing Date: June 15, 2027	-	16,835,000	-	16,835,000	475,000
<u>Pass-Through Revenue and Limited Tax Refunding Bonds, Series 2013A:</u>					
Date Issued: December 19, 2013					
Interest Rate: 2.00 - 5.00					
Original Amount: \$13,375,000					
Maturing Date: June 15, 2021	-	13,375,000	-	13,375,000	1,710,000
<u>Pass-Through Revenue and Limited Tax Refunding Bonds, Series 2013B:</u>					
Date Issued: December 19, 2013					
Interest Rate: 4.00 - 5.00					
Original Amount: \$16,790,000					
Maturing Date: June 15, 2021	-	16,790,000	-	16,790,000	-
<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	1,595,000	-	1,595,000	-	-

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

	Balance Outstanding October 1, 2013	Issued During Ye ar	Retired During Ye ar	Balance Outstanding September 30, 2014	Amount Due Within One Year
<u>Governmental Activities:</u>					
<u>Refunding Bonds</u>					
<u>Limited Tax General Obligation Refunding</u>					
<u>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					
	15,520,000	-	4,615,000	10,905,000	2,785,000
<u>Limited Tax General Obligation Refunding</u>					
<u>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					
	3,170,000	-	1,775,000	1,395,000	265,000
<u>Limited Tax General Obligation Refunding</u>					
<u>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					
	31,015,000	-	2,080,000	28,935,000	2,140,000
<u>Limited Tax General Obligation Refunding</u>					
<u>Bonds, Series 2011</u>					
Date Issued: October 11, 2011					
Interest Rate: 2.00 - 5.00					
Original Amount: \$17,650,000					
Maturing Date: June 15, 2023					
	16,895,000	-	45,000	16,850,000	1,630,000

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

	Balance Outstanding October 1, 2013	Issued During Ye ar	Retired During Ye ar	Balance Outstanding September 30, 2014	Amount Due Within One Year
<u>Governmental Activities:</u>					
<u>General Obligation Bonds</u>					
<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	235,000	-	235,000	-	-
<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	4,415,000	-	4,415,000	-	-
<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	15,590,000	-	13,860,000	1,730,000	845,000
<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	12,620,000	-	600,000	12,020,000	630,000
<u>Limited Tax General Obligation Bonds, Series 2010</u>					
Date Issued: August 19, 2010					
Interest Rate: 3.00-4.25					
Original Amount: \$24,020,000					
Maturing Date: June 15, 2040	22,465,000	-	490,000	21,975,000	505,000
Total Bonds	\$ 123,520,000	\$ 65,055,000	\$ 31,595,000	\$ 156,980,000	\$ 13,035,000

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

	Balance Outstanding October 1, 2013	Issued During Ye ar	Retired During Ye ar	Balance Outstanding September 30, 2014	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	3,260,000	-	3,260,000	-	-
<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	1,380,000	-	440,000	940,000	460,000
<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	4,245,000	-	1,065,000	3,180,000	575,000
<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	755,000	-	755,000	-	-
<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	2,615,000	-	215,000	2,400,000	225,000

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

	Balance Outstanding October 1, 2013	Issued During Year	Retired During Year	Balance Outstanding September 30, 2014	Amount Due Within One Year
Certificates of Obligation					
<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	16,230,000	-	16,230,000	-	-
<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	17,335,000	-	14,375,000	2,960,000	945,000
<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	63,940,000	-	1,430,000	62,510,000	1,505,000
<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	63,095,000	-	1,350,000	61,745,000	1,415,000
<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	45,140,000	-	2,170,000	42,970,000	2,255,000

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

	Balance Outstanding October 1, 2013	Issued During Year	Retired During Year	Balance Outstanding September 30, 2014	Amount Due Within One Year
Certificates of Obligation					
<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	22,705,000	-	20,210,000	2,495,000	2,495,000
 <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	-
 <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	-

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

	Balance Outstanding October 1, 2013	Issued During Ye ar	Retired During Ye ar	Balance Outstanding September 30, 2014	Amount Due Within One Year
Certificates of Obligation					
<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					
	90,280,000	-	2,300,000	87,980,000	2,415,000
<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	320,000
<u>Combination Tax and Revenue Certificates of Obligation, Series 2011A</u>					
Date Issued: December 27, 2011					
Interest Rate: 3.375-5.00					
Original Amount: \$51,295,000					
Maturing Date: June 15, 2040					
	51,295,000	-	-	51,295,000	355,000
<u>Combination Tax and Flood Control Revenue Certificates of Obligation, Series 2011A</u>					
Date Issued: December 27, 2011					
Interest Rate: 3.00-5.00					
Original Amount: \$34,095,000					
Maturing Date: June 15, 2037					
	34,095,000	-	725,000	33,370,000	750,000

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

	Balance Outstanding October 1, 2013	Issued During Year	Retired During Year	Balance Outstanding September 30, 2014	Amount Due Within One Year
Certificates of Obligation					
<u>Combination Tax and Revenue Certificates of Obligation, Series 2013</u>					
Date Issued: February 14, 2013					
Interest Rate: 3.00-5.00					
Original Amount: \$83,955,000					
Maturing Date: June 15, 2043	83,955,000	-	-	83,955,000	-
<u>Combination Tax and Revenue Certificates of Obligation, Series 2013A</u>					
Date Issued: May 9, 2013					
Interest Rate: 1.00-5.00					
Original Amount: \$115,040,000					
Maturing Date: June 15, 2040	115,040,000		100,000	114,940,000	100,000
<u>Combination Tax and Revenue Certificates of Obligation, Series 2013B</u>					
Date Issued: August 22, 2013					
Interest Rate: 2.00-5.125					
Original Amount: \$331,725,000					
Maturing Date: June 15, 2043	331,725,000	-	-	331,725,000	-
Total Certificates of Obligation	1,340,120,000	-	64,625,000	1,275,495,000	13,815,000
Total Bonds, Certificates of Obligation	\$ 1,463,640,000	\$ 65,055,000	\$ 96,220,000	\$ 1,432,475,000	\$ 26,850,000
Other Liabilities					
Compensated absences	33,436,169	10,934,739	8,359,042	36,011,866	9,002,966
OPEB obligation	38,448,191	12,177,375	3,974,514	46,651,052	-
Total Other Liabilities	71,884,360	23,112,114	12,333,556	82,662,918	9,002,966
Total Governmental Activities	\$ 1,535,524,360	\$ 88,167,114	\$ 108,553,556	\$ 1,515,137,918	\$ 35,852,966

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

	<u>Balance Outstanding October 1, 2013</u>	<u>Issued During Ye ar</u>	<u>Retired During Ye ar</u>	<u>Balance Outstanding September 30, 2014</u>	<u>Amount Due Within One Year</u>
<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					
	39,840,000	-	510,000	39,330,000	530,000
<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					
	45,455,000	-	1,685,000	43,770,000	1,720,000
<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					
	5,075,000	-	125,000	4,950,000	130,000
<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					
	5,495,000	-	135,000	5,360,000	140,000
<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					
	27,450,000	-	160,000	27,290,000	230,000

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

	Balance Outstanding October 1, 2013	Issued During Ye ar	Retired During Ye ar	Balance Outstanding September 30, 2014	Amount Due Within One Year
<u>Business-type Activities:</u>					
Revenue Bonds					
<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					
	22,705,000	-	160,000	22,545,000	310,000
<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					
	26,815,000	-	285,000	26,530,000	295,000
<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					
	38,900,000	-	415,000	38,485,000	430,000
<u>Tax-Exempt Venue Project Revenue Refunding</u>					
<u>Bonds (CVT), Series 2013</u>					
Date Issued: January 23, 2013					
Interest Rate: 2.00-5.00					
Original Amount: \$92,190,000					
Maturing Date: August 15, 2049					
	92,190,000	-	250,000	91,940,000	250,000
<u>Tax-Exempt Venue Project Revenue Refunding</u>					
<u>Bonds (MVRT), Series 2013</u>					
Date Issued: January 23, 2013					
Interest Rate: 2.00-5.00					
Original Amount: \$25,880,000					
Maturing Date: August 15, 2049					
	25,880,000	-	380,000	25,500,000	385,000
Total Revenue Bonds	\$ 329,805,000	\$ -	\$ 4,105,000	\$ 325,700,000	\$ 4,420,000
<u>Total Business-type Activities</u>	\$ 329,805,000	\$ -	\$ 4,105,000	\$ 325,700,000	\$ 4,420,000

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

NOTE H - LONG-TERM DEBT (Continued)

Primary Government (Continued)

Annual debt service requirements as of September 30, 2014 are as follows:

Fiscal Year	Governmental Activities			Business-type Activities			Total
	Principal	Interest	Total	Principal	Interest	Total	All Debt
2015	26,850,000	69,481,782	96,331,782	4,420,000	16,700,777	21,120,777	117,452,559
2016	28,145,000	68,418,519	96,563,519	4,840,000	16,500,255	21,340,255	117,903,774
2017	27,440,000	67,321,905	94,761,905	5,060,000	16,283,837	21,343,837	116,105,742
2018	28,570,000	66,129,219	94,699,219	5,280,000	16,049,485	21,329,485	116,028,704
2019	33,940,000	64,926,632	98,866,632	5,515,000	15,804,223	21,319,223	120,185,855
2020-2024	189,460,000	298,832,324	488,292,324	31,725,000	74,761,007	106,486,007	594,778,331
2025-2029	227,455,000	250,491,167	477,946,167	40,740,000	65,696,893	106,436,893	584,383,060
2030-2034	295,695,000	188,833,015	484,528,015	50,150,000	53,373,861	103,523,861	588,051,876
2035-2039	347,245,000	110,801,926	458,046,926	59,420,000	39,817,050	99,237,050	557,283,976
2040-2044	227,675,000	29,197,632	256,872,632	54,070,000	25,309,475	79,379,475	336,252,107
2045-2049	-	-	-	64,480,000	9,946,300	74,426,300	74,426,300
	<u>\$ 1,432,475,000</u>	<u>\$ 1,214,434,121</u>	<u>\$ 2,646,909,121</u>	<u>\$ 325,700,000</u>	<u>\$350,243,163</u>	<u>\$675,943,163</u>	<u>\$3,322,852,284</u>

In the government-wide, governmental activities, deferred charges on refundings of bonds (losses) are amortized over the life of the new debt or old debt, whichever is shorter; bond premiums, bond discounts, and prepaid insurance costs are amortized over the life of the debt. Bonds payable are reported net of the applicable bond premiums and bond discounts.

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, 2014

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	\$ 123,520,000	\$ 65,055,000	\$ 31,595,000	\$ 156,980,000	\$ 13,035,000
Certificates of Obligation	1,340,120,000	-	64,625,000	1,275,495,000	13,815,000
	<u>1,463,640,000</u>	<u>65,055,000</u>	<u>96,220,000</u>	<u>1,432,475,000</u>	<u>26,850,000</u>
Unamortized premium	68,554,114	8,166,796	4,783,018	71,937,892	4,015,356
Unamortized discount	(41,658)	-	(27,497)	(14,161)	(1,573)
Total Bonds Payable	<u>1,532,152,456</u>	<u>73,221,796</u>	<u>100,975,521</u>	<u>1,504,398,731</u>	<u>30,863,783</u>
Other Liabilities					
Compensated absences	33,436,169	10,934,739	8,359,042	36,011,866	9,002,966
OPEB obligation	38,448,191	12,177,375	3,974,514	46,651,052	-
Total Other Liabilities	<u>71,884,360</u>	<u>23,112,114</u>	<u>12,333,556</u>	<u>82,662,918</u>	<u>9,002,966</u>
Total Governmental Activities					
Long-term Liabilities	<u>\$ 1,604,036,816</u>	<u>\$ 96,333,910</u>	<u>\$ 113,309,077</u>	<u>\$ 1,587,061,649</u>	<u>\$ 39,866,749</u>

Business-type Activities

In business-type activities, deferred charges on refundings of bonds (losses) are amortized over the life of the new debt or old debt, whichever is shorter; bond premiums, discounts, and prepaid insurance are amortized over the life of the bonds. Bonds payable are reported net of the applicable bond discount and premiums.

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.

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Business-Type Activities:					
Tax-Exempt Rev Ref Bonds	\$ 39,840,000	\$ -	\$ 510,000	\$ 39,330,000	\$ 530,000
Taxable Rev Ref Bonds	45,455,000	-	1,685,000	43,770,000	1,720,000
Tax-Exempt Revenue Bonds (CVT)	27,780,000	-	285,000	27,495,000	440,000
Tax-Exempt Revenue Bonds (MVRT)	32,945,000	-	295,000	32,650,000	370,000
Tax-Exempt Sub Lien Ref Rev Bonds	26,815,000	-	285,000	26,530,000	295,000
Tax-Exempt Sub Lien Ref Rev Bonds	38,900,000	-	415,000	38,485,000	430,000
Tax-Exempt Rev Ref Bonds (CVT)	92,190,000	-	250,000	91,940,000	250,000
Tax-Exempt Rev Ref Bonds (MVRT)	25,880,000	-	380,000	25,500,000	385,000
	<u>329,805,000</u>	<u>-</u>	<u>4,105,000</u>	<u>325,700,000</u>	<u>4,420,000</u>
Unamortized premium	8,038,512	-	227,529	7,810,983	227,529
Unamortized discount	(1,797,139)	-	(52,336)	(1,744,803)	(52,337)
Total Revenue Bonds Payable	<u>336,046,373</u>	<u>-</u>	<u>4,280,193</u>	<u>331,766,180</u>	<u>4,595,192</u>
Total Business-Type Activities					
Long-term Liabilities	<u>\$ 336,046,373</u>	<u>\$ -</u>	<u>\$ 4,280,193</u>	<u>\$ 331,766,180</u>	<u>\$ 4,595,192</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

Fiscal Year 2013-14 Debt Obligation Activity

Governmental Activities

In December 2013, the County issued \$16,835,000 in Unlimited Tax Refunding Bonds, Series 2013 at a premium of \$1,960,390 to pay for costs of issuing the Refunding Bonds and to provide funds to refund \$4,045,000 in Unlimited Tax Road Bonds, Series 2004; and \$13,045,000 in Unlimited Tax Road Bonds, Series 2007. 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 \$1,702,453. The current refunding was undertaken to reduce debt service payments over the next 15 years by \$1,218,756 and resulted in an economic gain of \$925,369. For the Series 2013 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 1.75% to 5.00%. Interest accrues semiannually and the bonds mature in fiscal year 2027.

In December 2013, the County issued \$18,055,000 in Limited Tax Refunding Bonds, Series 2013 at a premium of \$2,059,354 to pay for the costs of issuing the Refunding Bonds and to provide funds to refund \$3,260,000 in Combination Tax and Revenue Certificates of Obligation, Series 2002; \$1,595,000 in Limited Tax General Obligation Refunding Bonds, Series 2004; and \$13,465,000 in Combination Tax and Revenue Certificates of Obligation, Series 2007. 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 \$1,729,242. The current refunding was undertaken to reduce debt service payments over the next 15 years by \$1,249,685 and resulted in an economic gain of \$929,125. For the Series 2013 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 2027.

In December 2013, the County issued \$13,375,000 in Pass-Through Revenue and Limited Tax Refunding Bonds, Series 2013A at a premium of \$1,589,254 to pay for the costs of issuing the Refunding Bonds and to provide funds to refund \$14,510,000 Pass-Through Revenue and Limited Tax Bonds, Series 2007. 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 \$312,691. The current refunding was undertaken to reduce debt service payments over the next 8 years by \$1,347,154 and resulted in an economic gain of \$1,243,352. For the Series 2013A 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. In addition the Bonds are secured by a subordinated lien on and pledge of the Pledged Revenues identified in the pass-through agreement. In addition, and though it expects to pay a portion of the debt service on the Bonds from the Sales Tax proceeds received under the ATD agreement (being an amount equal to that portion of debt service on the Bonds that is not paid from the Pledged Revenues), the County has not pledged those revenues to be received under such ATD Agreement as additional security for the Bonds. The annual interest rates on the bonds range from 2.00% to 5.00%. Interest accrues semiannually and the bonds mature in fiscal year 2021.

In December 2013, the County issued \$16,790,000 in Pass-Through Revenue and Limited Tax Refunding Bonds, Series 2013B at a premium of \$2,557,798 to pay for the costs of issuing the Refunding Bonds and to provide funds to refund \$17,835,000 Pass-Through Revenue and Limited Tax Bonds, Series 2008. 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 \$1,373,550. The current refunding was undertaken to reduce debt service payments over the next 8 years by \$1,603,765 and resulted in an economic gain of \$1,473,721. For the Series 2013B 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. In addition the Bonds are secured by a subordinated lien on and pledge of the Pledged Revenues. In addition, and though it expects to pay a portion of the debt service on the Bonds from the Sales Tax proceeds received under the ATD agreement (being an amount equal to that portion of

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

Governmental Activities (Continued)

debt service on the Bonds that is not paid from the Pledged Revenues), the County has not pledged those revenues to be received under such ATD agreement as additional security for the Bonds. The annual interest rates on the bonds range from 4.00% to 5.00%. Interest accrues semiannually and the bonds mature in fiscal year 2021.

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.

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Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

NOTE H – LONG-TERM DEBT (Continued)

Defeasance of Debt (Continued)

At September 30, 2014, the outstanding principal balance of these defeased bonds was as follows:

Governmental Activities:

General Obligation Bonds:

Unlimited Tax Road Bonds, Series 2007	920,000	
Unlimited Tax Road Bonds, Series 2007	965,000	
Unlimited Tax Road Bonds, Series 2007	1,015,000	
Unlimited Tax Road Bonds, Series 2007	1,065,000	
Unlimited Tax Road Bonds, Series 2007	1,120,000	
Unlimited Tax Road Bonds, Series 2007	1,170,000	
Unlimited Tax Road Bonds, Series 2007	1,230,000	
Unlimited Tax Road Bonds, Series 2007	1,290,000	
Unlimited Tax Road Bonds, Series 2007	1,355,000	
Unlimited Tax Road Bonds, Series 2007	1,420,000	
Unlimited Tax Road Bonds, Series 2007	1,495,000	
Total General Obligation Bonds		\$ 13,045,000

Certificates of Obligation:

Combination Tax & Revenue, Series 2007	1,075,000	
Combination Tax & Revenue, Series 2007	1,120,000	
Combination Tax & Revenue, Series 2007	1,170,000	
Combination Tax & Revenue, Series 2007	1,230,000	
Combination Tax & Revenue, Series 2007	1,295,000	
Combination Tax & Revenue, Series 2007	1,365,000	
Combination Tax & Revenue, Series 2007	1,435,000	
Combination Tax & Revenue, Series 2007	1,510,000	
Combination Tax & Revenue, Series 2007	1,590,000	
Combination Tax & Revenue, Series 2007	1,675,000	
Pass-Through Revenue and Limited Tax Bonds, Series 2008	2,620,000	
Pass-Through Revenue and Limited Tax Bonds, Series 2008	2,750,000	
Pass-Through Revenue and Limited Tax Bonds, Series 2008	2,885,000	
Pass-Through Revenue and Limited Tax Bonds, Series 2008	3,030,000	
Pass-Through Revenue and Limited Tax Bonds, Series 2008	3,190,000	
Pass-Through Revenue and Limited Tax Bonds, Series 2008	3,360,000	
Total Certificates of Obligation		<u>31,300,000</u>
Total Defeased Debt		<u><u>\$ 44,345,000</u></u>

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, 2014.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

NOTE H – LONG-TERM DEBT (Continued)

Compensated Absences

Changes in long-term compensated absences for the year ended September 30, 2014 were as follow:

Governmental Activities

Balance October 1, 2013	Additions	Taken/Paid	Balance September 30, 2014	Due in One Year
\$ 33,436,169	\$ 10,934,739	\$ 8,359,042	\$ 36,011,866	\$ 9,002,966

The System

The schedule of changes in the System’s long-term debt for 2013 follows:

	Balance at January 1, 2013	Additions	Reductions	Balance at December 31, 2013	Amounts Due Within One Year
<i>(In Thousands)</i>					
Bonds payable:					
Certificate of obligations, series 2008	264,070	-	(2,815)	261,255	4,215
Certificate of obligations, series 2009A	28,460	-	(4,355)	24,105	4,775
Certificate of obligations, series 2009B	246,395	-	-	246,395	-
Certificate of obligations, series 2010B	194,425	-	(4,565)	189,860	3,505
	<u>733,350</u>	<u>-</u>	<u>(11,735)</u>	<u>721,615</u>	<u>12,495</u>

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.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

NOTE H – LONG-TERM DEBT (Continued)

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, 2012	Additions	Reductions	Balance at September 30, 2013	Amounts Due Within One Year
Bonds payable:					
Limited Ad Valorem Tax Utility System Bonds:					
Series 2009	\$ 20,930,000	\$ -	\$ 520,000	\$ 20,410,000	\$ 540,000

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, 2013, the amount due to the developer is \$65,843,547, which includes \$26,753,016 of accrued interest.

A summary of changes in amounts due to developer for the year ended September 30, 2013 follows:

Balance - October 1, 2012	\$ 60,594,120
Interest Accrued in the Current Year	5,849,427
Current Year Payments	(600,000)
Balance - September 30, 2013	<u>\$ 65,843,547</u>
Amount due within one year	<u>\$ -</u>

Changes to Long Term Liabilities are shown below:

	Balance at October 1, 2012	Additions	Reductions	Balance at September 30, 2013	Amounts Due Within One Year
Due to Developer	\$ 60,594,120	\$ 5,849,427	\$ (600,000)	\$ 65,843,547	\$ -
Bonds Payable	20,930,000	-	(520,000)	20,410,000	540,000
Unamortized Discounts	(326,882)	-	14,926	(311,956)	(14,926)
Total	<u>\$ 81,197,238</u>	<u>\$ 5,849,427</u>	<u>\$ (1,105,074)</u>	<u>\$ 85,941,591</u>	<u>\$ 525,074</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

NOTE I – RESTRICTED ASSETS AND LIABILITIES

Primary Government

The government-wide and business-type activities financial statements utilize a net position presentation. Net position are categorized as net investment in capital assets, 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 31 and 34.

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 position is set forth in the following table:

	2013
	(In Thousands)
Capital acquisitions and improvements	\$ 178,770
Professional self-insurance held in trust	4,904
Contingency fund	162,352
Total assets limited as to use	<u>\$ 346,026</u>

NOTE J – SELF INSURANCE

Primary Government

The County is self-insured for the majority of health, workers' compensation, and third-party general and property liability claims. The self-insurance programs are administered by external third-party administrators whose primary function is to administer and pay claims. Self-insurance activities are accounted for as an internal service fund.

The County relies upon a combination of self-insurance and commercial coverage for workers' compensation and third-party liability claims. Claims administration is managed by an external agency pursuant to contractual terms for the receipt, investigation, and resolution of claims either by injured employees or third-parties alleging damage to persons or property. From October 1, 2013, the internal service funds provide coverage for up to \$100,000 for most liability claims and up to \$150,000 for claims arising out of law enforcement activities. Claims which exceed this self-insured retention (SIR) are covered by a combination of primary and excess coverage up to \$5,000,000. For workers' compensation claims, for injuries from October 1, 2013 to March 31, 2014, the SIR would be \$1,000,000 for most workers, but \$1,500,000 for uniform sheriff deputies and constables. Beginning April 1, 2014, the SIR amounts were decreased, to \$750,000 for most claims, \$1,000,000 for uniform sheriff and constable's office claimants. Excess coverage beyond the SIR is provided up to statutory limits by a commercial policy.

Excess loss insurance is carried on the health program, which limits losses on claims within a calendar year. For calendar year 2013, this limit for losses on claims was \$250,000 per occurrence and an annual aggregate of approximately \$48.9 million. For calendar year 2014, this limit was \$275,000 per occurrence and an annual aggregate of approximately \$49.2 million. The provision for unpaid self-insurance health losses at year end is included in claims payable in the internal services 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 if the County participate in the health 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 \$7,246,408 reported at September 30, 2014 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.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

NOTE J – SELF INSURANCE (Continued)

Primary Government (Continued)

Changes in the fund’s claims liability for fiscal years ended September 30, 2013 and 2014 were:

Fiscal Year	Beginning Liability	Current Claims and Changes in Estimates	Claims Payment	Ending Balance	Due in One Year
2013	\$ 5,656,050	\$ 32,853,420	\$ 32,841,532	\$ 5,667,938	\$ 5,112,199
2014	\$ 5,667,938	\$ 37,240,505	\$ 35,662,035	\$ 7,246,408	\$ 6,832,962

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, 2014, the County transferred \$3,309,055 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, 2014 by fund type are as follows:

General	Nonmajor Governmental Funds	Internal Service	Business Type Activities	Total
\$ 2,546,796	\$ 906,565	\$ 60,176	\$ 2,776	\$ 3,516,313

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 care 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.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

NOTE M – CHARITY CARE (Continued)

The System (Continued)

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 of the subsequent year 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 indigency are discounted based on family income compared to the Poverty Index. Charges for medical indigency 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 charges forgone, based on established rates, were approximately \$543,668,000 and \$490,673,000 for the years ended December 31, 2013 and 2012, respectively. The costs of charity care provided under the System's charity care policy were approximately \$174,941,000 and \$157,885,000 for 2013 and 2012, respectively.

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 656 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 amounts contributed by their employer.

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 12.38% of covered payroll for the months of the accounting year in 2013, and 13.31% of covered payroll for the months of the accounting year in 2014.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

NOTE N – RETIREMENT PLAN (Continued)

Funding Policy (Continued)

The deposit rate payable by all employee members for the calendar year 2014 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.

Annual Pension Cost

For the County’s accounting year ended September 30, 2014, the annual pension cost for the TCDRS plan for its employees was \$29,784,031 and the actual contributions were \$29,784,031. 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, 2011 and December 31, 2012, the basis for determining the contribution rates for calendar years 2013 and 2014. The December 31, 2013 actuarial valuation is the most recent valuation.

Actuarial Valuation Information

Actuarial valuation date	December 31, 2011	December 31, 2012	December 31, 2013
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			
Subdivision Accumulation Fund	10 yr smoothed value	10 yr smoothed value	5 yr smoothed value
Employees Saving Fund	Fund value	Fund value	Fund value
Actuarial assumptions:			
Investment return*	8.0%	8.0%	8.0%
Projected salary increases*	5.4%	5.4%	4.9%
Inflation	3.5%	3.5%	3.0%
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>
09/30/12	\$ 23,560,331	100%	\$ -
09/30/13	\$ 26,523,168	100%	\$ -
09/30/14	\$ 29,784,031	100%	\$ -

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

NOTE N – RETIREMENT PLAN (Continued)

Funded Status and Funding Progress

As of December 31, 2013, the most recent actuarial valuation date, the plan was 82.62% funded. The actuarial accrued liability for benefits was \$869,092,086. The actuarial value of assets was \$718,024,251 resulting in an unfunded actuarial accrued liability (UAAL) of \$151,067,835. The covered payroll (annual payroll of active employees covered by the plan) was \$220,622,466 and the ratio of the UAAL to the covered payroll was 68.47%. The schedule of funding progress, on page 111, 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.

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 832 qualified retired County employees and their dependents, 10 COBRA participants, and 3,772 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 GASB 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 \$3,974,514 in total claims for the fiscal year ended September 30, 2014. The funds to pay these claims are derived from employer contributions and retiree premiums.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

NOTE O – OTHER POST EMPLOYMENT BENEFITS (Continued)

Primary Government (Continued)

Fund Policy (Continued)

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

<u>Retiree Without Medicare</u>	<u>Contribution</u> <u>per Retiree</u>	<u>Retiree With Medicare</u>	<u>Contribution</u> <u>per Retiree</u>
EPO Plan		EPO Plan	
Retiree	\$ 395.58	Retiree	\$ 185.16
Retiree + 1 Dependent	783.88	Retiree + 1 Dependent	436.11
Retiree + 2 or More	1,026.57	Retiree + 2 or More	816.51
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

Annual OPEB Cost

For the fiscal year ended September 30, 2014, the County's annual OPEB cost was \$12,177,375 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 \$3,974,514, the amount required to cover current year expenditures. At September 30, 2014, the County had a net OPEB obligation of \$46,651,052.

Annual required contribution (ARC)	\$ 12,418,902
Interest to Net OPEB Obligation	1,441,807
ARC adjustment	(1,683,334)
Contributions made	<u>(3,974,514)</u>
Increase in net OPEB obligation	8,202,861
Net OPEB obligation - beginning of year	<u>38,448,191</u>
Net OPEB obligation - end of year	<u>\$ 46,651,052</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 2014 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
10/1/2011	9/30/2012	\$ 11,929,276	39.14%	\$22,339,145	\$ 8,138,635	\$ 30,477,780
10/1/2012	9/30/2013	\$ 11,824,621	30.75%	\$30,477,780	\$ 7,970,411	\$ 38,448,191
10/1/2013	9/30/2014	\$ 12,177,375	26.11%	\$38,448,191	\$ 8,202,861	\$ 46,651,052

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).

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

NOTE O – OTHER POST EMPLOYMENT BENEFITS (Continued)

Primary Government (Continued)

Funded Status and Funding Progress

As of October 1, 2012, the most recent actuarial valuation date, the plan was 0% funded. The actuarial accrued liability for benefits was \$166,600,965. The actuarial value of assets was \$0 resulting in an unfunded actuarial accrued liability (UAAL) of \$166,600,965. The covered payroll (annual payroll of active employees covered by the plan) was \$155,492,000 and the ratio of the UAAL to the covered payroll was 107.1%. The schedule of funding progress, on page 110, presented as RSI following the notes to the financial statements shows the funding status for fiscal years ending September 30, 2009, 2011 and 2013.

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.

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. Accordingly, actuarial calculations reflect a long term perspective.

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, 2012
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
Inflation	2.0%

Medical trend rates reflect known cost increases and changes since 2012. Trend rates are based on actuarial expectations for this plan. Actual experience has been used prior to 2014. For 2014 and thereafter, a 9.0% annual trend was used dropping by one-third percent per year to 5.0% and then an ultimate trend of 4.5% thereafter.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

NOTE O – OTHER POST EMPLOYMENT BENEFITS (Continued)

Primary Government (Continued)

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.

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, 2014, the aggregate amount of conduit debt outstanding was \$294,886,649.

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, 2014, the aggregate amount of conduit debt outstanding was \$105,175,000.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

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 \$92,104,726.

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, 2014 by the Corporation are \$124,475 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, 2014, the Corporation has designated \$115,739 for administrative reserve.

There are various lawsuits outstanding against the County at September 30, 2014 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 \$300,000 and \$1,482,729.

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, 2013, 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

The System is, from time to time, subject to allegations that may or do result in litigation. Some of these allegations are in areas not covered by the System's self-insurance program or by commercial insurance; for example, allegations regarding employment practices or performance of contracts. The System evaluates such allegations by conducting investigations to determine the validity of each potential claim. Based upon the advice of legal counsel, management records an estimate of the amount of ultimate expected loss, if any, for each. Events could occur that would cause the estimate of ultimate loss to differ materially in the near term.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

NOTE R – SUBSEQUENT EVENTS

Governmental Activities:

In December 2014, the County issued \$9,360,000 in Unlimited Tax Refunding Bonds, Series 2014 at a premium of \$1,696,790 to pay for costs of issuing the Refunding Bonds and to provide funds to refund \$10,030,000 in Unlimited Tax Road Bonds, Series 2008. 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 \$783,437. The current refunding was undertaken to reduce debt service payments over the next 14 years by \$678,774 and resulted in an economic gain of \$585,227. For the Series 2014 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 1.50% to 5.00%. Interest accrues semiannually and the bonds mature in fiscal year 2028.

In December 2014, the County issued \$54,575,000 in Limited Tax Refunding Bonds, Series 2014 at a premium of \$10,847,268 to pay for the costs of issuing the Refunding Bonds and to provide funds to refund \$3,180,000 in Combination Tax and Revenue Certificates of Obligation, Series 2004; \$35,930,000 in Combination Tax and Revenue Certificates of Obligation Series 2008; and \$19,940,000 in Limited Tax Refunding Bonds, Series 2010. 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 \$4,025,433. The current refunding was undertaken to reduce debt service payments over the next 14 years by \$4,425,681 and resulted in an economic gain of \$3,966,407. For the Series 2014 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 3.00% to 5.00%. Interest accrues semiannually and the bonds mature in fiscal year 2028.

In December 2014, the County issued \$111,810,000 in Flood Control Tax Refunding Bonds, Series 2014 at a premium of \$18,781,507 to pay for the costs of issuing the Refunding Bonds and to provide funds to refund \$940,000 in Combination Flood Control Tax and Revenue Certificates of Obligation, Series 2002; \$2,400,000 in Combination Flood Control Tax and Revenue Certificates of Obligation Series 2004; \$59,425,000 in Combination Flood Control Tax and Revenue Certificates of Obligation, Series 2007; and \$57,285,000 in Combination Flood Control Tax and Revenue Certificates of Obligation, Series 2008. 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 \$ 8,886,937. The current refunding was undertaken to reduce debt service payments over the next 15 years by \$11,722,350 and resulted in an economic gain of \$10,046,836. For the Series 2014 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 4.00% to 5.00%. Interest accrues semiannually and the bonds mature in fiscal year 2038.

In December 2014, the County issued \$87,130,000 in Combination Tax and Revenue Certificates of Obligation, Series 2014 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. The proceeds from the sale of the certificates will be used for making permanent public improvements and for other public purposes, to-wit: designing, acquiring, constructing, renovating, improving, and equipping the Bexar County Courthouse, Bexar County Jail, the “old” Bexar County Jail, Bexar County Adult Detention Facilities (Annex and Detention Center), Bexar County Juvenile Detention Facilities, Justice of the Peace/Constable Facilities, Forensic Science Center, Technology Center, Bexar County Crime Lab, Haven for Hope, Bexar County Sheriff’s Department law enforcement facilities, Bexar County Justice Center, Bexar County District Court facilities, and other Bexar County-owned administrative facilities and civil and criminal justice facilities; acquiring computer hardware and software and other technology (including information technology system and network upgrades and improvements), communication, and audio/visual equipment and the payment of professional fees relating thereto, including the County-wide Integrated Justice System and Financial Management System; acquiring, constructing, renovating, improving, and equipping parks and recreational facilities and the purchase of park vehicles; acquiring vehicles and equipment for various County departments; acquiring and installing energy conservation equipment for County facilities; acquiring, constructing, renovating, repairing, and improving County roads (including utilities relocation and related bridge and drainage improvements); designing, acquiring, constructing and equipping of County-wide Americans with Disabilities Act improvements; demolishing dangerous structures; designing, acquiring, constructing and equipping parking facilities; designing, acquiring, constructing and equipping an animal control facility; constructing improvements for flood control purposes, including road and bridge improvements; constructing improvements for flood control purposes, including the San Antonio River Improvement Projects; acquiring technology for flood control improvements; acquiring materials, supplies, equipment, machinery, land, easements, rights-of-way and other interests in real property for authorized needs and purposes relating to any of the foregoing purposes; and paying professional services related

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

NOTE R – SUBSEQUENT EVENTS (Continued)

Governmental Activities (Continued):

to the design, construction, project management, and financing of the aforementioned projects. The annual interest rate of the Series 2014 bonds ranges from 3.00% - 5.00%. Interest accrues semiannually and the bonds mature in fiscal year 2040.

NOTE S – FUND AND NET POSITION BALANCES

Net Position Classifications

Net position in the proprietary fund financial statements and the government-wide financial statements are classified in three categories: 1) Net investment in capital assets, 2) Restricted net position, and 3) Unrestricted net position.

Fund Balance Classifications

Under GAAP, 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.

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. Such intent should be expressed by Commissioners’ Court or its designated officials to assign amounts to be used. The County Manager, by virtue of appointment to that office and as a normal function of that office, has the authority to assign fund balance to particular purposes. Assignments made by the County Manager can occur during the budget process or throughout the year in the normal course of business. Commissioners’ Court, at their discretion, may make assignments of fund balance or direct other County officials to do so. Constraints imposed on the use of the assigned amounts can be removed with no formal action.

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.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

NOTE S – FUND AND NET POSITION BALANCES (Continued)

Fund balances by classification as of September 30, 2014 pursuant to GASB No. 54 are as follows:

	<u>Major Funds</u>			<u>Special Revenue Funds</u>	<u>Total Governmental Funds</u>
	<u>General Fund</u>	<u>Debt Service</u>	<u>Capital Projects</u>		
Fund balances:					
Nonspendable:					
Long-term receivable	\$ 5,189,962	\$ -	\$ 2,664,181	\$ -	\$ 7,854,143
Prepaid Assets	21,174	-	-	-	21,174
Inventories	304,464	-	-	-	304,464
Restricted for:					-
Debt service	-	50,695,263	-	-	50,695,263
Courthouse facilities	-	-	216,205	-	216,205
Roads and Bridges	-	-	13,607,233	-	13,607,233
Advanced Transportation District	-	-	54,697,721	-	54,697,721
Flood projects	-	-	395,595,837	-	395,595,837
Other capital projects	-	-	159,837,827	-	159,837,827
County Clerk Records Management	-	-	-	15,132,303	15,132,303
County Records Management	-	-	-	61,982	61,982
Courthouse Security	-	-	-	1	1
Justice of Peace Technology	-	-	-	234,375	234,375
Fire Code	-	-	-	3,659,706	3,659,706
District Clerk Records Management	-	-	-	155,359	155,359
Law Library	-	-	-	4	4
County Wide Court Technology	-	-	-	92,247	92,247
Dispute Resolution	-	-	-	-	-
Justice of Peace Security	-	-	-	371,869	371,869
Domestic Relations	-	-	-	97,978	97,978
Probate Contribution	-	-	-	659,415	659,415
LEOSE	-	-	-	81,610	81,610
Child Abuse Prevention	-	-	-	3,365	3,365
Drug Court Program	-	-	-	250,879	250,879
Family Protection Fee	-	-	-	-	-
District Court Records Technology	-	-	-	79,897	79,897
Juvenile Case Manager	-	-	-	349,745	349,745
Probate Guardianship	-	-	-	137,907	137,907
Probate Education	-	-	-	237,574	237,574
Juvenile Delinquency Prevention	-	-	-	24,658	24,658
Grants	-	-	-	13,580,285	13,580,285
Stormwater Mitigation	-	-	-	6,910,562	6,910,562
Chapter 19 Voter Registration	-	-	-	1,138	1,138
Election Contracting Services	-	-	-	33,357	33,357
Tax Account Special Inventory	-	-	-	16,689	16,689
District Attorney Programs	-	-	-	679,383	679,383
Asset Forfeitures	-	-	-	3,040,291	3,040,291
Housing Finance Corp	-	-	-	468,547	468,547
Health Facilities Development Corp	-	-	-	115,739	115,739
Industrial Development Corp	-	-	-	8,246	8,246
Committed to:					
Technology Improvement	-	-	-	376,835	376,835
Assigned:					
Unassigned:	75,441,449	-	-	-	75,441,449
Total fund balances	<u>\$ 80,957,049</u>	<u>\$ 50,695,263</u>	<u>\$ 626,619,004</u>	<u>\$ 46,861,946</u>	<u>\$ 805,133,262</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2014

NOTE S – FUND AND NET POSITION 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.

Pursuant to GASB 65, debt issuance costs, except any portion related to prepaid insurance costs, are recognized as an expense in the period incurred. Prepaid insurance costs are reported as an asset and recognized as an expense in a systematic and rational manner over the duration of the related debt. Prior to the implementation of GASB 65, debt issuance costs were recorded as deferred charges and amortized over the term of the related debt. Therefore, the beginning net position on the Statement of Activities and the Statement of Revenues, Expenses and Changes in Net Position has been restated to reflect the portion of bond issuance costs that were incurred in prior years:

	Governmental Activities	Business-type Activities	Statement of Revenues, Expenses and Changes in Net Position - Community Venue Fund
Net position - beginning	\$ 709,545,186	\$ (32,743,956)	\$ (34,336,800)
Adjustment for deferred charges	(12,077,278)	(3,803,708)	(3,803,708)
Net position - restated	\$ 697,467,908	\$ (36,547,664)	\$ (38,140,508)

At September 30, 2014, the OPEB Fund (an internal service fund) and the Community Venue Fund (an enterprise fund) had deficit net positions of \$46,417,179 and \$80,467,554, respectively. The OPEB Fund deficit is due to the accrual of the OPEB obligation. See Note O for more information. The County anticipates that the deficit in the OPEB Fund will be eliminated by plan changes and General Fund transfers. The deficit balance in the Community Venue Fund is primarily attributed to expenses for assets owned by other entities. The County issues bonds to finance the construction and improvement of these projects that do not get capitalized on the fund’s financial statements. The net effect of these transactions leaves a liability balance on the fund’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 \$212,178,785 at September 30, 2014. See Table 19 in the Statistical Section for detailed balances.

The System

In 2013, the System adopted GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, which establishes accounting and financial reporting standards that reclassify certain items previously reported as assets and liabilities to deferred outflows of resources or deferred inflows of resources and recognize certain items that were previously reported as assets and liabilities as expenses and revenues. An adjustment of \$6,867,000 applicable to 2011 and prior has been included in the restated 2012 beginning net position balance to reflect the removal of debt issuance costs which were previously capitalized as an asset and amortized over the term of the respective bond issuance. This restatement increased previously reported change in net position by \$302,000 as a result of removing amortization expense for the year ended December 31, 2012. In addition, property taxes received prior to December 31, 2012 that were levied for 2013 were reclassified from liabilities to a deferred inflow of resources.



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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, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES				
Ad valorem taxes				
Current	\$ 254,709,000	\$ 254,709,000	\$ 254,300,588	\$ (408,412)
Delinquent	2,825,000	2,825,000	3,199,977	374,977
Penalty and interest	2,300,085	2,300,085	2,062,153	(237,932)
Gross	259,834,085	259,834,085	259,562,718	(271,367)
- TIFs	(1,350,000)	(1,350,000)	(1,218,063)	131,937
Net Ad valorem taxes	258,484,085	258,484,085	258,344,655	(139,430)
Other taxes, licenses, and permits	19,407,575	19,407,575	22,916,819	3,509,244
Intergovernmental revenues	7,043,081	7,043,081	8,350,771	1,307,690
Court costs and fines	24,736,060	24,736,060	25,022,340	286,280
Fees on motor vehicles	6,363,000	6,363,000	6,449,504	86,504
Other fees	14,675,780	14,675,780	13,687,280	(988,500)
Other commissions from governmental units	4,162,874	4,162,874	4,184,550	21,676
Revenue from use of assets	16,530,000	16,530,000	15,508,540	(1,021,460)
Sales, refunds and miscellaneous	3,500,600	3,500,600	5,268,746	1,768,146
TOTAL REVENUES	<u>354,903,055</u>	<u>354,903,055</u>	<u>359,733,205</u>	<u>4,830,150</u>
EXPENDITURES				
GENERAL GOVERNMENT				
Commissioners Court				
Personnel cost	1,449,190	1,488,816	1,488,812	4
Remuneration for services	9,000	9,650	5,249	4,401
Operational costs	41,174	41,174	33,695	7,479
Supplies and materials	10,750	15,252	10,763	4,489
Total Commissioners Court	<u>1,510,114</u>	<u>1,554,892</u>	<u>1,538,519</u>	<u>16,373</u>
County Clerk				
Personnel costs	6,353,687	6,761,717	6,761,715	2
Remuneration for services	12,765	12,765	5,621	7,144
Operational costs	225,207	156,285	145,554	10,731
Supplies and materials	171,500	173,841	172,598	1,243
Total County Clerk	<u>6,763,159</u>	<u>7,104,608</u>	<u>7,085,488</u>	<u>19,120</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, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
County Auditor				
Personnel costs	4,034,820	4,173,990	4,173,990	-
Remuneration for services	27,910	27,910	27,310	600
Operational costs	60,790	46,578	44,905	1,673
Supplies and materials	54,440	42,034	41,121	913
Total County Auditor	<u>4,177,960</u>	<u>4,290,512</u>	<u>4,287,326</u>	<u>3,186</u>
Information Technology				
Personnel costs	7,673,330	7,945,998	7,945,998	-
Remuneration for services	150,317	150,317	70,693	79,624
Operational costs	1,156,891	1,156,891	1,055,478	101,413
Supplies and materials	712,550	439,882	398,797	41,085
Total Information Technology	<u>9,693,088</u>	<u>9,693,088</u>	<u>9,470,966</u>	<u>222,122</u>
Tax Assessor-Collector				
Personnel costs	8,597,657	9,113,074	9,113,074	-
Renumberation for services	28,000	21,953	21,952	1
Operational costs	668,084	663,639	660,683	2,956
Supplies and materials	640,520	624,767	624,766	1
Total Tax Assessor-Collector	<u>9,934,261</u>	<u>10,423,433</u>	<u>10,420,475</u>	<u>2,958</u>
Purchasing				
Personnel costs	1,121,132	1,186,379	1,186,379	-
Remuneration for services	10,000	8,921	8,920	1
Operational costs	27,233	25,091	25,090	1
Supplies and materials	23,749	24,936	24,936	-
Total Purchasing	<u>1,182,114</u>	<u>1,245,327</u>	<u>1,245,325</u>	<u>2</u>
County Manager				
Personnel costs	1,100,311	1,273,614	1,273,613	1
Remuneration for services	30,000	11,561	11,561	-
Operational costs	29,236	39,487	26,975	12,512
Supplies and materials	21,067	24,108	18,633	5,475
Total County Manager	<u>1,180,614</u>	<u>1,348,770</u>	<u>1,330,782</u>	<u>17,988</u>
Budget				
Personnel costs	456,543	476,928	476,928	-
Remuneration for services	13,000	9,500	1,219	8,281
Operational costs	2,829	2,829	1,041	1,788
Supplies and materials	10,500	10,500	8,086	2,414
Total Budget	<u>482,872</u>	<u>499,757</u>	<u>487,274</u>	<u>12,483</u>

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Management and Finance				
Personnel costs	522,618	560,453	560,453	-
Remuneration for services	6,000	6,000	2,214	3,786
Operational costs	1,926	5,426	4,448	978
Supplies and materials	6,700	6,700	3,038	3,662
Total Management and Finance	<u>537,244</u>	<u>578,579</u>	<u>570,153</u>	<u>8,426</u>
Human Resources				
Personnel costs	913,761	913,761	833,660	80,101
Remuneration for services	21,000	16,000	3,363	12,637
Operational costs	92,770	92,770	52,104	40,666
Supplies and materials	47,000	52,000	47,008	4,992
Total Human Resources	<u>1,074,531</u>	<u>1,074,531</u>	<u>936,135</u>	<u>138,396</u>
Elections				
Personnel costs	1,302,022	1,347,171	1,347,171	-
Remuneration for services	7,750	7,750	5,176	2,574
Operational costs	862,428	833,360	833,360	-
Supplies and materials	291,677	341,776	324,246	17,530
Capital expenditures	40,000	40,000	9,508	30,492
Total Elections	<u>2,503,877</u>	<u>2,570,057</u>	<u>2,519,461</u>	<u>50,596</u>
Economic Development				
Personnel costs	774,563	734,563	579,986	154,577
Remuneration for services	7,000	7,000	2,089	4,911
Operational costs	75,400	100,400	78,572	21,828
Supplies and materials	9,762	9,762	4,083	5,679
Total Economic Development	<u>866,725</u>	<u>851,725</u>	<u>664,730</u>	<u>186,995</u>
Facilities and Parks - Administration				
Personnel costs	187,699	281,192	281,192	-
Remuneration for services	12,000	12,000	7,613	4,387
Operational costs	106,152	108,652	98,573	10,079
Supplies and materials	17,250	17,250	7,807	9,443
Total Facilities and Parks - Administration	<u>323,101</u>	<u>419,094</u>	<u>395,185</u>	<u>23,909</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, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Facilities and Parks - County Buildings				
Personnel costs	1,465,483	1,465,482	1,332,674	132,808
Remuneration for services	9,651	11,656	11,656	-
Operational costs	2,013,310	3,992,176	3,928,907	63,269
Supplies and materials	147,803	172,804	165,900	6,904
Capital expenditures	-	89,085	16,599	72,486
Total Facilities and Parks - County Buildings	<u>3,636,247</u>	<u>5,731,203</u>	<u>5,455,736</u>	<u>275,467</u>
County Wide				
Personnel costs	287,000	287,000	247,071	39,929
Remuneration for services	30,000	30,000	5,527	24,473
Operational costs	26,329,867	26,330,767	24,996,823	1,333,944
Supplies and materials	794,595	794,595	357,190	437,405
Total County Wide	<u>27,441,462</u>	<u>27,442,362</u>	<u>25,606,611</u>	<u>1,835,751</u>
TOTAL GENERAL GOVERNMENT	<u>71,307,369</u>	<u>74,827,938</u>	<u>72,014,166</u>	<u>2,813,772</u>
JUDICIAL				
Criminal District Attorney				
Personnel costs	24,083,652	24,825,698	24,825,698	-
Remuneration for services	64,500	80,481	80,481	-
Operational costs	379,515	367,040	367,039	1
Supplies and materials	244,000	236,688	236,686	2
Total Criminal District Attorney	<u>24,771,667</u>	<u>25,509,907</u>	<u>25,509,904</u>	<u>3</u>
Central Magistration - District Clerk				
Personnel costs	1,068,969	1,103,741	1,103,740	1
Operational costs	15,800	11,819	11,818	1
Supplies and materials	26,925	29,425	28,919	506
Total Central Magistration - District Clerk	<u>1,111,694</u>	<u>1,144,985</u>	<u>1,144,477</u>	<u>508</u>
Central Magistration - Criminal District Courts				
Personnel costs	613,209	631,182	631,182	-
Remuneration for services	3,600	3,600	-	3,600
Operational costs	1,988,813	1,970,841	1,925,203	45,638
Supplies and materials	1,500	1,500	1,479	21
Total Central Magistration - District Courts	<u>2,607,122</u>	<u>2,607,123</u>	<u>2,557,864</u>	<u>49,259</u>
Trial Expenses				
Operational costs	1,123,084	1,148,450	1,148,450	-
Supplies and materials	165,771	167,607	167,607	-
Total Trial Expenses	<u>1,288,855</u>	<u>1,316,057</u>	<u>1,316,057</u>	<u>-</u>

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
District Clerk				
Personnel costs	7,064,796	7,357,160	7,357,158	2
Remuneration for services	4,313	4,313	2,528	1,785
Operational costs	130,560	80,410	75,121	5,289
Supplies and materials	257,697	257,756	257,754	2
Capital expenditures	-	12,600	-	12,600
Total District Clerk	<u>7,457,366</u>	<u>7,712,239</u>	<u>7,692,561</u>	<u>19,678</u>
Jury Operations				
Personnel costs	364,137	386,119	386,119	-
Remuneration for services	4,283	4,283	-	4,283
Operational costs	1,221,639	1,188,022	1,068,134	119,888
Supplies and materials	128,759	140,394	140,394	-
Total Jury Operations	<u>1,718,818</u>	<u>1,718,818</u>	<u>1,594,647</u>	<u>124,171</u>
County Courts at Law				
Personnel costs	5,817,870	6,293,190	6,293,190	-
Remuneration for services	5,000	5,000	3,475	1,525
Operational costs	3,287,045	2,946,975	2,935,403	11,572
Supplies and materials	40,800	31,300	26,782	4,518
Total County Courts at Law	<u>9,150,715</u>	<u>9,276,465</u>	<u>9,258,850</u>	<u>17,615</u>
Probate Courts				
Personnel costs	1,668,112	1,720,028	1,720,028	-
Operational costs	78,784	119,337	119,337	-
Supplies and materials	2,500	2,376	2,376	-
Total Probate Courts	<u>1,749,396</u>	<u>1,841,741</u>	<u>1,841,741</u>	<u>-</u>
Justices of the Peace, Precinct 1				
Personnel costs	147,244	859,586	859,586	-
Remuneration for services	1,000	1,706	951	755
Operational costs	4,025	21,220	19,972	1,248
Supplies and materials	5,625	16,595	16,594	1
Total Justices of the Peace, Precinct 1	<u>157,894</u>	<u>899,107</u>	<u>897,103</u>	<u>2,004</u>
Justices of the Peace, Precinct 1, Place 3				
Personnel costs	173,300	95,389	89,451	5,938
Remuneration for services	345	244	107	137
Operational costs	5,889	11,278	3,370	7,908
Supplies and materials	5,771	6,094	2,901	3,193
Total Justices of the Peace, Precinct 1, Place 3	<u>185,305</u>	<u>113,005</u>	<u>95,829</u>	<u>17,176</u>

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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, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Justices of the Peace, Precinct 2				
Personnel costs	211,118	945,306	945,306	-
Remuneration for services	500	3,811	3,811	-
Operational costs	72,743	300,122	300,122	-
Supplies and materials	6,000	25,633	25,632	1
Total Justices of the Peace, Precinct 2	290,361	1,274,872	1,274,871	1
Justice of the Peace, Precinct 3				
Personnel costs	191,873	953,202	953,202	-
Remuneration for services	675	2,036	1,653	383
Operational costs	43,517	160,042	160,041	1
Supplies and materials	7,299	27,556	27,555	1
Total Justices of the Peace, Precinct 3	243,364	1,142,836	1,142,451	385
Justice of the Peace, Precinct 4				
Personnel costs	148,563	831,008	827,891	3,117
Remuneration for services	950	6,084	1,503	4,581
Operational costs	70,608	295,273	236,620	58,653
Supplies and materials	7,115	38,540	30,317	8,223
Total Justices of the Peace, Precinct 4	227,236	1,170,905	1,096,331	74,574
District Courts - Criminal				
Personnel costs	4,132,297	4,134,791	4,132,930	1,861
Remuneration for services	20,000	20,000	18,655	1,345
Operational costs	6,648,278	6,667,911	6,008,513	659,398
Supplies and materials	46,932	46,932	36,888	10,044
Total District Courts - Criminal	10,847,507	10,869,634	10,196,986	672,648
District Courts - Civil				
Personnel costs	3,533,283	3,672,529	3,672,528	1
Remuneration for services	17,350	17,350	16,789	561
Operational costs	3,631,067	3,697,015	3,697,015	-
Supplies and materials	33,215	35,637	35,637	-
Total District Courts - Civil	7,214,915	7,422,531	7,421,969	562
District Court - Juvenile				
Personnel costs	1,922,959	2,007,532	2,007,532	-
Remuneration for services	9,600	9,600	8,440	1,160
Operational costs	709,635	753,755	753,755	-
Supplies and materials	29,300	31,000	29,508	1,492
Total District Court - Juvenile	2,671,494	2,801,887	2,799,235	2,652

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Judicial Services				
Personnel costs	4,057,504	4,361,676	4,361,676	-
Remuneration for services	5,630	5,630	5,351	279
Operational costs	516,586	591,311	591,310	1
Supplies and materials	44,821	77,894	77,893	1
Total Judicial Services	<u>4,624,541</u>	<u>5,036,511</u>	<u>5,036,230</u>	<u>281</u>
Bail Bond Board				
Personnel costs	57,728	68,731	68,731	-
Operational costs	853	853	752	101
Supplies and materials	93	656	627	29
Total Bail Bond Board	<u>58,674</u>	<u>70,240</u>	<u>70,110</u>	<u>130</u>
4th Court of Appeals				
Personnel costs	74,940	87,834	87,834	-
Operational costs	3,200	3,200	1,691	1,509
Total 4th Court of Appeals	<u>78,140</u>	<u>91,034</u>	<u>89,525</u>	<u>1,509</u>
Appellate Public Defenders				
Personnel costs	327,199	367,889	300,198	67,691
Remuneration for Services	1,345	3,926	915	3,011
Operational costs	6,920	9,657	8,916	741
Supplies and materials	3,500	4,728	4,368	360
Total Appellate Public Defenders	<u>338,964</u>	<u>386,200</u>	<u>314,397</u>	<u>71,803</u>
Mental Health Public Defenders				
Personnel costs	133,253	92,564	92,564	-
Remuneration for Services	3,246	665	665	-
Operational costs	4,218	1,571	1,570	1
Supplies and materials	2,907	2,650	2,649	1
Total Mental Health Public Defenders	<u>143,624</u>	<u>97,450</u>	<u>97,448</u>	<u>2</u>
D.P.S. Warrants				
Personnel costs	95,248	101,841	101,841	-
Total D.P.S. Warrants	<u>95,248</u>	<u>101,841</u>	<u>101,841</u>	<u>-</u>
TOTAL JUDICIAL	<u>77,032,900</u>	<u>82,605,388</u>	<u>81,550,427</u>	<u>1,054,961</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, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
PUBLIC SAFETY				
Sheriff Law Enforcement				
Personnel costs	47,799,912	49,686,123	49,686,123	-
Remuneration for services	458,441	425,530	425,530	-
Operational costs	2,074,518	2,204,087	2,204,087	-
Supplies and materials	2,678,890	2,809,588	2,809,586	2
Capital expenditures	135,000	-	-	-
Total Sheriff Law Enforcement	<u>53,146,761</u>	<u>55,125,328</u>	<u>55,125,326</u>	<u>2</u>
Adult Detention Center				
Personnel costs	48,974,578	52,034,955	52,034,955	-
Remuneration for services	20,818	30,818	29,628	1,190
Operational costs	3,907,193	4,095,667	4,095,667	-
Supplies and materials	1,464,500	1,368,691	1,368,691	-
Capital expenditures	98,674	119,885	119,885	-
Total Adult Detention Center	<u>54,465,763</u>	<u>57,650,016</u>	<u>57,648,826</u>	<u>1,190</u>
Sheriff Support Services				
Personnel costs	2,198,496	2,315,641	2,315,641	-
Remuneration for services	24,855	24,855	18,832	6,023
Operational costs	157,362	112,302	109,704	2,598
Supplies and materials	48,915	48,915	47,574	1,341
Total Sheriff Support Services	<u>2,429,628</u>	<u>2,501,713</u>	<u>2,491,751</u>	<u>9,962</u>
Juvenile Probation				
Personnel costs	10,072,191	11,013,294	11,013,294	-
Remuneration for services	480,815	325,650	299,909	25,741
Operational costs	2,099,535	1,352,140	1,343,066	9,074
Supplies and materials	193,008	296,076	283,682	12,394
Total Juvenile Probation	<u>12,845,549</u>	<u>12,987,160</u>	<u>12,939,951</u>	<u>47,209</u>
Juvenile Institutions				
Personnel costs	14,957,286	15,784,493	15,784,493	-
Operational costs	956,621	1,140,036	1,033,723	106,313
Supplies and materials	429,403	512,227	418,332	93,895
Capital expenditures	13,121	305,000	300,000	5,000
Total Juvenile Institutions	<u>16,356,431</u>	<u>17,741,756</u>	<u>17,536,548</u>	<u>205,208</u>
Child Support Probation				
Personnel costs	632,289	632,259	601,811	30,448
Operational costs	2,285	8,801	4,050	4,751
Supplies and materials	-	480	480	-
Total Child Support Probation	<u>634,574</u>	<u>641,540</u>	<u>606,341</u>	<u>35,199</u>

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Community Supervision & Correction				
Operational costs	318,432	318,432	302,417	16,015
Supplies and materials	25,000	25,000	23,264	1,736
Total Community Supervision & Correction	<u>343,432</u>	<u>343,432</u>	<u>325,681</u>	<u>17,751</u>
Medical Examiner				
Personnel costs	3,857,253	3,975,116	3,975,115	1
Remuneration for services	44,965	44,965	40,916	4,049
Operational costs	507,936	507,936	503,079	4,857
Supplies and materials	255,302	261,302	259,786	1,516
Total Medical Examiner	<u>4,665,456</u>	<u>4,789,319</u>	<u>4,778,896</u>	<u>10,423</u>
Crime Lab				
Personnel costs	1,922,667	2,015,477	2,015,474	3
Remuneration for services	34,406	34,406	30,091	4,315
Operational costs	134,479	109,479	96,630	12,849
Supplies and materials	151,800	236,800	233,888	2,912
Total Crime Lab	<u>2,243,352</u>	<u>2,396,162</u>	<u>2,376,083</u>	<u>20,079</u>
Constable Precinct 1				
Personnel costs	379,233	1,525,929	1,525,929	-
Remuneration for services	750	750	579	171
Operational costs	16,811	72,260	72,259	1
Supplies and materials	21,579	108,829	108,829	-
Total Constable Precinct 1	<u>418,373</u>	<u>1,707,768</u>	<u>1,707,596</u>	<u>172</u>
Constable Precinct 2				
Personnel costs	402,219	1,673,749	1,673,749	-
Remuneration for services	1,450	5,639	5,422	217
Operational costs	67,176	290,253	290,253	-
Supplies and materials	35,000	135,225	135,225	-
Total Constable Precinct 2	<u>505,845</u>	<u>2,104,866</u>	<u>2,104,649</u>	<u>217</u>
Constable Precinct 3				
Personnel costs	331,209	1,514,656	1,514,655	1
Remuneration for services	1,750	7,527	7,527	-
Operational costs	39,207	225,432	225,432	-
Supplies and materials	41,500	162,907	162,907	-
Total Constable Precinct 3	<u>413,666</u>	<u>1,910,522</u>	<u>1,910,521</u>	<u>1</u>

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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, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Constable Precinct 4				
Personnel costs	352,704	1,543,040	1,543,040	-
Remuneration for services	1,000	902	743	159
Operational costs	71,403	273,522	273,519	3
Supplies and materials	27,620	120,948	120,948	-
Total Constable Precinct 4	<u>452,727</u>	<u>1,938,412</u>	<u>1,938,250</u>	<u>162</u>
Facilities and Parks - Adult Detention Center				
Personnel costs	1,769,629	1,769,629	1,656,094	113,535
Remuneration for services	5,301	5,301	5,025	276
Operational costs	841,882	3,706,482	3,686,316	20,166
Supplies and materials	360,472	360,472	338,927	21,545
Capital expenditures	89,124	89,124	-	89,124
Total Facilities and Parks - ADC	<u>3,066,408</u>	<u>5,931,008</u>	<u>5,686,362</u>	<u>244,646</u>
Facilities and Parks - Juvenile Institutions				
Personnel costs	1,030,729	1,030,729	973,839	56,890
Remuneration for services	1,000	1,000	205	795
Operational costs	555,543	1,617,380	1,617,380	-
Supplies and materials	106,314	102,947	87,198	15,749
Total Facilities and Parks - Juvenile Institutions	<u>1,693,586</u>	<u>2,752,056</u>	<u>2,678,622</u>	<u>73,434</u>
Facilities and Parks - Forensic Science Center				
Operational cost	494,481	439,889	439,889	-
Supplies and materials	9,627	9,627	4,741	4,886
Total Facilities and Parks - FSC	<u>504,108</u>	<u>449,516</u>	<u>444,630</u>	<u>4,886</u>
Fire Marshal				
Personnel costs	803,000	805,426	805,425	1
Remuneration for services	9,480	9,480	8,941	539
Operational costs	181,219	181,519	176,610	4,909
Supplies and materials	64,218	63,450	54,014	9,436
Capital expenditure	1,675	17	-	17
Total Fire Marshal	<u>1,059,592</u>	<u>1,059,892</u>	<u>1,044,990</u>	<u>14,902</u>
Emergency Management Office				
Personnel costs	462,120	480,994	480,993	1
Remuneration for services	18,450	18,450	9,622	8,828
Operational costs	136,326	115,367	100,897	14,470
Supplies and materials	139,925	142,010	142,009	1
Total Emergency Management Office	<u>756,821</u>	<u>756,821</u>	<u>733,521</u>	<u>23,300</u>

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Animal Control Services				
Personnel costs	125,534	125,534	123,850	1,684
Remuneration for services	25,300	15,300	6,748	8,552
Operational costs	21,420	36,412	36,412	-
Supplies and materials	31,462	30,470	14,016	16,454
Capital expenditure	23,000	19,000	-	19,000
Total Animal Control Services	<u>226,716</u>	<u>226,716</u>	<u>181,026</u>	<u>45,690</u>
TOTAL PUBLIC SAFETY	<u>156,228,788</u>	<u>173,014,003</u>	<u>172,259,570</u>	<u>754,433</u>
EDUCATION AND RECREATION				
Bibliotech, Precinct 1				
Personnel costs	495,907	592,581	592,581	-
Remuneration for services	15,000	15,000	4,519	10,481
Operational costs	649,311	609,911	605,704	4,207
Supplies and materials	50,180	66,922	61,731	5,191
Capital expenditure	-	1,708	-	1,708
Total Bibliotech, Precinct 1	<u>1,210,398</u>	<u>1,286,122</u>	<u>1,264,535</u>	<u>21,587</u>
AgriLife				
Personnel costs	551,910	551,910	503,276	48,634
Remuneration for services	23,430	23,430	17,819	5,611
Operational costs	150,452	150,452	148,281	2,171
Supplies and materials	16,275	16,275	10,562	5,713
Total AgriLife	<u>742,067</u>	<u>742,067</u>	<u>679,938</u>	<u>62,129</u>
County Parks				
Personnel costs	1,848,276	1,848,276	1,834,516	13,760
Remuneration for services	3,500	3,500	2,313	1,187
Operational costs	184,395	364,195	360,624	3,571
Supplies and materials	253,083	236,273	220,693	15,580
Capital expenditures	-	18,151	18,150	1
Total County Parks	<u>2,289,254</u>	<u>2,470,395</u>	<u>2,436,296</u>	<u>34,099</u>
TOTAL EDUCATION AND RECREATION	<u>4,241,719</u>	<u>4,498,584</u>	<u>4,380,769</u>	<u>117,815</u>
PUBLIC WORKS				
Public Works				
Personnel costs	233,228,864	252,184,555	251,297,086	887,469
Remuneration for services	1,722,722	1,556,283	1,290,132	266,151
Operational costs	79,395,199	80,767,911	77,702,840	3,065,071
Supplies and materials	10,591,983	11,232,075	10,436,467	795,608
Capital expenditures	400,594	694,570	464,142	230,428
Total Public Works	<u>325,339,362</u>	<u>346,435,394</u>	<u>341,190,667</u>	<u>5,244,727</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, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Energy Management				
Personnel costs	123,410	127,944	127,944	-
Remuneration for services	1,500	2,055	2,055	-
Operational costs	5,426,340	120,968	120,967	1
Supplies and materials	1,950	1,950	1,895	55
Total Energy Management	<u>5,553,200</u>	<u>252,917</u>	<u>252,861</u>	<u>56</u>
TOTAL PUBLIC WORKS	<u>5,553,200</u>	<u>252,917</u>	<u>252,861</u>	<u>56</u>
HEALTH AND PUBLIC WELFARE				
Environmental Services				
Personnel costs	240,812	255,174	255,174	-
Remuneration for services	1,575	1,575	1,421	154
Operational costs	206,152	205,522	205,522	-
Supplies and materials	16,131	18,920	18,920	-
Total Environmental Services	<u>464,670</u>	<u>481,191</u>	<u>481,037</u>	<u>154</u>
Community Resources Administration				
Personnel costs	391,458	398,622	383,526	15,096
Remuneration for services	18,130	17,640	12,945	4,695
Operational costs	36,038	44,559	30,574	13,985
Supplies and materials	3,300	5,687	4,687	1,000
Total Community Resources Administration	<u>448,926</u>	<u>466,508</u>	<u>431,732</u>	<u>34,776</u>
Community Programs				
Personnel costs	443,590	443,276	399,540	43,736
Remuneration for services	975	975	663	312
Operational costs	7,408	10,220	10,219	1
Supplies and materials	2,900	2,936	2,934	2
Total Community Programs	<u>454,873</u>	<u>457,407</u>	<u>413,356</u>	<u>44,051</u>
Mental Health Initiative				
Personnel costs	20,320	243,861	241,287	2,574
Remuneration for services	5,925	7,050	7,049	1
Operational costs	185,979	183,814	110,729	73,085
Supplies and materials	4,355	6,395	6,276	119
Total Mental Health Initiative	<u>216,579</u>	<u>441,120</u>	<u>365,341</u>	<u>75,779</u>
Veterans Services				
Personnel costs	258,387	258,387	235,665	22,722
Remuneration for services	4,326	6,923	6,922	1
Operational costs	9,547	6,950	6,252	698
Supplies and materials	4,200	4,200	3,017	1,183
Total Veterans Services	<u>276,460</u>	<u>276,460</u>	<u>251,856</u>	<u>24,604</u>

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Child Welfare				
Remuneration for services	200	200	200	-
Operational costs	2,555,173	2,554,969	2,477,864	77,105
Supplies and materials	71,631	71,835	71,834	1
Total Child Welfare	<u>2,627,004</u>	<u>2,627,004</u>	<u>2,549,898</u>	<u>77,106</u>
Economic Development - SMWBE				
Personnel costs	387,021	387,021	373,980	13,041
Remuneration for services	5,650	5,650	5,228	422
Operational costs	163,500	163,500	132,938	30,562
Supplies and materials	37,550	37,550	30,873	6,677
Total Economic Development - SMWBE	<u>593,721</u>	<u>593,721</u>	<u>543,019</u>	<u>50,702</u>
Mental Health Department				
Personnel costs	243,325	243,325	204,016	39,309
Remuneration for services	10,000	10,000	3,793	6,207
Operational costs	25,000	25,000	5,055	19,945
Supplies and materials	36,000	36,000	27,410	8,590
Total Mental Health Department	<u>314,325</u>	<u>314,325</u>	<u>240,274</u>	<u>74,051</u>
TOTAL HEALTH AND PUBLIC WELFARE	<u>5,396,558</u>	<u>5,657,736</u>	<u>5,276,513</u>	<u>381,223</u>
INTERGOVERNMENTAL EXPENDITURES				
Services by Other Agencies				
Operational costs	5,578,828	5,578,828	5,456,361	122,467
Total Services by Other Agencies	<u>5,578,828</u>	<u>5,578,828</u>	<u>5,456,361</u>	<u>122,467</u>
TOTAL INTERGOVERNMENTAL EXPENDITURES	<u>5,578,828</u>	<u>5,578,828</u>	<u>5,456,361</u>	<u>122,467</u>
Contingencies				
Contingencies	30,932,633	9,784,603	-	9,784,603
Total Contingencies	<u>30,932,633</u>	<u>9,784,603</u>	<u>-</u>	<u>9,784,603</u>
TOTAL EXPENDITURES	<u>356,271,995</u>	<u>356,219,997</u>	<u>341,190,667</u>	<u>15,029,330</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, 2014

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(1,368,940)</u>	<u>(1,316,942)</u>	<u>18,542,538</u>	<u>19,859,480</u>
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	3,070	3,070	-	(3,070)
Interfund transfers out	<u>(10,403,916)</u>	<u>(10,403,916)</u>	<u>(10,045,729)</u>	<u>358,187</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(10,400,846)</u>	<u>(10,400,846)</u>	<u>(10,045,729)</u>	<u>355,117</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	<u>\$ (11,769,786)</u>	<u>\$ (11,717,788)</u>	<u>8,496,809</u>	<u>\$ 20,214,597</u>
 Fund balance - beginning			<u>72,460,240</u>	
 Fund balance - ending			<u>\$ 80,957,049</u>	

Bexar County, Texas

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

September 30, 2014

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, 2014

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]
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%
10/01/2012	\$ -	\$ 166,600,965	\$ 166,600,965	0.00%	\$ 155,492,000	107.10%

The System

**Schedule of Funding Progress for The System
Retired Employee Healthcare Plan
(in thousands)**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Liability (AAL) - (b)	Unfunded AAL (UAAL) (b-a)
01/01/2011	\$ 14,031	\$ 35,123	\$ 21,092
01/01/2012	\$ 17,927	\$ 28,074	\$ 10,147
01/01/2013	\$ 21,835	\$ 32,769	\$ 10,934

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, 2014

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]
12/31/2011	\$ 643,782,380	\$ 775,163,006	\$ 131,380,626	83.05%	\$ 210,826,765	62.32%
12/31/2012 ²	\$ 666,871,683	\$ 821,494,429	\$ 154,622,746	81.18%	\$ 213,634,303	72.38%
12/31/2013	\$ 718,024,251	\$ 869,092,086	\$ 151,067,835	82.62%	\$ 220,622,466	68.47%

¹The annual covered payroll is based on the employee deposits received by TCDRS for the year ending with the valuation date.

²Funding information for 2012 may differ from prior year compliance data due to plan changes effective January 1, 2014.



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NONMAJOR 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 COURT 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 costs 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.

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

FAMILY PROTECTION FEE FUND – to account for fee revenue imposed by the State on petitions for divorce to fund service providers 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

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.

STORMWATER 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.

Bexar County, Texas
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2014

	<u>County Clerk Records Management</u>	<u>County Records Management</u>	<u>Courthouse Security</u>	<u>Justice of Peace Technology</u>
ASSETS				
Cash	\$ 1,755,805	\$ 10,680	\$ 2,169	\$ 27,049
Investments	13,747,552	83,621	16,981	211,785
Receivables:				
Accounts receivable	-	-	-	-
Due from other governments	-	-	-	-
Accrued interest	-	-	-	-
TOTAL ASSETS	<u>\$ 15,503,357</u>	<u>\$ 94,301</u>	<u>\$ 19,150</u>	<u>\$ 238,834</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ 267,508	\$ 27,503	\$ -	\$ -
Accrued liabilities	49,417	4,816	19,149	4,459
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Due to other governmental units	-	-	-	-
Unearned revenue	-	-	-	-
Contract retainage payable	54,129	-	-	-
TOTAL LIABILITIES	<u>371,054</u>	<u>32,319</u>	<u>19,149</u>	<u>4,459</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - other	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE				
Restricted	15,132,303	61,982	1	234,375
Committed	-	-	-	-
TOTAL FUND BALANCE	<u>15,132,303</u>	<u>61,982</u>	<u>1</u>	<u>234,375</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u>\$ 15,503,357</u>	<u>\$ 94,301</u>	<u>\$ 19,150</u>	<u>\$ 238,834</u>

(continued)

Bexar County, Texas
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2014

	<u>Fire Code</u>	<u>District Clerk Records Management</u>	<u>Law Library</u>	<u>County Wide Court Technology</u>
ASSETS				
Cash	\$ 418,706	\$ 24,268	\$ 9,366	\$ 12,409
Investments	3,278,371	190,016	70,198	97,162
Receivables:				
Accounts receivable	-	-	3,627	-
Due from other governments	-	-	-	-
Accrued interest	-	-	-	-
TOTAL ASSETS	<u>\$ 3,697,077</u>	<u>\$ 214,284</u>	<u>\$ 83,191</u>	<u>\$ 109,571</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ 12,191	\$ 58,925	\$ 7,638	\$ -
Accrued liabilities	25,180	-	74,940	17,324
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Due to other governmental units	-	-	609	-
Unearned revenue	-	-	-	-
Contract retainage payable	-	-	-	-
TOTAL LIABILITIES	<u>37,371</u>	<u>58,925</u>	<u>83,187</u>	<u>17,324</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - other	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE				
Restricted	3,659,706	155,359	4	92,247
Committed	-	-	-	-
TOTAL FUND BALANCE	<u>3,659,706</u>	<u>155,359</u>	<u>4</u>	<u>92,247</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u>\$ 3,697,077</u>	<u>\$ 214,284</u>	<u>\$ 83,191</u>	<u>\$ 109,571</u>

<u>Dispute Resolution</u>	<u>Justice of Peace Security Fund</u>	<u>Domestic Relations</u>	<u>Probate Contribution</u>	<u>LEOSE</u>	<u>Child Abuse Prevention</u>
\$ 1,744	\$ 42,189	\$ 12,490	\$ 57,054	\$ 9,588	\$ 381
13,654	330,330	97,791	446,722	75,072	2,984
-	-	-	-	-	-
-	-	-	167,807	-	-
-	-	-	-	-	-
<u>\$ 15,398</u>	<u>\$ 372,519</u>	<u>\$ 110,281</u>	<u>\$ 671,583</u>	<u>\$ 84,660</u>	<u>\$ 3,365</u>
\$ 5,220	\$ 531	\$ 4,291	\$ 6,662	\$ 3,050	\$ -
10,178	119	8,012	5,506	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>15,398</u>	<u>650</u>	<u>12,303</u>	<u>12,168</u>	<u>3,050</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	371,869	97,978	659,415	81,610	3,365
-	-	-	-	-	-
-	<u>371,869</u>	<u>97,978</u>	<u>659,415</u>	<u>81,610</u>	<u>3,365</u>
<u>\$ 15,398</u>	<u>\$ 372,519</u>	<u>\$ 110,281</u>	<u>\$ 671,583</u>	<u>\$ 84,660</u>	<u>\$ 3,365</u>

(continued)

Bexar County, Texas
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2014

	<u>Drug Court Program</u>	<u>Family Protection Fee</u>	<u>District Court Records Technology</u>	<u>Juvenile Case Manager</u>
ASSETS				
Cash	\$ 28,456	\$ -	\$ 9,049	\$ 39,610
Investments	222,800	-	70,848	310,135
Receivables:				
Accounts receivable	-	-	-	-
Due from other governments	-	6,273	-	-
Accrued interest	-	-	-	-
TOTAL ASSETS	<u>\$ 251,256</u>	<u>\$ 6,273</u>	<u>\$ 79,897</u>	<u>\$ 349,745</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	377	-	-	-
Due to other funds	-	6,273	-	-
Advances from other funds	-	-	-	-
Due to other governmental units	-	-	-	-
Unearned revenue	-	-	-	-
Contract retainage payable	-	-	-	-
TOTAL LIABILITIES	<u>377</u>	<u>6,273</u>	<u>-</u>	<u>-</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - other	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE				
Restricted	250,879	-	79,897	349,745
Committed	-	-	-	-
TOTAL FUND BALANCE	<u>250,879</u>	<u>-</u>	<u>79,897</u>	<u>349,745</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u>\$ 251,256</u>	<u>\$ 6,273</u>	<u>\$ 79,897</u>	<u>\$ 349,745</u>

<u>Probate Gaurdianship</u>	<u>Probate Education</u>	<u>Juvenile Delinquency Prevention</u>	<u>Grants</u>	<u>Technology Improvement</u>	<u>Stormwater Mitigation</u>
\$ 16,527	\$ 27,155	\$ 2,793	\$ 1,401,281	\$ 61,994	\$ 787,341
129,403	212,619	21,865	11,478,465	485,397	6,164,703
-	-	-	-	-	-
-	-	-	4,980,284	-	-
-	-	-	-	-	-
<u>\$ 145,930</u>	<u>\$ 239,774</u>	<u>\$ 24,658</u>	<u>\$ 17,860,030</u>	<u>\$ 547,391</u>	<u>\$ 6,952,044</u>

\$ 8,023	\$ 29	\$ -	\$ 2,067,764	\$ 126,717	\$ 29,014
-	2,171	-	1,884,144	43,839	12,468
-	-	-	-	-	-
-	-	-	250,000	-	-
-	-	-	77,837	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>8,023</u>	<u>2,200</u>	<u>-</u>	<u>4,279,745</u>	<u>170,556</u>	<u>41,482</u>

-	-	-	-	-	-
-	-	-	-	-	-

137,907	237,574	24,658	13,580,285	-	6,910,562
-	-	-	-	376,835	-
<u>137,907</u>	<u>237,574</u>	<u>24,658</u>	<u>13,580,285</u>	<u>376,835</u>	<u>6,910,562</u>

<u>\$ 145,930</u>	<u>\$ 239,774</u>	<u>\$ 24,658</u>	<u>\$ 17,860,030</u>	<u>\$ 547,391</u>	<u>\$ 6,952,044</u>
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(continued)

Bexar County, Texas
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2014

	<u>Chapter 19 Voter Registration</u>	<u>Election Contracting Services</u>	<u>Tax Collector's Special Inventory</u>	<u>District Attorney Programs</u>
ASSETS				
Cash	\$ 78	\$ 29,659	\$ 2,711	\$ 78,692
Investments	611	232,118	-	616,149
Receivables:				
Accounts receivable	17,992	-	-	-
Due from other governments	-	870,057	-	-
Accrued interest	-	-	14,639	-
TOTAL ASSETS	<u>\$ 18,681</u>	<u>\$ 1,131,834</u>	<u>\$ 17,350</u>	<u>\$ 694,841</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ 6,805	\$ 36,967	\$ -	\$ 4,675
Accrued liabilities	10,687	41,453	661	10,783
Due to other funds	-	-	-	-
Advances from other funds	-	150,000	-	-
Due to other governmental units	-	-	-	-
Unearned revenue	51	-	-	-
Contract retainage payable	-	-	-	-
TOTAL LIABILITIES	<u>17,543</u>	<u>228,420</u>	<u>661</u>	<u>15,458</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - other	-	870,057	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>870,057</u>	<u>-</u>	<u>-</u>
FUND BALANCE				
Restricted	1,138	33,357	16,689	679,383
Committed	-	-	-	-
TOTAL FUND BALANCE	<u>1,138</u>	<u>33,357</u>	<u>16,689</u>	<u>679,383</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u>\$ 18,681</u>	<u>\$ 1,131,834</u>	<u>\$ 17,350</u>	<u>\$ 694,841</u>

<u>Asset Forfeitures</u>	<u>Bexar County Housing Finance Corporation</u>	<u>County Health Facilities Development Corporation</u>	<u>Bexar County Industrial Development Corporation</u>	<u>Total</u>
\$ 351,214	\$ 51,929	\$ 13,108	\$ 934	\$ 5,286,429
2,738,182	406,591	102,631	7,312	41,862,068
614	10,027	-	-	32,260
-	-	-	-	6,024,421
-	-	-	-	14,639
<u>\$ 3,090,010</u>	<u>\$ 468,547</u>	<u>\$ 115,739</u>	<u>\$ 8,246</u>	<u>\$ 53,219,817</u>
\$ 36,455	\$ -	\$ -	\$ -	\$ 2,709,968
13,264	-	-	-	2,238,947
-	-	-	-	6,273
-	-	-	-	400,000
-	-	-	-	78,446
-	-	-	-	51
-	-	-	-	54,129
<u>49,719</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,487,814</u>
-	-	-	-	870,057
-	-	-	-	870,057
3,040,291	468,547	115,739	8,246	46,485,111
-	-	-	-	376,835
<u>3,040,291</u>	<u>468,547</u>	<u>115,739</u>	<u>8,246</u>	<u>46,861,946</u>
<u>\$ 3,090,010</u>	<u>\$ 468,547</u>	<u>\$ 115,739</u>	<u>\$ 8,246</u>	<u>\$ 53,219,817</u>

Bexar County, Texas
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
For Fiscal Year Ended September 30, 2014

	<u>County Clerk Records Management</u>	<u>County Records Management</u>	<u>Courthouse Security</u>	<u>Justice of Peace Technology</u>
REVENUES				
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -
Court cost and fines	4,832	408,726	392,295	281,305
Other fees	4,378,578	-	286,441	-
Revenue from use of assets	37,784	13	412	658
Sales, refunds and miscellaneous	-	-	-	-
TOTAL REVENUES	<u>4,421,194</u>	<u>408,739</u>	<u>679,148</u>	<u>281,963</u>
EXPENDITURES				
General government	3,508,081	264,341	-	-
Judicial	-	106,991	-	263,175
Public safety	-	71,453	1,196,184	-
Education and recreation	-	-	-	-
Public works	-	-	-	-
Health and public welfare	-	-	-	-
Capital expenditures	1,185,938	-	-	-
TOTAL EXPENDITURES	<u>4,694,019</u>	<u>442,785</u>	<u>1,196,184</u>	<u>263,175</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(272,825)</u>	<u>(34,046)</u>	<u>(517,036)</u>	<u>18,788</u>
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	-	-	410,022	-
Interfund transfers out	(99,531)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(99,531)</u>	<u>-</u>	<u>410,022</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(372,356)</u>	<u>(34,046)</u>	<u>(107,014)</u>	<u>18,788</u>
Fund balance - beginning	<u>15,504,659</u>	<u>96,028</u>	<u>107,015</u>	<u>215,587</u>
Fund balance - ending	<u>\$ 15,132,303</u>	<u>\$ 61,982</u>	<u>\$ 1</u>	<u>\$ 234,375</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>	<u>Domestic Relations</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	169	499,024	-	509,347	70,429	349,568
1,866,892	336,859	-	34,307	-	-	-
7,304	346	440	218	-	860	132
10,424	-	145,860	-	1,572	-	-
<u>1,884,620</u>	<u>337,374</u>	<u>645,324</u>	<u>34,525</u>	<u>510,919</u>	<u>71,289</u>	<u>349,700</u>
-	-	-	-	-	-	-
-	423,932	929,681	17,324	-	32,637	-
946,646	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	620,847	-	380,407
<u>110,827</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,057,473</u>	<u>423,932</u>	<u>929,681</u>	<u>17,324</u>	<u>620,847</u>	<u>32,637</u>	<u>380,407</u>
<u>827,147</u>	<u>(86,558)</u>	<u>(284,357)</u>	<u>17,201</u>	<u>(109,928)</u>	<u>38,652</u>	<u>(30,707)</u>
-	-	284,359	-	109,928	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,658)</u>
<u>-</u>	<u>-</u>	<u>284,359</u>	<u>-</u>	<u>109,928</u>	<u>-</u>	<u>(6,658)</u>
<u>827,147</u>	<u>(86,558)</u>	<u>2</u>	<u>17,201</u>	<u>-</u>	<u>38,652</u>	<u>(37,365)</u>
<u>2,832,559</u>	<u>241,917</u>	<u>2</u>	<u>75,046</u>	<u>-</u>	<u>333,217</u>	<u>135,343</u>
<u>\$ 3,659,706</u>	<u>\$ 155,359</u>	<u>\$ 4</u>	<u>\$ 92,247</u>	<u>\$ -</u>	<u>\$ 371,869</u>	<u>\$ 97,978</u>

(continued)

Bexar County, Texas
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
For Fiscal Year Ended September 30, 2014

	<u>Probate Contribution</u>	<u>LEOSE</u>	<u>Child Abuse Prevention</u>	<u>Drug Court Program</u>
REVENUES				
Intergovernmental revenue	\$ 247,807	\$ 98,169	\$ -	\$ -
Court cost and fines	-	-	1,000	-
Other fees	-	-	-	108,540
Revenue from use of assets	1,523	169	10	541
Sales, refunds and miscellaneous	7,269	-	-	-
TOTAL REVENUES	<u>256,599</u>	<u>98,338</u>	<u>1,010</u>	<u>109,081</u>
EXPENDITURES				
General government	-	-	-	-
Judicial	308,589	3,223	-	77,073
Public safety	-	30,704	-	-
Education and recreation	-	-	-	-
Public works	-	-	-	-
Health and public welfare	-	-	-	-
Capital expenditures	-	-	-	-
TOTAL EXPENDITURES	<u>308,589</u>	<u>33,927</u>	<u>-</u>	<u>77,073</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(51,990)</u>	<u>64,411</u>	<u>1,010</u>	<u>32,008</u>
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	-	-	-	-
Interfund transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(51,990)</u>	<u>64,411</u>	<u>1,010</u>	<u>32,008</u>
Fund balance - beginning	<u>711,405</u>	<u>17,199</u>	<u>2,355</u>	<u>218,871</u>
Fund balance - ending	<u>\$ 659,415</u>	<u>\$ 81,610</u>	<u>\$ 3,365</u>	<u>\$ 250,879</u>

<u>Family Protection Fee</u>	<u>District Court Records Technology</u>	<u>Juvenile Case Manager</u>	<u>Probate Gaurdianship</u>	<u>Probate Education</u>	<u>Juvenile Delinquency Prevention</u>	<u>Grants</u>
\$ 6,273	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 39,163,774
111,727	210,671	380,310	130,267	-	1,283	-
-	-	-	-	31,662	-	-
-	192	836	370	568	57	47,551
-	-	6,220	-	-	-	847,062
<u>118,000</u>	<u>210,863</u>	<u>387,366</u>	<u>130,637</u>	<u>32,230</u>	<u>1,340</u>	<u>40,058,387</u>
-	-	-	-	-	-	2,544,068
118,000	205,200	-	183,028	30,397	-	2,022,407
-	-	359,404	-	-	-	12,195,028
-	-	-	-	-	-	945,971
-	-	-	-	-	-	120,072
-	-	-	-	-	-	18,208,576
-	-	-	-	-	-	4,915
<u>118,000</u>	<u>205,200</u>	<u>359,404</u>	<u>183,028</u>	<u>30,397</u>	<u>-</u>	<u>36,041,037</u>
-	5,663	27,962	(52,391)	1,833	1,340	4,017,350
-	-	-	-	-	-	1,380,560
-	-	-	-	-	-	(824,473)
-	-	-	-	-	-	556,087
-	5,663	27,962	(52,391)	1,833	1,340	4,573,437
-	74,234	321,783	190,298	235,741	23,318	9,006,848
<u>\$ -</u>	<u>\$ 79,897</u>	<u>\$ 349,745</u>	<u>\$ 137,907</u>	<u>\$ 237,574</u>	<u>\$ 24,658</u>	<u>\$ 13,580,285</u>

(continued)

Bexar County, Texas
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
For Fiscal Year Ended September 30, 2014

	<u>Technology Improvement</u>	<u>Stormwater Mitigation</u>	<u>Chapter 19 Voter Registration</u>	<u>Election Contracting Services</u>
REVENUES				
Intergovernmental revenue	\$ -	\$ -	\$ 205,248	\$ 1,469,018
Court cost and fines	-	-	-	-
Other fees	1,020,855	2,002,059	-	20,754
Revenue from use of assets	-	16,042	-	-
Sales, refunds and miscellaneous	50,448	-	-	100
TOTAL REVENUES	<u>1,071,303</u>	<u>2,018,101</u>	<u>205,248</u>	<u>1,489,872</u>
EXPENDITURES				
General government	323,805	-	204,110	2,743,673
Judicial	82,773	-	-	-
Public safety	431,476	-	-	-
Education and recreation	2,907	-	-	-
Public works	-	704,713	-	-
Health and public welfare	7,431	-	-	-
Capital expenditures	41,901	12,678	-	-
TOTAL EXPENDITURES	<u>890,293</u>	<u>717,391</u>	<u>204,110</u>	<u>2,743,673</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>181,010</u>	<u>1,300,710</u>	<u>1,138</u>	<u>(1,253,801)</u>
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	-	-	-	-
Interfund transfers out	-	(95,980)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>(95,980)</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>181,010</u>	<u>1,204,730</u>	<u>1,138</u>	<u>(1,253,801)</u>
Fund balance - beginning	195,825	5,705,832	-	1,287,158
Fund balance - ending	<u>\$ 376,835</u>	<u>\$ 6,910,562</u>	<u>\$ 1,138</u>	<u>\$ 33,357</u>

Tax Collector's Special Inventory	District Attorney Programs	Asset Forfeitures	Bexar County Housing Finance Corporation	Bexar County Health Facilities Development Corporation	Bexar County Industrial Development Corporation	Total
\$ -	\$ 22,500	\$ -	\$ -	\$ -	\$ -	\$ 41,212,789
-	337,342	2,362,999	-	-	-	6,051,294
-	404,177	-	202,247	20,000	-	10,713,371
-	681	2,852	1,152	253	25	120,989
495	1,900	118,320	-	-	-	1,189,670
495	766,600	2,484,171	203,399	20,253	25	59,288,113
20,946	-	-	128,542	14,913	1,900	9,754,379
-	668,206	339,084	-	-	-	5,811,720
-	-	256,119	-	-	-	15,487,014
-	-	-	-	-	-	948,878
-	-	-	-	-	-	824,785
-	-	-	-	-	-	19,217,261
-	-	7,849	-	-	-	1,364,108
20,946	668,206	603,052	128,542	14,913	1,900	53,408,145
(20,451)	98,394	1,881,119	74,857	5,340	(1,875)	5,879,968
-	-	-	-	-	-	2,184,869
-	-	-	-	-	-	(1,026,642)
-	-	-	-	-	-	1,158,227
(20,451)	98,394	1,881,119	74,857	5,340	(1,875)	7,038,195
37,140	580,989	1,159,172	393,690	110,399	10,121	39,823,751
\$ 16,689	\$ 679,383	\$ 3,040,291	\$ 468,547	\$ 115,739	\$ 8,246	\$ 46,861,946

Bexar County, Texas
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2014

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Property tax	\$ 70,020,000	\$ 70,051,961	\$ 31,961
Intergovernmental revenue	2,959,387	2,746,311	(213,076)
Revenue from use of assets - interest	700,000	1,552,929	852,929
Sales, refunds and miscellaneous	-	57,050	57,050
TOTAL REVENUES	<u>73,679,387</u>	<u>74,408,251</u>	<u>728,864</u>
EXPENDITURES			
Debt service:			
Principal	28,390,000	28,465,000	(75,000)
Interest	70,834,599	68,319,100	2,515,499
Bond issuance cost	535,000	782,639	(247,639)
Debt service SARA	3,130,646	3,309,055	(178,409)
TOTAL EXPENDITURES	<u>102,890,245</u>	<u>100,875,794</u>	<u>2,014,451</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(29,210,858)</u>	<u>(26,467,543)</u>	<u>2,743,315</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	9,480,226	9,801,864	321,638
Issuance of refunding bonds	-	65,055,000	65,055,000
Payment to refunded debt paying agent	-	(72,555,312)	(72,555,312)
Premium on bond issues	-	8,166,796	8,166,796
TOTAL OTHER FINANCING SOURCES	<u>9,480,226</u>	<u>10,468,348</u>	<u>988,122</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	<u>\$ (19,730,632)</u>	<u>(15,999,195)</u>	<u>\$ 3,731,437</u>
Fund balance - beginning		<u>66,694,458</u>	
Fund balance - ending		<u>\$ 50,695,263</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, 2014

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 2,000	\$ 4,832	\$ 2,832
Other fees	5,000,000	4,378,578	(621,422)
Revenue from use of assets	<u>22,000</u>	<u>37,784</u>	<u>15,784</u>
TOTAL REVENUES	<u>5,024,000</u>	<u>4,421,194</u>	<u>(602,806)</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Personnel Costs	29,165	29,165	-
Remuneration for services	20,000	3,548	16,452
Operational costs	6,866,100	3,317,677	3,548,423
Supplies and materials	<u>225,207</u>	<u>157,691</u>	<u>67,516</u>
TOTAL GENERAL GOVERNMENT	<u>7,140,472</u>	<u>3,508,081</u>	<u>3,632,391</u>
CAPITAL EXPENDITURES	<u>1,199,862</u>	<u>1,185,938</u>	<u>13,924</u>
TOTAL EXPENDITURES	<u>8,340,334</u>	<u>4,694,019</u>	<u>3,646,315</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(3,316,334)</u>	<u>(272,825)</u>	<u>3,043,509</u>
OTHER FINANCING SOURCES (USES)			
Interfund transfers out	<u>(99,531)</u>	<u>(99,531)</u>	<u>-</u>
TOTAL OTHER FINANCING (USES)	<u>(99,531)</u>	<u>(99,531)</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES AND OTHER (USES)	<u>\$ (3,415,865)</u>	<u>(372,356)</u>	<u>\$ 3,043,509</u>
Fund balance - beginning		<u>15,504,659</u>	
Fund balance - ending		<u>\$ 15,132,303</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, 2014

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 396,500	\$ 408,726	\$ 12,226
Revenue from use of assets	<u>100</u>	<u>13</u>	<u>(87)</u>
TOTAL REVENUES	<u>396,600</u>	<u>408,739</u>	<u>12,139</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Operational costs	<u>279,350</u>	<u>264,341</u>	<u>15,009</u>
TOTAL GENERAL GOVERNMENT	<u>279,350</u>	<u>264,341</u>	<u>15,009</u>
JUDICIAL			
Operational cost	<u>109,500</u>	<u>106,991</u>	<u>2,509</u>
TOTAL JUDICIAL	<u>109,500</u>	<u>106,991</u>	<u>2,509</u>
PUBLIC SAFETY			
Operational costs	<u>77,000</u>	<u>71,453</u>	<u>5,547</u>
TOTAL PUBLIC SAFETY	<u>77,000</u>	<u>71,453</u>	<u>5,547</u>
TOTAL EXPENDITURES	<u>465,850</u>	<u>442,785</u>	<u>23,065</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (69,250)</u>	(34,046)	<u>\$ 35,204</u>
Fund balance - beginning		<u>96,028</u>	
Fund balance - ending		<u>\$ 61,982</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, 2014

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 390,000	\$ 392,295	\$ 2,295
Other Fees	300,000	286,441	(13,559)
Revenue from use of assets	<u>520</u>	<u>412</u>	<u>(108)</u>
TOTAL REVENUES	<u>690,520</u>	<u>679,148</u>	<u>(11,372)</u>
EXPENDITURES			
PUBLIC SAFETY			
Personnel costs	<u>1,196,184</u>	<u>1,196,184</u>	<u>-</u>
TOTAL PUBLIC SAFETY	<u>1,196,184</u>	<u>1,196,184</u>	<u>-</u>
TOTAL EXPENDITURES	<u>1,196,184</u>	<u>1,196,184</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	(505,664)	(517,036)	(11,372)
OTHER FINANCING SOURCES (USES)			
Interfund transfers in	<u>311,883</u>	<u>410,022</u>	<u>98,139</u>
TOTAL OTHER FINANCING SOURCES	<u>311,883</u>	<u>410,022</u>	<u>98,139</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	<u>\$ (193,781)</u>	(107,014)	<u>\$ 86,767</u>
Fund balance - beginning		<u>107,015</u>	
Fund balance - ending		<u>\$ 1</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, 2014

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 270,000	\$ 281,305	\$ 11,305
Revenue from use of assets	<u>500</u>	<u>658</u>	<u>158</u>
TOTAL REVENUES	<u>270,500</u>	<u>281,963</u>	<u>11,463</u>
EXPENDITURES			
JUDICIAL			
Personnel costs	146,770	146,770	-
Operational cost	<u>141,943</u>	<u>116,405</u>	<u>25,538</u>
TOTAL JUDICIAL	<u>288,713</u>	<u>263,175</u>	<u>25,538</u>
CAPITAL EXPENDITURES	<u>125,071</u>	<u>-</u>	<u>125,071</u>
TOTAL EXPENDITURES	<u>413,784</u>	<u>263,175</u>	<u>150,609</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (143,284)</u>	18,788	<u>\$ 162,072</u>
Fund balance - beginning		<u>215,587</u>	
Fund balance - ending		<u>\$ 234,375</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, 2014

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Other fees	\$ 1,300,000	\$ 1,866,892	\$ 566,892
Revenue from use of assets	3,400	7,304	3,904
Sales, refunds and miscellaneous	<u>-</u>	<u>10,424</u>	<u>10,424</u>
TOTAL REVENUES	<u>1,303,400</u>	<u>1,884,620</u>	<u>581,220</u>
EXPENDITURES			
PUBLIC SAFETY			
Personnel costs	660,685	660,685	-
Remuneration for service	36,557	36,557	-
Operational costs	86,896	86,896	-
Supplies and materials	<u>194,441</u>	<u>162,508</u>	<u>31,933</u>
TOTAL PUBLIC SAFETY	<u>978,579</u>	<u>946,646</u>	<u>31,933</u>
CAPITAL EXPENDITURES	<u>555,278</u>	<u>110,827</u>	<u>444,451</u>
TOTAL EXPENDITURES	<u>1,533,857</u>	<u>1,057,473</u>	<u>476,384</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (230,457)</u>	827,147	<u>\$ 1,057,604</u>
Fund balance - beginning		<u>2,832,559</u>	
Fund balance - ending		<u>\$ 3,659,706</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, 2014

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 100	\$ 169	\$ 69
Other fees	330,000	336,859	6,859
Revenue from use of assets	<u>290</u>	<u>346</u>	<u>56</u>
TOTAL REVENUES	<u>330,390</u>	<u>337,374</u>	<u>6,984</u>
EXPENDITURES			
JUDICIAL			
Operational cost	<u>425,000</u>	<u>423,932</u>	<u>1,068</u>
TOTAL JUDICIAL	<u>425,000</u>	<u>423,932</u>	<u>1,068</u>
TOTAL EXPENDITURES	<u>425,000</u>	<u>423,932</u>	<u>1,068</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (94,610)</u>	(86,558)	<u>\$ 8,052</u>
Fund balance - beginning		<u>241,917</u>	
Fund balance - ending		<u>\$ 155,359</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, 2014

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 500,000	\$ 499,024	\$ (976)
Revenue from use of assets	400	440	40
Sales, refunds and miscellaneous	<u>85,000</u>	<u>145,860</u>	<u>60,860</u>
TOTAL REVENUES	<u>585,400</u>	<u>645,324</u>	<u>59,924</u>
EXPENDITURES			
JUDICIAL			
Personnel costs	279,312	279,312	-
Operational cost	266,529	266,529	-
Supplies and materials	<u>383,841</u>	<u>383,840</u>	<u>1</u>
TOTAL JUDICIAL	<u>929,682</u>	<u>929,681</u>	<u>1</u>
TOTAL EXPENDITURES	<u>929,682</u>	<u>929,681</u>	<u>1</u>
REVENUES OVER (UNDER) EXPENDITURES	(344,282)	(284,357)	59,925
OTHER FINANCING SOURCES (USES)			
Interfund transfers in	<u>266,649</u>	<u>284,359</u>	<u>17,710</u>
TOTAL OTHER FINANCING SOURCES	<u>266,649</u>	<u>284,359</u>	<u>17,710</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	<u>\$ (77,633)</u>	2	<u>\$ 77,635</u>
Fund balance - beginning		<u>2</u>	
Fund balance - ending		<u>\$ 4</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, 2014

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Other fees	\$ 20,000	\$ 34,307	\$ 14,307
Revenue from use of assets	<u>50</u>	<u>218</u>	<u>168</u>
TOTAL REVENUES	<u>20,050</u>	<u>34,525</u>	<u>14,475</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Operational costs	<u>2,676</u>	<u>-</u>	<u>2,676</u>
TOTAL GENERAL GOVERNMENT	<u>2,676</u>	<u>-</u>	<u>2,676</u>
JUDICIAL			
Supplies and materials	<u>17,324</u>	<u>17,324</u>	<u>-</u>
TOTAL JUDICIAL	<u>17,324</u>	<u>17,324</u>	<u>-</u>
 TOTAL EXPENDITURES	 <u>20,000</u>	 <u>17,324</u>	 <u>2,676</u>
 REVENUES OVER EXPENDITURES	 <u>\$ 50</u>	 17,201	 <u>\$ 17,151</u>
 Fund balance - beginning		 <u>75,046</u>	
 Fund balance - ending		 <u>\$ 92,247</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, 2014

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 515,000	\$ 509,347	\$ (5,653)
Revenue from use of assets	70	-	(70)
Sales, refunds and miscellaneous	-	1,572	1,572
TOTAL REVENUES	<u>515,070</u>	<u>510,919</u>	<u>(4,151)</u>
EXPENDITURES			
HEALTH AND PUBLIC WELFARE			
Personnel costs	573,337	573,337	-
Remuneration for service	21,104	21,103	1
Operational cost	16,874	16,612	262
Supplies and materials	9,797	9,795	2
TOTAL HEALTH AND PUBLIC WELFARE	<u>621,112</u>	<u>620,847</u>	<u>265</u>
TOTAL EXPENDITURES	<u>621,112</u>	<u>620,847</u>	<u>265</u>
REVENUES OVER (UNDER) EXPENDITURES	(106,042)	(109,928)	(3,886)
OTHER FINANCING SOURCES			
Interfund transfers in	95,579	109,928	14,349
TOTAL OTHER FINANCING SOURCES	<u>95,579</u>	<u>109,928</u>	<u>14,349</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	<u>\$ (10,463)</u>	-	<u>\$ 10,463</u>
Fund balance - beginning		<u>-</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
JUSTICE OF PEACE SECURITY FUND
For Fiscal Year Ended September 30, 2014

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 65,000	\$ 70,429	\$ 5,429
Revenue from use of assets	<u>350</u>	<u>860</u>	<u>510</u>
TOTAL REVENUES	<u>65,350</u>	<u>71,289</u>	<u>5,939</u>
EXPENDITURES			
JUDICIAL			
Operational cost	<u>50,000</u>	<u>32,637</u>	<u>17,363</u>
TOTAL JUDICIAL	<u>50,000</u>	<u>32,637</u>	<u>17,363</u>
 TOTAL EXPENDITURES	 <u>50,000</u>	 <u>32,637</u>	 <u>17,363</u>
 REVENUES OVER (UNDER) EXPENDITURES	 <u>\$ 15,350</u>	 38,652	 <u>\$ 23,302</u>
 Fund balance - beginning		 <u>333,217</u>	
 Fund balance - ending		 <u>\$ 371,869</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, 2014

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 360,000	\$ 349,568	\$ (10,432)
Revenue from use of assets	<u>500</u>	<u>132</u>	<u>(368)</u>
TOTAL REVENUES	<u>360,500</u>	<u>349,700</u>	<u>(10,800)</u>
EXPENDITURES			
HEALTH AND PUBLIC WELFARE			
Personnel costs	246,397	241,042	5,355
Operational cost	138,902	138,902	-
Supplies and materials	<u>700</u>	<u>463</u>	<u>237</u>
TOTAL HEALTH AND PUBLIC WELFARE	<u>385,999</u>	<u>380,407</u>	<u>5,592</u>
TOTAL EXPENDITURES	<u>385,999</u>	<u>380,407</u>	<u>5,592</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(25,499)</u>	<u>(30,707)</u>	<u>(5,208)</u>
 OTHER FINANCING (USES)			
Interfund transfers out	<u>(6,913)</u>	<u>(6,658)</u>	<u>255</u>
TOTAL OTHER FINANCING (USES)	<u>(6,913)</u>	<u>(6,658)</u>	<u>255</u>
REVENUES (UNDER) EXPENDITURES AND (USES)	<u>\$ (32,412)</u>	<u>(37,365)</u>	<u>\$ (4,953)</u>
Fund balance - beginning		<u>135,343</u>	
Fund balance - ending		<u>\$ 97,978</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, 2014

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ 80,000	\$ 247,807	\$ 167,807
Revenue from use of assets	2,000	1,523	(477)
Sales, refunds and miscellaneous	<u>-</u>	<u>7,269</u>	<u>7,269</u>
TOTAL REVENUES	<u>82,000</u>	<u>256,599</u>	<u>174,599</u>
EXPENDITURES			
JUDICIAL			
Personnel costs	225,000	144,832	80,168
Remuneration for services	15,000	14,053	947
Operational cost	209,000	139,565	69,435
Supplies and materials	<u>90,000</u>	<u>10,139</u>	<u>79,861</u>
TOTAL JUDICIAL	<u>539,000</u>	<u>308,589</u>	<u>230,411</u>
TOTAL EXPENDITURES	<u>539,000</u>	<u>308,589</u>	<u>230,411</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (457,000)</u>	(51,990)	<u>\$ 405,010</u>
Fund balance - beginning		<u>711,405</u>	
Fund balance - ending		<u>\$ 659,415</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, 2014

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ 90,853	\$ 98,169	\$ 7,316
Revenue from use of assets	<u>-</u>	<u>169</u>	<u>169</u>
TOTAL REVENUES	<u>90,853</u>	<u>98,338</u>	<u>7,485</u>
EXPENDITURES			
JUDICIAL			
Remuneration for services	<u>3,224</u>	<u>3,223</u>	<u>1</u>
TOTAL JUDICIAL	<u>3,224</u>	<u>3,223</u>	<u>1</u>
PUBLIC SAFETY			
Remuneration for service	73,534	11,863	61,671
Operational costs	10,000	10,000	-
Supplies and materials	<u>20,629</u>	<u>8,841</u>	<u>11,788</u>
TOTAL PUBLIC SAFETY	<u>104,163</u>	<u>30,704</u>	<u>73,459</u>
TOTAL EXPENDITURES	<u>107,387</u>	<u>33,927</u>	<u>73,460</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (16,534)</u>	64,411	<u>\$ 80,945</u>
Fund balance - beginning		<u>17,199</u>	
Fund balance - ending		<u>\$ 81,610</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, 2014

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 350	\$ 1,000	\$ 650
Revenue from use of assets	-	10	10
TOTAL REVENUES	<u>350</u>	<u>1,010</u>	<u>660</u>
EXPENDITURES			
GENERAL GOVERNMENT			
	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 350</u>	1,010	<u>\$ 660</u>
Fund balance - beginning		<u>2,355</u>	
Fund balance - ending		<u>\$ 3,365</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, 2014

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Other Fees	\$ 85,000	\$ 108,540	\$ 23,540
Revenue from use of assets	<u>450</u>	<u>541</u>	<u>91</u>
TOTAL REVENUES	<u>85,450</u>	<u>109,081</u>	<u>23,631</u>
EXPENDITURES			
JUDICIAL			
Personnel costs	<u>78,299</u>	<u>77,073</u>	<u>1,226</u>
TOTAL JUDICIAL	<u>78,299</u>	<u>77,073</u>	<u>1,226</u>
 TOTAL EXPENDITURES	 <u>78,299</u>	 <u>77,073</u>	 <u>1,226</u>
 REVENUES OVER (UNDER) EXPENDITURES	 <u>\$ 7,151</u>	 32,008	 <u>\$ 24,857</u>
 Fund balance - beginning		 <u>218,871</u>	
 Fund balance - ending		 <u>\$ 250,879</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, 2014

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ -	\$ 6,273	\$ 6,273
Court cost and fines	<u>118,000</u>	<u>111,727</u>	<u>(6,273)</u>
TOTAL REVENUES	<u>118,000</u>	<u>118,000</u>	<u>-</u>
EXPENDITURES			
JUDICIAL			
Operational cost	<u>118,000</u>	<u>118,000</u>	<u>-</u>
TOTAL JUDICIAL	<u>118,000</u>	<u>118,000</u>	<u>-</u>
 TOTAL EXPENDITURES	 <u>118,000</u>	 <u>118,000</u>	 <u>-</u>
 REVENUES OVER (UNDER) EXPENDITURES	 <u>\$ -</u>	 <u>-</u>	 <u>\$ -</u>
 Fund balance - beginning		 <u>-</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, 2014

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 218,750	\$ 210,671	\$ (8,079)
Revenue from use of assets	<u>350</u>	<u>192</u>	<u>(158)</u>
TOTAL REVENUES	<u>219,100</u>	<u>210,863</u>	<u>(8,237)</u>
EXPENDITURES			
JUDICIAL			
Operational cost	<u>205,300</u>	<u>205,200</u>	<u>100</u>
TOTAL JUDICIAL	<u>205,300</u>	<u>205,200</u>	<u>100</u>
 TOTAL EXPENDITURES	 <u>205,300</u>	 <u>205,200</u>	 <u>100</u>
 REVENUES OVER (UNDER) EXPENDITURES	 <u>\$ 13,800</u>	 5,663	 <u>\$ (8,137)</u>
 Fund balance - beginning		 <u>74,234</u>	
 Fund balance - ending		 <u>\$ 79,897</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, 2014

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 330,000	\$ 380,310	\$ 50,310
Revenue from use of assets	350	836	486
Sales, refunds and miscellaneous	<u>-</u>	<u>6,220</u>	<u>6,220</u>
TOTAL REVENUES	<u>330,350</u>	<u>387,366</u>	<u>57,016</u>
EXPENDITURES			
PUBLIC SAFETY			
Personnel costs	<u>359,404</u>	<u>359,404</u>	<u>-</u>
TOTAL PUBLIC SAFETY	<u>359,404</u>	<u>359,404</u>	<u>-</u>
TOTAL EXPENDITURES	<u>359,404</u>	<u>359,404</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (29,054)</u>	27,962	<u>\$ 57,016</u>
Fund balance - beginning		<u>321,783</u>	
Fund balance - ending		<u>\$ 349,745</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, 2014

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 115,100	\$ 130,267	\$ 15,167
Revenue from use of assets	<u>350</u>	<u>370</u>	<u>20</u>
TOTAL REVENUES	<u>115,450</u>	<u>130,637</u>	<u>15,187</u>
EXPENDITURES			
JUDICIAL			
Operational cost	<u>225,000</u>	<u>183,028</u>	<u>41,972</u>
TOTAL JUDICIAL	<u>225,000</u>	<u>183,028</u>	<u>41,972</u>
 TOTAL EXPENDITURES	 <u>225,000</u>	 <u>183,028</u>	 <u>41,972</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (109,550)</u>	(52,391)	<u>\$ 57,159</u>
 Fund balance - beginning		 <u>190,298</u>	
 Fund balance - ending		 <u>\$ 137,907</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, 2014

	Final Budget	Actual Amount	Variance
REVENUES			
Other Fees	\$ 27,500	\$ 31,662	\$ 4,162
Revenue from use of assets	450	568	118
TOTAL REVENUES	27,950	32,230	4,280
EXPENDITURES			
JUDICIAL			
Remuneration for services	25,000	19,612	5,388
Operational cost	10,000	7,755	2,245
Supplies and materials	32,500	3,030	29,470
TOTAL JUDICIAL	67,500	30,397	37,103
 TOTAL EXPENDITURES	 67,500	 30,397	 37,103
 REVENUES OVER (UNDER) EXPENDITURES	 \$ (39,550)	 1,833	 \$ 41,383
 Fund balance - beginning		235,741	
 Fund balance - ending		 \$ 237,574	

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, 2014

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 1,500	\$ 1,283	\$ (217)
Revenue from use of assets	<u>30</u>	<u>57</u>	<u>27</u>
TOTAL REVENUES	<u>1,530</u>	<u>1,340</u>	<u>(190)</u>
EXPENDITURES			
GENERAL GOVERNMENT			
TOTAL GENERAL GOVERNMENT	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 1,530</u>	1,340	<u>\$ (190)</u>
Fund balance - beginning		<u>23,318</u>	
Fund balance - ending		<u>\$ 24,658</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, 2014

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ 22,724,734	\$ 39,163,774	\$ 16,439,040
Revenue from use of assets	2,000	47,551	45,551
Sales, refunds and miscellaneous	<u>80,000</u>	<u>847,062</u>	<u>767,062</u>
TOTAL REVENUES	<u>22,806,734</u>	<u>40,058,387</u>	<u>17,251,653</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Personnel costs	240,000	233,071	6,929
Operational costs	<u>2,311,000</u>	<u>2,310,997</u>	<u>3</u>
TOTAL GENERAL GOVERNMENT	<u>2,551,000</u>	<u>2,544,068</u>	<u>6,932</u>
JUDICIAL			
Personnel costs	1,113,000	1,112,542	458
Remuneration for services	700	609	91
Operational cost	<u>910,000</u>	<u>909,256</u>	<u>744</u>
TOTAL JUDICIAL	<u>2,023,700</u>	<u>2,022,407</u>	<u>1,293</u>
PUBLIC SAFETY			
Personnel costs	7,770,000	7,768,244	1,756
Operational costs	<u>4,427,000</u>	<u>4,426,784</u>	<u>216</u>
TOTAL PUBLIC SAFETY	<u>12,197,000</u>	<u>12,195,028</u>	<u>1,972</u>
EDUCATION AND RECREATION			
Operational cost	<u>945,975</u>	<u>945,971</u>	<u>4</u>
TOTAL EDUCATION AND RECREATION	<u>945,975</u>	<u>945,971</u>	<u>4</u>
PUBLIC WORKS			
Operational costs	<u>120,075</u>	<u>120,072</u>	<u>3</u>
TOTAL PUBLIC WORKS	<u>120,075</u>	<u>120,072</u>	<u>3</u>
HEALTH AND PUBLIC WELFARE			
Personnel costs	2,124,000	2,123,571	429
Remuneration for service	3,820	3,816	4
Operational cost	16,081,000	16,080,999	1
Supplies and materials	<u>200</u>	<u>190</u>	<u>10</u>
TOTAL HEALTH AND PUBLIC WELFARE	<u>18,209,020</u>	<u>18,208,576</u>	<u>444</u>
CAPITAL EXPENDITURES			
	<u>5,000</u>	<u>4,915</u>	<u>85</u>
TOTAL EXPENDITURES	<u>36,051,770</u>	<u>36,041,037</u>	<u>10,733</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, 2014

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES OVER (UNDER) EXPENDITURES	(13,245,036)	4,017,350	17,262,386
OTHER FINANCING SOURCES (USES)			
Interfund transfers in	893,564	1,380,560	486,996
Interfund transfers out	<u>(825,000)</u>	<u>(824,473)</u>	<u>527</u>
TOTAL OTHER FINANCING SOURCES	<u>68,564</u>	<u>556,087</u>	<u>487,523</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	<u>\$ (13,176,472)</u>	4,573,437	<u>\$17,749,909</u>
Fund balance - beginning		<u>9,006,848</u>	
Fund balance - ending		<u>\$ 13,580,285</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, 2014

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Other Fees	\$ 947,218	\$ 1,020,855	\$ 73,637
Sales, refunds and miscellaneous	-	50,448	50,448
TOTAL REVENUES	<u>947,218</u>	<u>1,071,303</u>	<u>124,085</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Personnel costs	142,871	114,301	28,570
Supplies and materials	296,821	209,504	87,317
TOTAL GENERAL GOVERNMENT	<u>439,692</u>	<u>323,805</u>	<u>115,887</u>
JUDICIAL			
Supplies and materials	116,786	82,773	34,013
TOTAL JUDICIAL	<u>116,786</u>	<u>82,773</u>	<u>34,013</u>
PUBLIC SAFETY			
Supplies and materials	545,698	431,476	114,222
TOTAL PUBLIC SAFETY	<u>545,698</u>	<u>431,476</u>	<u>114,222</u>
EDUCATION AND RECREATION			
Supplies and materials	3,117	2,907	210
TOTAL EDUCATION AND RECREATION	<u>3,117</u>	<u>2,907</u>	<u>210</u>
PUBLIC WORKS			
Supplies and materials	10,909	-	10,909
TOTAL PUBLIC WORKS	<u>10,909</u>	<u>-</u>	<u>10,909</u>
HEALTH AND PUBLIC WELFARE			
Supplies and materials	7,841	7,431	410
TOTAL HEALTH AND PUBLIC WELFARE	<u>7,841</u>	<u>7,431</u>	<u>410</u>
CAPITAL EXPENDITURES	<u>42,348</u>	<u>41,901</u>	<u>447</u>
TOTAL EXPENDITURES	<u>1,166,391</u>	<u>890,293</u>	<u>276,098</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (219,173)</u>	181,010	<u>\$ 400,183</u>
Fund balance - beginning		<u>195,825</u>	
Fund balance - ending		<u>\$ 376,835</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, 2014

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Other fees	\$ 1,870,000	\$ 2,002,059	\$ 132,059
Revenue from use of assets	<u>9,000</u>	<u>16,042</u>	<u>7,042</u>
TOTAL REVENUES	<u>1,879,000</u>	<u>2,018,101</u>	<u>139,101</u>
EXPENDITURES			
PUBLIC WORKS			
Personnel costs	526,187	526,186	1
Remuneration for service	20,865	11,256	9,609
Operational costs	640,507	144,959	495,548
Supplies and materials	<u>135,375</u>	<u>22,312</u>	<u>113,063</u>
TOTAL PUBLIC WORKS	<u>1,322,934</u>	<u>704,713</u>	<u>618,221</u>
CAPITAL EXPENDITURES	<u>12,878</u>	<u>12,678</u>	<u>200</u>
TOTAL EXPENDITURES	<u>1,335,812</u>	<u>717,391</u>	<u>618,421</u>
REVENUES OVER (UNDER) EXPENDITURES	543,188	1,300,710	757,522
OTHER FINANCING SOURCES (USES)			
Interfund transfers out	<u>(95,980)</u>	<u>(95,980)</u>	<u>-</u>
TOTAL OTHER FINANCING (USES)	<u>(95,980)</u>	<u>(95,980)</u>	<u>-</u>
REVENUES OVER EXPENDITURES AND OTHER (USES)	<u>\$ 447,208</u>	1,204,730	<u>\$ 757,522</u>
Fund balance - beginning		<u>5,705,832</u>	
Fund balance - ending		<u>\$ 6,910,562</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 REGISTRAR FUND
For Fiscal Year Ended September 30, 2014

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ 257,000	\$ 205,248	\$ (51,752)
TOTAL REVENUES	<u>257,000</u>	<u>205,248</u>	<u>(51,752)</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Remuneration for services	14,750	2,813	11,937
Operational costs	197,082	101,475	95,607
Supplies and materials	<u>99,918</u>	<u>99,822</u>	<u>96</u>
TOTAL GENERAL GOVERNMENT	<u>311,750</u>	<u>204,110</u>	<u>107,640</u>
 TOTAL EXPENDITURES	 <u>311,750</u>	 <u>204,110</u>	 <u>107,640</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (54,750)</u>	1,138	<u>\$ 55,888</u>
 Fund balance - beginning		<u>-</u>	
 Fund balance - ending		<u>\$ 1,138</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, 2014

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ 1,300,000	\$ 1,469,018	\$ 169,018
Other fees	72,000	20,754	(51,246)
Sales, refunds and miscellaneous	-	100	100
TOTAL REVENUES	<u>1,372,000</u>	<u>1,489,872</u>	<u>117,872</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Administration cost	1,210,981	458,237	752,744
Jurisdictional elections cost	<u>2,300,000</u>	<u>2,285,436</u>	<u>14,564</u>
TOTAL GENERAL GOVERNMENT	<u>3,510,981</u>	<u>2,743,673</u>	<u>767,308</u>
CAPITAL EXPENDITURES	<u>22,282</u>	<u>-</u>	<u>22,282</u>
TOTAL EXPENDITURES	<u>3,533,263</u>	<u>2,743,673</u>	<u>789,590</u>
REVENUES OVER (UNDER) EXPENDITURES	<u><u>\$ (2,161,263)</u></u>	<u>(1,253,801)</u>	<u><u>\$ 907,462</u></u>
Fund balance - beginning		<u>1,287,158</u>	
Fund balance - ending		<u><u>\$ 33,357</u></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, 2014

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Revenue from use of assets	\$ 120,100	\$ -	\$ (120,100)
Sales, refunds and miscellaneous	<u>-</u>	<u>495</u>	<u>495</u>
TOTAL REVENUES	<u>120,100</u>	<u>495</u>	<u>(119,605)</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Personnel costs	178,942	20,827	158,115
Remuneration for services	5,000	-	5,000
Operational costs	2,000	119	1,881
Supplies and materials	<u>12,500</u>	<u>-</u>	<u>12,500</u>
TOTAL GENERAL GOVERNMENT	<u>198,442</u>	<u>20,946</u>	<u>177,496</u>
TOTAL EXPENDITURES	<u>198,442</u>	<u>20,946</u>	<u>177,496</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (78,342)</u>	<u>(20,451)</u>	<u>\$ 57,891</u>
Fund balance - beginning		<u>37,140</u>	
Fund balance - ending		<u>\$ 16,689</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, 2014

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ -	\$ 22,500	\$ 22,500
Court cost and fines	150,153	337,342	187,189
Other fees	400,000	404,177	4,177
Revenue from use of assets	-	681	681
Sales, refunds and miscellaneous	-	1,900	1,900
TOTAL REVENUES	<u>550,153</u>	<u>766,600</u>	<u>216,447</u>
EXPENDITURES			
JUDICIAL			
Personnel costs	752,000	583,549	168,451
Remuneration for services	53,000	-	53,000
Operational cost	92,500	76,733	15,767
Supplies and materials	223,153	7,924	215,229
TOTAL JUDICIAL	<u>1,120,653</u>	<u>668,206</u>	<u>452,447</u>
 TOTAL EXPENDITURES	 <u>1,120,653</u>	 <u>668,206</u>	 <u>452,447</u>
 REVENUES OVER (UNDER) EXPENDITURES	 <u>\$ (570,500)</u>	 98,394	 <u>\$ 668,894</u>
 Fund balance - beginning		 <u>580,989</u>	
 Fund balance - ending		 <u>\$ 679,383</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, 2014

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 271,752	\$ 2,362,999	\$ 2,091,247
Revenue from use of assets	-	2,852	2,852
Sales, refunds and miscellaneous	-	118,320	118,320
TOTAL REVENUES	<u>271,752</u>	<u>2,484,171</u>	<u>2,212,419</u>
EXPENDITURES			
JUDICIAL			
Personnel costs	272,350	265,128	7,222
Remuneration for services	200,000	-	200,000
Operational cost	65,650	57,518	8,132
Supplies and materials	147,000	16,438	130,562
TOTAL JUDICIAL	<u>685,000</u>	<u>339,084</u>	<u>345,916</u>
PUBLIC SAFETY			
Personnel costs	20,555	19,674	881
Remuneration for service	51,655	36,461	15,194
Operational costs	170,182	87,516	82,666
Supplies and materials	280,769	112,468	168,301
TOTAL PUBLIC SAFETY	<u>523,161</u>	<u>256,119</u>	<u>267,042</u>
CAPITAL EXPENDITURES	<u>29,864</u>	<u>7,849</u>	<u>22,015</u>
TOTAL EXPENDITURES	<u>1,238,025</u>	<u>603,052</u>	<u>634,973</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (966,273)</u>	<u>1,881,119</u>	<u>\$ 2,847,392</u>
Fund balance - beginning		<u>1,159,172</u>	
Fund balance - ending		<u><u>\$ 3,040,291</u></u>	

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.

FIRING RANGE FUND – This fund is used to account for the operation and maintenance of the firing range. The facilities are intended to be financed primarily through user charges.

Bexar County, Texas
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
September 30, 2014

	<u>Sheriff's Commissary</u>	<u>Parking Facilities</u>	<u>Firing Range</u>	<u>Total</u>
ASSETS				
Current assets:				
Cash, cash equivalents	\$ 90,080	\$ 150,234	\$ 946	\$ 241,260
Investments	705,306	1,081,945	7,408	1,794,659
Receivables:				
Accounts	60,448	2,169	-	62,617
TOTAL CURRENT ASSETS	<u>855,834</u>	<u>1,234,348</u>	<u>8,354</u>	<u>2,098,536</u>
Noncurrent Assets:				
Restricted Assets:				
Capital assets:				
Equipment	502,676	-	-	502,676
Reference library	38,960	-	-	38,960
Less: Accumulated depreciation	(198,754)	-	-	(198,754)
TOTAL NONCURRENT ASSETS	<u>342,882</u>	<u>-</u>	<u>-</u>	<u>342,882</u>
TOTAL ASSETS	<u>1,198,716</u>	<u>1,234,348</u>	<u>8,354</u>	<u>2,441,418</u>
LIABILITIES				
Current Liabilities:				
Accounts payable	261,223	26,813	7,010	295,046
Accrued liabilities	32,770	20,711	1,342	54,823
Due to other governmental units	-	9,087	-	9,087
TOTAL CURRENT LIABILITIES	<u>293,993</u>	<u>56,611</u>	<u>8,352</u>	<u>358,956</u>
TOTAL LIABILITIES	<u>293,993</u>	<u>56,611</u>	<u>8,352</u>	<u>358,956</u>
NET POSITION				
Net investment in capital assets	342,882	-	-	342,882
Unrestricted	561,841	1,177,737	2	1,739,580
TOTAL NET POSITION	<u>\$ 904,723</u>	<u>\$ 1,177,737</u>	<u>\$ 2</u>	<u>\$ 2,082,462</u>

Bexar County, Texas
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - NONMAJOR ENTERPRISE FUNDS
For Fiscal Year Ended September 30, 2014

	<u>Sheriff's Commissary</u>	<u>Parking Facilities</u>	<u>Firing Range</u>	<u>Total</u>
OPERATING REVENUES				
Commissary sales	\$ 3,634,606	\$ -	\$ -	\$ 3,634,606
User fees	-	1,355,001	-	1,355,001
Other income	32,862	3,000	-	35,862
NET OPERATING REVENUES	<u>3,667,468</u>	<u>1,358,001</u>	<u>-</u>	<u>5,025,469</u>
OPERATING EXPENSES:				
Personnel costs	1,221,302	324,823	102,042	1,648,167
Purchased services	1,777,368	147,676	49,535	1,974,579
Supplies	420,313	26,453	5,238	452,004
Repairs and maintenance	-	119,519	-	119,519
Depreciation and amortization	52,216	-	-	52,216
TOTAL OPERATING EXPENSES	<u>3,471,199</u>	<u>618,471</u>	<u>156,815</u>	<u>4,246,485</u>
Operating income (loss)	<u>196,269</u>	<u>739,530</u>	<u>(156,815)</u>	<u>778,984</u>
NON-OPERATING REVENUES				
Investment income	1,716	2,102	12	3,830
TOTAL NON-OPERATING REVENUES	<u>1,716</u>	<u>2,102</u>	<u>12</u>	<u>3,830</u>
Income (loss) before transfers	197,985	741,632	(156,803)	782,814
Transfers from other funds	-	-	156,804	156,804
Transfers to other funds	-	(450,000)	-	(450,000)
TOTAL TRANSFERS	<u>-</u>	<u>(450,000)</u>	<u>156,804</u>	<u>(293,196)</u>
Changes in net position	<u>197,985</u>	<u>291,632</u>	<u>1</u>	<u>489,618</u>
Total net position-beginning	<u>706,738</u>	<u>886,105</u>	<u>1</u>	<u>1,592,844</u>
Total net position-ending	<u>\$ 904,723</u>	<u>\$ 1,177,737</u>	<u>\$ 2</u>	<u>\$ 2,082,462</u>

Bexar County, Texas
STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
For Fiscal Year Ended September 30, 2014

	Sheriff's Commissary	Parking Facilities	Firing Range	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received for commissary sales	\$ 3,607,020	\$ -	\$ -	\$ 3,607,020
Cash received for parking fees	-	1,358,377	-	1,358,377
Receipts from other governmental units	-	87	-	87
Payments to suppliers	(2,044,282)	(312,785)	(52,169)	(2,409,236)
Payments to employees for services	(1,220,083)	(325,787)	(101,983)	(1,647,853)
Net cash provided (used) for operating activities	<u>342,655</u>	<u>719,892</u>	<u>(154,152)</u>	<u>908,395</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfer from other funds	-	-	156,804	156,804
Net cash provided by noncapital financing activities	<u>-</u>	<u>-</u>	<u>156,804</u>	<u>156,804</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Transfer to other funds	-	(450,000)	-	(450,000)
Purchase of capital assets	(21,250)	-	-	(21,250)
Net cash (used) for capital and related financing activities	<u>(21,250)</u>	<u>(450,000)</u>	<u>-</u>	<u>(471,250)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment purchases	(471,151)	(611,846)	(4,587)	(1,087,584)
Investment income	1,716	2,102	12	3,830
Net cash (used) by investing activities	<u>(469,435)</u>	<u>(609,744)</u>	<u>(4,575)</u>	<u>(1,083,754)</u>
Net (decrease) in cash and cash equivalents	(148,030)	(339,852)	(1,923)	(489,805)
Cash and cash equivalents - beginning of year	<u>238,110</u>	<u>490,086</u>	<u>2,869</u>	<u>731,065</u>
Cash and cash equivalents - end of year	<u>\$ 90,080</u>	<u>\$ 150,234</u>	<u>\$ 946</u>	<u>\$ 241,260</u>

Bexar County, Texas
STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
For the Year Ended September 30, 2014

	<u>Sheriff's Commissary</u>	<u>Parking Facilities</u>	<u>Firing Range</u>	<u>Total</u>
Reconciliation of operating income (loss) to net cash provided for operating activities:				
Operating income (loss)	\$ 196,269	\$ 739,530	\$ (156,815)	\$ 778,984
Adjustments to reconcile operating income (loss) to net cash provided for operating activities:				
Depreciation expense	52,216	-	-	52,216
Change in net position:				
(Increase) decrease in accounts receivable	(60,448)	376	-	(60,072)
Increase (decrease) in accounts payable	166,340	(32,216)	2,628	136,752
Increase (decrease) in accrued liabilities	(11,722)	12,115	35	428
Increase in due to other governmental units	-	87	-	87
Net cash provided (used) for operating activities	<u>\$ 342,655</u>	<u>\$ 719,892</u>	<u>\$ (154,152)</u>	<u>\$ 908,395</u>
 Reconciliation of cash and cash equivalents on Statement of Cash Flows to Statement of Net Position				
Cash and cash equivalents	<u>\$ 90,080</u>	<u>\$ 150,234</u>	<u>\$ 946</u>	<u>\$ 241,260</u>
Cash and cash equivalents	<u>\$ 90,080</u>	<u>\$ 150,234</u>	<u>\$ 946</u>	<u>\$ 241,260</u>



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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 POSITION
For Fiscal Year Ended September 30, 2014

	<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 and cash equivalents	\$ 53,269	\$ 31,349	\$ 1,008,560	\$ 46,572	\$ 1,139,750
Investments	417,085	245,453	7,896,797	364,644	8,923,979
Inventories	132,618	-	-	-	132,618
Deposits	-	-	10,000	-	10,000
TOTAL CURRENT ASSETS	<u>602,972</u>	<u>276,802</u>	<u>8,915,357</u>	<u>411,216</u>	<u>10,206,347</u>
Noncurrent Assets					
Capital assets:					
Equipment	-	-	-	1,023,630	1,023,630
Less: Accumulated depreciation	-	-	-	(299,610)	(299,610)
TOTAL NONCURRENT ASSETS	<u>-</u>	<u>-</u>	<u>-</u>	<u>724,020</u>	<u>724,020</u>
TOTAL ASSETS	<u>602,972</u>	<u>276,802</u>	<u>8,915,357</u>	<u>1,135,236</u>	<u>10,930,367</u>
LIABILITIES					
Current liabilities:					
Accounts payable	100,786	42,929	501,812	10,694	656,221
Claims payable	-	-	6,832,962	-	6,832,962
Accrued liabilities	26,911	-	197,593	3,026	227,530
TOTAL CURRENT LIABILITIES	<u>127,697</u>	<u>42,929</u>	<u>7,532,367</u>	<u>13,720</u>	<u>7,716,713</u>
Noncurrent liabilities					
Advance from other funds	110,000	-	-	-	110,000
Claims payable	-	-	413,446	-	413,446
OPEB obligation	-	46,651,052	-	-	46,651,052
TOTAL NONCURRENT LIABILITIES	<u>110,000</u>	<u>46,651,052</u>	<u>413,446</u>	<u>-</u>	<u>47,174,498</u>
TOTAL LIABILITIES	<u>237,697</u>	<u>46,693,981</u>	<u>7,945,813</u>	<u>13,720</u>	<u>54,891,211</u>
NET POSITION					
Net investment in capital assets	-	-	-	724,020	724,020
Unrestricted	365,275	(46,417,179)	969,544	397,496	(44,684,864)
TOTAL NET POSITION	<u>\$ 365,275</u>	<u>\$(46,417,179)</u>	<u>\$ 969,544</u>	<u>\$ 1,121,516</u>	<u>\$(43,960,844)</u>

Bexar County, Texas
INTERNAL SERVICE FUNDS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
For Fiscal Year Ended September 30, 2014

	<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	\$ -	\$ 2,222,830	\$ 38,516,710	\$ -	\$ 40,739,540
Records management storage fees	-	-	-	255,850	255,850
Employee clinic fees	-	-	14,850	-	14,850
Fleet maintenance sales	702,702	-	-	-	702,702
Other income	3,882	-	34,529	14,126	52,537
NET OPERATING REVENUES	<u>706,584</u>	<u>2,222,830</u>	<u>38,566,089</u>	<u>269,976</u>	<u>41,765,479</u>
OPERATING EXPENSES:					
Administrative fee	-	254,153	2,850,288	-	3,104,441
Claims expense	-	5,943,190	37,240,505	-	43,183,695
Insurance expenses	-	-	1,386,439	-	1,386,439
OPEB costs	-	8,202,861	-	-	8,202,861
Personnel costs	697,751	-	266,740	177,338	1,141,829
Rent and utilities	19,743	-	56,736	79,767	156,246
Purchased services	8,536	-	208,163	21,575	238,274
Supplies	42,476	-	5,012	38,141	85,629
Repairs and maintenance	14,583	-	-	58,101	72,684
Depreciation and amortization	-	-	-	102,363	102,363
TOTAL OPERATING EXPENSES	<u>783,089</u>	<u>14,400,204</u>	<u>42,013,883</u>	<u>477,285</u>	<u>57,674,461</u>
Operating (loss)	<u>(76,505)</u>	<u>(12,177,374)</u>	<u>(3,447,794)</u>	<u>(207,309)</u>	<u>(15,908,982)</u>
NON-OPERATING REVENUES (EXPENSES)					
Investment income	-	4,772	-	-	4,772
TOTAL NON-OPERATING REVENUES	<u>-</u>	<u>4,772</u>	<u>-</u>	<u>-</u>	<u>4,772</u>
(Loss) before transfers	(76,505)	(12,172,602)	(3,447,794)	(207,309)	(15,904,210)
Transfers from other funds	-	4,812,102	3,819,065	99,531	8,730,698
TOTAL TRANSFERS	<u>-</u>	<u>4,812,102</u>	<u>3,819,065</u>	<u>99,531</u>	<u>8,730,698</u>
Changes in net position	(76,505)	(7,360,500)	371,271	(107,778)	(7,173,512)
Total net position-beginning	441,780	(39,056,679)	598,273	1,229,294	(36,787,332)
Total net position-ending	<u>\$ 365,275</u>	<u>\$(46,417,179)</u>	<u>\$ 969,544</u>	<u>\$ 1,121,516</u>	<u>\$(43,960,844)</u>

Bexar County, Texas
STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For Fiscal Year Ended September 30, 2014

	Fleet Maintenance	OPEB	Self- Insurance	Records Management Center	Total
CASH FLOWS OPERATING ACTIVITIES					
Cash received for premiums	\$ -	\$ 1,824,818	\$ 40,444,763	\$ -	\$ 42,269,581
Cash received for employee clinic fees	-	-	14,850		14,850
Cash received for fleet maintenance services	709,280	-	-	-	709,280
Cash received for records management storage	-	-	-	269,976	269,976
Payments to suppliers	(249,548)	(424,556)	(3,915,468)	(204,961)	(4,794,533)
Payments to employees for services	(698,463)	-	(266,678)	(177,215)	(1,142,356)
Claims paid	-	(5,943,190)	(35,662,035)	-	(41,605,225)
Net cash provided (used) by operating activities	(238,731)	(4,542,928)	615,432	(112,200)	(4,278,427)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Transfers from other funds	-	4,812,102	3,819,065	99,531	8,730,698
Net cash provided by noncapital financing activities	-	4,812,102	3,819,065	99,531	8,730,698
CASH FLOWS FROM INVESTING ACTIVITIES					
Investment purchases	(65,510)	(244,038)	(5,680,080)	(154,477)	(6,144,105)
Investment income	-	4,772	-	-	4,772
Net cash (used) by investing activities	(65,510)	(239,266)	(5,680,080)	(154,477)	(6,139,333)
Net increase (decrease) in cash and cash equivalents	(304,241)	29,908	(1,245,583)	(167,146)	(1,687,062)
Cash and cash equivalents - beginning of year	357,510	1,441	2,254,143	213,718	2,826,812
Cash and cash equivalents - end of year	<u>\$ 53,269</u>	<u>\$ 31,349</u>	<u>\$ 1,008,560</u>	<u>\$ 46,572</u>	<u>\$ 1,139,750</u>

Bexar County, Texas
STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For Fiscal Year Ended September 30, 2014

	<u>Fleet Maintenance</u>	<u>OPEB</u>	<u>Self- Insurance</u>	<u>Records Management Center</u>	<u>Total</u>
Reconciliation of operating (loss) to net cash provided (used) by operating activities:					
Operating (loss)	\$ (76,505)	(12,177,374)	\$ (3,447,794)	\$ (207,309)	\$ (15,908,982)
Adjustments to reconcile operating income (loss) to net cash provided (used) for operating activities:					
Depreciation expense	-	-	-	102,363	102,363
Change in net position:					
(Increase) in inventories	(32,759)	-	-	-	(32,759)
Decrease in accounts receivable	2,696	-	1,893,524	-	1,896,220
Decrease in deposits	-	-	10,000	-	10,000
(Increase) in prepaid insurance	-	-	(10,000)	-	(10,000)
Increase (decrease) in accounts payable	(134,585)	40,072	399,101	6,764	311,352
Increase in claims payable	-	-	1,578,470	-	1,578,470
Increase in OPEB obligation	-	8,202,861	-	-	8,202,861
Increase (decrease) in accrued liabilities	2,422	(210,475)	192,131	(14,018)	(29,940)
(Decrease) in due to other funds	-	(398,012)	-	-	(398,012)
Net cash provided (used) by operating activities	<u>\$ (238,731)</u>	<u>\$ (4,542,928)</u>	<u>\$ 615,432</u>	<u>\$ (112,200)</u>	<u>\$ (4,278,427)</u>
Reconciliation of cash and cash equivalents on Statement of Cash Flows to Statement of Net Position					
Cash and cash equivalents	<u>\$ 53,269</u>	<u>\$ 31,349</u>	<u>\$ 1,008,560</u>	<u>\$ 46,572</u>	<u>\$ 1,139,750</u>
Cash and cash equivalents	<u>\$ 53,269</u>	<u>\$ 31,349</u>	<u>\$ 1,008,560</u>	<u>\$ 46,572</u>	<u>\$ 1,139,750</u>



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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 FUNDS – 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 attorneys 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.

DA SEIZED ASSETS – to account for assets seized pursuant to the state and federal forfeiture law (Chapter 59, Code of Criminal Procedure) but still awaiting judicial determination.

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Bexar County, Texas
AGENCY FUNDS
COMBINING NET POSITION
September 30, 2014

	<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	\$ -	\$ 4,761,508	\$ 25,034,657	\$ 93,246	\$ 1,946,039
Accounts receivable	-	531,433	4,706	51,969	-
Due from other governmental units	1,051,823	-	-	-	-
	<u>1,051,823</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 1,051,823</u>	<u>\$ 5,292,941</u>	<u>\$ 25,039,363</u>	<u>\$ 145,215</u>	<u>\$ 1,946,039</u>
LIABILITIES					
Vouchers payable	\$ 30,018	\$ -	\$ -	\$ 34,642	\$ 1,500
Accrued liabilities	1,015,271	-	-	110,573	-
Due to participants	6,454	579,486	25,039,363	-	1,944,539
Due to other governmental units	80	4,713,455	-	-	-
	<u>80</u>	<u>4,713,455</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>\$ 1,051,823</u>	<u>\$ 5,292,941</u>	<u>\$ 25,039,363</u>	<u>\$ 145,215</u>	<u>\$ 1,946,039</u>

<u>Tax Collector's Accounts</u>	<u>Community Corrections</u>	<u>Inmate Banking</u>	<u>Unclaimed Money</u>	<u>DA Seized Assets</u>	<u>Total</u>
\$ 36,493,619	\$ 6,200,010	\$ 241,931	150,200	6,743,194	\$ 81,664,404
-	2	-	-	-	588,110
-	-	-	-	-	1,051,823
<u>\$ 36,493,619</u>	<u>\$ 6,200,012</u>	<u>\$ 241,931</u>	<u>\$ 150,200</u>	<u>\$ 6,743,194</u>	<u>\$ 83,304,337</u>
\$ -	\$ 131,881	\$ -	-	-	\$ 198,041
-	392,792	-	-	-	1,518,636
-	5,675,339	241,931	-	6,743,194	40,230,306
<u>36,493,619</u>	<u>-</u>	<u>-</u>	<u>150,200</u>	<u>-</u>	<u>41,357,354</u>
<u>\$ 36,493,619</u>	<u>\$ 6,200,012</u>	<u>\$ 241,931</u>	<u>\$ 150,200</u>	<u>\$ 6,743,194</u>	<u>\$ 83,304,337</u>

Bexar County, Texas
AGENCY FUNDS
COMBINING NET POSITION
September 30, 2014

	<u>Balance</u>				<u>Balance</u>
	<u>October 1, 2013</u>	<u>Additions</u>	<u>Deletions</u>		<u>September 30, 2014</u>
ASSETS					
Cash and cash equivalents	\$ 90,692,680	\$ 81,664,404	\$ 90,692,680	\$	81,664,404
Accounts receivable	3,533,542	588,110	3,533,542		588,110
Due from other governmental units	-	1,051,823	-		1,051,823
TOTAL ASSETS	<u>\$ 94,226,222</u>	<u>\$ 83,304,337</u>	<u>\$ 94,226,222</u>	<u>\$</u>	<u>83,304,337</u>
LIABILITIES					
Vouchers payable	\$ 140,908	\$ 198,041	\$ 140,908	\$	198,041
Accrued liabilities	2,355,050	1,518,636	2,355,050		1,518,636
Due to participants	53,204,739	40,230,306	53,204,739		40,230,306
Due to other governmental units	38,525,525	41,357,354	38,525,525		41,357,354
TOTAL LIABILITIES	<u>\$ 94,226,222</u>	<u>\$ 83,304,337</u>	<u>\$ 94,226,222</u>	<u>\$</u>	<u>83,304,337</u>

Bexar County, Texas
AGENCY FUNDS
COMBINING NET POSITION
September 30, 2014

	<u>Balance</u> <u>October 1, 2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>September 30, 2014</u>
<u>Secondary Recipient of Grants</u>				
ASSETS				
Cash and cash equivalents	\$ 14,015	\$ -	\$ 14,015	\$ -
Accounts receivable	1,299,279	-	1,299,279	-
Due from other governmental units	-	1,051,823	-	1,051,823
TOTAL ASSETS	\$ 1,313,294	\$ 1,051,823	\$ 1,313,294	\$ 1,051,823
LIABILITIES				
Vouchers payable	\$ 14,015	\$ 30,018	\$ 14,015	\$ 30,018
Accrued liabilities	1,212,850	1,015,271	1,212,850	1,015,271
Due to participants	6,454	6,454	6,454	6,454
Due to other governmental units	79,975	80	79,975	80
TOTAL LIABILITIES	\$ 1,313,294	\$ 1,051,823	\$ 1,313,294	\$ 1,051,823
<u>Officers' Special Funds</u>				
ASSETS				
Cash and cash equivalents	\$ 5,723,547	\$ 4,761,508	\$ 5,723,547	\$ 4,761,508
Accounts receivable	13	531,433	13	531,433
TOTAL ASSETS	\$ 5,723,560	\$ 5,292,941	\$ 5,723,560	\$ 5,292,941
LIABILITIES				
Accrued liabilities	\$ 687,510	\$ -	\$ 687,510	\$ -
Due to participants	708,910	579,486	708,910	579,486
Due to other governmental units	4,327,140	4,713,455	4,327,140	4,713,455
TOTAL LIABILITIES	\$ 5,723,560	\$ 5,292,941	\$ 5,723,560	\$ 5,292,941
<u>Clerks' Trust Funds</u>				
ASSETS				
Cash and cash equivalents	\$ 29,427,579	\$ 25,034,657	\$ 29,427,579	\$ 25,034,657
Accounts receivable	6,620	4,706	6,620	4,706
TOTAL ASSETS	\$ 29,434,199	\$ 25,039,363	\$ 29,434,199	\$ 25,039,363
LIABILITIES				
Due to participants	\$ 29,434,199	\$ 25,039,363	\$ 29,434,199	\$ 25,039,363
TOTAL LIABILITIES	\$ 29,434,199	\$ 25,039,363	\$ 29,434,199	\$ 25,039,363

Bexar County, Texas
AGENCY FUNDS
COMBINING NET POSITION
September 30, 2014

	<u>Balance</u> <u>October 1, 2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>September 30, 2014</u>
<u>Flexible Spending Accounts</u>				
ASSETS				
Cash and cash equivalents	\$ 28,786	\$ 93,246	\$ 28,786	\$ 93,246
Accounts receivable	329,128	51,969	329,128	51,969
TOTAL ASSETS	<u>\$ 357,914</u>	<u>\$ 145,215</u>	<u>\$ 357,914</u>	<u>\$ 145,215</u>
LIABILITIES				
Vouchers payable	\$ 7,163	\$ 34,642	\$ 7,163	\$ 34,642
Accrued liabilities	350,751	110,573	350,751	110,573
TOTAL LIABILITIES	<u>\$ 357,914</u>	<u>\$ 145,215</u>	<u>\$ 357,914</u>	<u>\$ 145,215</u>
<u>Bail Bond Security Fund</u>				
ASSETS				
Cash and cash equivalents	\$ 1,977,987	\$ 1,946,039	\$ 1,977,987	\$ 1,946,039
TOTAL ASSETS	<u>\$ 1,977,987</u>	<u>\$ 1,946,039</u>	<u>\$ 1,977,987</u>	<u>\$ 1,946,039</u>
LIABILITIES				
Vouchers payable	\$ 6,644	\$ 1,500	\$ 6,644	\$ 1,500
Due to participants	1,971,343	1,944,539	1,971,343	1,944,539
TOTAL LIABILITIES	<u>\$ 1,977,987</u>	<u>\$ 1,946,039</u>	<u>\$ 1,977,987</u>	<u>\$ 1,946,039</u>
<u>Tax Collector's Accounts</u>				
ASSETS				
Cash and cash equivalents	\$ 33,915,405	\$ 36,493,619	\$ 33,915,405	\$ 36,493,619
TOTAL ASSETS	<u>\$ 33,915,405</u>	<u>\$ 36,493,619</u>	<u>\$ 33,915,405</u>	<u>\$ 36,493,619</u>
LIABILITIES				
Due to other governmental units	\$ 33,915,405	\$ 36,493,619	\$ 33,915,405	\$ 36,493,619
TOTAL LIABILITIES	<u>\$ 33,915,405</u>	<u>\$ 36,493,619</u>	<u>\$ 33,915,405</u>	<u>\$ 36,493,619</u>

Bexar County, Texas
AGENCY FUNDS
COMBINING NET POSITION
September 30, 2014

	<u>Balance</u> <u>October 1, 2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>September 30, 2014</u>
<u>Community Corrections</u>				
ASSETS				
Cash and cash equivalents	\$ 5,886,676	\$ 6,200,010	\$ 5,886,676	\$ 6,200,010
Accounts receivable	1,898,502	2	1,898,502	2
TOTAL ASSETS	<u>\$ 7,785,178</u>	<u>\$ 6,200,012</u>	<u>\$ 7,785,178</u>	<u>\$ 6,200,012</u>
LIABILITIES				
Vouchers payable	\$ 113,086	\$ 131,881	\$ 113,086	\$ 131,881
Accrued liabilities	103,939	392,792	103,939	392,792
Due to participants	7,568,153	5,675,339	7,568,153	5,675,339
TOTAL LIABILITIES	<u>\$ 7,785,178</u>	<u>\$ 6,200,012</u>	<u>\$ 7,785,178</u>	<u>\$ 6,200,012</u>
<u>Inmate Banking</u>				
ASSETS				
Cash and cash equivalents	\$ 218,445	\$ 241,931	\$ 218,445	\$ 241,931
TOTAL ASSETS	<u>\$ 218,445</u>	<u>\$ 241,931</u>	<u>\$ 218,445</u>	<u>\$ 241,931</u>
LIABILITIES				
Due to participants	\$ 218,445	\$ 241,931	\$ 218,445	\$ 241,931
TOTAL LIABILITIES	<u>\$ 218,445</u>	<u>\$ 241,931</u>	<u>\$ 218,445</u>	<u>\$ 241,931</u>
<u>Unclaimed Money</u>				
ASSETS				
Cash and cash equivalents	\$ 203,005	\$ 150,200	\$ 203,005	\$ 150,200
TOTAL ASSETS	<u>\$ 203,005</u>	<u>\$ 150,200</u>	<u>\$ 203,005</u>	<u>\$ 150,200</u>
LIABILITIES				
Due to other governmental units	\$ 203,005	\$ 150,200	\$ 203,005	\$ 150,200
TOTAL LIABILITIES	<u>\$ 203,005</u>	<u>\$ 150,200</u>	<u>\$ 203,005</u>	<u>\$ 150,200</u>
<u>DA Seized Assets</u>				
ASSETS				
Cash and cash equivalents	\$ 13,297,235	\$ 6,743,194	\$ 13,297,235	\$ 6,743,194
TOTAL ASSETS	<u>\$ 13,297,235</u>	<u>\$ 6,743,194</u>	<u>\$ 13,297,235</u>	<u>\$ 6,743,194</u>
LIABILITIES				
Due to participants	\$ 13,297,235	\$ 6,743,194	\$ 13,297,235	\$ 6,743,194
TOTAL LIABILITIES	<u>\$ 13,297,235</u>	<u>\$ 6,743,194</u>	<u>\$ 13,297,235</u>	<u>\$ 6,743,194</u>



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Bexar County, Texas
STATISTICAL SECTION OVERVIEW
September 30, 2014

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 2005-2014. These schedules report how the County’s financial position and well-being have changed over time.

Table 1 – Net Position by Component
Table 2 – Changes in Net Position
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 Taxpayers
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 Governmental Fund Types
Table 12 – Direct and Overlapping Governmental Activities Debt
Table 13 – Pledged-revenue Coverage
Table 14 – Motor Vehicle Rental Tax Collections
Table 15 – Hotel Occupancy Tax Net Collections
Table 16 – Hotel Occupancy Tax Collections – Top Ten Hotels
Table 17 – Convention Statistics
Table 18 – San Antonio Hotel Occupancy
Table 19 – 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 20 – Demographic and Economic Statistics
Table 21 – Principal Employers

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

Table 22 – Operating Indicators by Function/Program
Table 23 – Capital Asset Statistics by Function/Program
Table 24 – Full-Time Equivalent County Government Employees by Function/Program

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

Table 25 – Analysis of Funding Progress and Contribution Rates
Table 26 – Legal Debt Margin Information
Table 27 – 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. 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 POSITION BY COMPONENT, LAST TEN YEARS
For Fiscal Years Ended September 30,
(Unaudited)

	<u>2014</u>	<u>2013</u> (Restated)	<u>2012</u>	<u>2011</u>	<u>2010</u>
Governmental activities					
Net investment in capital assets	\$ 860,081,979	\$ 890,541,511	\$ 855,395,328	\$ 830,351,671	\$ 667,452,063
Restricted for:					
Debt service	50,483,099	54,407,649	70,322,846	71,270,325	72,590,214
Grants and special revenues	13,580,285	9,006,848	10,580,293	12,565,983	6,450,008
Capital projects	121,632,446	48,998,893	36,381,015	14,139,934	7,180,849
Legislative	32,904,826	30,621,078	27,361,998	24,984,690	22,097,507
Unrestricted	<u>(383,035,228)</u>	<u>(336,108,071)</u>	<u>(169,515,206)</u>	<u>(87,278,102)</u>	<u>14,448,995</u>
Total governmental activities net position	<u>\$ 695,647,407</u>	<u>\$ 697,467,908</u>	<u>\$ 830,526,274</u>	<u>\$ 866,034,501</u>	<u>\$ 790,219,636</u>
Business-type activities					
Net investment in capital assets	\$ 48,009,070	\$ 50,287,916	\$ 53,683,820	\$ 55,333,951	\$ 58,475,790
Restricted for:					
Debt Service	24,198,644	20,189,790	16,283,647	16,844,006	11,778,600
Unrestricted	<u>(150,592,806)</u>	<u>(107,025,370)</u>	<u>(46,741,238)</u>	<u>(6,211,870)</u>	<u>20,268,109</u>
Total business-type activities net position	<u>\$ (78,385,092)</u>	<u>\$ (36,547,664)</u>	<u>\$ 23,226,229</u>	<u>\$ 65,966,087</u>	<u>\$ 90,522,499</u>
Primary government					
Net investment in capital assets	\$ 908,091,049	\$ 940,829,427	\$ 909,079,148	\$ 885,685,622	\$ 725,927,853
Restricted	242,799,300	163,224,258	160,929,799	139,804,938	120,097,178
Unrestricted	<u>(533,628,034)</u>	<u>(443,133,441)</u>	<u>(216,256,444)</u>	<u>(93,489,972)</u>	<u>34,717,104</u>
Total primary government net position	<u>\$ 617,262,315</u>	<u>\$ 660,920,244</u>	<u>\$ 853,752,503</u>	<u>\$ 932,000,588</u>	<u>\$ 880,742,135</u>

Source: Comprehensive Annual Financial Reports (CAFR).

Table 1 (Continued)

<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
\$ 552,659,899	\$ 471,706,192	\$ 370,478,235	\$ 293,985,943	\$ 277,876,863
58,544,093	48,455,747	39,209,744	18,826,411	21,923,646
7,010,763	9,101,649	10,738,290	24,216,784	14,985,944
29,460,809	15,479,227	19,355,258	11,898,126	11,204,209
21,092,719	20,727,303	19,130,341	138,539	-
11,672,815	26,355,835	21,340,552	33,124,843	31,330,740
<u>\$ 680,441,098</u>	<u>\$ 591,825,953</u>	<u>\$ 480,252,420</u>	<u>\$ 382,190,646</u>	<u>\$ 357,321,402</u>
\$ 55,037,943	\$ 58,217,572	\$ 50,248,908	\$ 43,134,436	\$ 38,144,766
27,873,483	17,369,988	8,138,315	35,711,929	33,380,475
24,948,302	36,519,536	38,310,787	7,954,069	9,047,073
<u>\$ 107,859,728</u>	<u>\$ 112,107,096</u>	<u>\$ 96,698,010</u>	<u>\$ 86,800,434</u>	<u>\$ 80,572,314</u>
\$ 607,697,842	\$ 529,923,764	\$ 420,727,143	\$ 337,120,379	\$ 316,021,629
143,981,867	111,133,914	96,571,948	90,791,789	81,494,274
36,621,117	62,875,371	59,651,339	41,078,912	40,377,813
<u>\$ 788,300,826</u>	<u>\$ 703,933,049</u>	<u>\$ 576,950,430</u>	<u>\$ 468,991,080</u>	<u>\$ 437,893,716</u>

Table 2

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

	<u>2014</u>	<u>2013</u> (Restated)	<u>2012</u>	<u>2011</u>	<u>2010</u>
Expenses					
Governmental activities:					
General government	\$ 108,818,300	\$ 101,135,305	\$ 92,955,003	\$ 88,844,727	\$ 79,241,599
Judicial	90,515,148	86,567,259	85,766,375	89,523,783	84,233,142
Public safety	203,264,953	194,156,366	192,289,893	186,374,799	191,453,779
Education and recreation	5,853,585	6,521,027	8,964,869	10,838,874	10,215,955
Public works	134,220,052	254,058,915	166,817,829	159,386,468	90,456,200
Health and public welfare	24,866,503	25,646,248	33,613,676	29,164,474	32,396,181
Interest and other fees	68,474,001	57,190,164	46,034,776	42,552,731	35,272,177
Unallocated depreciation	114,711	114,711	114,711	114,711	114,711
Total governmental activities	<u>636,127,253</u>	<u>725,389,995</u>	<u>626,557,132</u>	<u>606,800,567</u>	<u>523,383,744</u>
Business-type activities:					
Venue Fund	68,634,924	82,836,919	66,119,373	47,297,341	38,312,586
Commissary Fund	3,471,199	3,099,136	3,132,808	3,349,848	3,214,752
Firing Range Fund	156,815	112,046	-	-	-
Parking Facilities Fund	618,471	633,636	519,977	307,949	-
Total business-type activities	<u>72,881,409</u>	<u>86,681,737</u>	<u>69,772,158</u>	<u>50,955,138</u>	<u>41,527,338</u>
Total primary government	<u>\$ 709,008,662</u>	<u>\$ 812,071,732</u>	<u>\$ 696,329,290</u>	<u>\$ 657,755,705</u>	<u>\$ 564,911,082</u>
Program Revenues					
Governmental activities:					
Charges for service:					
General government	\$ 33,242,843	\$ 33,949,799	\$ 30,742,789	\$ 29,315,903	\$ 27,395,795
Judicial	19,740,552	10,415,106	11,590,304	13,189,094	14,205,997
Public safety	34,088,157	34,983,339	34,016,987	28,563,454	29,883,485
Education and recreation	788	1,500	1,500	333,200	285,668
Public works	18,300,625	17,765,629	17,007,799	15,791,488	15,526,491
Health and public welfare	343,109	344,410	56,145	935,617	943,697
Operating grants and contributions:					
General government	5,762,280	3,933,230	3,451,222	4,156,702	1,942,725
Judicial	6,496,804	5,185,664	4,695,937	4,470,725	4,783,113
Public safety	14,721,238	12,221,127	14,514,051	18,847,341	20,321,533
Education and recreation	211,000	200,000	-	1,369,585	107,665
Public works	2,520	-	-	2,505,065	129,294
Health and public welfare	18,245,249	20,630,393	25,468,653	27,755,036	17,984,327
Capital grants and contributions	<u>112,011,234</u>	<u>114,740,142</u>	<u>106,463,221</u>	<u>201,984,356</u>	<u>157,728,121</u>
Total governmental activities	<u>\$ 263,166,399</u>	<u>\$ 254,370,339</u>	<u>\$ 248,008,608</u>	<u>\$ 349,217,566</u>	<u>\$ 291,237,911</u>

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

Table 2 (Continued)

<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
\$ 79,952,880	\$ 91,979,961	\$ 70,903,094	\$ 82,966,855	\$ 60,375,452
82,775,317	79,390,023	70,394,123	66,655,717	59,079,170
186,516,533	177,888,141	163,589,223	144,485,826	138,802,346
9,767,900	12,434,366	9,367,415	8,695,455	8,267,646
77,045,904	73,059,766	36,183,533	35,620,410	32,688,621
31,435,262	18,881,286	15,976,770	17,445,966	15,593,396
22,115,394	14,532,168	8,668,159	8,202,573	8,775,159
114,711	114,711	114,711	114,711	114,711
<u>489,723,901</u>	<u>468,280,422</u>	<u>375,197,028</u>	<u>364,187,513</u>	<u>323,696,501</u>
24,051,523	10,131,567	13,749,496	15,836,252	14,968,664
3,387,512	529,786	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>27,439,035</u>	<u>10,661,353</u>	<u>13,749,496</u>	<u>15,836,252</u>	<u>14,968,664</u>
<u>\$ 517,162,936</u>	<u>\$ 478,941,775</u>	<u>\$ 388,946,524</u>	<u>\$ 380,023,765</u>	<u>\$ 338,665,165</u>
\$ 27,939,525	\$ 27,309,879	\$ 29,581,697	\$ 28,471,474	\$ 27,913,332
11,703,776	14,093,877	12,502,394	27,196,238	24,305,494
26,389,811	27,828,996	27,383,908	12,959,917	12,783,543
217,990	199,715	172,998	170,990	106,849
14,663,986	13,231,057	13,488,693	13,604,414	21,913,000
993,796	978,847	980,803	-	-
1,670,749	1,618,364	957,539	1,116,324	6,408,677
6,336,138	5,516,970	10,925,129	6,581,867	3,851,600
13,482,071	15,621,641	6,861,351	13,018,419	14,365,151
715,796	1,191,067	3,071,742	3,502,393	2,960,679
59,943	133,723,103	69,821,283	8,257,542	3,067,257
14,058,173	11,972,585	9,069,667	12,254,545	14,636,229
112,841,904	6,707,206	6,130,956	13,854,079	497,369
<u>\$ 231,073,658</u>	<u>\$ 259,993,307</u>	<u>\$ 190,948,160</u>	<u>\$ 140,988,202</u>	<u>\$ 132,809,180</u>

Table 2 (Continued)

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

	<u>2014</u>	<u>2013</u> (Restated)	<u>2012</u>	<u>2011</u>	<u>2010</u>
Business-type activities:					
Capital grants and contributions	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	6,322,469	5,774,948	5,121,101	4,882,504	4,682,544
Total business-type activities	6,322,469	5,774,948	5,121,101	4,882,504	4,682,544
Total primary government	<u>\$ 269,488,868</u>	<u>\$ 260,145,287</u>	<u>\$ 253,129,709</u>	<u>\$ 354,100,070</u>	<u>\$ 295,920,455</u>
Net (Expense) Revenue					
Governmental activities	\$(372,960,854)	\$(467,461,236)	\$(378,548,524)	\$(257,583,001)	\$(232,145,833)
Business-type activities	(66,558,940)	(79,494,685)	(64,651,057)	(46,072,634)	(36,849,243)
Total primary government	<u>\$(439,519,794)</u>	<u>\$(546,955,921)</u>	<u>\$(443,199,581)</u>	<u>\$(303,655,635)</u>	<u>\$(268,995,076)</u>
General Revenues and Other Changes in Net Position					
Governmental Activities:					
Taxes:					
Property taxes	\$ 305,381,502	\$ 289,003,130	\$ 286,918,075	\$ 281,355,998	\$ 285,110,519
Flood control taxes	31,923,865	30,111,625	29,298,076	28,976,192	29,213,225
Bingo taxes	1,280,993	1,149,925	1,095,392	1,034,600	928,749
Motor vehicle taxes	13,956,172	12,512,742	10,594,249	9,216,992	8,470,889
Mixed drink taxes	8,353,717	6,393,077	5,770,200	6,527,575	6,482,878
Unrestricted investment earnings	2,124,784	1,601,732	2,528,607	2,499,439	2,777,878
Miscellaneous	7,826,124	5,366,849	6,399,746	7,206,835	8,826,902
Loss on disposal of assets	-	-	-	(2,831,146)	113,331
Transfers between governmental and business-type activities	293,196	341,068	435,952	453,070	-
Total governmental activities	<u>371,140,353</u>	<u>346,480,148</u>	<u>343,040,297</u>	<u>334,439,555</u>	<u>341,924,371</u>
Business-type Activities:					
Motor vehicle taxes	8,644,849	8,302,881	7,927,555	7,395,457	7,017,695
Occupancy taxes	16,322,866	15,543,139	14,402,231	13,519,585	12,320,625
Unrestricted investment earnings	43,993	19,538	17,365	21,247	167,173
Miscellaneous	3,000	10	-	9,373	2,072
Transfers between governmental and business-type activities	(293,196)	(341,068)	(435,952)	(453,070)	-
Total business-type activities	<u>24,721,512</u>	<u>23,524,500</u>	<u>21,911,199</u>	<u>20,492,592</u>	<u>19,507,565</u>
Total Primary Government	<u>\$ 395,861,865</u>	<u>\$ 370,004,648</u>	<u>\$ 364,951,496</u>	<u>\$ 354,932,147</u>	<u>\$ 361,431,936</u>
Change in Net Position					
Governmental activities	\$ (1,820,501)	\$(124,539,508)	\$ (35,508,227)	\$ 76,856,554	\$ 109,778,538
Business-type activities	(41,837,428)	(57,382,289)	(42,739,858)	(25,580,043)	(17,337,229)
Total primary government	<u>\$ (43,657,929)</u>	<u>\$(181,921,797)</u>	<u>\$ (78,248,085)</u>	<u>\$ 51,276,511</u>	<u>\$ 92,441,309</u>

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

Table 2 (Continued)

<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
\$ -	\$ -	\$ -	\$ -	\$ -
4,555,635	2,040,783	1,300,000	1,300,000	1,300,000
<u>4,555,635</u>	<u>2,040,783</u>	<u>1,300,000</u>	<u>1,300,000</u>	<u>1,300,000</u>
<u>\$ 235,629,293</u>	<u>\$ 262,034,090</u>	<u>\$ 192,248,160</u>	<u>\$ 142,288,202</u>	<u>\$ 134,109,180</u>
\$(258,650,243)	\$(208,287,115)	\$(184,248,868)	\$(223,199,311)	\$(190,887,321)
(22,883,400)	(8,620,570)	(12,449,496)	(14,536,252)	(13,668,664)
<u>\$(281,533,643)</u>	<u>\$(216,907,685)</u>	<u>\$(196,698,364)</u>	<u>\$(237,735,563)</u>	<u>\$(204,555,985)</u>
\$ 275,869,660	\$ 255,429,534	\$ 233,585,237	\$ 209,881,420	\$ 193,368,931
34,620,600	26,583,760	9,847,070	8,702,080	8,023,769
905,780	797,163	724,819	696,385	593,779
10,031,273	11,291,934	11,923,937	9,235,072	-
6,228,156	6,193,140	5,726,672	5,332,937	4,817,418
7,340,211	15,026,865	14,543,094	11,122,825	4,479,652
12,145,918	4,538,252	5,959,813	3,118,685	541,177
123,790	-	-	-	-
-	-	-	-	293,781
<u>347,265,388</u>	<u>319,860,648</u>	<u>282,310,642</u>	<u>248,089,404</u>	<u>212,118,507</u>
6,731,847	7,097,116	6,962,717	6,864,223	5,904,894
11,564,549	13,668,374	12,799,160	11,541,320	10,618,155
336,802	2,463,345	2,585,195	2,358,829	2,079,249
2,834	-	-	-	-
-	-	-	-	(293,781)
<u>18,636,032</u>	<u>23,228,835</u>	<u>22,347,072</u>	<u>20,764,372</u>	<u>18,308,517</u>
<u>\$ 365,901,420</u>	<u>\$ 343,089,483</u>	<u>\$ 304,657,714</u>	<u>\$ 268,853,776</u>	<u>\$ 230,427,024</u>
\$ 88,615,145	\$ 111,573,533	\$ 98,061,774	\$ 24,890,093	\$ 21,231,186
(4,247,368)	14,608,265	9,897,576	6,228,120	4,639,853
<u>\$ 84,367,777</u>	<u>\$ 126,181,798</u>	<u>\$ 107,959,350</u>	<u>\$ 31,118,213</u>	<u>\$ 25,871,039</u>

Table 3

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

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Revenues				
Ad valorem taxes	\$ 337,320,246	\$ 319,716,213	\$ 312,328,560	\$ 309,879,849
Other taxes, licenses, and permits	39,520,903	34,774,586	35,384,613	25,751,912
Intergovernmental revenue	66,332,349	77,221,430	63,600,138	69,776,671
Court costs and fines	31,564,405	29,002,601	28,286,612	28,636,474
Fees on motor vehicles	21,499,603	20,802,047	20,395,853	23,101,681
Other fees	24,986,300	24,897,062	21,483,624	17,520,617
Commissions from governmental units	4,184,550	4,006,304	4,244,598	4,779,636
Revenues from use of assets	17,444,065	16,324,000	17,339,699	14,677,230
Sales, refunds, and miscellaneous	6,818,230	4,440,392	5,548,406	7,798,411
Total Revenues	<u>549,670,651</u>	<u>531,184,635</u>	<u>508,612,103</u>	<u>501,922,481</u>
Expenditures				
General government	89,594,893	82,373,919	79,850,671	72,372,014
Judicial	87,362,147	84,556,591	82,126,315	84,136,746
Public safety	188,260,671	182,665,115	176,643,544	174,264,394
Education and recreation	5,326,751	5,873,245	8,618,453	10,252,009
Public works	75,373,089	195,489,744	111,367,011	115,084,358
Health and public welfare	24,763,525	26,873,015	33,113,146	28,958,430
Capital expenditures	79,325,538	50,306,999	94,469,871	83,128,036
Debt service:				
Principal	28,465,000	29,790,000	30,920,000	30,425,000
Interest	68,319,100	50,339,550	44,068,795	42,292,081
Bond issuance cost ¹	782,639	4,055,869	1,637,339	142,341
Debt service SARA ²	3,309,055	4,387,134	4,900,000	5,000,000
Total Expenditures	<u>650,882,408</u>	<u>716,711,181</u>	<u>667,715,145</u>	<u>646,055,409</u>
Excess (deficiency) of revenues over expenditures	(101,211,757)	(185,526,546)	(159,103,042)	(144,132,928)
Other Financing Sources (Uses)				
Interfund transfers in	11,986,733	12,129,547	15,136,590	16,457,750
Interfund transfers out	(20,424,235)	(17,694,800)	(20,993,626)	(17,835,144)
Issuance of capital lease		-	-	-
Issuance of commercial paper		-	-	-
Issuance of long term debt		530,720,000	144,719,999	-
Discount on bond issues		-	-	-
Issuance of refunding bonds	65,055,000	-	17,650,000	-
Payment to refunded debt paying agent	(72,555,312)	-	(20,417,103)	-
Premium on bond issues	8,166,796	40,480,868	9,066,853	-
Payment to other governmental units		-	-	-
Total Other Financing Sources (Uses)	<u>(7,771,018)</u>	<u>565,635,615</u>	<u>145,162,713</u>	<u>(1,377,394)</u>
Net Change in Fund Balances	<u>\$ (108,982,775)</u>	<u>\$ 380,109,069</u>	<u>\$ (13,940,329)</u>	<u>\$ (145,510,322)</u>
Debt service as a percentage of noncapital expenditures	16.9%	12.0%	13.1%	12.9%

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)

2010	2009	2008	2007	2006	2005
\$ 312,626,778	\$ 308,919,094	\$ 281,263,390	\$ 244,211,668	\$ 217,974,800	\$ 201,610,941
23,588,288	23,105,524	15,767,008	10,031,840	8,414,707	6,708,043
52,477,680	39,935,873	37,109,206	37,064,942	49,325,165	43,062,906
28,723,501	27,989,595	30,273,190	28,643,536	25,024,624	23,571,139
23,280,134	24,228,958	25,586,120	27,071,760	25,552,733	25,988,198
18,017,567	17,630,868	16,546,105	19,454,670	19,587,423	14,261,073
4,423,514	3,632,217	3,369,191	4,289,058	4,002,121	4,282,345
16,981,610	19,769,465	27,407,525	26,020,885	20,686,227	15,529,417
9,643,909	15,200,828	8,949,385	8,559,411	11,203,209	7,950,237
<u>489,762,981</u>	<u>480,412,422</u>	<u>446,271,120</u>	<u>405,347,770</u>	<u>381,771,009</u>	<u>342,964,299</u>
70,265,609	72,125,092	77,130,748	64,491,487	57,310,981	56,524,066
81,547,606	81,372,423	75,933,997	68,461,941	64,730,554	57,645,825
179,697,609	178,449,602	172,552,162	156,293,541	137,962,292	133,321,562
10,937,115	9,680,173	12,222,246	9,110,295	8,525,534	8,074,685
55,372,105	46,923,748	49,309,794	15,631,596	14,501,740	10,627,009
31,545,348	31,366,407	18,823,565	15,928,345	17,390,808	15,578,673
87,500,585	86,289,068	80,746,829	54,553,089	40,500,011	25,848,495
25,285,000	28,177,246	19,930,577	15,196,232	14,372,928	16,904,084
32,546,245	19,904,430	12,283,857	8,297,446	14,228,256	16,025,865
1,801,640	3,192,902	1,329,858	1,549,639	768,583	-
4,700,000	4,700,000	5,200,000	6,200,000	5,500,000	-
<u>581,198,862</u>	<u>562,181,091</u>	<u>525,463,633</u>	<u>415,713,611</u>	<u>375,791,687</u>	<u>340,550,264</u>
(91,435,881)	(81,768,669)	(79,192,513)	(10,365,841)	5,979,322	2,414,035
15,931,474	7,489,827	3,886,386	16,805,945	5,009,940	23,181,245
(15,981,005)	(7,489,827)	(3,886,386)	(19,374,635)	(5,784,226)	(23,079,465)
-	-	4,719,752	4,643,054	2,996,106	-
-	-	32,384,000	4,000,000	3,000,000	-
151,800,000	339,720,000	138,855,000	135,630,000	4,000,000	43,035,000
-	-	-	-	-	(79,152)
36,915,000	14,890,000	-	-	26,530,000	-
(39,384,000)	(14,925,453)	-	-	(28,157,516)	-
11,423,782	7,034,116	1,150,013	1,533,113	1,597,513	2,554,879
-	-	-	-	-	(6,600,000)
<u>160,705,251</u>	<u>346,718,663</u>	<u>177,108,765</u>	<u>143,237,477</u>	<u>9,191,817</u>	<u>39,012,507</u>
<u>\$ 69,269,370</u>	<u>\$ 264,949,994</u>	<u>\$ 97,916,252</u>	<u>\$ 132,871,636</u>	<u>\$ 15,171,139</u>	<u>\$ 41,426,542</u>
11.7%	10.1%	7.2%	6.5%	8.5%	10.5%

Table 4

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

	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u> ¹
General Fund					
Nonspendable	\$ 5,515,600	\$ 5,178,657	\$ 5,158,860	\$ 5,279,320	\$ -
Unassigned	75,441,449	67,281,583	62,222,223	55,724,026	-
Total general fund	<u>\$ 80,957,049</u>	<u>\$ 72,460,240</u>	<u>\$ 67,381,083</u>	<u>\$ 61,003,346</u>	<u>\$ -</u>
All Other Governmental Funds					
Debt Service					
Restricted	\$ 50,695,263	\$ 66,694,458	\$ 70,281,380	\$ 71,160,124	\$ -
Capital Projects					
Nonspendable	2,664,181	2,645,022	2,614,406	2,000,000	-
Restricted	623,954,823	732,492,566	355,586,673	376,020,003	-
Nonmajor Governmental Funds					
Restricted	46,485,111	39,627,926	37,942,291	37,550,673	-
Committed	376,835	195,825	201,135	213,151	-
Total all other governmental funds	<u>\$ 724,176,213</u>	<u>\$ 841,655,797</u>	<u>\$ 466,625,885</u>	<u>\$ 486,943,951</u>	<u>\$ -</u>

	<u>2009</u> ¹	<u>2008</u> ¹	<u>2007</u> ¹	<u>2006</u> ¹	<u>2005</u> ¹
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>2014</u> ³	<u>2013</u> ³	<u>2012</u> ³	<u>2011</u> ³	<u>2010</u>
General Fund					
Reserved ¹	\$ -	\$ -	\$ -	\$ -	\$ 744,722
Unreserved	-	-	-	-	53,965,492
Total general fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 54,710,214</u>
All Other Governmental Funds					
Reserved ¹	\$ -	\$ -	\$ -	\$ -	\$ 153,409,448
Unreserved, designated, for:					
Capital projects fund	-	-	-	-	467,633,270
Special revenue funds ²	-	-	-	-	866,492
Unreserved, Special Revenue Funds	-	-	-	-	17,879,884
Total all other governmental funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 639,789,094</u>

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
General Fund					
Reserved ¹	\$ 573,247	\$ 1,390,051	\$ 662,060	\$ 848,963	\$ 545,565
Unreserved	48,061,941	50,100,132	53,230,968	47,877,791	29,364,455
Total general fund	<u>\$ 48,635,188</u>	<u>\$ 51,490,183</u>	<u>\$ 53,893,028</u>	<u>\$ 48,726,754</u>	<u>\$ 29,910,020</u>
All Other Governmental Funds					
Reserved ¹	\$ 157,340,992	\$ 205,997,838	\$ 94,894,832	\$ 39,491,667	\$ 44,410,154
Unreserved, designated, for:					
Capital projects fund	396,000,394	76,999,644	85,768,313	19,364,818	24,973,040
Special revenue funds ²	575,446	679,068	1,110,476	1,089,228	882,936
Unreserved, Special Revenue Funds	22,677,918	25,113,211	26,697,043	20,819,589	14,144,767
Total all other governmental funds	<u>\$ 576,594,750</u>	<u>\$ 308,789,761</u>	<u>\$ 208,470,664</u>	<u>\$ 80,765,302</u>	<u>\$ 84,410,897</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.

Table 5

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

Fiscal Year¹	Estimated Market Value			Total Taxable Assessed Value	Total Direct Tax Rate
	Real Property	Personal Property	Less: Tax Exempt Property		
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
2013	101,483,890,183	6,423,198,774	9,145,325,077	98,761,763,880	0.326866
2014	107,211,909,010	6,438,707,637	9,433,068,676	104,217,547,971	0.326866

Sources: Bexar County Tax Assessor-Collector Certified Roll Reports (For FY 2005-2014).

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)

	2004	2005	2006	2007	2008
County Direct Rates					
General	0.281519	0.318471	0.314147	0.295104	0.289399
Flood	0.012719	0.012719	0.012719	0.031762	0.037467
Total direct rate	0.294238	0.331190	0.326866	0.326866	0.326866
City and Town Rates					
City of San Antonio	0.578540	0.578540	0.578540	0.572300	0.567140
Alamo Heights	0.000000	0.000000	0.000000	0.000000	0.000000
Balcones Heights	0.527030	0.558500	0.532404	0.498356	0.490729
Castle Hills	0.503747	0.479634	0.458908	0.425801	0.425801
China Grove	0.022066	0.229180	0.232940	0.021501	0.060230
Converse	0.597500	0.577500	0.565000	0.540000	0.515000
Elmendorf	0.114721	0.175000	0.250000	0.252961	0.269966
Grey Forest	0.109522	0.109522	0.975960	0.093525	0.093525
Hill County Village	0.095000	0.095000	0.095000	0.095000	0.095000
Hollywood Park	0.417926	0.417926	0.395908	0.381464	0.382261
Kirby	0.657821	0.664948	0.644471	0.588414	0.623000
Leon Valley	0.517400	0.537400	0.537400	0.527400	0.527400
Live Oak	0.465000	0.410000	0.385000	0.364400	0.405131
Olmos Park	0.657822	0.598837	0.544546	0.514787	0.480820
Shavano Park	0.326915	0.343016	0.335000	0.329682	0.325082
City of Somerset	0.639450	0.614013	0.555009	0.513609	0.517613
St. Hedwig	0.435756	0.479895	0.479895	0.479895	0.479895
Terrell Hills	0.544500	0.516864	0.465853	0.430422	0.399293
Universal City	0.414680	0.426487	0.457920	0.525827	0.512972
Windcrest	0.332654	0.412622	0.412454	0.407239	0.436227
Helotes	0.355000	0.336287	0.336287	0.336287	0.363651
Von Ormy	0.000000	0.000000	0.000000	0.000000	0.390000
School Districts Rates					
Alamo Heights ISD	1.629600	1.656600	1.486600	1.156600	1.156600
East Central ISD	1.680000	1.680000	1.520000	1.190000	1.319500
Edgewood ISD	1.734500	1.722200	1.610000	1.405000	1.405000
Harlandale ISD	1.756000	1.756000	1.700000	1.349000	1.479000
Northeast ISD	1.794000	1.794000	1.669000	1.402900	1.402900
Northside ISD	1.762500	1.775000	1.592500	1.262500	1.302500
San Antonio ISD	1.722000	1.720000	1.579700	1.249700	1.249700
South S.A. ISD	1.738300	1.840000	1.710000	1.445000	1.440000
Southside ISD	1.720000	1.720000	1.690000	1.360000	1.365600
Somerset ISD	1.685000	1.685000	1.536700	1.194000	1.205000
Southwest ISD	1.642200	1.618800	1.496000	1.195000	1.210000
Fire District Rates					
Bexar Emergency #1	0.100000	0.100000	0.100000	0.097848	0.100000
Bexar Emergency #2	0.057000	0.057000	0.070000	0.700000	0.070000
Bexar Emergency #3	0.051000	0.051000	0.035200	0.031222	0.030000
Bexar Emergency #4	0.000000	0.000000	0.000000	0.059990	0.069990
Bexar Emergency #5	0.100000	0.100000	0.091058	0.088555	0.087025
Bexar Emergency #6	0.100000	0.100000	0.093816	0.100000	0.100000
Bexar Emergency #7	0.000000	0.100000	0.100000	0.099666	0.100000
Bexar Emergency #8	0.000000	0.000000	0.000000	0.000000	0.070000
Bexar Emergency #10	0.000000	0.000000	0.000000	0.000000	0.100000
Other Special District Rates					
Alamo Community College	0.107050	0.107050	0.137050	0.134550	0.135855
University Health System	0.243869	0.243869	0.243869	0.237408	0.261022
River Authority	0.016425	0.016425	0.016045	0.015951	0.015951
S.A. MUD #1	0.930000	0.930000	0.847800	0.762300	0.695700

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

Note: The dates along the top of this schedule represent the tax year in which these rates are levied.

Table 6 (Continued)

2009	2010	2011	2012	2013
0.296187	0.296187	0.296187	0.296187	0.296187
0.030679	0.030679	0.030679	0.030679	0.030679
0.326866	0.326866	0.326866	0.326866	0.326866
0.565690	0.565690	0.565690	0.565690	0.565690
0.355662	0.355662	0.316157	0.319454	0.325762
0.510481	0.558843	0.572199	0.572199	0.572199
0.458668	0.501345	0.501345	0.501345	0.501345
0.064492	0.071700	0.081700	0.087900	0.089000
0.515000	0.525434	0.572931	0.606675	0.606675
0.299846	0.313255	0.481749	0.477261	0.477261
0.093525	0.093525	0.093525	0.096525	0.093525
0.095000	0.095000	0.095000	0.095000	0.095000
0.490000	0.490000	0.536710	0.536710	0.511000
0.661649	0.697500	0.710978	0.710978	0.729376
0.527400	0.527400	0.535510	0.574282	0.582915
0.449369	0.476783	0.477291	0.463155	0.445401
0.463400	0.478499	0.480888	0.479865	0.470000
0.324800	0.320000	0.320000	0.320000	0.320000
0.516787	0.648884	0.704675	0.707059	0.707059
0.479895	0.479895	0.479895	0.479895	0.479895
0.391301	0.385068	0.385068	0.385068	0.371729
0.519636	0.590531	0.582981	0.586029	0.564043
0.436495	0.436495	0.436495	0.432970	0.415231
0.363651	0.363651	0.360000	0.355000	0.350000
0.390000	0.351000	0.320000	0.288000	0.255000
1.162000	1.168000	1.198000	1.218000	1.218000
1.319500	1.319500	1.296000	1.296000	1.275000
1.420000	1.420000	1.407400	1.398000	1.382600
1.479000	1.604800	1.544400	1.538500	1.528800
1.402900	1.402900	1.402900	1.425000	1.440600
1.337500	1.365500	1.375500	1.375500	1.375500
1.249700	1.279700	1.307600	1.357600	1.357600
1.433800	1.454900	1.454900	1.454900	1.451500
1.368900	1.368900	1.368900	1.368900	1.368900
1.228000	1.289000	1.278000	1.278000	1.278000
1.243200	1.256100	1.222600	1.273000	1.401622
0.100000	0.100000	0.100000	0.100000	0.100000
0.070000	0.070000	0.070000	0.940000	0.098007
0.030772	0.034300	0.034532	0.038628	0.050877
0.068500	0.074000	0.079900	0.079998	0.082025
0.088353	0.090596	0.089139	0.095500	0.100000
0.100000	0.100000	0.100000	0.097879	0.100000
0.100000	0.099687	0.099687	0.099040	0.100000
0.000000	0.000000	0.100000	0.982650	0.100000
0.100000	0.100000	0.100000	0.100000	0.100000
0.135855	0.141623	0.141623	0.149150	0.149150
0.266235	0.276235	0.276235	0.276235	0.276235
0.015951	0.016652	0.017370	0.017370	0.017798
0.668300	0.687200	0.706904	0.692500	0.703200

Table 7

Bexar County, Texas
PRINCIPAL PROPERTY TAXPAYERS
Current and Nine Years Ago
(Unaudited)

	2014	
	Market Value	Percent of Total Taxable Value
H. E. Butt Grocery Company	\$ 1,137,397,322	1.10%
Methodist Healthcare System	586,833,959	0.57%
Walmart Stores Inc.	552,930,047	0.53%
VHS San Antonio Partners LP	501,719,012	0.48%
Southwestern Bell Telephone	337,247,401	0.33%
USAA	313,473,760	0.30%
Halliburton Energy Services Inc.	310,000,000	0.30%
La Cantera Specialty Retail LP	272,081,390	0.26%
SA Real Estate LLLP	215,993,690	0.21%
Frankel Family Trust	198,971,200	0.19%
	<u>\$ 4,426,647,781</u>	<u>4.28%</u>
2005		
	Market Value	Percent of Total Taxable Value
H.E. Butt Grocery Company	\$ 684,423,893	1.14%
Southwestern Bell Telephone Company	524,284,970	0.87%
Walmart Stores Inc.	327,050,347	0.54%
USAA	307,085,650	0.51%
Methodist Healthcare System	209,711,594	0.35%
VHS San Antonio Partners LP	184,724,549	0.31%
Time Warner Cable San Antonio LP	177,001,570	0.29%
Frost National Bank	165,282,420	0.28%
Alamo Stonecrest Holdings	144,909,548	0.24%
Inland Western San Antonio Academy LP	143,372,113	0.24%
	<u>\$ 2,867,846,654</u>	<u>4.77%</u>

Source: Bexar Appraisal District

**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	Percent of Current Levy	Receivable Outstanding taxes from prior Years ¹
	Taxes Levied for Fiscal Year ¹	Amount	Percent of Levy	Taxes from Prior Year Levy	Amount		
2005	191,389,035	187,860,871	98.2	3,110,255	190,971,126	99.8	11,616,455
2006	207,393,607	203,851,097	98.3	3,103,472	206,954,570	99.8	11,880,379
2007	232,857,689	229,355,021	98.5	3,011,016	232,366,037	99.8	11,142,226
2008	253,110,020	249,567,648	98.6	3,054,851	252,622,499	99.8	11,415,483
2009	274,110,478	270,493,314	98.7	3,187,806	273,681,120	99.8	12,359,490
2010	283,632,760	279,982,520	98.7	2,901,578	282,884,098	99.7	13,953,925
2011	281,269,878	277,373,606	98.6	2,828,987	280,202,593	99.6	14,306,351
2012	283,055,152	278,676,422	98.5	2,583,325	281,259,748	99.4	13,760,990
2013	288,449,751	284,572,346	98.7	1,409,709	285,982,055	99.1	13,399,256
2014	303,646,918	300,176,637	98.9	-	300,176,637	98.9	12,891,611

County Tax Rate - Flood and Debt

Fiscal Year	Collected Within the Fiscal Year of the Levy			Subsequent Collections	Total Collections to Date	Percent of Current Levy	Receivable Outstanding taxes from prior Years ¹
	Taxes Levied for Fiscal Year	Amount	Percent of Levy	Taxes from Prior Year Levy	Amount		
2005	8,042,566	7,888,282	98.1	133,793	8,022,075	99.7	586,621
2006	8,694,557	8,538,987	98.2	133,566	8,672,553	99.7	588,853
2007	9,839,643	9,685,804	98.4	128,985	9,814,789	99.7	560,731
2008	26,779,785	26,407,917	98.6	325,658	26,733,575	99.8	827,131
2009	34,804,952	34,354,457	98.7	406,457	34,760,914	99.9	1,100,234
2010	29,285,278	28,908,352	98.7	303,145	29,211,497	99.7	1,245,183
2011	29,133,246	28,733,381	98.6	288,604	29,021,984	99.6	1,288,486
2012	29,461,328	29,005,583	98.5	270,207	29,275,790	99.4	1,265,205
2013	30,143,855	29,736,667	98.6	144,848	29,881,515	99.1	1,256,623
2014	31,892,713	31,526,569	98.9	-	31,526,569	98.9	1,216,575

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

Note: ¹ Outstanding taxes from prior years consists of all delinquent taxes from tax year 2014 - 1992 for county, and tax year 2014 - 1992 for flood.

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

Governmental Activities

Year	Refunding Bonds	General Obligation Bonds	Certificates of Obligation	Other Obligations	Unamortized Premiums and Discounts, net³	Total Bonds Payable	Restricted for Debt Service
2005	65,264,984	24,315,000	73,939,827	73,260	4,684,502	168,277,573	(21,923,646)
2006	68,915,448	16,770,000	63,615,000	9,850,802	4,316,496	163,467,746	(18,826,411)
2007	61,790,001	35,470,000	175,960,000	15,008,071	5,477,292	293,705,364	(39,209,744)
2008	52,890,001	50,130,000	293,835,000	47,401,246	6,191,521	450,447,768	(48,455,747)
2009	49,525,000	47,665,000	619,220,000	39,384,000	12,688,804	768,482,804	(58,544,093)
2010	78,765,000	69,105,000	731,970,000	-	23,237,728	903,077,728	(72,590,214)
2011	69,580,000	66,430,000	713,405,000	-	21,926,641	871,341,641	(71,270,325)
2012	76,410,000	58,035,000	828,265,000	-	27,369,278	990,079,278	(70,322,846)
2013	68,195,000	55,325,000	1,340,120,000	-	66,262,529	1,529,902,529	(66,484,927)
2014	121,255,000	35,725,000	1,275,495,000	-	71,923,731	1,504,398,731	(50,483,099)

Note: ¹ Figures for 2014 were not available for personal income.
² Debt per capita uses the estimated population figures from 2005 - 2013.
³ Deferred Charges were not included in FY14 per GASB 65. Deferred charges are included in the previous fiscal years.

Table 9 (Continued)

Business-type Activities						
Revenue Bonds	Unamortized Premiums and Discounts, net	Total Bonds Payable	Restricted for Debt Service	Total Primary Government	Percentage of Personal Income¹	Debt Per Capita²
128,685,000	3,154,258	131,839,258	(33,380,475)	244,812,710	5.91%	154.48
117,065,000	2,968,668	120,033,668	(35,711,929)	228,963,074	6.10%	142.26
103,335,000	2,783,078	106,118,078	(8,138,315)	352,475,383	8.30%	226.59
104,465,000	(12,642,925)	91,822,075	(17,369,988)	476,444,108	8.20%	290.31
103,050,000	(11,773,982)	91,276,018	(27,873,483)	773,341,246	8.23%	470.03
212,885,000	(6,875,165)	206,009,835	(11,778,600)	1,024,718,749	8.02%	597.58
217,330,000	(7,886,202)	209,443,798	(16,844,006)	992,671,108	7.97%	578.89
331,100,000	(6,920,659)	324,179,341	(16,283,647)	1,227,652,126	7.97%	715.93
329,805,000	634,972	330,439,973	(23,993,498)	1,769,864,077	7.57%	973.73
325,700,000	6,066,180	331,766,180	(24,198,644)	1,761,483,168	N/A	969.12

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	Unamortized Premiums and Discounts, net	Restricted for Debt Service	Total	Percentage of	
							Actual Taxable Value of Property	Per Capita
2005	65,264,984	24,315,000	73,939,827	4,684,502	(21,923,646)	146,280,667	0.24%	92
2006	68,915,448	16,770,000	63,615,000	4,316,496	(18,826,411)	134,790,533	0.21%	84
2007	61,790,001	35,470,000	175,960,000	5,477,292	(39,209,744)	239,487,549	0.32%	150
2008	52,890,001	50,130,000	293,835,000	6,191,521	(48,455,747)	354,590,775	0.41%	216
2009	49,525,000	47,665,000	619,220,000	12,688,804	(58,544,093)	670,554,711	0.70%	435
2010	78,765,000	69,105,000	731,970,000	23,237,728	(72,590,214)	830,487,514	0.85%	513
2011	69,580,000	66,430,000	713,405,000	21,926,641	(71,270,325)	800,071,316	0.83%	495
2012	76,410,000	58,035,000	828,265,000	27,369,278	(70,322,846)	919,756,432	0.95%	539
2013	68,195,000	55,325,000	1,340,120,000	66,262,529	(66,484,927)	1,463,417,602	1.49%	805
2014	121,255,000	35,725,000	1,275,495,000	71,923,731	(50,483,099)	1,453,915,632	1.40%	800

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)

Fiscal Year	Total Debt Service ¹	Total Expenditures ¹	Ratio of Debt Service to total Expenditures
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%
2013	80,129,550	712,324,047	11.25%
2014	96,784,100	647,573,353	14.95%

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
Current Year
(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	\$ 10,695,000	100.00%	\$ 10,695,000
Converse	9,155,000	100.00%	9,155,000
Fair Oaks Ranch	1,160,000	62.97%	730,452
Balcones Heights	429,000	100.00%	429,000
Elmendorf	1,244,000	98.48%	1,225,091
Helotes	7,905,000	100.00%	7,905,000
Hill Country Village	848,000	100.00%	848,000
Kirby	1,845,000	100.00%	1,845,000
Leon Valley	8,995,000	100.00%	8,995,000
Live Oak	23,440,000	100.00%	23,440,000
Lytle	2,110,000	1.70%	35,870
Olmos Park	3,410,000	100.00%	3,410,000
St. Hedwig	650,000	100.00%	650,000
San Antonio	1,490,435,000	100.00%	1,490,435,000
Schertz	70,890,000	5.91%	4,189,599
Selma	11,560,000	69.76%	8,064,256
Shavano Park	4,555,000	100.00%	4,555,000
Somerset	1,420,000	100.00%	1,420,000
Terrell Hills	9,785,000	100.00%	9,785,000
Universal City	16,293,000	100.00%	16,293,000
Von Ormy	93,000	100.00%	93,000
School Districts:			
Alamo Heights ISD	101,236,054	100.00%	101,236,054
East Central ISD	69,409,085	100.00%	69,409,085
Edgewood ISD	78,060,000	100.00%	78,060,000
Harlandale ISD	181,451,639	100.00%	181,451,639
Judson ISD	435,059,205	100.00%	435,059,205
Northeast ISD	1,442,738,775	100.00%	1,442,738,775
San Antonio ISD	692,259,988	100.00%	692,259,988
South San Antonio ISD	179,144,857	100.00%	179,144,857
Southside ISD	51,520,000	100.00%	51,520,000
Southwest ISD	243,953,289	100.00%	243,953,289
Boerne ISD	196,152,920	25.70%	50,411,300
Comal ISD	476,128,425	16.67%	79,370,608
Medina Valley ISD	55,005,572	25.92%	14,257,444
Northside ISD	1,974,065,000	99.54%	1,964,984,301
Schertz-Cibolo-Universal City ISD	330,835,634	9.38%	31,032,382
Somerset ISD	32,329,991	74.80%	24,182,833
Floresville ISD	72,769,985	0.09%	65,493
Special Districts:			
Alamo Community College District	488,040,000	100.00%	488,040,000
Bexar Co Hosp Dist	709,120,000	100.00%	709,120,000
San Antonio MUD #1	1,005,000	100.00%	1,005,000
San Antonio RA	25,735,000	92.71%	23,858,919
Cibolo Canyons Special Improvement District	28,835,000	100.00%	28,835,000
Total Overlapping	<u>9,541,772,419</u>		<u>8,494,194,440</u>
Bexar County	<u>1,432,475,000</u>	100.00%	<u>1,432,475,000</u>
Total Direct and Overlapping Debt	<u>\$ 10,974,247,419</u>		<u>\$ 9,926,669,440</u>

Source: Municipal Advisory Council of Texas, as of September 30, 2014

Overlapping percentages are derived from the 2014 market values provided by the appraisal districts.

**Bexar County, Texas
PLEGGED-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
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	-
2013	25,162,903	653,099	24,509,804	20,981,046	1.17	-
2014	26,307,878	390,844	25,917,034	21,120,777	1.23	-

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.

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.

**Bexar County, Texas
MOTOR VEHICLE RENTAL TAX COLLECTIONS
Last Ten Fiscal Years
(Unaudited)**

<u>Motor Vehicle Rental Tax Collections</u>	
2005	5,904,894
2006	6,864,223
2007	6,962,717
2008	7,097,116
2009	6,731,847
2010	7,017,695
2011	7,395,457
2012	7,927,555
2013	8,302,881
2014	8,644,849

Source: Comprehensive Annual Financial Reports (CAFR).

**Bexar County, Texas
HOTEL OCCUPANCY TAX NET COLLECTIONS
Last Ten Fiscal Years
(Unaudited)**

<u>Hotel Occupancy Tax Net Collections</u>	
2005	10,618,155
2006	11,541,320
2007	12,799,160
2008	13,668,374
2009	11,564,549
2010	12,320,625
2011	13,519,585
2012	14,402,231
2013	15,543,139
2014	16,322,866

Source: Comprehensive Annual Financial Reports (CAFR).

Table 16

Bexar County, Texas
HOTEL OCCUPANCY TAX COLLECTIONS – TOP TEN HOTELS
Last Ten Fiscal Years
(Unaudited)

Hotel Occupancy Tax Collections - Top Ten Hotels

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
JW Marriott ¹	N/A	N/A	N/A	N/A	N/A	\$ 396,694	\$ 899,541	\$ 904,069	\$ 988,857	\$ 1,032,413
Grand Hyatt*	N/A	N/A	N/A	N/A	614,482	682,208	711,169	718,177	732,435	783,860
Marriott Rivercenter*	862,101	812,170	605,975	722,427	722,427	654,268	686,725	689,094	722,655	772,099
La Quinta Inn Riverwalk	N/A	430,194	483,276							
Hyatt Regency*	482,867	491,300	510,908	463,511	463,511	385,345	378,656	404,824	426,257	449,044
Westin Riverwalk*	409,005	397,841	429,199	340,344	378,659	327,215	382,572	345,421	389,135	436,451
Hyatt Hill Country Resort**	404,304	453,905	315,469	384,983	384,983	327,217	355,383	371,112	375,071	422,507
Marriott Riverwalk*	472,303	410,892	334,194	327,152	375,393	359,202	397,740	370,152	382,452	410,199
Hilton Palacio Del Rio*	372,350	391,845	411,580	327,055	344,697	337,990	323,967	344,574	393,135	403,581
The Westin La Cantera Resort***	364,106	412,374	446,639	320,881	309,811	292,893	305,577	384,855	389,204	396,882
Omni La Mansion del Rio	N/A	N/A	N/A	N/A	251,008	N/A	N/A	N/A	N/A	N/A
Hotel Contessa	N/A	N/A	N/A	N/A	196,814	N/A	N/A	N/A	N/A	N/A
Crowne Plaza Hotel*	200,266	223,702	226,550	177,052	N/A	N/A	N/A	N/A	N/A	N/A
Hotel Valencia Riverwalk*	153,592	174,799	186,309	154,528	N/A	N/A	N/A	N/A	N/A	N/A
Holiday Inn of San Antonio*	157,724	183,512	180,213	143,679	N/A	N/A	N/A	N/A	N/A	N/A
Total	\$ 3,878,618	\$ 3,952,340	\$ 3,647,036	\$ 3,361,612	\$ 4,041,785	\$ 3,763,032	\$ 4,441,330	\$ 4,532,278	\$ 5,229,395	\$ 5,590,312

Note: ¹ JW Marriott opened in 2010.

* These hotels are within walking distance of the Henry B. Gonzalez Convention Center.

** This hotel is near Sea World San Antonio Adventure Park.

*** This hotel is near SixFlags Fiesta Texas Amusement Park.

**Bexar County, Texas
CONVENTION STATISTICS
Last Ten Fiscal Years
(Unaudited)**

	Hotel Occupancy (%)	Revenue Per Available Room (\$)	Room Nights Sold	Convention Attendance ¹	Convention Room Nights ¹	Convention Delegate Expenditures (\$ Millions) ¹
2005	68.8	63.06	7,283,824	503,601	699,932	523.3
2006	69.1	69.43	7,439,783	467,426	736,659	485.8
2007	66.3	69.90	7,397,123	455,256	647,386	473.1
2008	64.6	70.82	7,669,475	563,164	691,525	607.5
2009	57.1	55.94	7,167,603	399,408	660,736	474.5
2010	59.3	57.02	7,768,002	535,400	736,325	636.1
2011	61.3	58.08	8,236,019	499,171	637,593	593.0
2012	63.5	60.79	8,651,826	449,202	635,829	533.7
2013	63.1	63.44	8,610,676	712,577	734,190	846.6
2014	64.9	67.32	8,817,338	652,443	725,333	775.1

Note: ¹ Reflects only those conventions booked by the San Antonio Convention and Visitors Bureau.

Source: San Antonio Convention and Visitors Bureau and the Smith Travel Research end of year historical reports.

**Bexar County, Texas
SAN ANTONIO HOTEL OCCUPANCIES AND AVERAGE DAILY RATES/HISTORY
Last Ten Fiscal Years
(Unaudited)**

San Antonio Hotel Occupancies and Average Daily Rates/History

	Room	Increase/Decrease	Average	Increase/Decrease	Hotel	Increase/Decrease
	Count	(%)	Daily Room Rate (\$)	(%)	Occupancy (%)	(%)
2005	32,946	1.6	88.72	5.8	67.9	6.8
2006	33,543	1.8	97.14	9.5	68.2	0.4
2007	34,862	3.9	101.68	4.7	65.9	(3.4)
2008	37,919	8.8	106.27	4.5	64.1	(2.7)
2009	40,406	6.6	95.48	(10.2)	56.2	(12.3)
2010	43,307	7.2	95.85	0.4	58.2	3.6
2011	43,979	1.6	95.65	(0.2)	61.0	4.8
2012	44,310	0.8	97.01	1.4	63.4	3.9
2013	44,845	1.2	101.82	5.0	62.9	(0.8)
2014	43,928	-2.0	104.64	2.8	64.6	2.7

Source: Smith Travel Research end of year historical reports.



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Table 19

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

Description	Ownership	2007 Expenditure	2008 Expenditure	2009 Expenditure	2010 Expenditure
Governmental Activities					
Mission Trails MPO	COSA	\$ 42,586	\$ -	\$ -	\$ -
Mid-Beitel Creek	COSA	168,960	-	-	814
Perrin Beitel & Briar Glenn	COSA	-	119,333	63,800	26,668
Ingram Road Low Water Crossing	COSA	-	163,057	162,854	796,628
Hausman Road Drainage	COSA	-	30,949	230,501	3,088,008
Hausman Road Drainage Phase II	COSA	-	-	-	-
Huebner Creek at Prue Road	COSA	-	-	61,351	36,706
Huebner Creek Enhanced Conveyance	COSA	-	91,501	169,568	7,093,016
Laddie Place	COSA	-	40,207	164,790	293,753
Shane Road Low Water Crossing	COSA	-	-	185,344	237,401
Rock Creek Enhanced Conveyance	COSA	-	6,534	153,189	-
San Pedro Huisache Phase II	COSA	-	-	205,000	838,744
Olmos Dam Repair	COSA	-	473,561	437,007	677,999
Balcone Heights Storm Water	COSA	-	-	137,828	46,393
Rossillo Tributary	COSA	-	-	97,200	135,237
Roland Avenue Bridge	COSA	-	77,437	230,212	249,535
Huebner Creek at Hollyhock	COSA	-	-	37,716	25,270
Broadway Drainage Improvements	COSA	-	-	-	42,616
Six Mile Creek Drainage Improvements	COSA	-	-	-	40,270
Elmendorf Lake	COSA	-	-	-	223,386
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	-	-	-	-
Prue Road at French Creek	COSA	-	-	-	-
North Verde Road LWC	COSA	-	-	-	-
Salado Creek Tributary	COSA	-	-	-	-
San Pedro Creek Restoration	COSA	-	-	-	-
Applewhite Road	COSA	-	7,552	-	-
Woodlawn at 36th Street Drain	COSA	-	-	-	-
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	5,214,150
Mission Reach Restoration - Betterments	SARA	-	-	-	415,605
Museum Reach Restoration	SARA	3,489,169	7,041,861	-	-
Calaveras 8 Increase Detention	SARA	-	-	201,669	118,047
Calaveras Dam 6	SARA	-	-	-	181,912
Calaveras Dam 10	SARA	-	-	-	-
Eagleland Reach - Betterments	SARA	-	-	-	450,334
Eagleland Reach	SARA	-	-	-	142,346

Table 19 (Continued)

2011 Expenditure	2012 Expenditure	2013 Expenditure	2014 Expenditure	Ending Balance
\$ -	\$ -	\$ -	\$ -	\$ 42,586
1,112,551	196,228	21,487	7,503	1,507,542
295,983	91,569	501,635	149,374	1,248,362
6,283,912	1,927,084	116,634	-	9,450,170
542,150	251,355	7,836,030	11,686	11,990,680
-	272,234	7,997,794	-	8,270,028
31,994	478,110	154,432	50,232	812,825
2,757,133	1,983,581	457,507	4,152,351	16,704,657
16,997,001	1,886,706	1,663,443	3,390,754	24,436,654
718,060	968,982	5,000	8,855	2,123,642
377,288	94,645	450,072	1,102,722	2,184,450
914,353	6,982,214	1,698,806	58,737	10,697,855
4,382,301	20,260	-	-	5,991,128
-	-	-	-	184,221
504,542	302,186	2,099,778	2,207,920	5,346,863
668,339	1,983,172	2,112,994	1,915,240	7,236,929
184,487	143,812	2,970	254,500	648,755
389,864	395,270	-	74,719	902,469
752,275	1,863,596	1,161,909	1,731,639	5,549,689
262,791	185	-	631,097	1,117,459
73,342	94,333	-	-	167,676
28,990	237,751	215,683	637,515	1,119,940
157,172	375,155	26,344	-	558,670
-	310,874	184,667	316,347	811,888
28,561	326,011	22,209	-	376,782
155,236	509,509	102,420	952,784	1,719,949
138,631	-	-	-	138,631
252,271	672,694	1,119,425	2,210,054	4,254,443
84,014	332,936	11,122	-	428,072
204,111	3,660,236	527,197	248,699	4,640,242
-	167,140	100	1,090,913	1,258,153
-	-	345,185	216,635	561,820
-	-	107,504	317,122	424,627
-	-	70,340	265,808	336,149
-	-	674,575	3,696,636	4,371,211
-	-	-	-	7,552
-	-	-	240,794	240,794
-	-	-	-	166,691
35,983	108,973	203,364	74,730	423,050
-	-	-	-	250,000
43,762,188	37,807,831	37,504,393	7,534,075	160,226,115
527,957	18,285,205	8,401,528	558,648	28,188,942
133,228	3,809	-	-	10,668,067
171,678	40,975	964,032	7,507	1,503,909
656,426	63,801	51,074	6,137	959,350
-	159,551	167,550	482,952	810,053
312,920	1,605,355	404,672	-	2,773,281
147,129	629,052	34,718	-	953,244

Table 19 (Continued)

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

Description	Ownership	2007 Expenditure	2008 Expenditure	2009 Expenditure	2010 Expenditure
<u>Governmental Activities (Continued)</u>					
Martinez Dams	SARA	-	-	-	-
Park Reach	SARA	-	-	-	-
St. Mary's Drainage Project	SMU	-	-	-	-
Sewer Halliburton Economic Development	SAWS	-	-	-	-
State Highway 211 Right Way	STATE	-	548,770	1,425	10,600
Culebra Road	STATE	172,440	1,055,242	1,497,630	4,795,213
Blanco Road	STATE	2,196,381	4,716,588	11,835,827	7,560,445
Loop 1604 - Lower Sequin Road	STATE	-	-	-	-
Culebra Road FM 471	STATE	-	-	-	-
Potranco Road FM 1957	STATE	-	-	-	-
US Highway 281 and Loop 1604	STATE	-	-	-	-
Haven for Hope Homeless Campus	HFH	-	-	6,248,663	4,751,337
Medina Lake Dam	BMA	-	-	-	-
Hot Wells Interpretive Center and Public Park	DJL	-	-	-	-
Total Governmental Activities		\$ 9,521,714	\$ 32,949,797	\$ 28,912,362	\$ 37,492,434
<u>Business-type Activities</u>					
Mission Reach		\$ -	\$ -	\$ 3,108,167	\$ 3,298,092
Eagleland Reach		-	-	677	-
Park Reach		-	-	677	-
Veteran's Memorial Plaza		-	-	-	-
Briscoe River Portal		-	-	-	-
UTSA Soccer/Track		-	-	677	-
NISD National Swim Center		-	-	677	52,122
Hartman/Soar Soccer		-	-	4,643,393	356,607
Brooks City Soccer		-	-	677	-
Mission Concepcion Athletic Co.		-	-	198,347	1,025,236
Culebra Creek Soccer		-	-	89,552	1,373,782
St. Mary's Athletic Comp.		-	-	677	-
Classics Elite Soccer		-	-	90,102	1,109,853
Wheatly Heights Athletic Comp.		-	-	105,439	581,163
McAllister Little League		-	-	182,364	2,487,636
SE Skyline Baseball		-	-	1,471,963	1,666,029
Texas Fencing Center		-	-	677	-
Missions Baseball Academy		-	-	677	-
Community Multi Purpose		-	-	677	5,599,323
Performing Arts Center		-	-	2,010,241	6,366,448
Almeda Theater		-	-	156,360	62,878
Briscoe Western Art Foundation		-	-	677	1,410,746
Total Business-type Activities		-	-	12,062,702	25,389,915
Total County Expenditures for Assets Owned by Others		\$ 9,521,714	\$ 32,949,797	\$ 40,975,064	\$ 62,882,349

Note: ¹ Less than ten years of data presented because 2007 was the first year of implementation of the new reporting model.

Except for 2007, the information will be presented on a prospective basis. Further, expenses related to business-type activities began in 2009.

Table 19 (Continued)

2011 Expenditure	2012 Expenditure	2013 Expenditure	2014 Expenditure	Ending Balance
-	318,755	324,509	761,723	1,404,987
-	503	1,343,895	4,204	1,348,602
107,751	996,925	630,451	661	1,735,789
-	-	749,364	-	749,364
-	-	-	-	560,795
783,547	1,503,206	32,068	-	9,839,346
1,350,504	10,812	3,900	-	27,674,457
-	1,409,664	905,553	11,326,891	13,642,109
-	256,627	1,307,556	256,172	1,820,356
-	75,556	59,814	259,183	394,553
-	-	92,000,000	-	92,000,000
-	-	760,925	57,799	11,818,724
-	1,134,963	97,387	12,410	1,244,760
-	-	124,467	11,469	135,936
<u>\$ 86,286,662</u>	<u>\$ 90,939,391</u>	<u>\$ 175,758,486</u>	<u>\$ 47,054,401</u>	<u>\$ 509,156,041</u>
\$ 335,451	\$ -		\$ -	\$ 6,741,711
-	-		-	677
-	-		-	677
110,917	591,455	2,037,602	5,260,026	8,000,000
934,734	1,695,749	-	-	2,630,483
446,519	5,713,829	8,428,717	410,259	15,000,000
567,473	5,642,643	737,085	-	7,000,000
-	-	-	-	5,000,000
-	307,851	4,538,400	146,629	4,993,558
5,145,558	9,643,981	61,493	-	16,074,615
3,766,665	-	-	-	5,230,000
-	5,999,323	-	-	6,000,000
-	-	-	-	1,199,955
4,687,977	2,122,565	-	-	7,497,144
-	-	-	-	2,670,000
138,354	16,800	-	-	3,293,147
-	900,396	1,098,927	-	2,000,000
1,767,334	1,303,489	914,159	11,380	3,997,039
-	964,432	1,196,407	7,343,351	15,104,190
9,930,624	17,742,395	34,669,770	19,026,112	89,745,590
-	958,905	4,532,780	289,077	6,000,000
2,588,576	-	-	-	4,000,000
<u>30,420,182</u>	<u>53,603,813</u>	<u>58,215,340</u>	<u>32,486,834</u>	<u>212,178,785</u>
<u>\$ 116,706,844</u>	<u>\$ 144,543,204</u>	<u>\$ 233,973,825</u>	<u>\$ 79,541,234</u>	<u>\$ 721,334,826</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
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	68,567,177	38,398	6.1%	338,933	119,710
2013	1,817,610	70,896,476	39,005	6.2%	334,351	120,273
2014	1,817,610	N/A	N/A	4.8%	344,548	119,482

Source: ¹ Estimated population figures - Greater San Antonio Chamber of Commerce (San Antonio Region Economic Trends 2005-2006). Source for Fiscal Year 2007 - 2013 - U.S. Census Bureau (www.census.gov). The population for Fiscal Year 2014 will not be made available until March 26th.

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 2004 reflect county population estimates available as of April 2006.

³ Personal Income and Per Capita Personal Income Figures - Bureau of Economic Analysis (2005 - 2013). Figures for 2014 were not available for personal income and per capita personal income.

⁴ Unemployment rates - Texas Workforce Commission September 2014, 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)

2014			
Principal Employers	Category	Total	Percent of County Employment
Joint Base San Antonio ¹	Government	92,295	11.60
H.E.B. Grocery Company	Retail	19,107	2.40
USAA	Finance/ Insurance	17,000	2.14
City of San Antonio	Government	11,706	1.47
Northside Independent School District	Services	13,698	1.72
Northeast Independent School District	Services	9,141	1.15
Methodist Healthcare System	Medical	8,500	1.07
San Antonio Independent School District	Services	7,423	0.93
University Health System	Medical	7,263	0.91
Baptist Health System	Medical	6,498	0.82
	TOTAL	192,631	24.21
Total County Employment for 2014²		795,520	
2005			
Principal Employers	Category	Total	Percent of County Employment
Joint Base San Antonio ¹	Government	63,919	8.81
H.E.B. Grocery Company	Retail	14,920	2.06
USAA	Finance/Insurance	13,965	1.92
City of San Antonio	Government	12,000	1.65
Northside Independent School District	Services	10,800	1.49
San Antonio Independent School District	Services	7,685	1.06
Northeast Independent School District	Services	7,574	1.04
Methodist Healthcare System	Medical	7,027	0.97
SBC Communications Inc.	Services	5,941	0.82
UT Health Science Center at San Antonio	Medical	5,329	0.73
	TOTAL	149,160	20.55
Total County Employment for 2005²		725,685	

Source: San Antonio Business Journal Book of Lists 2014-15, 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 2005 and 2013 -Texas Workforce Commission website.

Table 22

Bexar County, Texas
OPERATING INDICATORS BY FUNCTION/PROGRAM
Last Ten Fiscal Years
(Unaudited)

		<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
<u>Function/Program</u>					
<u>PUBLIC SAFETY</u>					
Sheriff-Adult Detention	Average Daily Inmate Population				
	Male	3,253	3,149	3,209	3,341
	Female	574	521	477	433
	Number of Prisoners Booked	61,378	62,031	57,267	59,322
	Number of Prisoners Released	60,871	61,653	57,308	59,298
	Number of Uniformed Officers	912	866	753	853
Sheriff-Law Enforcement Patrol	Number of Patrol Deputies ¹	N/A	N/A	N/A	N/A
	Number of Law Enforcement Officers ²	533	532	530	519
<u>JUDICIAL</u>					
<u>District Courts</u>					
Criminal	Cases Filed During the Year ³	11,651	11,930	11,043	11,859
	Civil	39,269	42,749	42,718	42,955
	Juvenile	2,062	3,213	2,152	2,855
<u>County Courts-At Law</u>					
Criminal	Cases Filed During the Year ³	32,452	33,174	31,474	30,589
	Civil	8,567	9,145	8,807	9,302
	Probate	4,789	4,677	4,629	5,328
	Mental Health	7,802	7,265	5,744	5,335
Justice of the Peace Courts	Civil and Criminal Cases Filed During the Year ³	205,553	204,041	153,438	155,272
<u>HEALTH & PUBLIC WELFARE</u>					
Number of Grants	Federal	44	46	47	51
	State	56	40	69	61
	Private	18	9	15	11
Child Welfare Board	Children in DFPS legal responsibility ⁴	5,445	5,571	5,761	5,238
	Children in Substitute Care ⁴	1,887	1,877	2,164	5,184
	Children in Foster Care ⁴	3,426	3,473	3,747	3,564
<u>PUBLIC WORKS</u>					
	Number of Work Orders for Road Maintenance	2,800	2,400	8,812	8,723
	Number of Work Orders for Traffic Maintenance	1,250	1,250	2,800	2,800
	Number of Capital Projects in Design	12	13	6	11
	Number of Capital Projects in Construction	9	9	13	9
	Number of Capital Projects Completed	8	2	8	3
<u>GENERAL GOVERNMENT</u>					
Commissioners Court	Number of Official Public Meetings				
	Regular Sessions	25	24	24	24
	Special Sessions (Work Sessions)	8	9	10	9

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 22 (Continued)

<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u> ³	<u>2006</u>	<u>2005</u>
3,681	3,957	3,689	3,680	3,591	3,458
476	449	450	514	516	532
66,893	68,513	62,973	75,611	71,017	68,600
66,587	68,308	62,154	75,050	70,305	68,366
849	855	716	711	895	919
N/A	N/A	N/A	N/A	N/A	N/A
519	531	521	529	495	470
12,612	13,459	11,822	11,612	9,649	10,269
31,925	35,161	36,109	26,740	34,663	34,422
3,343	3,323	3,406	3,612	3,285	3,464
34,834	38,274	34,717	39,823	43,403	39,069
8,490	9,227	10,566	12,378	11,107	10,413
3,966	4,291	4,327	4,045	4,432	4,448
2,754	3,201	3,555	3,444	3,364	3,292
185,653	170,192	172,062	151,430	159,183	131,727
41	85	86	82	100	100
66	36	31	35	35	34
8	8	5	12	10	13
4,608	4,579	5,074	5,335	5,197	4,810
4,589	4,501	5,008	5,285	5,063	4,725
3,239	3,246	3,585	3,890	3,879	3,742
8,723	8,789	8,723	8,607	8,159	7,937
2,800	4,150	4,100	4,262	3,727	4,021
11	13	15	24	22	26
9	8	6	10	3	23
3	6	4	12	10	10
24	24	24	25	23	24
8	17	15	14	19	19

⁴ 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>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
<u>PUBLIC SAFETY</u>						
Sheriff-Adult Detention	Number of inmate beds	4,563	4,563	4,596	4,596	4,596
Sheriff-Law Enforcement	Number of patrol vehicles	135	132	136	132	171
<u>JUDICIAL</u>						
District Courts						
Criminal	Number of elected judges	12	12	11	11	11
Civil	Number of elected judges	14	14	14	14	14
Juvenile	Number of elected judges	3	3	3	3	3
County Courts-At-Law						
Criminal	Number of elected judges	13	13	13	13	13
Civil	Number of elected judges	2	2	2	2	2
Probate	Number of elected judges	2	2	2	2	2
Justice of the Peace Courts						
	Number of elected judges	8	8	6	6	6
<u>EDUCATION & RECREATION</u>						
County Parks	Number of acres maintained	481	481	481	247	1,135
	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	1,270	1,231	1,200	1,200	1,004
	Road Resurfaced (miles)	97	122	93	78	103
	Heavy Trucks/Equipment	278	312	312	308	329
<u>GENERAL GOVERNMENT</u>						
	Number of Light Vehicles ¹	911	670	670	784	690

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 23 (Continued)

<u>2009</u>	<u>2008</u>	<u>2007²</u>	<u>2006</u>	<u>2005</u>
4,598	4,390	4,294	4,294	4,294
171	110	122	112	105
11	9	9	9	9
13	13	13	13	13
3	2	2	2	2
13	9	10	9	9
2	3	2	3	3
2	2	2	2	2
6	6	6	5	5
570	570	602	602	548
11	11	8	9	9
3	3	3	3	3
1,030	1,026	961	956	948
117	121	114	112	132
311	299	250	293	N/A
692	506	572	481	326

Bexar County, Texas
FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
Last Ten Fiscal Years
(Unaudited)

Function/Program	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
General Government/ Administrative	739	753	767	803	807	801	803	748	765	761
Judicial	844	863	904	902	921	945	953	941	978	973
Public safety										
Officers	1,894	1,966	1,905	2,024	2,064	2,050	2,038	1,966	2,000	1,989
Civilians	490	501	482	491	515	506	507	498	494	491
Education and recreation	67	67	62	69	73	67	67	62	62	62
Public works	265	269	270	277	272	277	286	286	276	275
Health and public welfare	54	40	50	68	59	58	57	55	58	58
Total	4,353	4,459	4,440	4,634	4,711	4,704	4,711	4,556	4,633	4,609

Source: Bexar County payroll.

Bexar County, Texas
Texas County and District Retirement System
ANALYSIS OF FUNDING PROGRESS AND CONTRIBUTION RATES
Last Ten Fiscal Years
(Unaudited)

	(a)	(b)	(a/b)	(b-a)	(c)	(b-a)/(c)	
Fiscal Year	Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	Unfunded Actuarial Accrued Liability	Annual Covered Payroll ¹	UAAL as a Percentage of Covered Payroll	Total TCDRS Required Contribution Rate ²
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 ⁵	643,782,380	775,163,006	83.05%	131,380,626	210,826,765	62.32%	10.72%
2012 ⁶	666,871,683	821,494,429	81.18%	154,622,746	213,634,303	72.38%	11.30%
2013 ⁷	718,024,251	869,092,086	82.62%	151,067,835	220,622,466	68.47%	12.38%
2014 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 2004 - 2008 Note Q and Fiscal Year 2009 - present Note N)

³ Funding information for 2006 may differ from prior year compliance data due to plan changes effective January 8, 2008

⁴ Fiscal Year 2014 figures will not be available from TCDRS until April or May 2015.

⁵ Funding information for 2011 may differ from prior year compliance due to plan changes effective January 1, 2013.

⁶ Funding information for 2012 may differ from prior year compliance due to plan changes effective January 1, 2014.

⁷ Funding information for 2013 may differ from prior year compliance due to plan changes effective January 1, 2014.

**Bexar County, Texas
LEGAL DEBT MARGIN INFORMATION
Last Ten Fiscal Years
(Unaudited)**

Legal Debt Margin Calculation for Fiscal Year 2014			
Assessed Value of All Taxable Property	\$	104,217,547,971	
Assessed Value of Real Property	\$	97,778,840,334	
Roads Debt Limit (25% of Assessed Value of Real Property) ^A			\$ 24,444,710,084
Amount of Debt Applicable to Constitutional Debt Limit:			
Total Bonded Debt Applicable		30,585,000	
Less: Debt Service Available Funds ¹	\$	3,292,902	27,292,098
Legal Debt Margin, Bonds Issued under Article 3, Section 52 of the Texas Constitution			<u>\$ 24,417,417,986</u>

<u>Year</u>	<u>Debt Limit</u>	<u>Total Net Debt Applicable to Limit</u>	<u>Legal Debt Margin</u>	<u>Total Net Debt Applicable to the Limit as a Percentage of Debt Limit</u>
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	24,275,711	16,468,780,384	14.74%
2008	19,632,861,079	37,202,333	19,627,902,244	18.95%
2009	22,294,858,899	35,778,296	22,292,803,785	16.05%
2010	22,867,713,689	34,265,846	22,866,310,393	14.98%
2011	22,463,790,333	32,681,736	22,462,089,487	14.55%
2012	22,641,570,765	31,036,511	22,639,979,029	13.71%
2013	23,084,641,277	29,321,566	23,083,557,632	12.70%
2014	24,444,710,084	27,292,098	24,417,417,986	11.16%

^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.

¹ Amount estimated based on the subsequent year debt requirement assumed to be available from the Debt Service Fund balance of \$50,695,263.

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 \$5,210,877,399 compared to applicable bonds outstanding at September 30, 2014 of \$1,432,475,000.

**Bexar County, Texas
MISCELLANEOUS INFORMATION
(Unaudited)**

Employment Statistics ¹

	2014	2005
Total Employed	799,657	693,664
Total Unemployed	40,124	32,021
Total Labor Force	<u>839,781</u>	<u>725,685</u>
Percent of Unemployment	4.8%	4.4%

Non-agricultural employment by categories ²

	2014	Percent		2005	Percent
Natural Resources & Mining	6,700	0.72	Natural Resources & Mining	45,600	6.00
Construction	45,600	4.90	Construction	N/A	N/A
Manufacturing	46,000	4.94	Manufacturing	45,800	6.00
Trade/Transportation/Utilities	160,900	17.28	Trade/Transportation/Utilities	143,500	18.00
Information	21,200	2.28	Information	21,200	3.00
Finance Activities	77,800	8.36	Finance Activities	63,000	8.00
Services and Miscellaneous ³	412,200	44.27	Service and Micellaneous	315,200	40.00
Government	160,600	17.25	Government	146,600	19.00

	<u>CPS Energy ⁴</u>		<u>San Antonio Water System ⁵</u>		<u>County</u>
	Electric Customers	Gas Customers	Water Connections	Wastewater Connections	Registered Voters ⁶
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
2013	741,467	331,192	464,957	416,801	912,093
2014	756,545	334,023	373,920	424,257	918,912

Source: ¹ Texas Workforce Commission, Unemployment (LAUS) Report. Employment statistics are presented for the current year and for fiscal year 2005 for a limited ten year presentation.

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 2005)

As of 2006 San Antonio Water System now provides figures for water and wastewater connections separately.

⁶ Bexar County Elections Department.



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INDEPENDENT AUDITOR'S 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, in accordance with the 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, the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Bexar County, Texas (the County), as of and for the year ended September 30, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 30, 2015. We did not audit the financial statements of Cibolo Canyons Special Improvement District (the District) and the University Health System (the System), discretely presented component units. 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 and the District, is based solely on the report of the other auditors.

Our report includes a reference to other auditors who audited the financial statements of the District and the System, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the District audited by other auditors were not audited in accordance with *Government Auditing Standards*.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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 a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

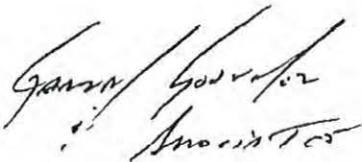
Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from 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 30, 2015.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Gary G. Gossard
Auditor

March 30, 2015

Garza/Gonzalez & Associates

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133 AND THE STATE OF TEXAS SINGLE AUDIT CIRCULAR

The Honorable County Judge and Commissioners
Bexar County, Texas

Report on Compliance for Each Major Federal and State Program

We have audited Bexar County, Texas (the County)'s compliance with the types of compliance requirements described in the *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, 2014. The County's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal and state programs based on our audit of the types of compliance requirements referred to above. 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 State of 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 on compliance for each major federal and state program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal and State Program

In our opinion, the County, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal or state programs for the year ended September 30, 2014.

Report on Internal Control over Compliance

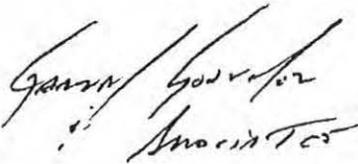
Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance 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 or state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

We noted certain matters which we have reported to management of the County in a separate letter dated March 30, 2015.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133 and the State of Texas Single Audit Circular. Accordingly, this report is not suitable for any other purpose.



Gary G. Gove
Auditor

March 30, 2015

Bexar County, Texas
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
As of September 30, 2014

Fund/ Agency/ Organization	Grantor/Program Title	CFDA	Grantor or Pass-through Grantor's Number	Program Expenditures	Passed Through to Sub-recipients
FEDERAL FUNDS					
<u>U.S. Department of Agriculture</u>					
Passed Through					
Texas Health and Human Services Commission					
100-4001-40534/ 001-1051-2170	National School Lunch Program Commodities - Juvenile Probat	10.555	TX-015-2048	\$ 435,794	-
Total U.S. Department of Agriculture				<u>435,794</u>	<u>-</u>
<u>U.S. Department of Defense</u>					
Office of the Economic Adjustment					
MS1008510002	Joint Land Use Study of Lackland - Training Light Study	12.610	EN0827-09-01	66,098	-
MS1232510001	Joint Land Use Study of Randolph Air Force Base	12.610	HQ00051110039	114,907	-
MS1234110301	Federal Voting Assistance Program	12.217	H98210-12-1-0019	<u>79,973</u>	<u>-</u>
Total U.S. Department of Defense				<u>260,978</u>	<u>-</u>
<u>U.S. Fish and Wildlife Service</u>					
Passed Through					
Texas Park and Wildlife Department					
MS1014504101/ 113-DOI-4151	Southern Edwards Plateau Habitat Conservation Plan	15.615	213490	<u>88,164</u>	<u>-</u>
Total U.S. Fish and Wildlife Service				<u>88,164</u>	<u>-</u>
<u>U.S. Department of Health and Human Services</u>					
AR13	HIV Emergency Relief Project Part A, 2013 - 2014	93.914	6 H89HA00041-19-01	1,279,591	1,131,762
AR14	HIV Emergency Relief Project Part A, 2014 - 2015	93.914	7 H89HA00041-20-01	1,709,796	1,514,760
AM13	HIV Emergency Relief Project Part A - Minority AIDS Initiative Programs 2013 - 2014	93.914	6 H89HA00041-19-01	214,311	189,631
AM14	HIV Emergency Relief Project Part A - Minority AIDS Initiative Programs 2013 - 2014	93.914	6-H89HA00041-20-01	217,724	190,313
AS13	HIV Emergency Relief Project Part A - Supplemental, 2013 - 2014	93.914	6 H89HA00041-19-01	727,213	601,075
AS14	HIV Emergency Relief Project Part A - Supplemental, 2014 - 2015	93.914	6 H89HA00041-20-01	495,368	463,452
MS1320470601	B.C. Veterans Court (Year 3 of 3)	93.243	1H79TI023387-03	214,766	-
MS1203390101/ 113-HHS-6813	Adult Drug Court	93.243	5H79TI021528-03	(5,235)	-
MS1344	B.C. Adult Treatment Court Collaborative	93.243	1H79TI024177-01	15,530	-
MS1444	B.C. Adult Treatment Court Collaborative	93.243	1H79TI024177-02	397,573	-
JM131901	Keeping It Real (Year 3 of 3)	93.243	5H79TI022838-03	7,527	-
JM141901	Keeping It Real (Year 1 of 3)	93.243	1H79TI025049-01	187,700	-
JM141902	Keeping It Real (Year 2 of 3)	93.243	1H79TI025049-02	12,849	-
Passed Through					
Texas Attorney General					
Child Support Enforcement Program					
100-4001-40561/001-1052-2089	Title IV-D - Community Supervision	93.563	10-C0023	330,928	-
100-4001-41004/001-1051-3090	Title IV-D - Child Support Enforcement	93.563	12-C0014	1,167,426	-
100-1300-40563/001-1051-2092	Title IV-E - District Attorney Depend & Neglect	93.658	23939524	21,564	-
Texas Department of Family and Protective Services					
100-4001-40562/001-1051-2090	Title IV-E Foster Care	93.658		300	-

Bexar County, Texas
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
As of September 30, 2014

Fund/ Agency/ Organization	Grantor/Program Title	CFDA	Grantor or Pass-through Grantor's Number	Program Expenditures	Passed Through to Sub-recipients
	Texas Department of Housing and Community Affairs				
	Comprehensive Energy Assistance Program				
CEAP12299	CEAP12 - Supplemental Award-Administration	93.568	58120001675	324	-
CEAP13102	CEAP12 - Assurance 16 Case Mgmt.	93.568	58130001616	101,027	-
CEAP13105	CEAP12 - Household Crisis Program	93.568	58130001616	258,782	-
CEAP13106	CEAP12 - Utility Assistance Program	93.568	58130001616	2,181,194	-
CEAP13199	CEAP12 - Administration	93.568	58130001616	87,068	-
CEAP13202	CEAP13 - Supplt. Award-Assurance	93.568	58130001944	117,656	-
CEAP13205	CEAP13 - Supplemental. Award-Household	93.568	58130001944	262,158	-
CEAP13206	CEAP13 - Supplemental Award-Utility A	93.568	58130001944	1,048,631	-
CEAP13299	CEAP13 - Supplemental Award-Administration	93.568	58130001944	94,984	-
CEAP14102	CEAP14 - Program Service	93.568	58140001783	138,780	-
CEAP14105	CEAP14 - Household Crisis Program	93.568	58140001783	538,022	-
CEAP14106	CEAP14 - Utility Assistance Program	93.568	58140001783	2,777,348	-
CEAP14199	CEAP14 - Administration	93.568	58140001783	136,902	-
	Texas Department of State Health Services				
800-BH13A	HIV Emergency Relief Project, Part B, HOPWA, 2012 - 2013 (2/01/13 - 1/31/14)	14.241	2013-043219-001	90,214	90,214
800-BH14	HIV Emergency Relief Project, Part B, HOPWA, 2012 - 2013 (2/01/13 - 1/31/15)	14.241	2014-002565-00	109,085	109,085
800-BS13	HIV Emergency Relief Project, Part B, Service Delivery, 2012 - 2013 (09/01/2012 - 08/31/2013)	93.917	2013-041927-001	37,305	37,488
800-BS14	HIV Emergency Relief Project, Part B, Service Delivery, 2013 - 2014 (09/01/2013 - 08/31/2014)	93.917	2014-001464-00	1,647,853	1,441,035
812-BS15	HIV Emergency Relief Project, Part B, Service Delivery, 2014 - 2015 (09/01/2014 - 08/31/2015)	93.917	2015-001464-00	30,834	20,109
	Texas Juvenile Probation Commission				
JP140301	Title IV-E, Administration	93.658	TJPC-E	19,223	-
	The University of Texas Health Science Center at San Antonio				
MS1458410101	UTHSCSA Sex Education Program	93.297	5U58DP002919-04	9,000	-
	Total U.S. Department of Health and Human Services			<u>16,681,321</u>	<u>5,788,924</u>

Bexar County, Texas
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
As of September 30, 2014

Fund/ Agency/ Organization	Grantor/Program Title	CFDA	Grantor or Pass-through Grantor's Number	Program Expenditures	Passed Through to Sub-recipients
<u>U.S. Department of Homeland Security</u>					
MS1001230001/ 113-ICE-6450	Immigration and Customs Enforcement	16.XXX	TX15000	12,068	-
Passed Through					
Texas Engineering Extension Service					
HLS1202507001	State Homeland Security Program, SHSP, FY2012	97.067	12-GA 48029-04/EMW-2012-SS-00018-S01	52,267	-
HLS1206507001	Urban Areas Security Initiative, USAI-LEAP, FY2012	97.008	12-SR 48029-01/EMW-2012-SS-00018-S01	94,911	-
HLS1207507001	State Homeland Security Program, SHSP-LEAP, FY2012	97.067	12-GA 48029-04/EMW-2012-SS-00018-S01	37,500	-
HLS1302507003	State Homeland Security Program, SHSP-LETPA, FY2013	97.067	13-SR 48029-01/EMW-2013-SS-00045	76,407	-
Texas Department of Public Safety's Division of Emergency Management					
100-5070-40526/001-1051-2050	Emergency Management Performance Grant (EMPG)	97.042	14TX-EMPG-0615	54,478	-
Total U.S. Department of Homeland Security				327,631	-
<u>U.S. Department of Housing and Urban Development</u>					
CD09/ 120-C08	Community Development Block Grant 2008	14.218	B-08-UC-48-0500	5,695	2,242
CD10/ 120-C09	Community development Block Grant 2009	14.218	B-09-UC-48-0500	6,542	1,442
CD11/ 120-C10	Community Development Block Grant 2010	14.218	B-10-UC-48-0500	9,953	9,953
CD12/ 120-C11	Community Development Block Grant 2011	14.218	B-11-UC-48-0500	295,254	295,254
CD13	Community Development Block Grant 2012	14.218	B-12-UC-48-0500	399,578	402,884
CD14	Community Development Block Grant 2013	14.218	B-13-UC-48-0500	1,041,921	733,230
Total Community Development Block Grant				1,758,943	1,445,004
HM05/ 117-H04	HOME Investment Partnership Agreement 2004	14.239	M04-UC-48-0500	12,055	12,055
HM06/ 117-H05	HOME Investment Partnership Agreement 2005	14.239	M05-UC-48-0500	36,785	36,785
HM07/ 117-H06	HOME Investment Partnership Agreement 2006	14.239	M06-UC-48-0500	2,741	-
HM08/ 117-H07	HOME Investment Partnership Agreement 2007	14.239	M07-UC-48-0500	4,858	-
HM09/ 117-H08	HOME Investment Partnership Agreement 2008	14.239	M08-UC-48-0500	39,533	39,533
HM11/ 117-H10	HOME Investment Partnership Agreement 2010	14.239	M10-UC-48-0500	1,545	-
HM12/ 117-H11	HOME Investment Partnership Agreement 2011	14.239	M11-UC-48-0500	49,532	-
HM13	HOME Investment Partnership Agreement 2012	14.239	M12-UC-48-0500	27,378	-
HM14	HOME Investment Partnership Agreement 2013	14.239	M13-UC-48-0500	31,003	-
Total HOME Investment Partnership Agreement				205,430	88,373
MS1449220001	Emergency Solutions Grant Program - 2013 (HESG)	14.231	E-13-UC-48-0500	104,702	-
Total Emergency Solutions Grant Program				104,702	-
Total U.S. Department of Housing and Urban Development				2,069,075	1,533,378

Bexar County, Texas
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
As of September 30, 2014

Fund/ Agency/ Organization	Grantor/Program Title	CFDA	Grantor or Pass-through Grantor's Number	Program Expenditures	Passed Through to Sub-recipients
<u>U.S. Department of Justice</u>					
100-9999-40522/ 001-1051-2105	State Criminal Alien Assistance Program (SCAAP)	16.606	2013-AP-BX-0523	136,483	-
JA12	Justice Assistance Grant - 2011	16.738	2011-BJ-BX-3270	17,713	-
JA13	Justice Assistance Grant - 2012	16.738	2012-BJ-BX-0821	50,467	-
JA14	Justice Assistance Grant - 2013	16.738	2013-DJ-BX-1037	569,828	253,315
JA15	Justice Assistance Grant - 2014	16.738	2014-DJ-BX-1037	2,678	-
MS1329230001	Bullet Proof Vests (2012)	16.607	N/A	7,171	-
JM141601	Safe Havens Collaborative	16.527	2013-FL-AX-K021	97,958	-
MS0501230001/ 113-OTM-6585	Organized Crime Drug Enforcement Task Force (OCDETF)	16.XXX	SWTXW0503H	21,953	-
MS0502230001/ 113-OTM-6586	FBI - Sheriff	16.579	N/A	15,853	-
MS0503230001/ 113-OTM-6587	DEA - Sheriff	16.579	N/A	17,160	-
MS0504230001/ 113-OTM-6588	U.S. Marshals Service - Sheriff	16.XXX	N/A	45,835	-
MS1113471301/ 113-DOJ-6500	B.C. Re-Entry Court	16.812	2010-RM-BX-0001	198,620	-
MS13424713XX	B.C. Re-Entry Council Planning Initiatives	16.812	2012-CZ-BX-0019	15,792	-
MS1107470401/ 113-DOJ-6504	Safety Alliance for Elders	16.528	2010-EW-AX-K008	44,825	-
MS1111340601/ 113-DOJ-6490	B.C. Veterans Court	16.585	2010-DC-BX-0051	892	-
MS1217471301	2nd Chance Act Reentry(CORE)	16.812	2011-RW-BX-0017	53,015	-
 Passed Through					
<u>Texas Governor's Office</u>					
JM141801-05	Early Intervention (Family Preservation Services)	16.523	1331015	61,726	-
CJ1418	Early Intervention (Family Preservation Services)	16.523	13310-16	3,761	-
MS1421130001	Human Trafficking Grant	16.738	26795-01	76,080	-
MS1441470401	Central Magstration Diversion Prgm	16.738	25769-02	55,465	-
CJ1405	Central Magstration Diversion Prgm	16.738	25769-03	6,520	-
 <u>Texas Attorney General</u>					
JM142201	Access and Visitation Program - Title IV-D	93.597	13-C0106	52,589	-
JM152201	Access and Visitation Program - Title IV-D	93.597	13-C0106	3,988	-
MS1430230001	Internet Crimes Against Children	16.543	1449099 / 2012-MC-FX-K047	13,137	-
MS1430230002	Internet Crimes Against Children	16.543	1450212 / 2012-MC-FX-K047	5,455	-
 Total U.S. Department of Justice				<u>1,574,964</u>	<u>253,315</u>

Bexar County, Texas
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
As of September 30, 2014

Fund/ Agency/ Organization	Grantor/Program Title	CFDA	Grantor or Pass-through Grantor's Number	Program Expenditures	Passed Through to Sub-recipients
<u>U.S. Department of Transportation</u>					
Passed Through					
Texas Department of Transportation					
MS1418230001	Texas Traffic Safety - S.T.E.P. Comprehensive	20.600	2014-BEXARCOS-S-1YG-0041	574,908	
MS1426130001	No-Refusal Initiative (D.W.I.) - 2014	20.616	2014-BEXARCoD-G-1YD-0004	186,074	
MS1450340801	Bexar County D.W.I. Court - 2014	20.616	2014-BEXARCCC-G-1YG-0046	104,237	
Total U.S. Department of Transportation				865,219	-
<u>U.S. Department of the Treasury</u>					
313-2001-42010	Sheriff Asset Forfeitures Program	21.XXX	N/A	67,651	-
308-1300-42010	District Attorney Asset Forfeitures Program	21.XXX	N/A	27,140	-
317-3002-42010	Constable Precinct 2 Asset Forfeitures Program	21.XXX	N/A	2,934	-
Total U.S. Department of the Treasury				97,725	-
<u>U.S. Social Security Administration</u>					
100-4001-40516/ 001-1051-2091	SSA Incentive	96.001	N/A	32,800	-
Total U.S. Social Security Administration				32,800	-
Total Federal Funds				22,433,671	7,575,617
 STATE FUNDS					
<u>Texas Comptroller of Public Accounts</u>					
320-1100-40542/ 682-1051-2032	State Chapter 19 Vote	N/A	N/A	205,248	-
100-4001-40500/001-1051-2120	County Courts Cases - Section 51	N/A	N/A	1,260,000	-
100-1300-40502/ 001-1051-2253	Prosecutor Longevity Pay	N/A	N/A	288,603	-
001-1300-40506	DA Witness Reimbursement	N/A	N/A	43,167	-
100-4001-40530/001-1051-2298	Jury Pay Supplemental (State SB 1704)	N/A	N/A	546,656	-
302-4600-40529/017-1051-2122	Probate Supplemental	N/A	N/A	80,000	-
Total Texas Comptroller of Public Accounts				2,423,674	-
<u>Texas Governor's Office</u>					
MS1306390101	Bexar County Adult Drug Court	N/A	20470-05	(655)	-
MS1406390102/3	Bexar County Adult Drug Court	N/A	20470-06	185,590	-
CJ1406	Bexar County Adult Drug Court	N/A	20470-07	5,049	-
MS1407470601/2	Bexar County Veterans Court	N/A	23902-04	47,838	-
CJ1407	Bexar County Veterans Court	N/A	23902-05	5,738	-
MS1405370001/2	Bexar County Family Drug Treatment Court	N/A	17367-11	178,397	-
CJ1408	Bexar County Family Drug Treatment Court	N/A	17367-12	17,351	-
MS1453490201	Bexar County Prostitution Prevention Program	N/A	27492-01	55,528	-
CJ1409	Bexar County Prostitution Prevention Program	N/A	27603-01	4,876	-
JM142001	Juvenile Drug Court	N/A	16922-11	102,656	-
CJ1419	Juvenile Drug Court	N/A	16922-12	5,685	-
100-4001-40540	4th Court of Appeals	N/A		70,000	-
Total Texas Governor's Office				678,053	-
<u>Texas Attorney General</u>					
MS1311130001	Texas Automated Victim Notification - VINE	N/A	1445139	88,080	-
100-4001-40560/001-1051-1089	Title IV-D - Bexar County Children First Program	N/A	10-C0023	11,320	-
Total Texas Attorney General				99,400	-

Bexar County, Texas
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
As of September 30, 2014

Fund/ Agency/ Organization	Grantor/Program Title	CFDA	Grantor or Pass-through Grantor's Number	Program Expenditures	Passed Through to Sub-recipients
<u>Texas Department of State Health Services</u>					
800-SR14	HIV Emergency Relief Project, Part B, State Services	N/A	2014-001464-00	669,108	669,108
812-SR15	HIV Emergency Relief Project, Part B, State Services	N/A	2015-001464-00	8,863	8,863
Passed Through					
Texas State University - San Marcos					
MS1231230001	Tobacco Enforcement Program - Sheriff Office	N/A	N/A	7,887	-
MS1331230001	Tobacco Enforcement Program - Sheriff Office	N/A	N/A	14,799	-
MS1431230001	Tobacco Enforcement Program - Sheriff Office	N/A	N/A	42,400	-
MS1343300301	Tobacco Enforcement Program - Constable Pct# 3	N/A	N/A	2,034	-
Total Texas Department of State Health Services				<u>745,091</u>	<u>677,971</u>
<u>Texas Department of Transportation</u>					
Passed Through					
City of San Antonio					
MS1404230001	Regional Auto Crimes Team	N/A	SA-T04-10063-14	154,603	-
MS1504230001	Regional Auto Crimes Team	N/A	SA-T04-10063-15	9,967	-
Total Texas Department of Transportation				<u>164,570</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	39,842	-
Total Texas Commission on Environmental Quality				<u>39,842</u>	<u>-</u>
<u>Texas Task Force on Indigent Defense</u>					
100-4001-40504/ 001-1051-2252	Indigent Defense - Formula Grant	N/A	N/A	1,313,125	-
100-4001-40504/001-1051-2255	Indigent Defense - One Time Special Payment	N/A	N/A	895,313	-
Total Texas Task Force on Indigent Defense				<u>2,208,438</u>	<u>-</u>
Total State Funds				<u>6,359,068</u>	<u>677,971</u>
Total Federal and State Funds				<u>\$ 28,792,739</u>	<u>8,253,588</u>

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
Year Ended September 30, 2014

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.

Expenditures for some programs are not specifically attributable to the federal revenue source and are shown on the schedule in amount equal to the federal revenue.

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, 2014 may be impaired.

BEXAR COUNTY, TEXAS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ended September 30, 2014

SECTION I -- SUMMARY OF AUDITORS' RESULTS

<i>Financial Statements</i>		
Type of auditors' report issued:	Unmodified	
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		
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	
93.917	HIV Emergency Relief Project, Part B
16.738	Justice Assistance Grant Cluster – Justice Assistance Grant Human Trafficking Grant Central Magistration Diversion Program
93.568	Comprehensive Energy Assistance Program
93.243	Substance Abuse and Mental Health Services Projects Veterans Court Adult Drug Court Adult Treatment Court Collaborative Keeping It Real
State	
N/A	HIV Emergency Relief Project, Part B, State Services
N/A	State Indigent Defense Program

BEXAR COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2014

Dollar Threshold used to distinguish between Type A and Type B programs: Federal – \$ 673,010 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, 2014.

SECTION III --- FEDERAL AND STATE AWARD FINDINGS AND QUESTIONED COSTS

There are no federal or state award findings for the year ended September 30, 2014.

SECTION IV --- PRIOR YEAR FEDERAL AND STATE AWARD FINDINGS AND QUESTIONED COSTS

There are no prior year federal or state award findings for the year ended September 30, 2014.