



BEXAR COUNTY, TEXAS

COMPREHENSIVE
ANNUAL FINANCIAL REPORT

Fiscal Year Ended

September 30, 2019

OFFICIAL ISSUING REPORT
LEO S. CALDERA, CIA, CGAP
COUNTY AUDITOR



Bexar County Courthouse
Photo by Peter Petroff

Bexar County, Texas
Comprehensive Annual Financial Report
September 30, 2019

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Leo S. Caldera, CIA, CGAP
BEXAR COUNTY AUDITOR

March 31, 2020

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, 2019. 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 ensure 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), The Alamo Regional Mobility Authority (RMA), 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. The RMA has a seven-member board, of which six are appointed by Commissioners Court. In addition, Commissioners Court has the authority to approve RMA transportation projects. 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, 2019, 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 States 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 2 *CFR Part 200, Subpart F (the Uniform Guidance)*, 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, based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards,
- Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance, required by the Uniform Guidance and the State of Texas Single Audit Circular,
- 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.

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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 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 eventually reached the San Antonio River near where the San Juan Capistrano Mission was later founded. Prior to the exploration, the land had been inhabited for thousands of years by various tribes of people, collectively referred to as, the Coahuiltecan People. 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. In 1718, a formal military and civilian population settled in the land, and then in 1731, 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 2018 population of Bexar County at 1.986 million (a 15.8% increase from the 2010 Census), which makes it the fourth largest county in the State. The County contains 28 incorporated cities⁴. The Census Bureau also estimates the population for the greater San Antonio Metropolitan Area to be 2.5 million.⁵

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

¹ The Hand Book of Texas

² Ibid

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

⁴ Bexar Appraisal District (bcad.org)

⁵ US Census Bureau as of July 1, 2019 (www.census.gov)

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(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 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, 2019, is at 3%, which is below the unemployment rate of 3.3%, at September 30, 2018. The County's rate is below the State's rate of 3.3%, for the same period.⁶ The County's diverse economic base ranges from agribusiness, advanced manufacturing, technology and cyber security, finance, tourism, to medicine, and the military. San Antonio is ranked among the lowest in cost of living indicators at an 86.9% composite index, which is 13.1% below the national average.⁷

The County continues to provide diversified industries with one of the lowest cost workforces of any major U.S. city. According to the most recent data, the health care and bioscience, advanced manufacturing, tourism and hospitality, and information technology and cyber security and new energy industries generate a combined economic impact of an estimated \$107.3 billion on the local economy.⁸ According to the latest economic impact study in 2018 (using data from the 2017 economic impact study), the health care and life science (bioscience) industry continues to be one of San Antonio's largest industries, with more than one of every six employees working in the industry, either directly or indirectly. Direct healthcare services include hospital care, doctor office visits, nursing home care, and ambulatory and outpatient care. There are also indirect, but related healthcare 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. The 2017 comprehensive estimate of the bioscience and healthcare economic impact is \$30.6 billion conservatively and \$40.2 billion by a more comprehensive estimate.⁷ Government is a significant industry in the County with the military being the predominate employer. Joint Base San Antonio (JBSA) has a substantial impact on the San Antonio and the Texas economies. According to the Texas Comptroller of Public Accounts, JBSA contributed an overall economic impact of \$30.37 billion. Nearly one out of eight people in Bexar County is associated with JBSA.⁸ According to a 2016 economic impact study, the manufacturing industry contributes \$40.5 billion to the local economy, a 28% increase from the 2011 impact study.⁹ The manufacturing industry includes transportation (motor vehicle and aerospace), equipment and metal products (machinery, computers, electronic components and products, electric appliances, the repair and maintenance of machinery and electronic equipment, and both primary and fabricated metal products), diversified products (printing, food and beverages, textiles, apparel and leather products, furniture, and miscellaneous products such as medical equipment), and materials and electricity (production of wood, paper and nonmetallic mineral products, petroleum products, plastic and rubber products, chemicals, and electricity). The transportation sector of the manufacturing industry has shown the biggest gain, growing almost 50% since 2011. The 2015 Aerospace Economic Impact Study highlighted the industries growth of more than 400% over the last 25 years. The study indicated the industry had generated over \$5.4 billion in the San Antonio region.⁷ The 2017 economic impact study of San Antonio's hospitality industry indicates that tourism provides an estimated \$15.2 billion to the economy from approximately 37 million visitors annually.¹⁰ The hospitality industry is a major financial contributor of taxes and revenues to local governments through Hotel Occupancy tax, property taxes, utility fees, and sales tax. Because of these revenues and taxes from the hospitality industry, the burden of taxes from local residents is reduced. The study only takes into consideration the impact from out of town visitors; therefore, the full economic impact of

⁶ Texas Labor Market Information (www.texaslmi.com)

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

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

⁹ San Antonio Manufacturers Association, (www.sama-tx.org)

¹⁰ San Antonio Area Tourism Council, (sanantoniotourism.com)

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the hospitality industry is not fully realized. In 2015, five Spanish colonial missions in San Antonio were designated a World Heritage Site by the United Nations Educational, Scientific and Cultural Organization (UNESCO). With the World Heritage Site Designation for the San Antonio Missions, there will be even more opportunity for growth in the Hospitality industry. According to the study, *Potential Economic Impact of World Heritage Site Designation for the San Antonio Missions*, over the next ten years, the economic impact is expected to generate up to \$105 million in additional economic activity.⁷ The financial service industry employs over 78 thousand people and is considered a stable and significant business sector in the San Antonio Metropolitan area.⁵ Another major industry leader in Bexar County is the Information Technology and Cyber Security industry, with an economic impact of \$10 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, all located within Bexar County. San Antonio has the second largest cyber ecosystem in the United States.⁷ The Information and Technology and Cybersecurity industries continue to grow as leaders support education and startups. Looking to the future, local leaders are joining together to offer business incentives to encourage growth in the green industry. Leaders have invested in the New Energy Economy (NEE), and as a result, the NEE has led to more than \$1.4 billion in annual economic impact. The idea is to have a pro-business government that is also pro-environment. San Antonio has become a national leader in renewable energy, such as wind power and solar power.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 2019, trade between the United States and Mexico was over \$256 million in exports. This significant trade amount is largely attributed to the passage of the North American Free Trade Agreement (NAFTA) in 1993.¹¹ 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 its own resources, leveraged borrowings, and grants from the Environmental Protection Agency, NADBank provides loans and other forms of assistance to finance projects including water, waste management, cleaner and renewable energy, air quality, and basic urban infrastructure. The Mexican consulate has been expanded in San Antonio to assist the transition and to facilitate the development of the NAFTA agreement.¹² On January 29, 2020, the United States signed into law the United States-Mexico-Canada Agreement (USMCA), in order to modernize the NAFTA into the 21st Century, and support mutually beneficial trade to freer markets, fairer trade and robust economic growth in North America. The new agreement includes a modernized, high-standard for intellectual property and a new chapter for digital trade. The renegotiated agreement also addresses labor, financial services, currency, and the environment. The United States, Mexico, and Canada came to the agreement on November 30, 2018, and after negotiations and amendments, the agreement was ratified on March 13, 2020.¹³

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.

Commissioners Court 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, 2018 was \$0.304097 per \$100 of valuation, and for the year ended September 30, 2019, the rate is set at \$0.301097. The tax rate will remain the same, for fiscal year ending September 30, 2020, as the tax rate of \$0.301097 was approved in Commissioners Court on September 10, 2019.

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;

¹¹ US Census Bureau, (www.census.gov/foreign-trade/balance)

¹² North American Development Bank, (www.nadb.org)

¹³ Office of the United States Trade Representative (ustr.gov)

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- Expenditures are to be budgeted and controlled to ensure that at the end of the fiscal year the unassigned fund balance in the general fund is at a minimum 15% 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, 2019, the County had been assigned bond ratings of AAA, AAA, 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

San Pedro Creek

In 2013, Bexar County launched a project to transform a two-mile stretch of San Pedro Creek, which runs along the west side of downtown, into a linear park with several scenic spots that showcases the waterway's role in the City's early history. The project has expanded to include plans to remove 41.8 acres and 38 adjacent structures from the 100-year flood plain. This project also replaces a network of unsightly drainage with approximately 22 acres parkland, hiking and biking trails, and other recreational amenities. The project is set to be constructed in four phases. Phase 1 has been partially completed with the rest of the phases still in development. The County has budgeted \$235,686,051 for the project.

New Capital Project

The County has budgeted \$531 million for its capital improvements program for both horizontal (Roads) and vertical (Buildings) construction. This includes funding in the amount of \$19 million for new capital improvement projects that include, but are not limited to: the Bibliotech EDU, Krier Center Improvements and Renovations, the Velocity TX Innovation Center, and the replacement of Criminal Laboratory Equipment, as well as technology projects, which are discussed below.

Technology

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

- **Juvenile Detention Center Electronics Replacement:** This project will provide funding to replace the old electronic system at the Mission Road Facility. This project will provide a fully integrated detention electronics system including touch screen camera calls, door controls, and intercoms.
- **Body-Worn & In-Car Cameras:** This project provides funding for the purchase of body-worn and in-car cameras, as well as associated equipment and software, for the Sheriff's Office as well as the four Constable Precincts Countywide.
- **Bexar County Integrated Justice System (CJIS):** This project will fund a new justice information system that will replace an outdated legacy system. Additional components include an E-Discovery System, a District Attorney Case Management System, a Jail Management System, a Jury Management System, a Juvenile Case Management System, CJIS Storage and CJIS Peripherals.
- **Infor System Enhancements:** This project provides for software enhancements including, Human Capital Management, Enterprise Asset Management, Dynamic Enterprise Performance Management, and Supply Chain Management Enhancements.

**Bexar County, Texas
Transmittal Letter
For Year Ending September 30, 2019**

EMPLOYMENT GROWTH

According to the Texas Workforce Commission, the County's unemployment rate decreased from 3.3% (September 2018) to 3% (September 2019). The total jobs created nets 4,118. The State's unemployment rate decreased to 3.3% (September 2019) from 3.7% (September 2018), and 264,600 nonagricultural jobs were created in Texas during the same period.

The County experienced some external corporate employment growth (4,022 positions) from various companies. Below is a list of companies that each brought 50 or more positions to the area (3,828 positions in total) in 2019.

<u>Company Name</u>	<u>Positions</u>
Sterling Foods	50
Comet Signs	80
Bitdefender LLC	100
Pabst Brewing Company	100
Lone Star Bakery	170
Viagogo Inc.	200
Booz Allen Hamilton	250
Victory Capital Management Inc.	357
USAF-Level Up Cyber-works	400
Best Buy Co. Inc.	450
Accenture Federal Services	500
Pentagon Federal Credit Union	571
FGF (Hill Country Bakery)	600
TOTAL	3,828

Source: San Antonio Economic Development Foundation.

The following table reflects the internal and external net creation of 4,118 jobs over the last twelve months, ended September 30, 2019.

Employment			
Sectors	2018	2019	Percent Increase or (Decrease)
Natural Resource and Mining	6,254	6,285	0.50%
Construction	39,174	41,438	5.78%
Manufacturing	36,702	36,863	0.44%
Trade, Transportation, Utilities	141,078	141,813	0.52%
Information	18,804	17,775	-5.47%
Financial Activities	77,214	78,333	1.45%
Professional and Business Services	120,734	122,195	1.21%
Education and Health Services	143,806	144,907	0.77%
Leisure and Hospitality	115,814	117,103	1.11%
Other Services	24,520	25,007	1.99%
Unclassified	728	521	-28.43%
Government	<u>142,309</u>	<u>139,015</u>	<u>-2.31%</u>
Total Jobs	867,137	871,255	0.47%

Source: Texas LMCI, Data Link, QCEW

Bexar County, Texas
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For Year Ending September 30, 2019

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 10%, 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 \$0.80 per \$100 valuation that can be set by Texas counties. In FY 18, the General Fund maintenance and operations tax rate was set at \$0.23625 and the debt service rate was set at \$0.054979. The maintenance and operations tax rate for Flood Control was set at \$0.001 and at \$0.011868 for debt service. The overall rate was set at \$0.304097 per \$100 dollars of taxable appraised value.

For the fiscal year ending September 30, 2019, Commissioners Court set the General Fund maintenance and operations tax rate at \$0.23625, and the debt service rate at \$0.041179. The maintenance and operations tax rate set for Flood Control was set at \$0.001 and at \$0.011868 for debt service. For fiscal year 2019, the County adopted a tax rate of \$0.0108 for Road and Bridge maintenance and operations. The overall rate for FY 19 is at \$0.301097 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.

Commissioners Court approved the overall rate of \$0.301097 per \$100 dollars of taxable appraised value, on September 10, 2019, for FY 20. The General Fund maintenance and operations tax rate is set at \$0.23625, and the debt service rate is set at \$0.041179. The tax rate for Road and Flood Control maintenance and operations is set at \$0.001, and for debt service, the tax rate is set at \$0.011868. The Road and Bridge tax rate is set at \$0.0108.

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, 2018. This was the thirty-third 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.

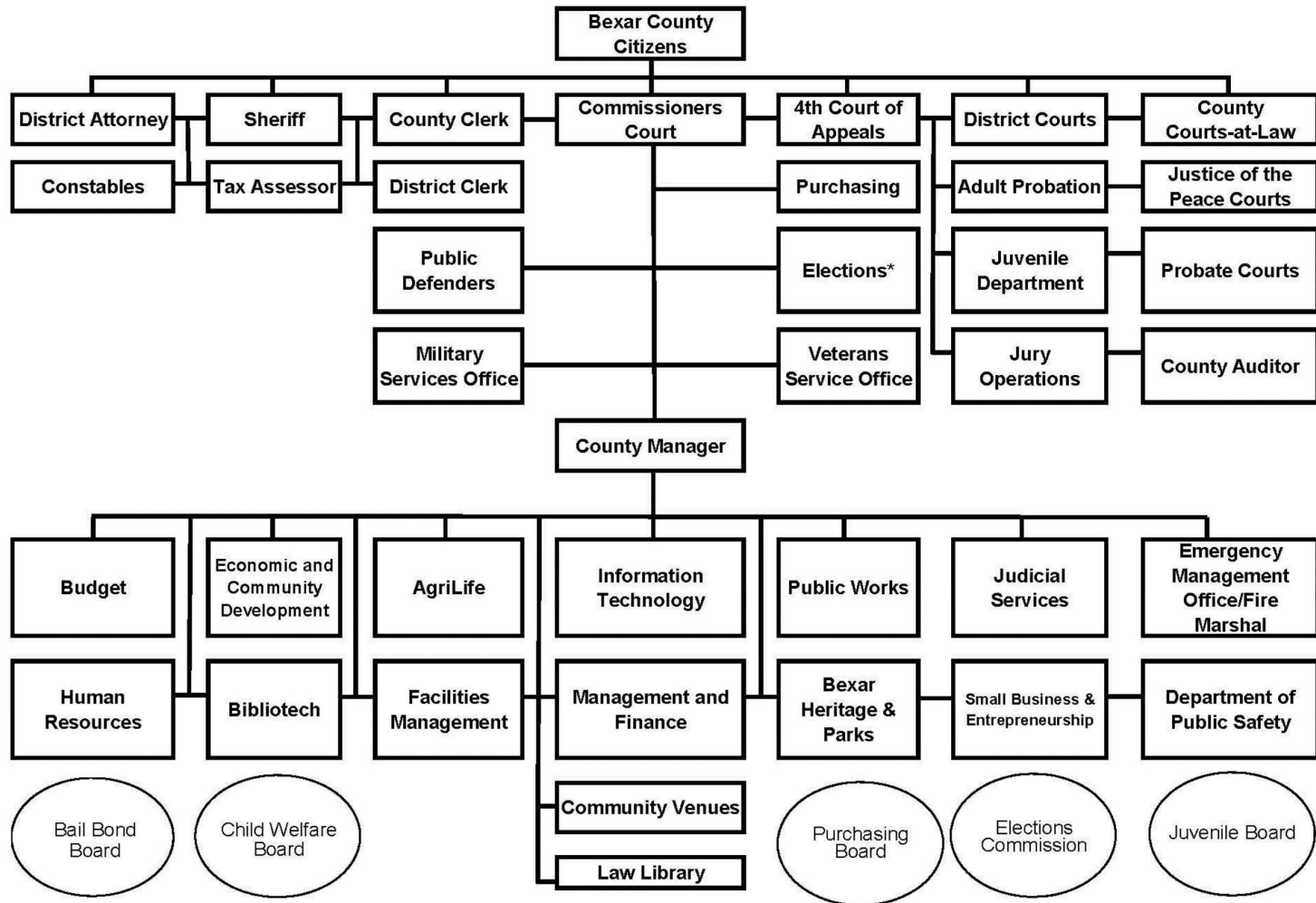
**Bexar County, Texas
Transmittal Letter
For Year Ending September 30, 2019**

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) 335-2441.



Leo S. Caldera, CIA, CGAP
County Auditor



Bexar County, Texas



PRINCIPAL OFFICIALS

COUNTY JUDGE	NELSON W. WOLFF
COMMISSIONER, PRECINCT 1	SERGIO "CHICO" RODRIGUEZ
COMMISSIONER, PRECINCT 2	JUSTIN RODRIGUEZ
COMMISSIONER, PRECINCT 3	KEVIN WOLFF
COMMISSIONER, PRECINCT 4	TOMMY CALVERT, JR.
ASSESSOR-COLLECTOR OF TAXES	ALBERT URESTI
COUNTY CLERK	LUCY ADAME-CLARK
DISTRICT ATTORNEY	JOE GONZALES
DISTRICT CLERK	MARY ANGIE GARCIA
SHERIFF	JAVIER SALAZAR
COUNTY AUDITOR	LEO S. CALDERA
COUNTY MANAGER	DAVID SMITH
PURCHASING AGENT (INTERIM)	PATRICIA TORRES



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, 2018

Christopher P. Morill

Executive Director/CEO

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 aggregate 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, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents. We did not audit the financial statements of the University Health System (the System), the Cibolo Canyons Special Improvement District (the District), and the Alamo Regional Mobility Authority (the Authority), which represent 100 percent of 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 System, the District, and the Authority is based solely on the report of the other auditors.

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 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. We did not audit the financial statements of the System, the District, and the Authority which were audited by other auditors. 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 County'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 County'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, 2019, 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.

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, the schedule of changes in total OPEB liability and related ratios, and the Texas County and District Retirement System pension information, 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

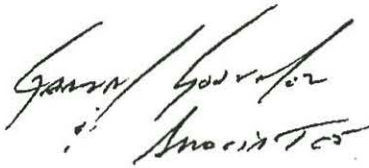
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining nonmajor fund financial statements, individual nonmajor fund - schedules of revenues, expenditures and changes in fund balance – budget and actual, and statistical sections, 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 Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and the State of Texas Single Audit Circular, and is also not a required part of the basic financial statements.

The combining nonmajor fund financial statements, individual nonmajor fund - 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 nonmajor fund financial statements; individual nonmajor fund - 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 31, 2020, 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.



A handwritten signature in black ink, appearing to read "Gordon Gouvalor" followed by "March 31, 2020" on a separate line.

March 31, 2020



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Bexar County, Texas

Management Discussion & Analysis

For Year Ended September 30, 2019

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, 2019. 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, 2019 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.

For information specific to the Alamo Regional Mobility Authority (the Authority), a discretely presented component unit of the County, please refer to the MD&A included in the separately issued financial statements of the Authority. A copy of those financial statements may be obtained by contacting the Alamo Regional Mobility Authority c/o Bexar County Public Works: 233 N. Pecos La Trinidad, Suite 420, San Antonio Texas 78207.

FINANCIAL HIGHLIGHTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

- The total government-wide assets and deferred outflows of resources of the County exceeded the liabilities and deferred inflows of resources at September 30, 2019 by \$257,039,585 and are reported as total net position of the primary government. This is comparable to the previous year when assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$284,387,005. 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 \$27,347,420 during the fiscal year ending September 30, 2019. The change can be attributed to a decrease in governmental activities of \$29,568,141 and an increase in business-type activities of \$2,220,721. 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, 2019	\$1,098,947,495
September 30, 2018	\$1,074,163,147

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

September 30, 2019	\$328,987,262
September 30, 2018	\$299,778,768

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

September 30, 2019	(\$1,170,895,172)
September 30, 2018	(\$1,089,554,910)

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2019

FINANCIAL HIGHLIGHTS (Continued)

FUND FINANCIAL STATEMENTS

- As of September 30, 2019, the County’s governmental funds reported combined fund balances of \$808,568,651 as compared with \$676,861,699 at September 30, 2018. The increase of \$131,706,952 is primarily due to the issuance of long term debt of \$198,035,000 and premium on bond issues of \$18,640,750. Approximately 12.5%, or \$101,331,087, of the combined fund balances are unassigned at September 30, 2019 and are available to meet the County’s current and future needs. The total fund balance for the Nonmajor Governmental Funds is \$70,547,475 at September 30, 2019 and \$64,289,379 at September 30, 2018. The fund balance for the Governmental Nonmajor Funds is dedicated to service specific County functions.
- At the end of the current fiscal year, fund balance for the General Fund was \$106,571,717 or 23% of total General Fund expenditures for the year ended September 30, 2019. The County’s General Fund experienced a \$13.4 million increase in fund balance from the prior fiscal period. The increase is due to the excess of revenues over expenditures of \$24,710,616 reduced by net transfers out to other funds of \$11,294,442.
- At September 30, 2019, the County’s Internal Service Funds had a deficit net position of \$170,567,297, a decrease in the deficit of \$17.3 million from the prior year. The decrease in the deficit is primarily attributed to the excess of operating revenue and transfers in from other funds over operating expenses of \$17,183,337. The Internal Service Funds include the decrease in the net other post-employment benefit (OPEB) liability and the change in the related deferred outflow which net to \$13,997,848. See Note O to the financial statements for more information.

LONG-TERM DEBT

During the year, the County issued \$198,035,000 in Combination Tax and Revenue Certificates of Obligation. The issuance was undertaken to make permanent public improvements. The County also issued \$87,945,000 and \$48,325,000 in Tax-Exempt Venue Project Revenue Refunding Bonds for the purposes of reducing debt service payments over the next several years, which generated an economic gain of \$26,670,982 and an economic loss of \$14,987,355, respectively. Note H to the financial statements provides details of long-term debt and information regarding Fiscal Year 2018-19 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.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2019

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

GOVERNMENT-WIDE FINANCIAL STATEMENTS (Continued)

The Statement of Net Position presents information on all County assets, deferred outflows of resources, liabilities and deferred inflow of resources, with the difference between the four 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 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 three discretely presented component units are the University Health System (the System), Cibolo Canyons Special Improvement District (the District) and Alamo Regional Mobility Authority (the Authority). 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. The Authority is reported as a discretely presented component unit because Commissioners Court appoints and reappoints six of the seven members of its board of directors. The seventh member, the Chairman, is appointed by the Governor of the State of Texas. Additionally, the Commissioners Court, by statute, approves the projects that the Authority funds with its primary revenue source, the vehicle registration fee. 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.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2019

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

FUND FINANCIAL STATEMENTS (Continued)

Governmental Funds (Continued)

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.

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 127-141.

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, including the District Attorney's Office, 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.

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 enterprise 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.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2019

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

FUND FINANCIAL STATEMENTS (Continued)

Proprietary Funds (Continued)

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; the print shop; 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 181-185. The County's five internal service funds are combined into a single, aggregated presentation in the proprietary funds' financial statements.

Fiduciary Funds

A Fiduciary fund (Trust or Agency) is used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources are not available to support programs and services provided by the County. The County's fiduciary funds are agency funds which are purely custodial and thus do not involve measurement of results of operations. The County's fiduciary financial information is 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 187-193.

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 47.

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 Changes in Net Pension Liability and Related Ratios, the Schedule of Employer Pension Contributions and the Schedule of Changes in Total OPEB Liability. Required supplementary information begins on page 107.

COMPLIANCE SECTION

The compliance section contains the report on compliance with the U.S. Office of Management and Budget (OMB) Circular 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, 2019, 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 and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$257,039,585 at the close of the most recent fiscal year as compared to \$284,387,005 at the close of the last fiscal year. This represents a \$27,347,420, or 9.6%, decrease.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2019

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The following are condensed statements of net position for fiscal years 2019 and 2018.

Condensed Statement of Net Position
September 30, 2019
Primary Government

	Governmental Activities	Business-type Activities	Total
Current and other assets	\$ 909,910,556	\$ 101,081,762	\$1,010,992,318
Noncurrent assets	8,432,129	25,405,749	33,837,878
Capital assets	1,836,153,956	201,748,888	2,037,902,844
Total assets	<u>2,754,496,641</u>	<u>328,236,399</u>	<u>3,082,733,040</u>
Deferred outflows of resources	<u>143,261,462</u>	<u>3,637,216</u>	<u>146,898,678</u>
Current and other liabilities	158,946,128	10,455,462	169,401,590
Noncurrent liabilities	2,421,745,615	378,220,952	2,799,966,567
Total liabilities	<u>2,580,691,743</u>	<u>388,676,414</u>	<u>2,969,368,157</u>
Deferred inflows of resources	<u>3,200,197</u>	<u>23,779</u>	<u>3,223,976</u>
Net position:			
Net investment in capital assets	1,005,554,876	93,392,619	1,098,947,495
Restricted net position	303,510,857	25,476,405	328,987,262
Unrestricted net position	(995,199,570)	(175,695,602)	(1,170,895,172)
Total net position	<u>\$ 313,866,163</u>	<u>\$ (56,826,578)</u>	<u>\$ 257,039,585</u>

September 30, 2018
Primary Government

	Governmental Activities	Business-type Activities	Total
Current and other assets	\$ 771,172,746	\$ 91,143,430	\$ 862,316,176
Noncurrent assets	9,700,000	30,620,271	40,320,271
Capital assets	1,800,625,648	208,692,662	2,009,318,310
Total assets	<u>2,581,498,394</u>	<u>330,456,363</u>	<u>2,911,954,757</u>
Deferred outflows of resources	<u>83,909,628</u>	<u>2,480,810</u>	<u>86,390,438</u>
Current and other liabilities	148,538,745	9,448,312	157,987,057
Noncurrent liabilities	2,154,034,229	382,395,093	2,536,429,322
Total liabilities	<u>2,302,572,974</u>	<u>391,843,405</u>	<u>2,694,416,379</u>
Deferred inflows of resources	<u>19,400,744</u>	<u>141,067</u>	<u>19,541,811</u>
Net position:			
Net investment in capital assets	1,012,651,582	61,511,565	1,074,163,147
Restricted net position	273,957,773	25,820,995	299,778,768
Unrestricted net position	(943,175,051)	(146,379,859)	(1,089,554,910)
Total net position	<u>\$ 343,434,304</u>	<u>\$ (59,047,299)</u>	<u>\$ 284,387,005</u>

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2019

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

For governmental activities, total net position of \$313,866,163 reflects an 8.6%, or \$29,568,141, decrease from the prior fiscal year.

For business-type activities, total net position deficit of \$56,826,578 reflects a 3.8%, or \$2,220,721, deficit decrease from the prior fiscal year.

Net pension liability increased by \$112,259,438 from \$102,852,832 in the prior fiscal year to \$215,112,270 in the current fiscal year. Deferred outflows of resources related to the net pension liability and the net OPEB increased by \$75,826,631 from \$40,954,496 in the prior fiscal year to \$116,781,127 in the current fiscal year. Deferred inflows of resources related to net pension liability decreased by \$16,317,835 from \$19,541,811 in the prior fiscal year to \$3,223,976. See Note N and Note O for more details.

The County's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by \$257,039,585 at September 30, 2019 which is a 9.6%, or \$27,347,420, decrease over the prior fiscal year. The following is a further analysis of the decrease.

Net investment in capital assets of \$1,098,947,495 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.

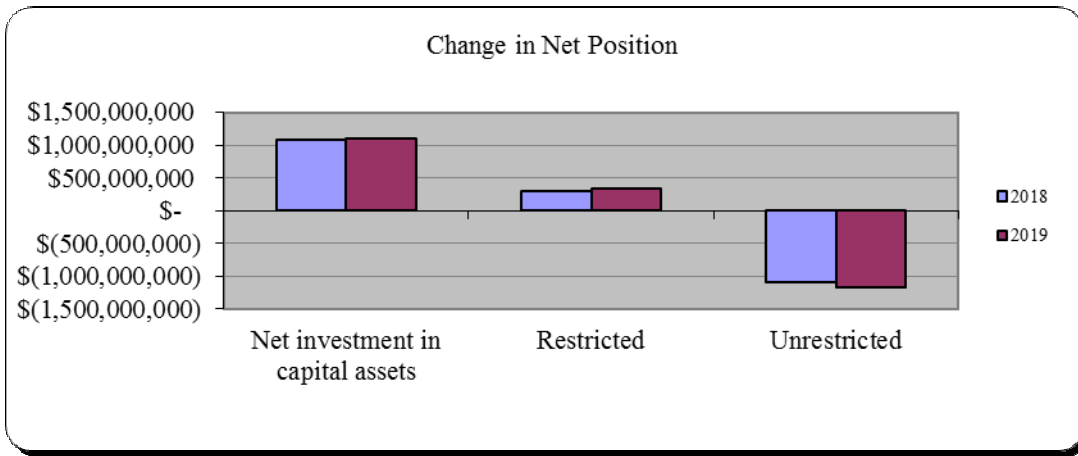
Restricted net position of \$328,987,262 represents resources that are subject to external restrictions as to the use of the funds. For governmental activities, net position is restricted as follows:

- 1) The largest portion of restricted net position is \$148,078,758 for capital projects.
- 2) The County has net position in various grant programs totaling to \$13,098,279; 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 \$57,242,129 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 debt service is \$110,568,096.

The deficit balance in unrestricted net position of \$1,170,895,172 is comprised of a deficit balance of \$995,199,570 in governmental activities and \$175,695,602 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 \$1,117,299,035 at September 30, 2019. See Table 19 in the Statistical Section for detailed balances.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2019

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 \$494,702,488. 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 \$1,835,784,645
- Investments in joint ventures of \$8,432,129
- Adjustments to recognize unavailable revenues of \$28,125,044
- Long-term liabilities of (\$2,196,477,009)
- Net position of the Internal Service Funds (\$170,567,297)

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

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2019

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The condensed statement of activities reflects the changes in net position for fiscal years ended September 30, 2019 and 2018.

Condensed Statement of Activities			
For the Fiscal Year Ended September 30, 2019			
Primary Government			
	Governmental	Business-	
	Activities	type	
	Activities	Activities	Total
<u>Revenues</u>			
Program revenues:			
Charges for service	\$ 113,226,926	\$ 8,607,859	\$ 121,834,785
Operating grants and contributions	37,489,466	-	37,489,466
Capital grants and contributions	78,393,075	-	78,393,075
General revenues:			
Ad valorem taxes	460,139,955	-	460,139,955
Motor vehicle taxes	16,707,363	10,684,096	27,391,459
Other taxes	12,474,135	19,931,798	32,405,933
Investment earnings	25,991,365	2,910,374	28,901,739
Miscellaneous	12,148,775	1,702	12,150,477
Total Revenues	756,571,060	42,135,829	798,706,889
<u>Expenses</u>			
General government	118,070,912	-	118,070,912
Judicial	123,906,981	-	123,906,981
Public safety	264,607,962	-	264,607,962
Education and recreation	11,784,896	-	11,784,896
Public works	153,489,757	-	153,489,757
Health and public welfare	23,198,532	-	23,198,532
Interest and other charges	91,231,001	-	91,231,001
Unallocated depreciation	114,711	-	114,711
Community venue	-	33,007,100	33,007,100
Commissary	-	5,590,750	5,590,750
Firing range	-	196,504	196,504
Parking facilities	-	855,203	855,203
Total Expenses	786,404,752	39,649,557	826,054,309
Excess (Deficiency) before other items and transfers	(29,833,692)	2,486,272	(27,347,420)
Transfers	265,551	(265,551)	-
Change in net position	(29,568,141)	2,220,721	(27,347,420)
Net position - beginning	343,434,304	(59,047,299)	284,387,005
Net position - ending	\$ 313,866,163	\$ (56,826,578)	\$ 257,039,585

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2019

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Condensed Statement of Activities
For the Fiscal Year Ended September 30, 2018
Primary Government

	Governmental Activities	Business- type Activities	Total
<u>Revenues</u>			
Program revenues:			
Charges for service	\$ 109,121,877	\$ 8,343,408	\$ 117,465,285
Operating grants and contributions	40,478,292	-	40,478,292
Capital grants and contributions	139,498,994	-	139,498,994
General revenues:			
Ad valorem taxes	436,292,268	-	436,292,268
Motor vehicle taxes	15,820,056	9,924,336	25,744,392
Other taxes	12,132,546	19,351,541	31,484,087
Investment earnings	13,392,740	1,802,805	15,195,545
Miscellaneous	23,322,569	645	23,323,214
Total Revenues	790,059,342	39,422,735	829,482,077
<u>Expenses</u>			
General government	143,816,856	-	143,816,856
Judicial	118,945,194	-	118,945,194
Public safety	243,887,769	-	243,887,769
Education and recreation	9,910,149	-	9,910,149
Public works	188,397,391	-	188,397,391
Health and public welfare	20,902,695	-	20,902,695
Interest and other charges	82,019,470	-	82,019,470
Unallocated depreciation	114,711	-	114,711
Community venue	-	28,050,246	28,050,246
Commissary	-	5,364,084	5,364,084
Firing range	-	201,046	201,046
Parking facilities	-	728,022	728,022
Total Expenses	807,994,235	34,343,398	842,337,633
Excess (deficiency) before other items and transfers	(17,934,893)	5,079,337	(12,855,556)
Transfers	291,390	(291,390)	-
Change in net position	(17,643,503)	4,787,947	(12,855,556)
Net position - beginning (restated)	361,077,807	(63,835,246)	297,242,561
Net position - ending	\$ 343,434,304	\$ (59,047,299)	\$ 284,387,005

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2019

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

REVENUE ANALYSIS (Continued)

For the year ended September 30, 2019, total revenues for the primary government were \$798,706,889 compared to \$829,482,077 for the year ending September 30, 2018, a net decrease of \$30,775,188. Governmental activities provided revenues of \$756,571,060 and \$790,059,342 in 2019 and 2018, respectively, while business-type activities provided revenues of \$42,135,829 and \$39,422,735 in 2019 and 2018, respectively.

Property taxes represented the largest revenue source for the governmental activities for the two periods. The tax rate for fiscal year 2019 was \$0.301097 and in 2018 it was \$0.304097 per hundred (\$100) dollars of valuation as authorized by Commissioners Court.

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	Year Ended	Percentage
	September 30, 2019	September 30, 2018	Change
			From Prior Year
Ad Valorem Tax Revenue	\$ 460,139,955	\$ 436,292,268	5.47%
Appraised Value	\$ 185,095,276,456	\$ 173,420,748,863	6.73%
Taxable Value	\$ 161,131,453,490	\$ 150,253,090,360	7.24%

Program revenues for the primary government 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, 2019 and 2018 program revenues for the County were \$237,717,326 and \$297,442,571, respectively. Program revenue is made up of charges for services and operating and capital grants and contributions. Comparative overviews of these revenues are as follows:

	Year Ended	Year Ended	Percentage
	September 30, 2019	September 30, 2018	Change
			From Prior Year
Charges for Services	\$ 121,834,785	\$ 117,465,285	3.72%
Operating and Capital Grants and Contributions	\$ 115,882,541	\$ 179,977,286	-35.61%

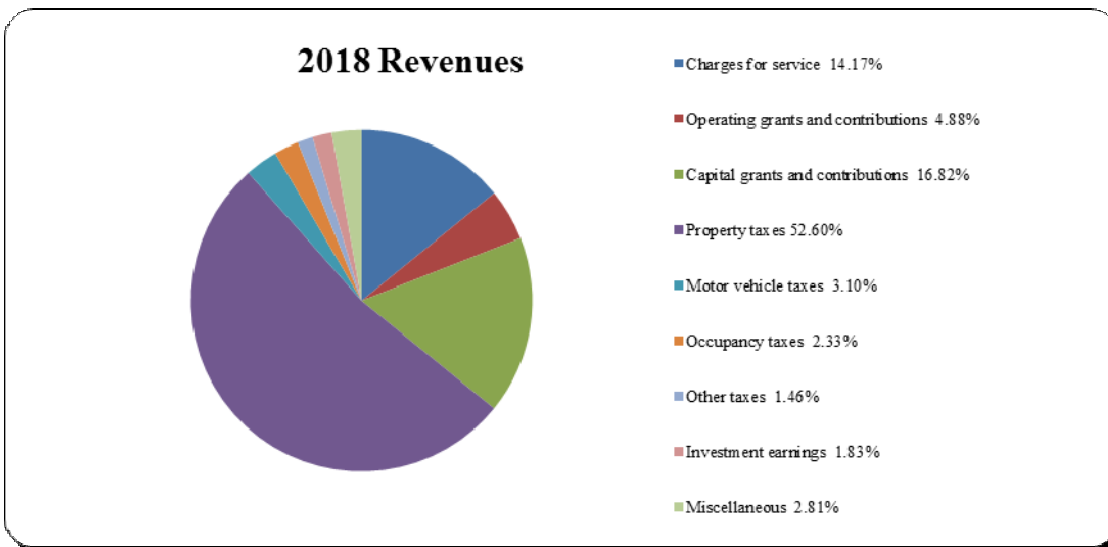
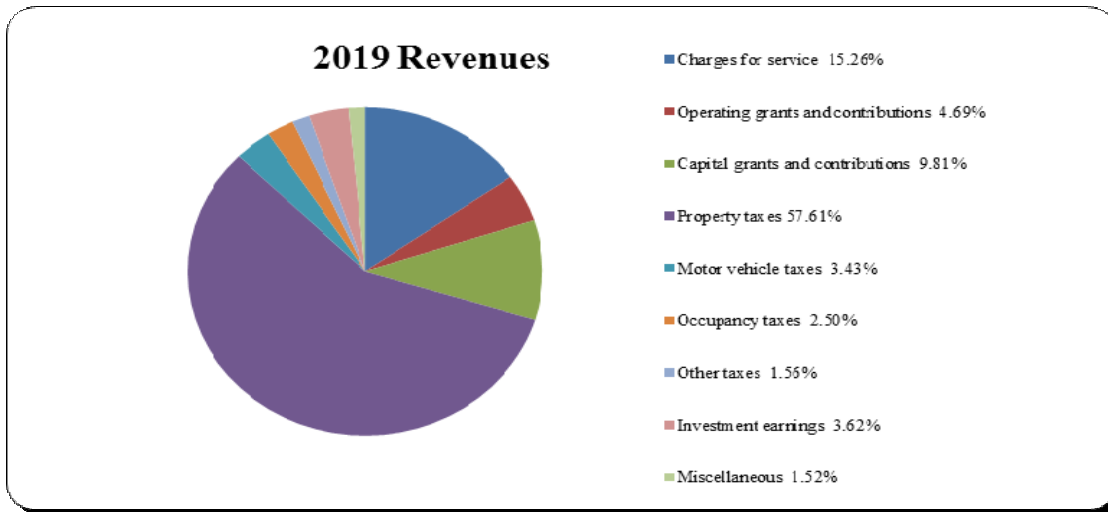
General revenues are revenues that are not assigned to support a specific function, but are available to provide financial resources as necessary. Included in general revenues are ad valorem taxes (discussed previously), other tax related revenues, interest earned from investments, and miscellaneous income. Overall, general revenues for the primary government increased by \$28,950,057 compared to the prior fiscal period. The largest increases to general revenues were to ad valorem taxes of \$23,847,687. 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, 2019**

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, 2019, the function and program costs for the governmental activities were \$786,404,752 and \$39,649,557 for the business-type activity. Comparative figures for the prior fiscal year are \$807,994,235 and \$34,343,398, respectively.

Operating expenses for the governmental activities during the fiscal year decreased by \$21,589,483 over the previous fiscal year due primarily to the following:

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2019

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

EXPENSE ANALYSIS (Continued)

- Public works expenses decreased by \$34,907,634. The majority of the decrease was attributable to a reduction of non-capital expenses of 37,304,080 related to capital projects being recorded to public works compared to prior year.

Expenses for the business-type activities during the fiscal year increased by \$5,306,159 compared to the previous fiscal year. Most of the increase is attributed to bond issuance costs of \$4,969,635 recorded in FY2019.

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 a decrease of \$161,275,093. 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 \$85,744,732 at the fund level for capital outlays that are capitalized at the government-wide level.
- Capital donations of \$51,641,292 recorded at the government-wide level only.
- Depreciation expense of \$101,748,808 recorded at the government-wide level only.
- Investment in Joint Venture decreased by \$1,267,871
- Recording of transactions associated with long-term debt and liabilities differ at the fund and government-wide levels for a net decrease to net position of \$214,872,911.
- Other adjustments due to the change in the basis of revenue recognition that increases net position and an increase in net position of the Internal Service Funds reported as governmental activities at the government-wide level of \$1,962,677 and \$17,265,796 respectively.

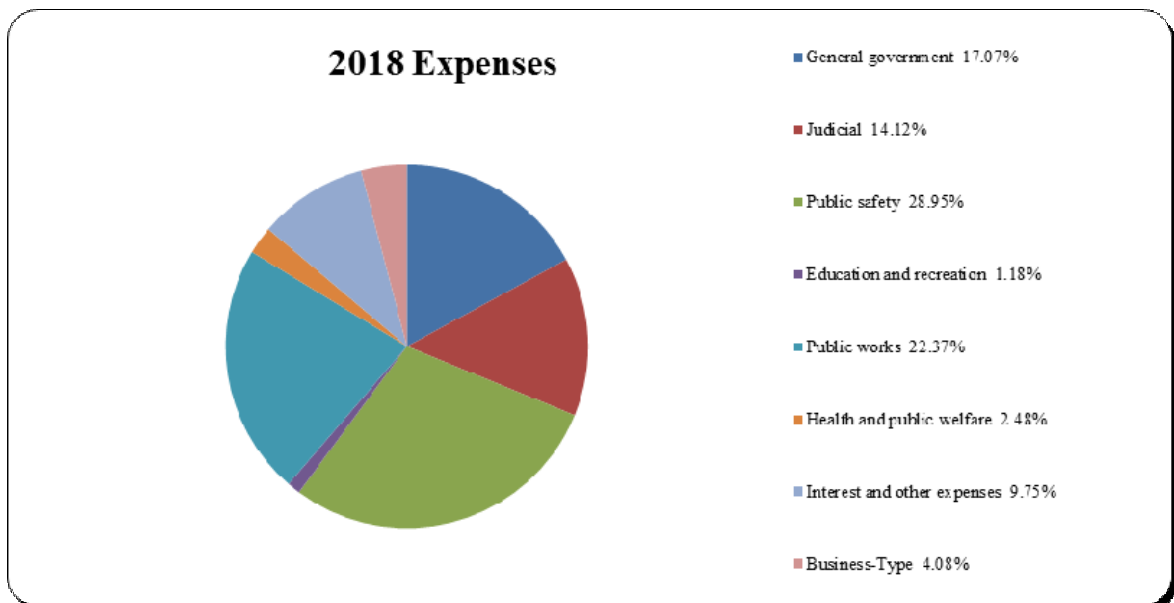
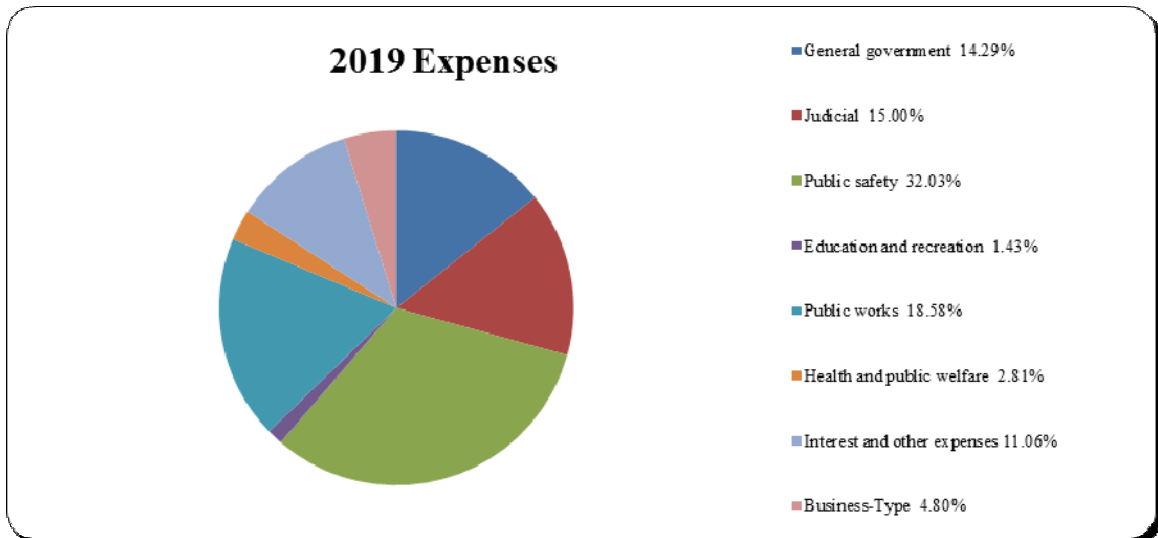
A detailed reconciliation can be found in the Basic Financial Statements, page 37.

Bexar County, Texas Management Discussion & Analysis For Year Ended September 30, 2019

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, 2019

FINANCIAL ANALYSIS OF FUNDS

MAJOR GOVERNMENTAL FUNDS

The County's governmental functions are contained in the General, Debt Service, Capital Projects, 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, 2019, the County's governmental funds reported a combined fund balance of \$808,568,651 and at September 30, 2018, reported \$676,861,699, an increase of \$131,706,952 or 19.5%. Of the total fund balance, \$101,331,087 or 12.5% constitutes unassigned fund balance, which is available to meet the County's current and future needs of its citizens. Restricted fund balance of \$701,789,867 or 86.8% of total fund balance is restricted for debt service in the amount of \$85,050,757, capital expenditures in the amount of \$546,398,702 and special revenue funds in the amount of \$70,340,408. Committed fund balance of \$207,067 is attributed to a special revenue fund. The remainder of fund balance is in nonspendable form of \$5,240,630.

The following schedule compares the revenues by source of the County's governmental funds for fiscal years ending September 30, 2019 and 2018.

	Revenues Classified by Source		
	Governmental Funds		
	September 30,		
	2019	2018	Increase (Decrease)
Revenues by source:			
Ad valorem taxes	\$459,994,286	\$ 435,014,178	\$ 24,980,108
Other taxes, licenses, and permits	48,359,189	45,927,299	2,431,890
Intergovernmental revenue	51,322,944	52,164,833	(841,889)
Court costs and fines	19,427,783	19,847,313	(419,530)
Fees on motor vehicles	23,194,131	22,315,190	878,941
Other fees	40,875,962	40,357,549	518,413
Commissions from governmental units	5,375,928	5,041,751	334,177
Revenues from use of assets	44,222,795	28,740,544	15,482,251
Sales, refunds and miscellaneous	11,071,786	22,604,614	(11,532,828)
Total revenues	<u>\$703,844,804</u>	<u>\$ 672,013,271</u>	<u>\$ 31,831,533</u>

The General Fund

The General Fund is the chief operating fund of the County and a major governmental fund. At September 30, 2019, the total fund balance was \$106,571,717, of which \$101,331,087 was unassigned and \$5,240,630 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 21.7% 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 15% 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 increased by \$3,114,972, or 3.8%, from prior year. The increase is primarily due to the excess of other financing sources from the transfers in for debt service over the excess of revenues over expenditures. 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, 2019

FINANCIAL ANALYSIS OF FUNDS (Continued)

MAJOR GOVERNMENTAL FUNDS (Continued)

The Capital Projects Fund

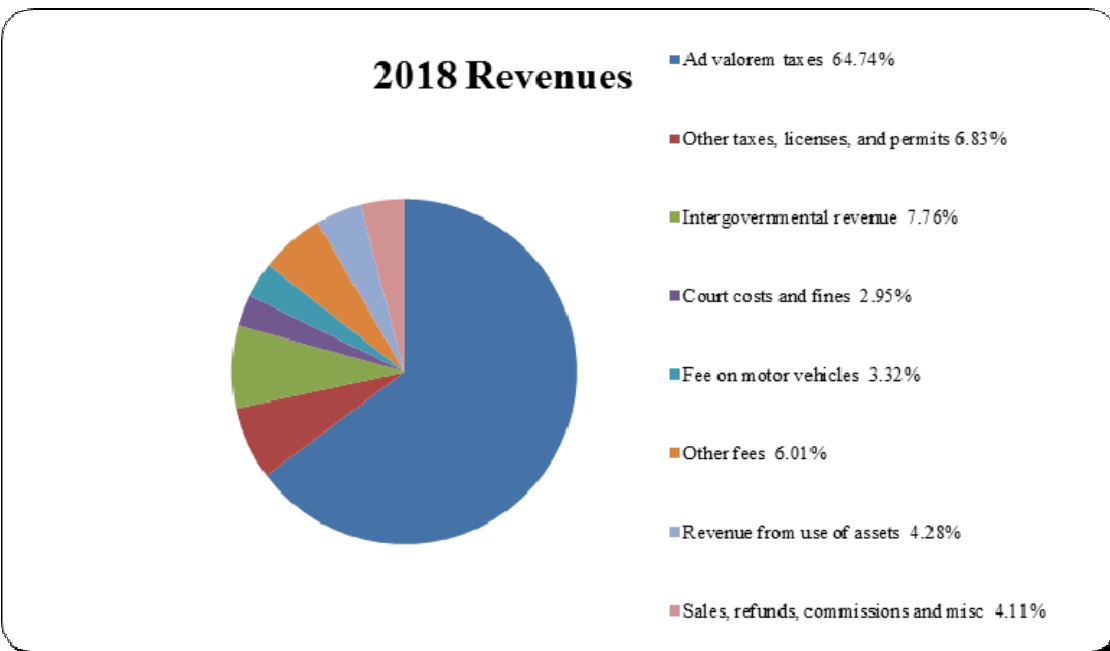
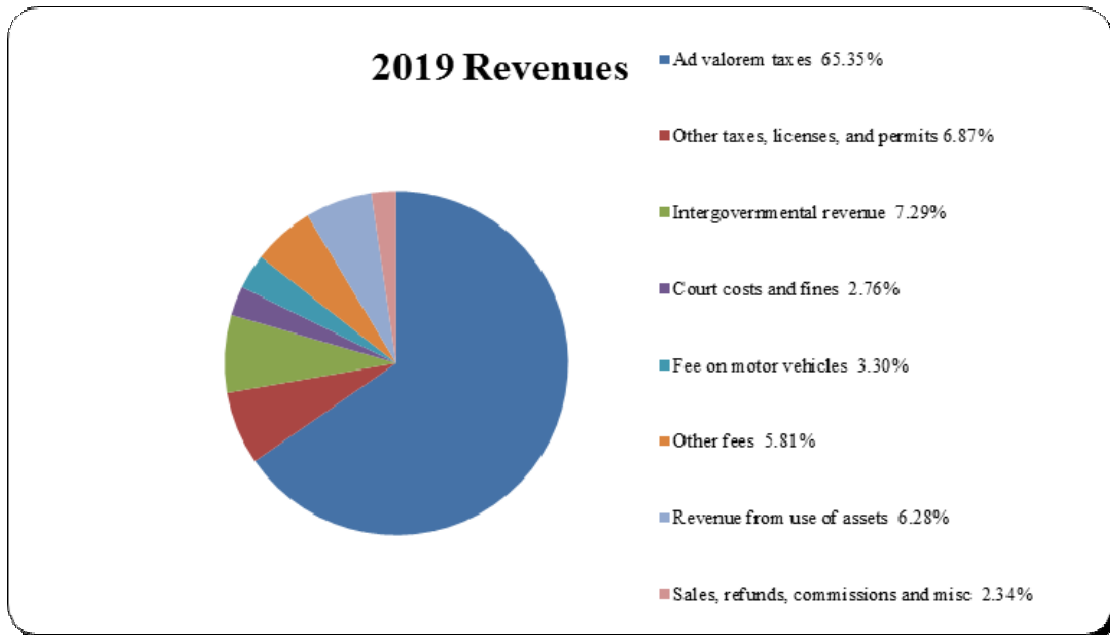
The Capital Projects Fund, a major governmental fund, is used to account for receipts and disbursements relating to the acquisition or construction of major capital projects, including assets to be owned by other entities (see Statistical Section, Table 19). At the end of fiscal year 2019, the fund balance was \$546,398,702 compared with the 2018 fund balance of \$437,480,992, an increase of \$108,917,710. This increase is primarily attributed to an increase in the issuance of long term debt and bond premiums of \$215,000,000 reduced by the deficiency of revenue over expenditures and transfers out of \$106,413,005. 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, 2019**

FINANCIAL ANALYSIS OF FUNDS (Continued)

MAJOR GOVERNMENTAL FUNDS (Continued)

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

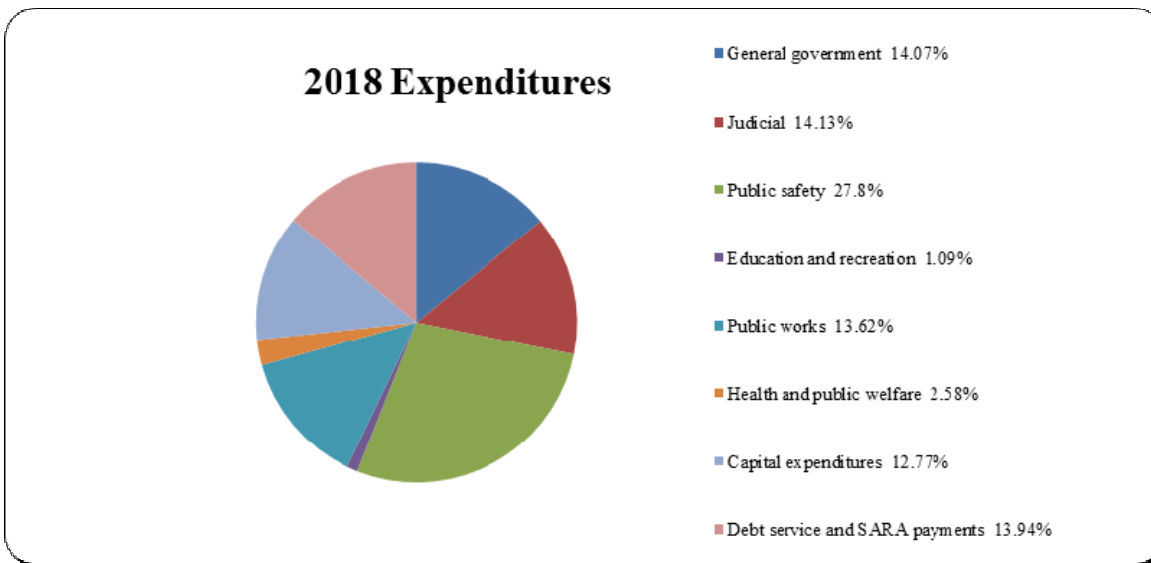
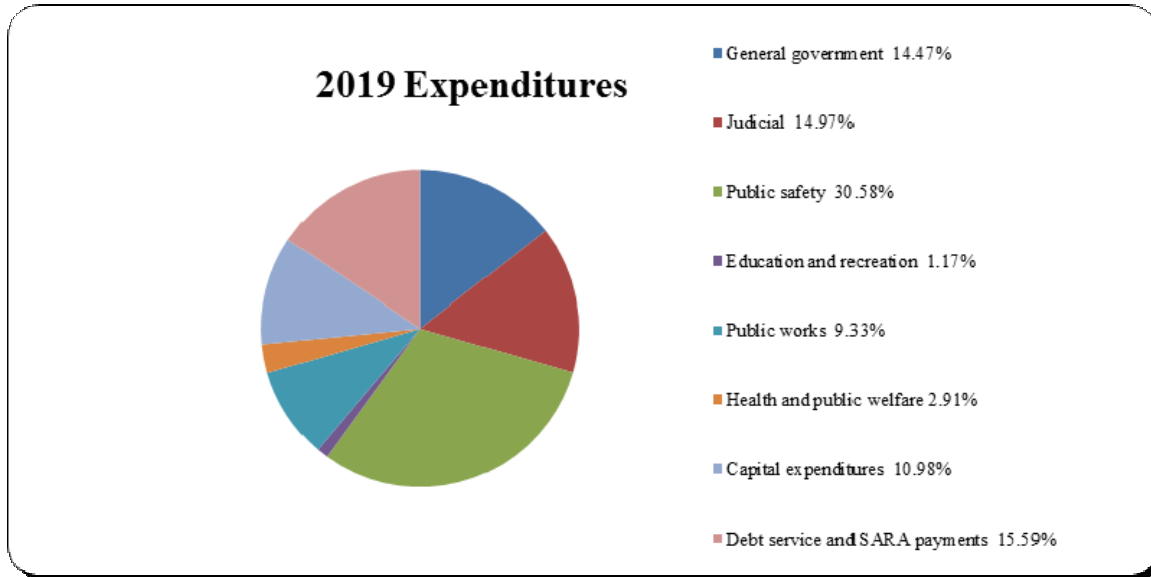


**Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2019**

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, 2019

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 (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 voters in the May 2008 election. The May 2008 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, 2019, the County had issued \$397,950,000 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, 2019 the Venue Fund's net position of (\$60,124,415) is made up of \$93,105,098 in net investment in capital assets, \$25,476,405 of restricted net position for debt service and grant payments, and (\$178,705,918) of unrestricted net position. The change in net position was an increase of \$1,740,362 from the previous fiscal year which is primarily attributed to an increase in net non-operating revenues and expenses of \$695,660. Net non-operating revenues and expenses in 2019 are \$12,123,509 compared to \$11,427,849 in 2018. The major difference between both years is an increase of motor vehicle tax of \$759,760 and investment income of \$1,074,783.

The Sheriff's Commissary Fund (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, 2019, the Commissary Fund had total net position of \$1,663,496 compared with \$1,363,920 at September 30, 2018. The increase in net position from 2018 is primarily attributed to an operating gain in 2019 of \$254,297.

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, 2019, the Parking Facilities Fund had total net position of \$1,633,927 compared with \$1,449,044 at September 30, 2018. The increase in net position from 2018 is primarily attributed to operating income of \$611,758 reduced by transfers to other funds of \$450,000.

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. At September 30, 2019, the Firing Range Fund had total net position of \$414 compared with \$4,514 at September 30, 2018. The decrease in net position of \$4,100 is primarily attributed to the deficit of a \$191,784 operating loss over a transfer of \$184,449 from the General Fund.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2019

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, 2019, the funds reflected a total deficit in net position of \$170,567,297 as compared to \$187,833,093 at September 30, 2018. Revenues were provided through \$62,835,163 in premiums, fees, charges for services, sales and other income. Operating expenses for the current fiscal year were \$53,500,061. The largest expenses were claims paid through self-insurance funds of \$59,794,888 reduced by \$13,997,848 accrued for the actuarially determined net decrease in the other post employment benefits liability. The increase in net position is primarily due to the decrease in the other postemployment benefits liability. For more information, see the combining statements on pages 181-185.

GENERAL FUND BUDGETARY HIGHLIGHTS

The General Fund's original and final revenue budget was \$460,543,390 with actual revenues of \$481,382,562. The difference of \$20,839,172 is primarily due to the County receiving \$4,295,945 more than estimated for ad valorem tax revenue and \$8,994,894 more in revenue from use of assets.

The final amended expenditure budget was \$464,320,379 and actual expenditures were \$456,671,946, a difference of \$7,648,433. This variance was primarily due to savings in payroll, personnel training, operational costs, computer supplies, postage and a carry forward to FY2020 of equipment purchases. There was no significant variance between the original expenditure budget and the final budget.

The following table summarizes the General Fund's budgeted and actual amounts for fiscal year 2019.

General Fund Budget vs. Actual
Fiscal Year 2019

	Original Budget	Final Budget	Actual
Revenues			
Ad valorem taxes	\$ 355,468,070	\$ 355,468,070	\$359,764,015
Other taxes, licenses, and permits	27,428,000	27,428,000	29,697,479
Intergovernmental revenue	6,589,800	6,589,800	7,747,200
Court costs and fines	13,614,500	13,614,500	14,244,353
Fees on motor vehicles	5,668,100	5,668,100	6,363,967
Other fees	23,984,200	23,984,200	24,912,684
Commissions from governmental units	5,362,508	5,362,508	5,375,928
Revenues from use of assets	18,364,865	18,364,865	27,359,759
Sales, refunds and miscellaneous	4,063,347	4,063,347	5,917,177
Total revenues	<u>460,543,390</u>	<u>460,543,390</u>	<u>481,382,562</u>
Expenditures	<u>463,976,037</u>	<u>464,320,379</u>	<u>456,671,946</u>
Transfers			
Interfund transfers in	-	-	110,965
Interfund transfers out	<u>(11,302,344)</u>	<u>(11,405,408)</u>	<u>(11,405,407)</u>
Total transfers	<u>(11,302,344)</u>	<u>(11,405,408)</u>	<u>(11,294,442)</u>
Net change in fund balance	<u>\$ (14,734,991)</u>	<u>\$ (15,182,397)</u>	<u>\$ 13,416,174</u>

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2019

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, 2019, capital assets (net of depreciation) for the governmental activities of the County were \$1,836,153,956 and at September 30, 2018 it was \$1,800,625,648. Retirements for the County were \$4,328,298 and \$2,570,214, for 2019 and 2018, 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 \$101,857,709 as compared to \$98,537,019 for the year ended September 30, 2018. At September 30, 2019, the County's governmental activities had \$358,904,215 invested in ongoing construction in progress compared to \$347,506,116 at the end of the prior fiscal year.

The balance in capital assets in the County's business-type activity at September 30, 2019 was \$201,748,888, as compared to \$208,692,662 at September 30, 2018. The depreciation provided for the current fiscal year was \$7,141,776 and \$7,125,533 for the prior fiscal period.

Major capital activity during the current fiscal year included additions of approximately \$51,641,292 in donated roads and \$85,744,732 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
	2019	2018	(Decrease)
Governmental Activities:			
Land	\$ 91,714,508	\$ 87,022,141	\$ 4,692,367
Buildings	339,058,824	337,560,875	1,497,949
Machinery and Equipment	24,746,886	17,649,133	7,097,753
Infrastructure	946,249,222	953,083,387	(6,834,165)
Construction in Progress	434,384,516	405,310,112	29,074,404
Totals	1,836,153,956	1,800,625,648	35,528,308
Business-Type Activities:			
Buildings	201,461,364	208,526,268	(7,064,904)
Equipment	287,524	166,394	121,130
Totals	201,748,888	208,692,662	(6,943,774)
Total Capital Assets, net	\$2,037,902,844	\$2,009,318,310	\$ 28,584,534

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2019

CAPITAL ASSETS AND DEBT ADMINISTRATION (Continued)

LONG-TERM DEBT

At September 30, 2019, the County had total long-term debt and other liabilities outstanding of \$2,475,670,544 as compared to \$2,305,503,149 in the prior year:

	Outstanding At September 30,	
	2019	2018
<u>Governmental Activities:</u>		
Bonds Payable	\$ 956,250,000	\$ 977,615,000
Certificates of Obligations	889,940,000	705,950,000
Unamortized Premium and Discount	196,231,713	187,787,701
Compensated Absences	49,320,477	45,686,841
Total Governmental Activities	\$ 2,091,742,190	\$ 1,917,039,542
<u>Business-Type Activities:</u>		
Tax Exempt Bonds	\$ 324,670,000	\$ 343,915,000
Taxable Bonds	35,785,000	37,490,000
Unamortized Premium and Discount	23,473,354	7,058,607
Total Business-Type Activities	\$ 383,928,354	\$ 388,463,607

During the current fiscal period for governmental activities, the County issued \$198,035,000 in Combination Tax and Revenue Certificates of Obligation. The issuance was undertaken to make permanent public improvements. Note H to the financial statements provides details of long-term debt and information regarding Fiscal Year 2018-19 debt obligation activity.

For business-type activities, the County refunded \$152,890,000 in venue debt and issued \$136,720,000 in venue refunding bonds. See Note H of the financial statements for further information about the County's long-term debt.

County officials, citizens and investors will find the ratio of net bonded debt to assessed valuation and the amount of bonded debt per capita as useful indicators of the County's debt position in Tables 9 and 10 of 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 AAA
- Fitch IBCA, Inc. AAA
- Moody's Investor Service, Inc. Aaa

ECONOMIC FACTORS

For the fiscal year ending September 30, 2019, the current tax rate is \$0.301097 per \$100 valuation. It is anticipated that ad valorem revenues for fiscal year 2020 will be approximately \$483,133,153 with actual ad valorem revenues totaling \$459,994,286 for fiscal year 2019. For the General Fund in fiscal year 2020, both total available funds and the adopted expenditure budget, including appropriated fund balance, were estimated to be approximately \$1,784,462,088.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2019

ECONOMIC FACTORS (Continued)

The County's unemployment rate decreased from 3.3% to 3.0%, according to the Texas Workforce Commission. The County's unemployment rate is below the State's unemployment rate of 3.3%. In addition, the County enjoyed some external corporate employment growth (4,022 positions) from various sectors. See the letter of transmittal for 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, 2019

	Primary Government		Total	Component Units
	Governmental Activities	Business-Type Activities		
ASSETS				
Current Assets:				
Cash, cash equivalents, and temporary investments	\$ 215,472,729	\$ 44,113,301	\$ 259,586,030	\$ 166,494,779
Investments	635,418,499	43,017,804	678,436,303	376,553,213
Receivables:				
Delinquent taxes, net of allowance for uncollectable accounts	12,564,794	-	12,564,794	246,111,421
Accounts and other	43,589,770	5,041,098	48,630,868	219,076,054
Inventories	537,824	-	537,824	-
Restricted Assets:				
Cash and cash equivalents	-	8,648,174	8,648,174	-
Accrued interest	2,144,148	4	2,144,152	224,481
Prepaid assets	21,359	261,381	282,740	103,380,979
Deposits	161,433	-	161,433	-
Total Current Assets	909,910,556	101,081,762	1,010,992,318	1,111,840,927
Noncurrent Assets:				
Cash and cash equivalents	-	-	-	811,528,000
Investments	-	-	-	19,238,434
Restricted assets:				
Cash and cash equivalents	-	23,647,526	23,647,526	14,840,656
Investments	-	-	-	36,337,180
Other assets	-	-	-	10,814,098
Prepaid assets	-	1,758,223	1,758,223	-
Capital assets:				
Land	91,714,508	-	91,714,508	20,926,000
Equipment and construction in progress	434,384,516	-	434,384,516	42,685,278
Other capital assets, net of depreciation	1,310,054,932	201,748,888	1,511,803,820	1,169,516,871
Investment in joint venture	8,432,129	-	8,432,129	-
Total Noncurrent Assets	1,844,586,085	227,154,637	2,071,740,722	2,125,886,517
TOTAL ASSETS	2,754,496,641	328,236,399	3,082,733,040	3,237,727,444
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charge on refundings	27,291,263	2,826,288	30,117,551	13,604,000
Other postemployment benefits	6,836,428	-	6,836,428	14,401,000
Pension	109,133,771	810,928	109,944,699	43,164,000
TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ 143,261,462	\$ 3,637,216	\$ 146,898,678	\$ 71,169,000

Bexar County, Texas
STATEMENT OF NET POSITION
September 30, 2019

	Primary Government		Total	Component Units
	Governmental Activities	Business-Type Activities		
LIABILITIES				
Current Liabilities				
Accounts payable and accrued liabilities	\$ 62,220,935	\$ 776,617	\$ 62,997,552	\$ 295,480,571
Due to other governmental units	3,189,326	8,992	3,198,318	-
Unearned revenue	99,798	-	99,798	4,314,000
Current portion of:				
Long-term liabilities	12,330,119	-	12,330,119	28,205,000
Payable from restricted assets:				
Contract retainage payable	5,342,499	-	5,342,499	-
Current portion of long-term debt	50,849,858	7,294,025	58,143,883	-
Accrued interest payable	24,913,593	2,375,828	27,289,421	2,152,963
Retainage Payable	-	-	-	339,353
Due to TxDOT	-	-	-	1,763,024
Total Current Liabilities	158,946,128	10,455,462	169,401,590	332,254,911
Noncurrent Liabilities				
Long-term liabilities	2,028,562,213	376,634,329	2,405,196,542	1,151,729,656
Due to other governments	-	-	-	17,974,789
Net pension liability	213,525,647	1,586,623	215,112,270	128,144,000
Claims payable	785,062	-	785,062	-
Net other post employment benefits liability	178,872,693	-	178,872,693	25,409,000
Estimated self-insurance reserves	-	-	-	5,484,000
Total Noncurrent Liabilities	2,421,745,615	378,220,952	2,799,966,567	1,328,741,445
TOTAL LIABILITIES	2,580,691,743	388,676,414	2,969,368,157	1,660,996,356
DEFERRED INFLOWS OF RESOURCES				
Other postemployment benefits	-	-	-	3,873,000
Pension	3,200,197	23,779	3,223,976	24,739,000
Property taxes	-	-	-	454,871,000
TOTAL DEFERRED INFLOWS OF RESOURCES	3,200,197	23,779	3,223,976	483,483,000
NET POSITION				
Net investment in capital assets	1,005,554,876	93,392,619	1,098,947,495	499,384,528
Restricted for:				
Debt service	85,091,691	25,476,405	110,568,096	1,217,955
Grants	13,098,279	-	13,098,279	-
Capital projects	148,078,758	-	148,078,758	52,145,178
Health care	-	-	-	44,737,000
Legislative	57,242,129	-	57,242,129	-
Restricted obligations	-	-	-	5,426,944
Unrestricted	(995,199,570)	(175,695,602)	(1,170,895,172)	561,505,483
TOTAL NET POSITION	\$ 313,866,163	\$ (56,826,578)	\$ 257,039,585	\$ 1,164,417,088

Bexar County, Texas
STATEMENT OF ACTIVITIES
For Fiscal Year Ended September 30, 2019

Functions/Programs	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government	\$ 118,070,912	\$ 36,612,955	\$ 558,621	\$ -
Judicial	123,906,981	19,484,193	7,487,386	-
Public safety	264,607,962	35,332,171	14,500,158	-
Education and recreation	11,784,896	326	275,345	-
Public works	153,489,757	20,808,857	-	78,393,075
Health and public welfare	23,198,532	988,424	14,667,956	-
Interest and other fees	91,231,001	-	-	-
Unallocated depreciation	114,711	-	-	-
Total governmental activities	786,404,752	113,226,926	37,489,466	78,393,075
Business-type activities:				
Venue Fund	33,007,100	1,300,000	-	-
Commissary Fund	5,590,750	5,847,172	-	-
Firing Range Fund	196,504	4,720	-	-
Parking Facilities Fund	855,203	1,455,967	-	-
Total business-type activities	39,649,557	8,607,859	-	-
Total primary government	\$ 826,054,309	\$ 121,834,785	\$ 37,489,466	\$ 78,393,075
Component Units:				
University Health System	\$ 1,854,472,000	\$ 1,488,300,000	\$ -	\$ -
Cibola Canyons Special Improvement District	10,007,360	-	-	-
Alamo Regional Mobility Authority	20,445,284	16,757,710	-	3,409,826
Total component units	\$ 1,884,924,644	\$ 1,505,057,710	\$ -	\$ 3,409,826
General revenues:				
Taxes:				
Property taxes				
Flood control taxes				
Bingo taxes				
Motor vehicle taxes				
Occupancy taxes				
Mixed drink taxes				
Sale and use taxes				
Unrestricted investment earnings				
Investment income				
Miscellaneous				
Gain on disposal of assets				
Transfers between governmental and business-type activities				
Total general revenues, special items, and transfers				
Change in net position				
Net position - beginning				
Prior Period Adjustment				
Net position - ending				

Net (Expenses) Revenues and			
Changes in Net Position			
Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
\$ (80,899,336)	\$ -	\$ (80,899,336)	
(96,935,402)	-	(96,935,402)	
(214,775,633)	-	(214,775,633)	
(11,509,225)	-	(11,509,225)	
(54,287,825)	-	(54,287,825)	
(7,542,152)	-	(7,542,152)	
(91,231,001)	-	(91,231,001)	
(114,711)	-	(114,711)	
<u>(557,295,285)</u>	<u>-</u>	<u>(557,295,285)</u>	
-	(31,707,100)	(31,707,100)	
-	256,422	256,422	
-	(191,784)	(191,784)	
-	600,764	600,764	
<u>-</u>	<u>(31,041,698)</u>	<u>(31,041,698)</u>	
<u>\$ (557,295,285)</u>	<u>\$ (31,041,698)</u>	<u>\$ (588,336,983)</u>	
\$ -	\$ -	\$ -	\$ (366,172,000)
-	-	-	(10,007,360)
-	-	-	(277,748)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (376,457,108)</u>
423,507,085	-	423,507,085	431,280,652
36,632,870	-	36,632,870	-
1,509,277	-	1,509,277	-
16,707,363	10,684,096	27,391,459	-
-	19,931,798	19,931,798	6,070,466
10,964,858	-	10,964,858	-
-	-	-	1,264,991
25,991,365	2,910,374	28,901,739	-
-	-	-	22,363,307
11,611,078	1,702	11,612,780	16,085,000
537,697	-	537,697	-
265,551	(265,551)	-	-
<u>527,727,144</u>	<u>33,262,419</u>	<u>560,989,563</u>	<u>477,064,416</u>
(29,568,141)	2,220,721	(27,347,420)	100,607,308
343,434,304	(59,047,299)	284,387,005	1,068,176,456
-	-	-	(4,366,676)
<u>\$ 313,866,163</u>	<u>\$ (56,826,578)</u>	<u>\$ 257,039,585</u>	<u>\$ 1,164,417,088</u>

Bexar County, Texas
BALANCE SHEET - GOVERNMENTAL FUNDS
September 30, 2019

	<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	\$ 28,191,104	\$ 19,340,730	\$ 135,726,542	\$ 21,275,757	\$ 204,534,133
Investments	92,658,945	65,616,990	427,344,998	49,490,798	635,111,731
Receivables:					
Taxes, net	9,838,858	2,195,891	530,045	-	12,564,794
Accounts receivable, net	17,835,815	-	8,267,860	29,353	26,133,028
Due from other funds	22,372	-	-	-	22,372
Advances to other funds	4,840,184	-	-	-	4,840,184
Due from other governmental units	5,498,179	2,669,277	3,049,480	6,239,806	17,456,742
Accrued interest	2,144,148	-	-	-	2,144,148
Prepaid assets	21,174	-	-	-	21,174
Inventories	379,272	-	-	-	379,272
Deposits	151,433	-	-	-	151,433
TOTAL ASSETS	\$ 161,581,484	\$ 89,822,888	\$ 574,918,925	\$ 77,035,714	\$ 903,359,011
LIABILITIES					
Vouchers payable	\$ 9,227,371	\$ 451	\$ 7,945,708	\$ 3,472,754	\$ 20,646,284
Accrued liabilities	19,754,323	600	10,385,982	2,493,946	32,634,851
Due to other funds	-	-	-	22,372	22,372
Advances from other funds	-	-	4,330,184	400,000	4,730,184
Due to other governmental units	3,188,591	-	-	735	3,189,326
Unearned revenues	1,368	-	-	98,432	99,800
Contract retainage payable	-	-	5,342,499	-	5,342,499
TOTAL LIABILITIES	32,171,653	1,051	28,004,373	6,488,239	66,665,316
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	9,453,576	2,101,803	515,850	-	12,071,229
Unavailable revenue - court costs and fines	13,384,538	-	-	-	13,384,538
Unavailable revenue - other	-	2,669,277	-	-	2,669,277
TOTAL DEFERRED INFLOWS OF RESOURCES	22,838,114	4,771,080	515,850	-	28,125,044
FUND BALANCE					
Nonspendable	5,240,630	-	-	-	5,240,630
Restricted	-	85,050,757	546,398,702	70,340,408	701,789,867
Committed	-	-	-	207,067	207,067
Unassigned	101,331,087	-	-	-	101,331,087
TOTAL FUND BALANCE	106,571,717	85,050,757	546,398,702	70,547,475	808,568,651
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	\$ 161,581,484	\$ 89,822,888	\$ 574,918,925	\$ 77,035,714	\$ 903,359,011

Bexar County, Texas
Reconciliation of Balance Sheet - Governmental Funds to
Statement of Net Position
September 30, 2019

Total Fund Balances - Governmental Funds		\$ 808,568,651
<p>Amounts reported for governmental activities in the statement of net position are different because:</p>		
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.	1,835,784,645	
Investments in joint ventures are not financial resources and therefore are not reported as assets on governmental funds.	8,432,129	
Certain receivables are not available and, therefore, are reported as deferred inflows of resources in governmental funds.	16,053,815	
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.	12,071,229	
Internal service funds are used by the County's management to charge the cost of self-insurance, fleet maintenance, records management, print shop, 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.	(170,567,297)	
<p>Long-term liabilities, including notes and bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds.</p>		
Bonds	(1,846,190,000)	
Deferred charge on refunding (to be amortized as interest expense)	27,291,263	
Issuance premium (to be amortized as interest expense)	(196,231,713)	
Accrued interest	(24,913,593)	
Compensated absences	(49,320,477)	
Deferred outflows of resources - pension	108,647,318	
Deferred inflows of resources - pension	(3,185,932)	
Net pension liability	<u>(212,573,875)</u>	
		<u>(2,196,477,009)</u>
Total Net Position - Governmental Activities		\$ <u>313,866,163</u>

Bexar County, Texas
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For Fiscal Year Ended September 30, 2019

	Major Funds			Nonmajor Governmental Funds	Total Governmental Funds
	General	Debt Service	Capital Projects		
REVENUES					
Ad valorem taxes	\$ 359,764,015	\$ 81,913,846	\$ 18,316,425	\$ -	\$ 459,994,286
Other taxes, licenses, and permits	29,697,479	-	18,661,710	-	48,359,189
Intergovernmental revenue	7,747,200	2,775,905	5,897,489	34,902,350	51,322,944
Court costs and fines	14,244,353	-	636,629	4,546,801	19,427,783
Fees on motor vehicles	6,363,967	-	16,830,164	-	23,194,131
Other fees	24,912,684	-	860,816	15,102,462	40,875,962
Commissions from governmental units	5,375,928	-	-	-	5,375,928
Revenues from use of assets	27,359,759	13,116,246	2,367,986	1,378,804	44,222,795
Sales, refunds and miscellaneous	5,917,177	-	5,026,305	128,304	11,071,786
TOTAL REVENUES	481,382,562	97,805,997	68,597,524	56,058,721	703,844,804
EXPENDITURES					
Current					
General government	103,433,475	-	329,675	9,248,899	113,012,049
Judicial	108,540,231	-	-	8,422,361	116,962,592
Public safety	223,958,054	-	100,509	14,871,859	238,930,422
Education and recreation	7,281,151	-	203,839	1,624,363	9,109,353
Public works	6,164,511	-	64,613,557	2,141,908	72,919,976
Health and public welfare	6,998,855	-	-	15,753,618	22,752,473
Capital expenditures	295,669	-	85,012,069	436,994	85,744,732
Debt service:					
Principal	-	35,410,000	-	-	35,410,000
Interest	-	81,617,325	-	-	81,617,325
Bond issuance cost	-	1,672,526	-	-	1,672,526
Debt service SARA	-	3,099,470	-	-	3,099,470
TOTAL EXPENDITURES	456,671,946	121,799,321	150,259,649	52,500,002	781,230,918
Excess (deficiency) of revenues over expenditures	24,710,616	(23,993,324)	(81,662,125)	3,558,719	(77,386,114)
OTHER FINANCING SOURCES (USES)					
Interfund transfers in	110,965	25,432,546	330,715	3,604,348	29,478,574
Interfund transfer out	(11,405,407)	-	(24,750,880)	(904,971)	(37,061,258)
Issuance of long term debt	-	-	198,035,000	-	198,035,000
Issuance of refunding bonds	-	-	-	-	-
Payment to refunded debt paying agent	-	-	-	-	-
Premium on bond issues	-	1,675,750	16,965,000	-	18,640,750
TOTAL OTHER FINANCING SOURCES (USES)	(11,294,442)	27,108,296	190,579,835	2,699,377	209,093,066
Net change in fund balances	13,416,174	3,114,972	108,917,710	6,258,096	131,706,952
FUND BALANCE - BEGINNING	93,155,543	81,935,785	437,480,992	64,289,379	676,861,699
FUND BALANCE - ENDING	\$ 106,571,717	\$ 85,050,757	\$ 546,398,702	\$ 70,547,475	\$ 808,568,651

Bexar County, Texas
Reconciliation of Changes in Fund Balances - Governmental Funds to
Statement of Activities
For the Fiscal Year Ended September 30, 2019

Net Change in Fund Balances - Total Governmental Funds		\$ 131,706,952
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.		85,744,732
Depreciation expense for capital assets that is allocated over their estimated useful lives.		(101,748,808)
Capital asset donations		51,641,292
Investments in joint ventures		(1,267,871)
The issuance of long-term debt (e.g. bonds, notes) provides 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	(198,035,000)	
Premiums	<u>(18,640,750)</u>	(216,675,750)
Repayments to paying agent for bond principal		35,410,000
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	(2,220,422)	
Amortization of debt premium	10,196,739	
Amortization of deferred charges	(15,926,367)	
Compensated absences	(3,633,636)	
Deferred Outflows of resources - pension	72,747,194	
Deferred Inflows of resources - pension	16,131,603	
Net pension liability	<u>(110,902,272)</u>	(33,607,161)
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.		1,962,677
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>17,265,796</u>
Change in Net Position - Governmental Activities		<u><u>\$ (29,568,141)</u></u>

Bexar County, Texas
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
September 30, 2019

	Enterprise Funds		Total	Internal Service Funds
	Community Venue Fund	Nonmajor Enterprise Fund		
ASSETS				
Current assets:				
Cash, cash equivalents	\$ 43,146,751	\$ 966,550	\$ 44,113,301	\$ 10,938,596
Investments	39,779,121	3,238,683	43,017,804	306,768
Receivables:				
Accounts	-	344,038	344,038	-
Due from other governmental units	4,697,060	-	4,697,060	-
Inventories	-	-	-	158,552
Restricted assets:				
Cash and cash equivalents	8,648,174	-	8,648,174	-
Deposits	-	-	-	10,000
Prepaid assets	261,381	-	261,381	185
Accrued interest	4	-	4	-
TOTAL CURRENT ASSETS	96,532,491	4,549,271	101,081,762	11,414,101
Noncurrent assets:				
Prepaid assets	1,758,223	-	1,758,223	-
Restricted assets:				
Cash and cash equivalents	23,647,526	-	23,647,526	-
Capital assets:				
Buildings and improvements	281,281,306	-	281,281,306	125,708
Equipment	12,174,366	763,559	12,937,925	1,087,589
Reference library	-	38,960	38,960	-
Less: Accumulated depreciation	(91,994,306)	(514,997)	(92,509,303)	(843,986)
TOTAL NONCURRENT ASSETS	226,867,115	287,522	227,154,637	369,311
TOTAL ASSETS	323,399,606	4,836,793	328,236,399	11,783,412
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charge on refundings	2,826,288	-	2,826,288	-
Pension	34,254	776,674	810,928	486,455
OPEB	-	-	-	6,836,428
TOTAL DEFERRED OUTFLOWS OF RESOURCES	\$ 2,860,542	\$ 776,674	\$ 3,637,216	\$ 7,322,883

Bexar County, Texas
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
September 30, 2019

	<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	\$ -	\$ 570,732	\$ 570,732	\$ 1,138,127
Claims payable	-	-	-	7,463,058
Accrued liabilities	12,358	193,527	205,885	338,615
Due to other funds	-	-	-	-
Due to other governmental units	-	8,992	8,992	-
Payable from restricted assets:				
Accrued interest payable	2,375,828	-	2,375,828	-
Revenue bonds payable	7,294,025	-	7,294,025	-
TOTAL CURRENT LIABILITIES	<u>9,682,211</u>	<u>773,251</u>	<u>10,455,462</u>	<u>8,939,800</u>
Noncurrent liabilities:				
Advances from other funds	-	-	-	110,000
Revenue bonds payable	376,634,329	-	376,634,329	-
Net pension liability	67,019	1,519,604	1,586,623	951,772
Claims payable	-	-	-	785,062
OPEB obligation	-	-	-	178,872,693
TOTAL NONCURRENT LIABILITIES	<u>376,701,348</u>	<u>1,519,604</u>	<u>378,220,952</u>	<u>180,719,527</u>
TOTAL LIABILITIES	<u>386,383,559</u>	<u>2,292,855</u>	<u>388,676,414</u>	<u>189,659,327</u>
DEFERRED INFLOWS OF RESOURCES				
Pension	1,004	22,775	23,779	14,265
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>1,004</u>	<u>22,775</u>	<u>23,779</u>	<u>14,265</u>
NET POSITION				
Net investment in capital assets	93,105,098	287,522	93,392,620	369,311
Restricted for debt service and grant payments	25,476,405	-	25,476,405	-
Unrestricted	<u>(178,705,918)</u>	<u>3,010,315</u>	<u>(175,695,603)</u>	<u>(170,936,608)</u>
TOTAL NET POSITION	<u><u>\$(60,124,415)</u></u>	<u><u>\$ 3,297,837</u></u>	<u><u>\$(56,826,578)</u></u>	<u><u>\$(170,567,297)</u></u>

Bexar County, Texas
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
For Fiscal Year Ended September 30, 2019

	<u>Enterprise Funds</u>		<u>Total</u>	<u>Internal Service Funds</u>
	<u>Community Venue Fund</u>	<u>Nonmajor Enterprise Funds</u>		
OPERATING REVENUES				
Premiums	\$ -	\$ -	\$ -	\$ 60,304,814
Records management storage fees	-	-	-	100,000
Employee clinic fees	-	-	-	18,665
Commissary sales	-	5,847,172	5,847,172	-
Fleet maintenance sales	-	-	-	1,015,195
License fees	1,300,000	-	1,300,000	-
User fees	-	1,460,687	1,460,687	258,547
Other income	1,334	368	1,702	1,137,942
TOTAL OPERATING REVENUES	<u>1,301,334</u>	<u>7,308,227</u>	<u>8,609,561</u>	<u>62,835,163</u>
OPERATING EXPENSES				
Administrative fees	-	-	-	3,047,633
Claims expenses	-	-	-	59,794,888
Insurance expenses	-	-	-	1,828,969
OPEB costs	-	-	-	(13,997,848)
Personnel costs	119,595	2,741,358	2,860,953	1,807,099
Rent and utilities	-	-	-	66,351
Purchased services	3,138,743	3,473,554	6,612,297	624,396
Supplies	-	249,969	249,969	171,436
Repairs and maintenance	-	92,203	92,203	48,238
Depreciation and amortization	8,426,143	76,872	8,503,015	108,899
TOTAL OPERATING EXPENSES	<u>11,684,481</u>	<u>6,633,956</u>	<u>18,318,437</u>	<u>53,500,061</u>
Net operating income (loss)	<u>(10,383,147)</u>	<u>674,271</u>	<u>(9,708,876)</u>	<u>9,335,102</u>
NON-OPERATING REVENUES (EXPENSES)				
Hotel occupancy tax	19,931,798	-	19,931,798	-
Motor vehicle tax	10,684,096	-	10,684,096	-
Investment income	2,828,109	82,265	2,910,374	82,459
Capital asset disposal	-	(10,626)	(10,626)	-
Interest expenses	(19,055,487)	-	(19,055,487)	-
Amortization	(2,265,007)	-	(2,265,007)	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>12,123,509</u>	<u>71,639</u>	<u>12,195,148</u>	<u>82,459</u>
Income (loss) before transfers and contributions	1,740,362	745,910	2,486,272	9,417,561
Interfund transfers in	-	184,449	184,449	7,848,235
Interfund transfers out	-	(450,000)	(450,000)	-
TOTAL TRANSFERS AND CONTRIBUTIONS	<u>-</u>	<u>(265,551)</u>	<u>(265,551)</u>	<u>7,848,235</u>
Change in net position	1,740,362	480,359	2,220,721	17,265,796
Net position at beginning of year	(61,864,777)	2,817,478	(59,047,299)	(187,833,093)
Net position at end of year	<u>\$ (60,124,415)</u>	<u>\$ 3,297,837</u>	<u>\$ (56,826,578)</u>	<u>\$ (170,567,297)</u>

Bexar County, Texas
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For Fiscal Year Ended September 30, 2019

	Enterprise Funds		Total Business- type Activities	Internal Service Funds
	Community Venue Fund	Nonmajor Enterprise Funds		
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received for premiums	\$ -	\$ -	\$ -	\$ 61,442,491
Cash received for employee clinic fees				18,665
Cash received for fleet maintenance services	-	-	-	1,015,195
Cash received for records management storage	-	-	-	100,000
Cash received for print shop	-	-	-	258,812
Cash received for commissary sales	-	5,600,519	5,600,519	-
Cash received for parking fees	-	1,456,123	1,456,123	-
Cash received for firing range fees	-	4,720	4,720	-
Cash received for license fee	1,300,000		1,300,000	-
Payments to other governmental units		(183)	(183)	-
Payments to suppliers	(3,126,961)	(3,315,768)	(6,442,729)	(4,706,455)
Payments to employees for services	(110,699)	(2,567,792)	(2,678,491)	(1,690,021)
Claims paid	-	-	-	(61,138,607)
Net cash provided (used) for operating activities	<u>(1,937,660)</u>	<u>1,177,619</u>	<u>(760,041)</u>	<u>(4,699,920)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Taxes received	30,402,444	-	30,402,444	-
Transfer from other funds	-	184,449	184,449	7,848,235
Proceeds from long-term debt	151,784,081	-	151,784,081	-
Principal payments on noncapital debt	(154,445,000)	-	(154,445,000)	-
Interest payments on noncapital debt	(11,286,003)	-	(11,286,003)	-
Net cash provided for noncapital financing activities	<u>16,455,522</u>	<u>184,449</u>	<u>16,639,971</u>	<u>7,848,235</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Principal payments on capital debt	(2,775,000)	-	(2,775,000)	-
Interest payments on capital debt	(7,466,937)	-	(7,466,937)	-
Transfer to other funds	-	(450,000)	(450,000)	-
Purchase of capital assets	-	(208,626)	(208,626)	-
Net cash (used) for capital and related financing activities	<u>(10,241,937)</u>	<u>(658,626)</u>	<u>(10,900,563)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment purchases	-	(132,428)	(132,428)	(159,064)
Investment sales	19,792,979	40,324	19,833,303	1,492,462
Investment earnings	2,828,106	82,265	2,910,371	82,459
Net cash provided (used) for investing activities	<u>22,621,085</u>	<u>(9,839)</u>	<u>22,611,246</u>	<u>1,415,857</u>
Net increase in cash and cash equivalents	26,897,010	693,603	27,590,613	4,564,172
Cash and cash equivalents - beginning of year	48,545,441	272,947	48,818,388	6,374,424
Cash and cash equivalents - end of year	<u>\$ 75,442,451</u>	<u>\$ 966,550</u>	<u>\$ 76,409,001</u>	<u>\$ 10,938,596</u>

Bexar County, Texas
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended September 30, 2019

	<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 (used) for operating activities:				
Operating income (loss)	\$ (10,383,147)	\$ 674,271	\$ (9,708,876)	\$ 9,335,102
Adjustments to reconcile operating income (loss) to net cash provided (used) for operating activities:				
Amortization expense	1,361,239	-	1,361,239	-
Depreciation expense	7,064,902	76,872	7,141,774	108,899
Change in net position:				
Decrease in inventories	-	-	-	35,446
(Increase) in accounts receivable	-	(246,865)	(246,865)	-
Decrease in prepaids	-	-	-	228
Increase in accounts payable	10,450	410,383	420,833	745,071
Increase in accrued liabilities	113	94,006	94,119	303,944
(Decrease) in claims payable	-	-	-	(1,343,719)
Increase in net pension liability	8,783	169,135	177,918	112,957
(Decrease) in OPEB obligation	-	-	-	(13,997,848)
(Decrease) in due to other governmental units	-	(183)	(183)	-
Net cash provided (used) for operating activities	<u>\$ (1,937,660)</u>	<u>\$ 1,177,619</u>	<u>\$ (760,041)</u>	<u>\$ (4,699,920)</u>
Reconciliation of cash and cash equivalents on Statement of Cash Flows to Statement of Net Position				
Cash and cash equivalents	\$ 43,146,751	\$ 966,550	\$ 44,113,301	\$ 10,938,596
Restricted cash and cash equivalents	32,295,700	-	32,295,700	-
Cash and cash equivalents	<u>\$ 75,442,451</u>	<u>\$ 966,550</u>	<u>\$ 76,409,001</u>	<u>\$ 10,938,596</u>

The accompanying notes are an integral part of this statement.

Bexar County, Texas
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
September 30, 2019

Agency Funds

ASSETS

Cash and cash equivalents	\$	104,079,101
Accounts receivable		8,622,492
Deferred outflows of resources - pension		8,030,412
Due from other governmental units		<u>628,713</u>
TOTAL ASSETS	\$	<u><u>121,360,718</u></u>

LIABILITIES

Vouchers payable	\$	606,133
Accrued liabilities		17,030,050
Due to participants		52,784,517
Deferred inflows of resources - pension		235,480
Due to other governmental units		<u>50,704,538</u>
TOTAL LIABILITIES	\$	<u><u>121,360,718</u></u>

Bexar County, Texas
STATEMENT OF NET POSITION - COMPONENT UNITS
September 30, 2019

	University Health System	Cibolo Canyons Special Improvement District	Alamo Regional Mobility Authority	Total
ASSETS				
Current Assets:				
Cash, cash equivalents, and temporary investments	\$ 136,091,000	\$ 6,300,594	\$ 24,103,185	\$ 166,494,779
Investments	336,023,000	-	40,530,213	376,553,213
Receivables:				
Delinquent taxes, net of allowance for uncollectible accounts	246,097,000	14,421	-	246,111,421
Accounts and other	216,833,000	697,684	1,545,370	219,076,054
Prepaid expenses and other assets	103,373,000	-	232,460	103,605,460
Total Current Assets	1,038,417,000	7,012,699	66,411,228	1,111,840,927
Noncurrent Assets:				
Cash and cash equivalents	811,528,000	-	-	811,528,000
Investments	16,238,000	-	3,000,434	19,238,434
Restricted assets:				
Cash and cash equivalents	-	-	14,840,656	14,840,656
Investments	-	-	36,337,180	36,337,180
Other assets	10,609,000	-	205,098	10,814,098
Capital assets:				
Land	20,926,000	-	-	20,926,000
Equipment and construction in progress	25,052,000	4,724,322	12,908,956	42,685,278
Other capital assets, net of depreciation	1,094,871,000	74,645,871	-	1,169,516,871
Total Noncurrent Assets	1,979,224,000	79,370,193	67,292,324	2,125,886,517
TOTAL ASSETS	3,017,641,000	86,382,892	133,703,552	3,237,727,444
DEFERRED OUTFLOWS OF RESOURCES				
Loss on bond refunding	13,604,000	-	-	13,604,000
Other postemployment benefits	14,401,000	-	-	14,401,000
Pensions	43,164,000	-	-	43,164,000
TOTAL DEFERRED OUTFLOWS OF RESOURCES	71,169,000	-	-	71,169,000
LIABILITIES				
Current Liabilities				
Accounts payable and accrued liabilities	293,464,000	976,754	1,039,817	295,480,571
Unearned revenue	4,314,000	-	-	4,314,000
Current portion of:				
Long-term liabilities	23,190,000	3,020,000	1,995,000	28,205,000
Accrued interest payable	-	564,692	1,588,271	2,152,963
Retainage Payable	-	-	339,353	339,353
Due to TxDOT	-	-	1,763,024	1,763,024
Total Current Liabilities	320,968,000	4,561,446	6,725,465	332,254,911
Noncurrent Liabilities				
Long-term liabilities	916,091,000	111,856,184	123,782,472	1,151,729,656
Due to other governments	-	-	17,974,789	17,974,789
Net pension liability	128,144,000	-	-	128,144,000
Net other post employment benefits liability	25,409,000	-	-	25,409,000
Estimated self-insurance costs	5,484,000	-	-	5,484,000
Total Noncurrent Liabilities	1,075,128,000	111,856,184	141,757,261	1,328,741,445
TOTAL LIABILITIES	1,396,096,000	116,417,630	148,482,726	1,660,996,356
DEFERRED INFLOWS OF RESOURCES				
Property taxes	454,871,000	-	-	454,871,000
Other postemployment benefits	3,873,000	-	-	3,873,000
Pensions	24,739,000	-	-	24,739,000
TOTAL DEFERRED INFLOWS OF RESOURCES	483,483,000	-	-	483,483,000
NET POSITION				
Net investment in capital assets	504,947,000	5,699,009	(11,261,481)	499,384,528
Restricted for:				
Debt service	-	-	1,217,955	1,217,955
Capital projects	-	-	52,145,178	52,145,178
Health care	44,737,000	-	-	44,737,000
Restricted obligations	-	5,426,944	-	5,426,944
Unrestricted	659,547,000	(41,160,691)	(56,880,826)	561,505,483
TOTAL NET POSITION	\$ 1,209,231,000	\$ (30,034,738)	\$ (14,779,174)	\$ 1,164,417,088

The accompanying notes are an integral part of this statement.

Bexar County, Texas
STATEMENT OF ACTIVITIES
COMPONENT UNITS
For Fiscal Year Ended September 30, 2019

	University Health System	Cibolo Canyons Special Improvement District	Alamo Regional Mobility Authority	Total
Expenses	<u>\$ 1,854,472,000</u>	<u>\$ 10,007,360</u>	<u>\$ 20,445,284</u>	<u>\$ 1,884,924,644</u>
Total expenses	<u>1,854,472,000</u>	<u>10,007,360</u>	<u>20,445,284</u>	<u>1,884,924,644</u>
Revenues				
Program Revenues:				
Charges for services	1,488,300,000	-	16,757,710	1,505,057,710
Capital grants and contributions	-	-	3,409,826	3,409,826
Total program revenues	<u>1,488,300,000</u>	<u>-</u>	<u>20,167,536</u>	<u>1,508,467,536</u>
Total program	<u>(366,172,000)</u>	<u>(10,007,360)</u>	<u>(277,748)</u>	<u>(376,457,108)</u>
General Revenues				
Taxes:				
Property taxes	426,516,000	4,764,652	-	431,280,652
Occupancy taxes	-	6,070,466	-	6,070,466
Sales and use taxes	-	1,264,991	-	1,264,991
Investment income	19,193,000	121,342	3,048,965	22,363,307
Miscellaneous	16,085,000	-	-	16,085,000
Total general revenues	<u>461,794,000</u>	<u>12,221,451</u>	<u>3,048,965</u>	<u>477,064,416</u>
Change in net position	95,622,000	2,214,091	2,771,217	100,607,308
Net position, beginning (Note S)	1,127,313,000	(41,586,153)	(17,550,391)	1,068,176,456
Prior Period Adjustment	(13,704,000)	9,337,324	-	(4,366,676)
Net position, ending	<u>\$ 1,209,231,000</u>	<u>\$ (30,034,738)</u>	<u>\$ (14,779,174)</u>	<u>\$ 1,164,417,088</u>



Bexar County Courthouse
Photo by Adnan Ahmetovic

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

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. All discretely presented component units, on the other hand, are 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 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 County Commissioners Court. In addition, management

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1. The Reporting Entity (Continued)

Bexar County Health Facilities Development Corporation (Continued)

(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 the Bexar County Housing Finance Corporation and the Bexar County Health Facilities Development Corporation 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 and No. 39, 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, 2018, 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, 2019

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 was 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, 2018, 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

Alamo Regional Mobility Authority (The Authority)

The Bexar County Regional Mobility Authority was approved by the Texas Department of Transportation ("TxDOT") on December 18, 2003 as a political subdivision of the State of Texas under the Texas Transportation Code, Chapter 370. The County formally approved the conditions of TxDOT on January 14, 2004. The Bexar County Regional Mobility Authority held its first meeting on April 13, 2004. On October 14, 2004, the Bexar County Regional Mobility Authority formally changed its name to Alamo Regional Mobility Authority (The Authority).

The Authority's powers and duties are enumerated under Texas Transportation Code, Chapter 370, and include authority to borrow monies and issue bonds to finance transportation projects. The Authority is governed by a seven-member Board of Directors. Six are appointed by Bexar County Commissioners Court, and the Chairman is appointed by the Governor of the State of Texas. In fiscal year 2013, Bexar County assumed the day-to-day business activity of the Authority. The Authority is currently being managed by the Offices of the County Manager and the Public Works Department. David Smith, the Bexar County Manager, is also the Executive Director of the Authority.

The Authority was established in 2004 by the Bexar County Commissioners Court with the intent to partner with the Texas Department of Transportation (TxDOT); the San Antonio-Bexar County Metropolitan Planning Organization (MPO) and Bexar County to leverage funding and bring needed relief to the traffic congestion impacting the Bexar County area.

The criteria used to determine inclusion as a discretely presented component unit are: The Authority is governed by a seven-member Board of Directors. Six are appointed by Bexar County Commissioners Court, and the Chairman is appointed by the Governor of the State of Texas. The Authority's financial information presented in the government-wide financial statements is as of, and for the year ended, September 30, 2019. Complete financial statements of the Authority may be obtained from the component unit's administrative office:

Alamo Regional Mobility Authority
c/o Bexar County Public Works
1948 Probandt Street,
San Antonio, TX 78214

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 outflows 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, and grant payments which are classified as nonoperating revenues and expenses.

The effects of interfund direct activity for changes based on actual use are not eliminated whereas indirect expense allocations are reversed and have 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.

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 deferred outflows, and current liabilities and deferred inflows 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/fund balance, 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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Fund Level Financial Statements (Continued)

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 revenue fund has not been established.

Debt Service Fund

This fund is used to account for the accumulation of resources 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

Community Venue Fund

The Community 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 costs are recorded in the Community 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 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.

Nonmajor enterprise funds consist of the Sheriff's Commissary Fund, the Parking Facilities Fund, and the Firing Range Fund. 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 the parking facilities. The Firing Range Fund is used to account for the operation and maintenance of the firing range. The parking facilities and firing range are intended to be financed primarily through user charges.

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, expenses of a records management center facility and the expenses of a print shop. 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 181.

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 187.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. Budget

Primary Government

Annual budgets are legally approved and adopted for the general fund, 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 grant 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 within the capital project fund are project oriented rather than by period. Therefore, project-length budgets are adopted based on resource allocation 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*.

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Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Recent Accounting Pronouncements

Primary Government

The GASB has issued Statement No. 83, "Certain Asset Retirement Obligations." This statement was issued to address accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability based on the guidance in this Statement. The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. The implementation of GASB 83 is reflected in the financial statements.

The GASB has issued Statement No. 84, "Fiduciary Activities." The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. GASB 84 will be implemented by the County in fiscal year 2020 and the impact has not yet been determined.

The GASB has issued Statement No. 87, "Leases." The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provision of the contract. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. GASB 87 will be implemented by the County in fiscal year 2021 and the impact has not yet been determined.

The GASB has issued Statement No. 88, "Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements." The objective of this Statement is to improve the information that is disclosed in notes to government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. The implementation of GASB 88 is reflected in the financial statements.

The GASB has issued Statement No. 89, "Accounting for Interest Cost Incurred before the End of a Construction Period." The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period. This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. GASB 89 will be implemented by the County in fiscal year 2021 and the impact has not yet been determined.

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Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Recent Accounting Pronouncements (Continued)

Primary Government (Continued)

The GASB has issued Statement No. 90, "Majority Equity Interests." The objectives of this Statement are to improve the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government's holding of the equity interest meets the definition of an investment. The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. GASB 90 will be implemented by the County in fiscal year 2020 and the impact has not yet been determined.

The GASB has issued Statement No. 91, "Conduit Debt Obligations." The objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2020. GASB 91 will be implemented by the County in fiscal year 2022 and the impact has not yet been determined.

The GASB has issued Statement No. 92, "Omnibus 2020." The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. More comparable reporting will improve the usefulness of information for users of state and local government financial statements. The requirements of this Statement are effective for reporting periods beginning after June 15, 2020. GASB 92 will be implemented by the County in fiscal year 2021 and the impact has not yet been determined.

7. Cash, Cash Equivalents and Temporary Investments

Primary Government

For purposes of the Statement of Cash Flows, cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the County. Temporary investments consist of money market funds and funds invested in local government investment pools, which are permitted under the Public Funds Investment Act. Investments in local government investment pools are stated at net asset value or 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*, or are stated at Net Asset Value (NAV), in accordance with the Fair Value Measurement guidelines established by GASB Statements No. 72 and 79.

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Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

8. 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.

9. 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.

10. 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; donated works of art, historical treasures, and similar assets; and capital assets received in service concession arrangements, if any; are valued at acquisition value as defined by GASB 72.

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.

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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 leasehold 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 District's 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 29 years.

The Authority

The Authority's capital assets are stated at historical cost. Donated capital assets are valued at their estimated acquisition value on the date received. For equipment, the Authority's capitalization policy includes all items with a unit cost of \$20,000 or more and an estimated useful life in excess of one year. Development in progress includes construction project costs that are directly attributable to a specific project in development. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. Currently, the Authority has no capital assets other than the cost associated with projects in development.

Expenditures for Assets Owned by Other Entities – The Authority has entered into or intends to enter into several inter-local agreements with various entities for the construction of infrastructure projects. The Authority will expend vehicle registration fee 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 Authority will not own the capital assets related to the debt the Authority incurred to purchase and/or fund the assets.

Thus, the accumulated development in progress costs, which relate to assets that are ultimately going to be conveyed to other entities in accordance with the interlocal agreements, as well as the related debt (Series 2016 Revenue Bonds), are not part of the calculation of the amount reported as net investment in capital assets in the statement of net position.

11. Compensated Absences

Primary Government

The County allows employees to accumulate compensatory time, vacation, and sick leave with certain limitations. At September 30, 2019, the accumulated compensated absences amount was \$49,320,477. 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 both a current and noncurrent liability.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

12. Property Taxes

Primary Government

Property taxes for the County, Flood Control, and Road and Bridge 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 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 2018 fiscal year was based was \$884,012,526.

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Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

13. Deferred Outflows/Inflows of Resources

The deferred outflows of resources related to pension expense include: differences between expected and actual experience with regard to economic or demographic factors (differences between expected and actual experience) in the measurement of total pension liability; differences between projected and actual earnings on pension plan investments; and contributions to the pension plan from the employer subsequent to the measurement date of the net pension liability and before the end of the reporting period.

The differences between expected and actual experience are recognized in pension expense, beginning in the current reporting period, using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan (active and inactive employees) determined as of the beginning of the measurement period. The portion not recognized in pension expense is reported as deferred outflows of resources.

The differences between projected and actual earnings on pension plan investments are recognized in pension expense using a systematic and rational method over a closed five-year period, beginning in the current reporting period. The amount not recognized in pension expense is reported as deferred outflows of resources.

The deferred outflows of resources related to OPEB expense are contributions to the OPEB plan from the employer subsequent to the measurement date of the net OPEB liability and before the end of the reporting period.

14. Pensions

The fiduciary net position of the Texas County/District Retirement System (TCDRS) has been determined using the flow of economic resources measurement focus and full accrual basis of accounting. This includes for purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, and information about assets, liabilities and additions to/deductions from TCERS's fiduciary net position. Benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE B – CASH, CASH EQUIVALENTS, AND INVESTMENTS

Primary Government

As of September 30, 2019, the carrying amount of the County's cash and cash equivalents is:

Cash in Bank	\$	15,874,425
Money Market		49,023,977
TexPool		143,508,703
TexStar		83,474,625
Total	\$	<u>291,881,730</u>

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 110% of the deposit amount. As of September 30, 2019, the County's bank balances of \$20,989,346 were fully collateralized by federal depository insurance and/or collateral held by the County or its agent in the name of the County.

The County's cash balances in the bank that are above certain limits are invested overnight in money market fund sweep accounts. These money market funds meet the requirements of the Public Funds Investment Act since they restrict investments to only U.S. Treasury bills, notes and other obligations issued or guaranteed as to the principal and interest by the U.S. Government, its agencies or instrumentalities, and repurchase agreements secured by such obligations or cash.

The County has deposits in two different local government investment pools, they are TexPool and TexStar. TexPool is a public funds investment pool created by the Treasurer of the State of Texas acting by and through the Texas Treasury Safekeeping Trust Company. It is empowered to invest funds and act as a custodian of investments purchased with local investment funds.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE B – CASH, CASH EQUIVALENTS, AND INVESTMENTS

Primary Government (Continued)

TexStar has the same authority as TexPool. It was organized and established pursuant to an Interlocal Agreement between participating government entities. The County has an undivided beneficial interest in the pool of assets held by TexStar. These assets include obligations of or guaranteed or insured by the United States Government or its agencies, collateralized repurchase agreements and reverse repurchase agreements and no-load money market funds which meet the requirements of the Public Funds Investment Act.

NOTE C – 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.

Fair Value of Investments: The County measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. GASB 79 created an election option for external investment pools and pool participants to continue to utilize amortized cost accounting, rather than fair value, for certain investment pools and eliminated the reference to SEC 2A-7 guidance. Participants in qualifying pools would be permitted to continue measuring investments at amortized cost if they met certain criteria. The County's investment pools (TexPool and TexStar) are both in compliance with GASB 79. The County's investment pool TexStar has elected to continue to measure its investments at fair value even though TexStar meets all criteria under GASB 79 to report at amortized cost. The County's investment pool TexPool has elected to continue reporting assets at amortized cost. The County has mirrored these valuations.

The County is required to disclose the fair value level of its investments within the fair value hierarchy established by GASB 72. In the fair value hierarchy there are three levels:

- Level 1: Quoted prices for identical investments in active markets;
- Level 2: Observable inputs other than quoted market prices; and,
- Level 3: Unobservable inputs.

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Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE C –INVESTMENTS (Continued)

Primary Government (Continued)

As of September 30, 2019, the County had the following recurring fair value measurements:

	Fair Value Measurements Using			
	September 30, 2019	Level 1	Level 2	Level 3
Investments				
Federal Home Loan Bank Note (FHLB)	\$ 97,182,769	\$ -	\$ 97,182,769	\$ -
Freddie Mac (FHLMC)	113,105,222	-	113,105,222	-
Federal National Mortgage Association Note (FNMA)	19,668,879	-	19,668,879	-
Federal Farm Credit Bank (FFCB)	9,838,510	-	9,838,510	-
Corporate Commercial Paper	211,130,960	-	211,130,960	-
Local Government Commercial Paper	104,142,504	-	104,142,504	-
US Treasury	117,947,267	-	117,947,267	-
Municipal Bonds	5,420,192	-	5,420,192	-
Total investments	678,436,303	-	678,436,303	-
Investment pools				
TexStar (net asset value)	83,474,625	N/A	N/A	N/A
TexPool (valued at amortized cost)	143,508,703	N/A	N/A	N/A
Total investment pools by fair value	226,983,328			
Money Markets				
Money Market Funds (valued at amortized cost)	49,023,977	N/A	N/A	N/A
Total Money Market Funds by fair value	49,023,977			
Total investments, pools and money markets	\$ 954,443,608		\$ 678,436,303	

All of the County's investments, other than investments in the investment pools and money market funds, are classified in Level 2 and are valued using proprietary valuation models which may consider market transactions in comparable securities and the various relationships between securities in determining value and/or market characteristics such as benchmark yield curves, option adjusted spreads, credit spreads, estimated default rates, coupon-rates, anticipated timing of principal repayments, underlying collateral, and other unique security features in order to estimate the relevant cash flows, which are then discounted to calculate the fair values.

The County invests in the TexStar investment pool which maintains a stable net asset value (NAV) of \$1 per share using the fair value method. The County has no unfunded commitments to this pool and may redeem investments at any time.

As of September 30, 2019, the County's investments all were classified as Level 2 according to GASB Statement 72, except for the pools which are exempt from the level of fair value disclosure because they are valued either at NAV or amortized cost.

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Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE C –INVESTMENTS (Continued)

Primary Government (Continued)

As of September 30, 2019, 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)	\$ 97,182,769	1.2245	10.18%
Freddie Mac (FHLMC)	113,105,222	1.4118	11.85%
Federal National Mortgage Association Note (FNMA)	19,668,879	0.4137	2.06%
Federal Farm Credit Bank (FFCB)	9,838,510	0.4861	1.03%
Corporate Commercial Paper	211,130,960	1.6247	22.12%
US Treasury	117,947,267	0.2570	12.36%
Money Market Fund	49,023,977	N/A	5.14%
Municipal Bonds	5,420,192	0.2026	0.57%
Local Government Commercial Paper	104,142,504	0.2079	10.91%
Investment Pools	226,983,328	N/A	23.78%
Total fair value	<u>\$ 954,443,608</u>		<u>100.00%</u>
Portfolio weighted average maturity		0.7205	

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

Interest Rate Risk: In accordance with its investment policy, the County manages its exposure to declines in fair value by limiting the weighted average maturity of its investments to 365 days with a maximum investment length for any investment to not exceed more than 3 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. TexPool and TexStar are rated AAAM; the Amegy Bank of Texas Money Market Fund is rated AAAM; and Bank of America Money Market Fund is rated AAA.

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Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE C – INVESTMENTS (Continued)

Primary Government (Continued)

As of September 30, 2019, 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 (TOYOTA MOTOR CORP)	A-1+	P-1
Corporate Commercial Paper (JP MORGAN)	A-1	P-1
Corporate Commercial Paper (ROYAL BANK OF CANADA)	A-1+	P-1
Corporate Commercial Paper (BNP PARIBAS NY)	A-1	P-1
Municipal Bonds (Texas A&M University)	AAA	Aaa
US Treasury	AA+	Aaa
Local Government Commercial Paper		
City of Austin	A-1	P-1
Northwestern University	A-1+	P-1
Texas A&M University	AAA	Aaa
University of Texas System	A-1+	P-1
Yale University	A-1+	P-1

Concentration of Credit Risk: Concentration of credit risk is the risk of loss attributed to the magnitude of a government’s investment in a single issuer. The County mitigates these risks by emphasizing the importance of a diversified portfolio. All funds must be sufficiently diversified to eliminate the risk of loss resulting from over-concentration of assets in a specific maturity, a specific issuer, or a specific class of securities. The following investments comprise more than 5% of the fair value of the County’s total portfolio that includes County and Community Venue investment types: Investment Pools (23.78%), Money Market Fund (5.14%), FHLB (10.18%), FHLMC (11.85%), Local Government Commercial Paper (10.91%), Corporate Commercial Paper (22.12%) and US Treasury (12.36%).

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.

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Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

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	\$ 12,879,858	\$ 3,041,000	\$ 9,838,858
Debt Service Fund	2,874,891	679,000	2,195,891
Capital Project Fund	629,045	99,000	530,045
Total Primary Government	<u>\$ 16,383,794</u>	<u>\$ 3,819,000</u>	<u>\$ 12,564,794</u>

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

	<u>General</u>	<u>Debt Service</u>	<u>Capital Project Funds</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
Court Fines and Fees	\$ 98,130,567	-	\$ -	\$ -	\$ 98,130,567
Accounts Receivable	4,451,277	-	8,267,860	29,353	12,748,490
Gross Receivables	102,581,844	-	8,267,860	29,353	110,879,057
Less: Allowance	(84,746,029)	-	-	-	(84,746,029)
Net total receivables	<u>17,835,815</u>	<u>-</u>	<u>8,267,860</u>	<u>29,353</u>	<u>26,133,028</u>
Due from Other Governmental Unit	5,498,179	2,669,277	3,049,480	6,239,806	17,456,742
Total Accounts and Other	<u>\$ 23,333,994</u>	<u>\$ 2,669,277</u>	<u>\$ 11,317,340</u>	<u>\$ 6,269,159</u>	<u>\$ 43,589,770</u>

	<u>Taxes</u>	<u>Allowance for Uncollectible Taxes</u>	<u>Net Taxes</u>
<u>The System</u>			
Current taxes	\$ 235,710,447	\$ 2,241,168	\$ 233,469,279
Delinquent taxes	15,995,576	6,362,899	9,632,677
Penalties and interest	9,240,843	6,245,671	2,995,172
Total System	<u>\$ 260,946,866</u>	<u>\$ 14,849,738</u>	<u>\$ 246,097,128</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

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	\$ 22,372
	Total	<u>\$ 22,372</u>

The outstanding balances between funds result mainly from the time lag between the dates (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, if any, are eliminated in the government-wide financial statements. Balances between governmental funds and enterprise funds, if any, 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
	Total	<u>\$ 4,840,184</u>

* Internal Service Funds

The amounts payable to the General 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.

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Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE E – INTERFUND BALANCES AND TRANSFERS (Continued)

The following is a summary of the County’s transfers for the year ended September 30, 2019:

	<u>TRANSFERS IN</u>						Total
	General	Debt Service	Capital Projects	Nonmajor Governmental	Enterprise	Internal Service	
<u>TRANSFERS OUT</u>							
General	\$ -	\$ -	\$ -	\$ 3,547,723	\$ 184,449	\$ 7,673,235	\$ 11,405,407
Capital Projects	-	24,750,880	-	-	-	-	24,750,880
Nonmajor Governmental	110,965	231,666	330,715	56,625	-	175,000	904,971
Enterprise	-	450,000	-	-	-	-	450,000
Total Transfers	\$ 110,965	\$ 25,432,546	\$ 330,715	\$ 3,604,348	\$ 184,449	\$ 7,848,235	\$ 37,511,258

The transfer of \$110,965 from the Nonmajor Governmental Funds to the General Fund is for the re-payment of build out costs associated with the new office space for the Family Justice center in the Federal Reserve Building. The transfer of \$24,750,880 from the Capital Projects Funds to the Debt Service Fund is to pay debt service on bonds issued to pay for roads. The transfer of \$231,666 from the Nonmajor Governmental Funds to the Debt Service Fund is to pay debt service on bonds issued to pay for a new Fire Marshal’s office building. The transfer of \$450,000 from the Enterprise Funds to the Debt Service Fund is to pay debt service associated with construction of the parking facilities. The transfer of \$330,715 from the Nonmajor Governmental Funds to the Capital Project Fund is for the FY2018-19 replacements of County-owned vehicles. The transfer of \$3,547,723 from the General Fund to the Nonmajor Governmental Funds consists of \$476,843 to the Courthouse Security Fund to sustain the costs of courthouse security personnel, \$262,432 to the Law Library Fund to offset costs due to declining revenues, \$104,239 to the Drug Court Program Fund to sustain the costs of judicial personnel costs, \$173,461 to the Domestic Relations Fund to sustain its expenses, \$1,308,806 to the Technology Improvement Fund for the replacement of computers and laptops used by County employees, \$221,942 to the Grants in Aid Fund to cash match, and \$1,000,000 to the Community Infrastructure Economic Development Fund to assist the County workforce with developing skills for the ever evolving job industry. The transfer of \$56,625 between the Nonmajor Governmental Funds consists of \$50,000 from the County Clerk Records Management Fund to the County Wide Records Management Fund for the purposes of scanning and destroying records located at the Records Management Center and \$6,625 from the Domestic Relations Fund to the Grants Fund for a cash match. The transfer of \$184,449 from the General Fund to the Enterprise Fund is to sustain the expenses of the Firing Range Fund. The transfer of \$7,673,235 from the General Fund to the Internal Service Funds to sustain and maintain the costs of the Self-Insurance Fund, Fleet Maintenance Fund, OPEB Fund, and Print Shop Fund. The transfer of \$175,000 between the Nonmajor Governmental Fund and the Internal Service Funds is to provide space to County Offices and Departments for the storage of records in accordance with the Local Government Records Act of 1989.

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 not own the capital assets related to the debt the County incurred to purchase and/or fund the assets. See Table 19 in the Statistical section for a detailed listing of the entities involved and the amount of County expenditures to date.

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Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE G – CAPITAL ASSETS

Primary Government

Capital asset activity for governmental activities for the year ended September 30, 2019 was as follows:

	Balance at October 1, 2018	Additions	Deletions	Balance at September 30, 2019
<u>Capital assets, not being depreciated:</u>				
Land (row, bldg, parks)	\$ 87,022,141	\$ 4,692,367	\$ -	\$ 91,714,508
Equipment in progress	57,803,996	26,579,085	(8,902,780)	75,480,301
Construction in progress	347,506,116	53,782,061	(42,383,962)	358,904,215
Total capital assets, not being depreciated	492,332,253	85,053,513	(51,286,742)	526,099,024
<u>Capital assets, being depreciated:</u>				
Buildings	560,351,342	20,712,550	-	581,063,892
Depreciable Land Assets	4,842,503	3,500,000	-	8,342,503
Machinery and Equipment	117,484,287	14,177,306	(4,328,298)	127,333,295
Infrastructure	1,654,374,185	65,229,390	-	1,719,603,575
Total capital assets being depreciated	2,337,052,317	103,619,246	(4,328,298)	2,436,343,265
<u>Less accumulated depreciation for:</u>				
Buildings	(222,790,467)	(19,214,601)	-	(242,005,068)
Depreciable Land Assets	(696,486)	(302,561)	-	(999,047)
Machinery and Equipment	(99,835,154)	(7,079,553)	4,328,298	(102,586,409)
Infrastructure	(705,436,815)	(75,260,994)	-	(780,697,809)
Total accumulated depreciation	(1,028,758,922)	(101,857,709)	4,328,298	(1,126,288,333)
Total capital assets, being depreciated, net	1,308,293,395	1,761,537	-	1,310,054,932
Governmental activities capital assets, net	\$ 1,800,625,648	\$ 86,815,050	\$ (51,286,742)	\$ 1,836,153,956

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE G – CAPITAL ASSETS (Continued)

Primary Government (Continued)

Capital asset activity for business-type activities for the year ended September 30, 2019, was as follows:

Business-type activities:

	Balance at October 1, 2018	Additions	Deletions	Balance at September 30, 2019
<u>Capital assets, being depreciated:</u>				
Buildings and improvements	\$ 281,281,306	\$ -	\$ -	\$ 281,281,306
Reference library	38,960	-	-	38,960
Equipment	12,739,925	208,628	(10,626)	12,937,927
Total capital assets, being depreciated	<u>294,060,191</u>	<u>208,628</u>	<u>(10,626)</u>	<u>294,258,193</u>
<u>Less accumulated depreciation for:</u>				
Buildings and improvements	(72,755,038)	(7,064,904)	-	(79,819,942)
Reference library	(30,194)	(1,948)	-	(32,142)
Equipment	(12,582,297)	(74,924)	-	(12,657,221)
Total accumulated depreciation	<u>(85,367,529)</u>	<u>(7,141,776)</u>	<u>-</u>	<u>(92,509,305)</u>
Business-type activities capital assets, net	<u>\$ 208,692,662</u>	<u>\$ (6,933,148)</u>	<u>\$ (10,626)</u>	<u>\$ 201,748,888</u>

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

Governmental activities:

General Government	\$ 10,064,649
Judicial	2,265,056
Public Safety	11,031,736
Education and Recreation	1,046,846
Public Works	77,249,658
Health and Public Welfare	85,053
Unallocated	114,711
Total depreciation expense - governmental activities	<u>\$ 101,857,709</u>

Business-type activities:

Venue Fund	\$ 7,064,904
Sheriff's Commissary Fund	76,872
Total depreciation expense - business-type activities	<u>\$ 7,141,776</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE G – CAPITAL ASSETS (Continued)

Primary Government (Continued)

Governmental Activities:

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

Net investment in capital assets:

Fixed Assets, net of depreciation		\$ 1,836,153,956
Total outstanding debt	\$ (2,042,421,713)	
Less expenditures for assets owned by other entities	901,931,223	
Less unspent debt proceeds	309,891,410	(830,599,080)
Net investment in capital assets	309,891,410	\$ 1,005,554,876

The System

The System's capital asset activity for the year ended December 31, 2018 was as follows:

	Balance at January 1, 2018	Additions/ Transfers	Retirements/ Deletions	Balance at December 31, 2018
Land and land improvements	\$ 20,906,000	\$ 20,000	\$ -	\$ 20,926,000
Buildings and leasehold improvements	1,368,375,000	9,908,000	-	1,378,283,000
Equipment	451,613,000	23,818,000	(7,077,000)	468,354,000
Construction in progress	5,983,000	19,069,000	-	25,052,000
Total capital assets	1,846,877,000	52,815,000	(7,077,000)	1,892,615,000
Less: accumulated depreciation	(677,855,000)	(80,791,000)	6,880,000	(751,766,000)
Total capital assets, net	\$ 1,169,022,000	\$(27,976,000)	\$ (197,000)	\$ 1,140,849,000

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE G – CAPITAL ASSETS (Continued)

The District

The District's capital asset activity for year ended September 30, 2018 was as follows:

	Balance at October 1, 2017 (Restated)	Additions	Deletions	Transfers	Balance at September 30, 2018
Capital assets, being depreciated					
Public improvements					
Utility System Improvements	\$ 41,638,855	\$ 2,517,791	\$ -	\$ -	\$ 44,156,646
Floodplains and Wetlands	4,804,483	18,678	-	-	4,823,161
Roadways	33,631,383	1,199,126	-	-	34,830,509
Construction in Progress	-	4,724,322	-	-	4,724,322
Total capital assets, being depreciated	<u>80,074,721</u>	<u>8,459,917</u>	<u>-</u>	<u>-</u>	<u>88,534,638</u>
Less accumulated depreciation for:					
Public improvements					
Utility System Improvements	(3,475,264)	(1,522,643)	-	-	(4,997,907)
Floodplains and Wetlands	(496,348)	(166,316)	-	-	(662,664)
Roadways	(2,302,822)	(1,201,052)	-	-	(3,503,874)
Total accumulated depreciation	<u>(6,274,434)</u>	<u>(2,890,011)</u>	<u>-</u>	<u>-</u>	<u>(9,164,445)</u>
Total capital assets, being depreciated, net	<u>73,800,287</u>	<u>5,569,906</u>	<u>-</u>	<u>-</u>	<u>79,370,193</u>
Governmental Activities capital assets, net	<u>\$ 73,800,287</u>	<u>\$ 5,569,906</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 79,370,193</u>

The cost of the District's public improvements and construction projects includes \$24,786,008 of cumulative interest incurred on the amount due to the Developer, of which \$3,735,595 was incurred in the current year.

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Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE G – CAPITAL ASSETS (Continued)

The Authority

The Authority's capital asset activity for year ended September 30, 2019 was as follows:

	Balance at October 1, 2018	Additions	Deletions	Balance at September 30, 2019
Capital assets, not being depreciated				
Development in progress:				
US 281 North	\$ 3,243,821	\$ -	\$ (3,243,821)	\$ -
Loop 1604 EIS	11,723,336	-	(11,723,336)	-
Loop 1604	1,042,478	1,608	(1,044,086)	-
Blanco Rd Phase II	1,447,707	327,599	-	1,775,306
Evans Rd Phase I	42,363	3,713,518	-	3,755,881
Evans Rd Phase II	1,063,933	72,801	-	1,136,734
Foster Rd Phase III	931,498	174,559	-	1,106,057
Talley Road Phase I	680,976	60,232	-	741,208
West Military Drive	191,182	94,787	-	285,969
Fischer Road Phase II	343,480	3,342,133	-	3,685,613
Old FM 471/Talley Road	1,294	10,636	-	11,930
Candlemeadow	54,039	356,219	-	410,258
Total development in progress	<u>20,766,107</u>	<u>8,154,092</u>	<u>(16,011,243)</u>	<u>12,908,956</u>
Total capital assets not being depreciated	<u>20,766,107</u>	<u>8,154,092</u>	<u>(16,011,243)</u>	<u>12,908,956</u>
Total capital assets	<u>\$ 20,766,107</u>	<u>\$ 8,154,092</u>	<u>\$ (16,011,243)</u>	<u>\$ 12,908,956</u>

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Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

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 2019 were as follows:

	Balance Outstanding October 1, 2018	Issued During Year	Retired During Year	Balance Outstanding September 30, 2019	Amount Due Within One Year
<u>Governmental Activities:</u>					
<u>Refunding Bonds</u>					
<u>Limited Tax General Obligation Refunding Bonds, Series 2009</u>					
Date Issued: May 15, 2009					
Interest Rate: 2.00 - 3.25					
Original Amount: \$14,890,000					
Maturing Date: June 15, 2019	\$ 295,000	\$ -	\$ 295,000	\$ -	\$ -
<u>Limited Tax General Obligation Refunding 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	9,975,000	-	2,345,000	7,630,000	1,770,000
<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	11,650,000	-	1,190,000	10,460,000	1,250,000
<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	12,960,000	-	1,520,000	11,440,000	1,595,000
<u>Limited Tax Refunding Bonds, Series 2013:</u>					
Date Issued: December 19, 2013					
Interest Rate: 2.00 - 5.00					
Original Amount: \$13,375,000					
Maturing Date: June 15, 2021	6,205,000	-	1,975,000	4,230,000	2,060,000
<u>Limited Tax Refunding Bonds, Series 2013:</u>					
Date Issued: December 19, 2013					
Interest Rate: 4.00 - 5.00					
Original Amount: \$16,790,000					
Maturing Date: June 15, 2021	8,970,000	-	2,845,000	6,125,000	2,985,000

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

	Balance Outstanding October 1, 2018	Issued During Year	Retired During Year	Balance Outstanding September 30, 2019	Amount Due Within One Year
<u>Governmental Activities:</u>					
<u>Refunding Bonds</u>					
<u>Limited Tax Refunding Bonds, Series 2014:</u>					
Date Issued: December 30, 2014					
Interest Rate: 3.00 - 5.00					
Original Amount: \$54,575,000					
Maturing Date: June 15, 2028	51,280,000	-	5,375,000	45,905,000	4,915,000
<u>Unlimited Tax Refunding Bonds, Series 2014:</u>					
Date Issued: December 30, 2014					
Interest Rate: 1.50 - 5.00					
Original Amount: \$9,360,000					
Maturing Date: June 15, 2028	8,700,000	-	670,000	8,030,000	680,000
<u>Flood Control Tax Refunding Bonds, Series 2014:</u>					
Date Issued: December 30, 2014					
Interest Rate: 4.00 - 5.00					
Original Amount: \$111,810,000					
Maturing Date: June 15, 2038	108,245,000	-	2,760,000	105,485,000	2,890,000
<u>Flood Control Tax Refunding Bonds, Series 2016:</u>					
Date Issued: July 21, 2016					
Interest Rate: 3.00 - 5.00					
Original Amount: \$101,740,000					
Maturing Date: June 15, 2035	101,740,000	-	-	101,740,000	2,640,000
<u>Limited Tax Refunding Bonds, Series 2016:</u>					
Date Issued: July 21, 2016					
Interest Rate: 3.00 - 5.00					
Original Amount: \$248,415,000					
Maturing Date: June 15, 2040	244,165,000	-	1,715,000	242,450,000	8,090,000
<u>Limited Tax Refunding Bonds, Series 2017:</u>					
Date Issued: December 28, 2017					
Interest Rate: 3.00 - 5.00					
Original Amount: \$384,715,000					
Maturing Date: June 15, 2043	384,715,000	-	75,000	384,640,000	75,000

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

	Balance Outstanding October 1, 2018	Issued During Year	Retired During Year	Balance Outstanding September 30, 2019	Amount Due Within One Year
<u>Governmental Activities:</u>					
<u>Refunding Bonds</u>					
<u>Flood Control Tax Refunding Bonds, Series 2017:</u>					
Date Issued: December 28, 2017					
Interest Rate: 2.00 - 4.00					
Original Amount: \$28,140,000					
Maturing Date: June 15, 2037	28,140,000	-	25,000	28,115,000	25,000
<u>General Obligation Bonds</u>					
<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	575,000	-	575,000	-	-
Total Bonds	\$ 977,615,000	\$ -	21,365,000	\$ 956,250,000	\$ 28,975,000
<u>Certificates of Obligation</u>					
<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	\$ 2,125,000	\$ -	\$ 2,125,000	\$ -	\$ -
<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	2,310,000	-	2,310,000	-	-

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Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

	Balance Outstanding October 1, 2018	Issued During Year	Retired During Year	Balance Outstanding September 30, 2019	Amount Due Within One Year
<u>Governmental Activities:</u>					
<u>Certificates of Obligation</u>					
<u>Combination Tax and Revenue Certificates of Obligation, Taxable Series 2009B, Direct Subsidy- Build America Bonds</u>					
Date Issued: August 1, 2009					
Interest Rate: 6.628					
Original Amount: \$50,620,000					
Maturing Date: June 15, 2039					
	50,620,000	-	-	50,620,000	-
<u>Combination Tax and Flood Control Revenue Certificates of Obligation, Taxable Series 2009B, Direct Subsidy-Build America Bonds</u>					
Date Issued: August 1, 2009					
Interest Rate: 6.628					
Original Amount: \$50,620,000					
Maturing Date: June 15, 2039					
	50,620,000	-	-	50,620,000	-
<u>Combination Tax and Revenue Certificates of Obligation, Taxable Series 2010B, Direct Subsidy- Build America Bonds</u>					
Date Issued: August 19, 2010					
Interest Rate: 5.75					
Original Amount: \$30,325,000					
Maturing Date: June 15, 2039					
	30,325,000	-	-	30,325,000	-
<u>Combination Tax and Revenue Certificates of Obligation, Series 2010A</u>					
Date Issued: August 19, 2010					
Interest Rate: 3.00-5.00					
Original Amount: \$97,455,000					
Maturing Date: June 15, 2036					
	2,860,000	-	2,860,000	-	-
<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					
	810,000	-	810,000	-	-
<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					
	33,155,000	-	600,000	32,555,000	605,000

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

	<u>Balance Outstanding October 1, 2018</u>	<u>Issued During Year</u>	<u>Retired During Year</u>	<u>Balance Outstanding September 30, 2019</u>	<u>Amount Due Within One Year</u>
<u>Governmental Activities:</u>					
Certificates of Obligation					
<u>Combination Flood Control Tax and 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	1,795,000	-	880,000	915,000	915,000
<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	53,070,000	-	750,000	52,320,000	750,000
<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	84,690,000	-	500,000	84,190,000	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	19,785,000	-	500,000	19,285,000	4,440,000
<u>Pass-Through Revenue and Limited Tax Bonds, Series 2015A</u>					
Date Issued: August 13, 2015					
Interest Rate: 2.00 - 5.00					
Original Amount: \$17,405,000					
Maturing Date: June 15, 2044	16,315,000	-	360,000	15,955,000	365,000
<u>Pass-Through Revenue and Limited Tax Bonds, Series 2015B</u>					
Date Issued: August 13, 2015					
Interest Rate: 2.00 - 5.00					
Original Amount: \$29,385,000					
Maturing Date: June 15, 2045	26,455,000	-	560,000	25,895,000	585,000

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

	Balance Outstanding October 1, 2018	Issued During Year	Retired During Year	Balance Outstanding September 30, 2019	Amount Due Within One Year
<u>Governmental Activities:</u>					
Certificates of Obligation					
 <u>Combination Tax and Revenue Certificates of Obligation, Series 2014</u>					
Date Issued: December 30, 2014					
Interest Rate: 3.00 - 5.00					
Original Amount: \$87,130,000					
Maturing Date: June 15, 2040	86,130,000	-	500,000	85,630,000	750,000
 <u>Combination Tax and Revenue Certificates of Obligation, Series 2016</u>					
Date Issued: August 25, 2016					
Interest Rate: 2.00 - 5.00					
Original Amount: \$91,675,000					
Maturing Date: June 15, 2045	91,575,000	-	100,000	91,475,000	100,000
 <u>Combination Tax and Revenue Certificates of Obligation, Series 2016</u>					
Date Issued: December 20, 2016					
Interest Rate: 3.00 - 5.00					
Original Amount: \$93,280,000					
Maturing Date: June 15, 2045	93,180,000	-	100,000	93,080,000	100,000
 <u>Combination Tax and Revenue Certificates of Obligation, Series 2016</u>					
Date Issued: December 20, 2016					
Interest Rate: 3.00 - 5.00					
Original Amount: \$20,330,000					
Maturing Date: June 15, 2031	19,290,000	-	1,090,000	18,200,000	1,145,000

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Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

	<u>Balance Outstanding October 1, 2018</u>	<u>Issued During Year</u>	<u>Retired During Year</u>	<u>Balance Outstanding September 30, 2019</u>	<u>Amount Due Within One Year</u>
<u>Governmental Activities:</u>					
Certificates of Obligation					
<u>Pass-Through Revenue and Limited Tax Bonds, Series 2017</u>					
Date Issued: November 29, 2017					
Interest Rate: 4.00 - 5.00					
Original Amount: \$40,840,000					
Maturing Date: June 15, 2043	40,840,000	-	-	40,840,000	850,000
<u>Combination Tax and Revenue Certificates of Obligation, Series 2018</u>					
Date Issued: December 27, 2018					
Interest Rate: 4.00 - 5.00					
Original Amount: \$198,035,000					
Maturing Date: June 15, 2045	-	198,035,000	-	198,035,000	500,000
Total Certificates of Obligation	705,950,000	198,035,000	14,045,000	889,940,000	11,205,000
Total Bonds, Certificates of Obligation	\$ 1,683,565,000	\$ 198,035,000	\$ 35,410,000	\$ 1,846,190,000	\$ 40,180,000
<u>Other Liabilities</u>					
Compensated absences	45,686,841	15,055,346	11,421,710	49,320,477	12,330,119
Total Other Liabilities	45,686,841	15,055,346	11,421,710	49,320,477	12,330,119
<u>Total Governmental Activities</u>	\$ 1,729,251,841	\$ 213,090,346	\$ 46,831,710	\$ 1,895,510,477	\$ 52,510,119

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Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

	Balance Outstanding October 1, 2018	Issued During Year	Retired During Year	Balance Outstanding September 30, 2019	Amount Due Within One Year
<u>Business-type Activities:</u>					
Revenue Bonds					
<u>Tax-Exempt Venue Project Revenue Refunding</u>					
<u>Bonds, Series 2008A</u>					
Date Issued: September 4, 2008					
Interest Rate: 3.50 - 5.25					
Original Amount: \$42,145,000					
Maturing Date: August 15, 2047					
	37,080,000	-	37,080,000	-	-
<u>Taxable Venue Project Revenue Refunding Bonds,</u>					
<u>Series 2008B</u>					
Date Issued: September 4, 2008					
Interest Rate: 3.77 - 6.98					
Original Amount: \$50,810,000					
Maturing Date: August 15, 2032					
	37,490,000	-	1,705,000	35,785,000	1,815,000
<u>Tax-Exempt Venue Project Revenue Bonds, Series</u>					
<u>2008C</u>					
Date Issued: September 4, 2008					
Interest Rate: 3.50 - 5.00					
Original Amount: \$5,525,000					
Maturing Date: August 15, 2037					
	4,400,000	-	4,400,000	-	-
<u>Tax-Exempt Venue Project Revenue Bonds, Series</u>					
<u>2008D</u>					
Date Issued: September 4, 2008					
Interest Rate: 3.50 - 5.00					
Original Amount: \$5,985,000					
Maturing Date: August 15, 2037					
	4,770,000	-	4,770,000	-	-
<u>Tax-Exempt Venue Project Revenue Bonds (MVRT),</u>					
<u>Series 2009</u>					
Date Issued: December 17, 2009					
Interest Rate: 2.00 - 5.00					
Original Amount: \$27,870,000					
Maturing Date: August 15, 2039					
	25,030,000	-	25,030,000	-	-
<u>Tax-Exempt Venue Project Revenue Bonds (CVT),</u>					
<u>Series 2009</u>					
Date Issued: December 17, 2009					
Interest Rate: 2.00 - 5.00					
Original Amount: \$23,020,000					
Maturing Date: August 15, 2039					
	20,590,000	-	20,590,000	-	-
<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					
	25,260,000	-	25,260,000	-	-

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

	Balance Outstanding October 1, 2018	Issued During Year	Retired During Year	Balance Outstanding September 30, 2019	Amount Due Within One Year
<u>Business-type Activities:</u>					
Revenue Bonds					
<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					
	36,640,000	-	36,640,000	-	-
<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					
	90,940,000	-	250,000	90,690,000	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					
	23,900,000	-	425,000	23,475,000	440,000
<u>Tax-Exempt Venue Project Revenue Refunding</u>					
<u>Bonds, (CVT), Series 2015</u>					
Date Issued: November 18, 2015					
Interest Rate: 3.00-5.00					
Original Amount: \$78,935,000					
Maturing Date: August 15, 2051					
	75,305,000	-	1,070,000	74,235,000	1,110,000
<u>Tax-Exempt Venue Project Revenue Refunding</u>					
<u>Bonds, (CVT), Series 2019</u>					
Date Issued: July 25, 2019					
Interest Rate: 4.00-5.00					
Original Amount: \$87,945,000					
Maturing Date: September 30, 2049					
	-	87,945,000	-	87,945,000	1,730,000
<u>Tax-Exempt Venue Project Revenue Refunding</u>					
<u>Bonds, (MVRT), Series 2019</u>					
Date Issued: July 25, 2019					
Interest Rate: 4.00-5.00					
Original Amount: \$48,325,000					
Maturing Date: September 30, 2049					
	-	48,325,000	-	48,325,000	1,170,000
Total Revenue Bonds	\$ 381,405,000	\$ 136,270,000	\$ 157,220,000	\$ 360,455,000	\$ 6,515,000
Total Business-type Activities	\$ 381,405,000	\$ 136,270,000	\$ 157,220,000	\$ 360,455,000	\$ 6,515,000

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE H - LONG-TERM DEBT (Continued)

Primary Government (Continued)

Annual debt service requirements as of September 30, 2019 are as follows:

Fiscal Year	Governmental Activities			Business-type Activities			Total
	Principal	Interest	Total	Principal	Interest	Total	All Debt
2020	40,180,000	84,890,767	125,070,767	6,515,000	17,124,101	23,639,101	148,709,868
2021	42,415,000	82,924,717	125,339,717	7,170,000	16,476,165	23,646,165	148,985,882
2022	40,030,000	80,855,017	120,885,017	7,525,000	16,105,517	23,630,517	144,515,534
2023	43,335,000	78,944,667	122,279,667	7,905,000	15,715,619	23,620,619	145,900,286
2024	48,085,000	76,837,517	124,922,517	8,305,000	15,305,253	23,610,253	148,532,770
2025-2029	307,130,000	344,845,787	651,975,787	48,710,000	69,398,284	118,108,284	770,084,071
2030-2034	415,875,000	267,088,024	682,963,024	59,205,000	55,985,611	115,190,611	798,153,635
2035-2039	492,590,000	167,103,845	659,693,845	69,075,000	41,826,100	110,901,100	770,594,945
2040-2044	379,945,000	54,578,420	434,523,420	63,765,000	27,285,575	91,050,575	525,573,995
2045-2049	36,605,000	1,474,050	38,079,050	74,375,000	11,721,000	86,096,000	124,175,050
2050-2054	-	-	-	7,905,000	477,400	8,382,400	8,382,400
	<u>\$ 1,846,190,000</u>	<u>\$ 1,239,542,811</u>	<u>\$ 3,085,732,811</u>	<u>\$ 360,455,000</u>	<u>\$ 287,420,625</u>	<u>\$ 647,875,625</u>	<u>\$3,733,608,436</u>

In the government-wide financial statements, 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.

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Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

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	\$ 977,615,000	\$ -	\$ 21,365,000	\$ 956,250,000	\$ 28,975,000
Certificates of obligation	705,950,000	198,035,000	14,045,000	889,940,000	11,205,000
	<u>1,683,565,000</u>	<u>198,035,000</u>	<u>35,410,000</u>	<u>1,846,190,000</u>	<u>40,180,000</u>
Unamortized premium	187,787,702	18,640,750	10,196,739	196,231,713	10,669,858
Total bonds payable	<u>1,871,352,702</u>	<u>216,675,750</u>	<u>45,606,739</u>	<u>2,042,421,713</u>	<u>50,849,858</u>
Other liabilities					
Compensated absences	45,686,841	15,055,346	11,421,710	49,320,477	12,330,119
Total other liabilities	<u>45,686,841</u>	<u>15,055,346</u>	<u>11,421,710</u>	<u>49,320,477</u>	<u>12,330,119</u>
Total Governmental Activities long-term liabilities					
	<u>\$ 1,917,039,543</u>	<u>\$ 231,731,096</u>	<u>\$ 57,028,449</u>	<u>\$ 2,091,742,190</u>	<u>\$ 63,179,977</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 the cost of 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	\$ 37,080,000	\$ -	\$ 37,080,000	\$ -	\$ -
Taxable Rev Ref Bonds	37,490,000	-	1,705,000	35,785,000	1,815,000
Tax-Exempt Revenue Bonds (CVT)	24,990,000	-	24,990,000	-	-
Tax-Exempt Revenue Bonds (MVRT)	29,800,000	-	29,800,000	-	-
Tax-Exempt Sub Lien Ref Rev Bonds	25,260,000	-	25,260,000	-	-
Tax-Exempt Sub Lien Ref Rev Bonds	36,640,000	-	36,640,000	-	-
Tax-Exempt Rev Ref Bonds (CVT)	90,940,000	-	250,000	90,690,000	250,000
Tax-Exempt Rev Ref Bonds (MVRT)	23,900,000	-	425,000	23,475,000	440,000
Tax-Exempt Sub Lien Rev Bonds (CVT)	75,305,000	-	1,070,000	74,235,000	1,110,000
Tax-Exempt Sub Lien Rev Bonds (CVT)	-	87,945,000	-	87,945,000	1,730,000
Tax-Exempt Sub Lien Rev Bonds (MVRT)	-	48,325,000	-	48,325,000	1,170,000
	<u>381,405,000</u>	<u>136,270,000</u>	<u>157,220,000</u>	<u>360,455,000</u>	<u>6,515,000</u>
Unamortized premium	8,594,062	15,514,081	634,789	23,473,354	779,025
Unamortized discount	(1,535,455)	-	(1,535,455)	-	-
Total revenue bonds payable	<u>388,463,607</u>	<u>151,784,081</u>	<u>156,319,334</u>	<u>383,928,354</u>	<u>7,294,025</u>
Total Business-Type Activities long-term liabilities	<u>\$ 388,463,607</u>	<u>\$ 151,784,081</u>	<u>\$ 156,319,334</u>	<u>\$ 383,928,354</u>	<u>\$ 7,294,025</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

Fiscal Year 2018-2019 Debt Obligation Activity

Governmental Activities

In December 2018, the County issued \$198,035,000 in Combination Tax and Revenue Certificates of Obligation, Series 2018 at a premium of \$18,640,750 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. Proceeds from the sale of the Series 2018 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 Centers, Bexar County Crime Lab, Bexar County Sheriff’s Department law enforcement facilities, Bexar County Justice Center, Bexar County District Court Facilities, Bexar County Data Center, Bexar County Public Works Facility, and other Bexar County-owned administrative facilities, recreational facilities, mental health services facilities, library 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 related 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 offices and departments; designing, constructing, repairing, and improving County roads (including utilities relocation and related bridge and drainage improvements); designing, acquiring, and constructing and equipping parking facilities; acquiring materials, supplies, equipment, machinery, land, easements, right-of-way and other interests in real property for authorized needs and purposes relating to any of the foregoing purposes; and the payment of professional services related to the design, construction, project management, and financing of the aforementioned projects. The annual interest rate on the bonds ranges from 4.00% - 5.00%. Interest accrues semiannually and the bonds mature in fiscal year 2045.

Business-type Activities

In July 2019, the County issued \$87,945,000 in Tax-Exempt Venue Project Revenue Refunding Bonds, Series 2019 at a premium of \$9,598,159 to finance the costs of refunding certain of the outstanding tax-exempt bonds and issuing the Tax-Exempt Refunding Bonds. The bonds constitute special, limited obligations of the County that are paid solely from and secured by a lien on revenues pledged from the imposition and collection of Venue Taxes. The bonds were issued to refund \$37,080,000 in Tax-Exempt Venue Project Revenue Refunding Bonds (Combined Venue Tax), Series 2008A; \$4,400,000 in Tax-Exempt Venue Project Revenue Bonds (Combined Venue Tax), Series 2008C; \$20,590,000 Tax-Exempt Venue Project Revenue Bonds (Combined Venue Tax), Series 2009; \$36,120,000 in Tax-Exempt Venue Project Revenue Refunding Bonds (Combined Venue Tax), Series 2010. The reacquisition price exceeded the net carrying amount of the old debt by \$892,963 and resulted in an economic gain of \$26,670,982. The annual interest rate on the bonds ranges from 4.00% - 5.00%. Interest accrues semiannually and the bonds mature in fiscal year 2049.

In July 2019, the County issued \$48,325,000 in Tax-Exempt Venue Project Revenue Refunding Bonds, Series 2019 at a premium of \$5,915,923 to finance the costs of refunding certain of the outstanding tax-exempt bonds and issuing the Tax-Exempt Refunding Bonds. The bonds constitute special, limited obligations of the County that are paid solely from and secured by a lien on revenues pledged from the imposition and collection of Venue Taxes. The bonds were issued to refund \$4,770,000 in Tax-Exempt Venue Project Revenue Bonds (Motor Vehicle Revenue Tax), Series 2008D; \$25,030,000 in Tax-Exempt Venue Project Revenue Bonds (Motor Vehicle Revenue Tax), Series 2009; \$24,900,000 in Tax-Exempt Venue Project Revenue Refunding Bonds, Series 2010. The reacquisition price exceeded the net carrying amount of the old debt by \$269,592 and resulted in an economic gain of \$14,987,355. The annual interest rate on the bonds ranges from 4.00% - 5.00%. Interest accrues semiannually and the bonds mature in fiscal year 2049.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

Defeasance of Debt

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

At September 30, 2019, the outstanding principal balance of these defeased bonds was as follows:

Governmental Activities:

Certificates of Obligation:

Combination Tax & Revenue, Series 2011	\$ 28,385,000	
Combination Tax & Revenue, Series 2011A	15,980,000	
Combination Tax & Revenue, Series 2013	29,675,000	
Combination Tax & Revenue, Series 2013A	28,650,000	
Combination Tax & Revenue, Series 2013B	310,440,000	
Total Certificates of Obligation		413,130,000
Total Defeased Debt		<u><u>\$ 413,130,000</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, 2019.

Compensated Absences

Changes in long-term compensated absences for the year ended September 30, 2019 were as follow:

Governmental Activities:

<u>Balance</u> <u>October 1, 2018</u>	<u>Additions</u>	<u>Taken/Paid</u>	<u>Balance</u> <u>September 30, 2019</u>	<u>Due in One</u> <u>Year</u>
<u>\$ 45,686,841</u>	<u>\$ 15,055,346</u>	<u>\$ 11,421,710</u>	<u>\$ 49,320,477</u>	<u>\$ 12,330,119</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE H – LONG-TERM DEBT (Continued)

The System

The schedule of changes in the System’s long-term debt for 2018 follows:

	Balance at January 1, 2018	Additions	Reductions	Balance at December 31, 2018	Amounts Due Within One Year
Bonds payable:					
Certificate of obligations, series 2008, net	\$ 24,705,000	\$ -	\$(24,705,000)	\$ -	\$ -
Certificate of obligations, series 2009B, net	246,395,000	-	(7,005,000)	239,390,000	7,250,000
Certificate of obligations, series 2010B, net	177,600,000	-	(4,250,000)	173,350,000	5,265,000
Limited Tax Refunding Bonds, series 2016, net	195,260,000	-	-	195,260,000	6,485,000
Certificate of obligations, series 2018, net	-	283,565,000	-	283,565,000	4,190,000
	<u>\$643,960,000</u>	<u>\$283,565,000</u>	<u>\$(35,960,000)</u>	<u>\$ 891,565,000</u>	<u>\$ 23,190,000</u>

As of December 31, 2018, the bond premium amortization is \$47,716,000 and therefore total long-term debt is \$939,281,000.

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. The 2008 Certificates have stated coupon rates ranging from 3.25% to 5.00%, and are collateralized by a levy of ad valorem tax revenue and a lien on and pledge of surplus revenues. 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% and are collateralized by a levy of ad valorem tax revenue. The 2009B Certificates and 2010B Certificates are designated under the American Recovery and Reinvestment Act of 2009 as “Qualified Build America Bonds” debt. In August 2016, the System advance refunded \$215,485 of the Series 2008 Certificates with the issuance of the Limited Tax Refunding Bonds (the 2016 Bonds). As a result of the refunding, the System decreased its total debt service requirements by \$69,350 and incurred an accounting loss of approximately \$15,155. The accounting loss on the refunding is being amortized into interest expense using a straight-line method over the term of the 2016 Bonds, which mature in 2037. The balance of the deferred loss on the refunding is \$13,604, and \$14,374 at December 31, 2018 and 2017, respectively, and is included as a deferred outflow of resources in the accompanying balance sheets. The 2016 Bonds were issued in 2016, and mature in various amounts annually on February 15, from 2017 through 2037, with stated coupon rates ranging from 1.5% to 5.0% 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 2018 (the 2018 Certificates) were issued in 2018, and mature in various amounts annually on February 15, from 2019 through 2048, with stated coupon rates ranging from 2.50% to 5.00%.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE H – LONG-TERM DEBT (Continued)

The District

In September 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 bonds will be paid over a twenty-five year period with a maturity date of August 15, 2034 and interest rates of ranging from 3.00% - 6.25%. The Limited Ad Valorem Tax Utility System Bonds, Series 2009 matures on August 15, 2034.

In October 2014, the District issued \$48,900,000 Hotel Tax and Sales and Use Tax Revenue Bonds Taxable, Series 2014 to reduce the Economic Development Grant from the Developer. The bonds will be paid over a twenty year period with a maturity date of August 15, 2034 and an interest rate of 7.00%.

In December 2014, the District issued \$8,965,000 Limited Ad Valorem Tax Road Bonds, Series 2014 to reimburse the Developer for public improvements. The bonds will be paid over a twenty year period with a maturity date of August 15, 2034 and an interest rate ranging from 3.00% - 4.10%.

In December 2016, the District issued \$9,575,000 Limited Ad Valorem Tax Road Bonds, Series 2016 to reimburse the Developer for public improvements. The bonds will be paid over an eighteen year period with a maturity date of August 15, 2034 and an interest rate ranging from 1.75% - 4.10%.

	Balance at October 1, 2017	Additions	Reductions	Balance at September 30, 2018	(Discount) / Premium Balance at September 30, 2018	Amount Due Within One Year
Bonds payable:						
Limited Ad Valorem Tax Utility System Bonds:						
Series 2009	\$ 18,095,000	\$ -	\$ 655,000	\$ 17,440,000	\$ (237,326)	\$ 690,000
Limited Ad Valorem Tax Road Bonds:						
Series 2014	7,855,000	-	350,000	7,505,000	3,555	365,000
Limited Ad Valorem Tax Road Bonds:						
Series 2016	9,055,000	-	415,000	8,640,000	(47,293)	420,000
Subtotal	<u>35,005,000</u>	<u>-</u>	<u>1,420,000</u>	<u>33,585,000</u>	<u>(281,064)</u>	<u>1,475,000</u>
Hotel Tax and Sales and Use Tax Revenue Bonds Taxable:						
Series 2014	43,150,000	-	1,945,000	41,205,000	-	1,545,000
Total	<u>\$ 78,155,000</u>	<u>\$ -</u>	<u>\$ 3,365,000</u>	<u>\$ 74,790,000</u>	<u>\$ (281,064)</u>	<u>\$ 3,020,000</u>

On January 26, 2006, the District entered into an agreement with the Developer for the construction of public improvements and for 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, 2018, the amount due to the Developer is \$40,367,248, which includes \$18,319,281 of accrued interest.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE H – LONG-TERM DEBT (Continued)

A summary of changes in amounts due to developer for the year ended September 30, 2018 follows:

Balance - October 1, 2017 (Restated)	\$ 33,507,331
Construction in Progress Additions in the Current Year	4,724,322
Interest Accrued in the Current Year	3,735,595
Current Year Payments	<u>(1,600,000)</u>
Balance - September 30, 2018	<u>\$ 40,367,248</u>
Amount Due Within One Year	<u>\$ -</u>

The Authority

Long-term debt activity for the year ended September 30, 2019 is as follows:

	Balance October 1, 2018	Additions	Reductions	Balance September 30, 2019	Due in One Year
TxDot - FAA 1	\$ 913,890	\$ -	\$ -	\$ 913,890	\$ -
TxDot - FAA 2	4,542,185	-	-	4,542,185	-
TxDot - FAA 3	128,714	-	-	128,714	-
TxDot - FAA 5	12,390,000	-	-	12,390,000	-
VRF Jr Lien	52,320,000	-	-	52,320,000	-
VRF Sr Lien	58,505,000	-	(1,915,000)	56,590,000	1,995,000
Premium	18,339,990	-	(1,472,518)	16,867,472	-
Total long-term liabilities	<u>\$ 147,139,779</u>	<u>\$ -</u>	<u>\$ (3,387,518)</u>	<u>\$ 143,752,261</u>	<u>\$ 1,995,000</u>

On December 16, 2005, the Authority entered into a financial assistance agreement (FAA 1) with TxDOT to provide funding for the Authority's participation in the procurement process for a proposed comprehensive development agreement. This agreement is not to exceed \$1,000,000 and is noninterest-bearing. Funds were drawn down as authorized expenses were incurred. The amount outstanding at September 30, 2019 totaled \$913,890. On January 23, 2006, the Authority entered into a financial assistance agreement (FAA 2) with TxDOT to provide funding for the development costs of certain toll projects. This agreement is not to exceed \$7,500,000 and is noninterest-bearing. Funds were drawn down as authorized expenses were incurred. The amount outstanding at September 30, 2019 totaled \$4,542,185. On September 11, 2007, the Authority entered into a financial assistance agreement (FAA 3) with TxDOT to provide funding for the development costs of certain toll projects. FAA 3 is being funded with remaining unused funds on the previous FAAs. Funds were drawn down as authorized expenses were incurred. This agreement is not to exceed \$3,043,925 (the amount of unused funds from the previous FAAs) and is noninterest-bearing. FAA 3 funds in the amount of \$2,915,211 were reduced by TxDOT during fiscal year 2011 for accepted work product on Wurzbach Parkway and Bandera Road. The amount outstanding at September 30, 2019 totaled \$128,714. On February 3, 2009, the Authority entered into a financial assistance agreement (FAA 5) with TxDOT to provide funding for the environmental impact statement and Loop 1604 predevelopment costs. TxDOT awarded \$12,390,000 in the form of a loan to conduct feasibility studies, environmental studies, public involvement, schematics, and preliminary financial plans associated with the addition of toll lanes on identified projects. The amount outstanding at September 30, 2019 totaled \$12,390,000. Any revenue used to repay the financial assistance agreements shall not exceed 10 percent of the operating revenue received in any calendar year.

On June 15, 2016, the Authority issued \$114,425,000 (\$62,105,000 in Senior Lien and \$52,320,000 in Junior Lien bonds) in Alamo Regional Mobility Authority Vehicle Registration Fee Revenue Bonds, Series 2016 (maturing in 2046) at a premium of \$21,950,110 with the payment of the related principal and interest to be made from the \$10 vehicle registration fee assessed on all vehicles registered in Bexar County. Interest on the debt varies between 4-5 percent. The proceeds from the debt will be used to (i) initiate construction on 14 local transportation projects spread out across Bexar County including \$80,000,000 in contributions to TxDOT for improvements to Loop 1604, (ii) funding for two debt service reserve insurance policies and (iii) pay for cost of issuance. The Authority purchased a surety policy in the amount of \$239,356 at the time of closing which is recorded as a prepaid asset. The prepaid asset is amortized over the life of the bond and has a balance of \$213,077 at September 30, 2019.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE H – LONG-TERM DEBT (Continued)

Vehicle registration fees are projected to produce 255 percent of the debt service requirements over the life of the bonds. The total principal and interest remaining to be paid on the bonds is \$200,818,500. Principal and interest paid in fiscal year 2019 and total vehicle registration fee revenue in fiscal year 2019 was \$7,437,100 and \$16,757,710, respectively.

NOTE I – RESTRICTED ASSETS AND LIABILITIES

Primary Government

The government-wide and business-type activities financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted or unrestricted. In the fund financial statements, nonspendable, restricted, and committed segregate portions of fund balance that are either not available or have been earmarked for specific purposes from unassigned balances. These designations and restrictions can be found on pages 31 and 34.

The System

Certain noncurrent Cash and Investments have been internally restricted by the Board of Managers, which may, at its discretion, later use the funds for other purposes. The composition of internally restricted cash is set forth in the following table:

	2018
Capital acquisitions and improvements	\$ 535,644,000
Professional self-insurance held in trust	5,179,000
Contingency fund	<u>270,705,000</u>
Total assets limited as to use	<u>\$ 811,528,000</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, 2018 through September 30, 2019, the internal service funds provide coverage for up to \$100,000 for most liability claims and up to \$200,000 for claims arising out of law enforcement activities, and \$100,000 for automobile liability claims. 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, 2018 through present, the SIR would be \$750,000 for most employees and \$1,000,000 for most uniformed law enforcement personnel. Excess coverage that exceeds the SIR is afforded up to statutory limits by an excess commercial workers' compensation policy.

Excess loss insurance is carried on the health program, which limits losses on claims within a calendar year. For calendar year 2018, this limit for losses on claims was \$400,000 per occurrence and an annual aggregate of approximately \$69.4 million. For calendar year 2019, this limit was \$450,000 per occurrence and an annual aggregate of approximately \$75.1 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 of 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 \$8,248,120 reported at September 30, 2019 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, 2019

NOTE J – SELF INSURANCE (Continued)

Primary Government (Continued)

Changes in the fund’s claims liability for fiscal years ended September 30, 2018 and 2019 were:

<u>Fiscal Year</u>	<u>Beginning Liability</u>	<u>Current Claims and Changes in Estimates</u>	<u>Claims Payment</u>	<u>Ending Balance</u>	<u>Due in One Year</u>
2018	\$ 8,895,503	\$ 48,667,322	\$ 47,970,986	\$ 9,591,839	\$ 8,349,649
2019	\$ 9,591,839	\$ 50,082,206	\$ 51,425,925	\$ 8,248,120	\$ 7,463,058

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, 2019, the County transferred \$3,099,470 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, 2019 by fund type are as follows:

<u>General</u>	<u>Capital Projects</u>	<u>Nonmajor Governmental Funds</u>	<u>Business Type Activities</u>	<u>Internal Service</u>	<u>Total</u>
\$ 4,983,860	\$ 14,320	\$ 535,660	\$ 5,613	\$ 336,063	\$ 5,875,516

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, 2019

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 \$797,754,000 and \$568,930,000 for the years ended December 31, 2018 and 2017, respectively. The costs of charity care provided under the System's charity care policy were approximately \$231,497,000 and \$174,078,000 for 2018 and 2017, respectively. The cost of charity care is estimated by applying the ratio of cost to gross charges to the gross charity care charges.

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 (the 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 738 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 County 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.

At December 31, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	2,713
Inactive employees entitled to but not yet receiving benefits	3,274
Active employees	<u>5,635</u>
	<u>11,622</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE N – RETIREMENT PLAN (Continued)

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 actuarially determined rate for 2018 was 13.61% of covered payroll. In calendar year 2019 the actuarially determined rate was 13.51% however, Commissioners Court approved an elected rate of 13.61%.

The deposit rate payable by all employee members for the calendar years 2018 and 2019 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.

The TCDRS board hires independent outside consulting actuaries to conduct an annual valuation to measure the funding status and to determine the required employer contribution rate for each employer plan. In order to calculate the employer contribution rate, the actuary does the following:

1. Studies each employer's adopted plan of benefits and the profile of its plan participants, and uses assumptions established by the board to estimate future benefit payments.
2. Discounts the estimate of future benefit payments to the present based on the long-term rate of investment return to determine the present value of future benefits.
3. Compares the present value of future benefits with the plan's assets to determine the difference that needs to be funded based on the funding policy.

Net Pension Liability

The County's net pension liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total pension liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75%
Salary Increases	3.25%
Investment Rate of Return	8.10%

Mortality rates for service retirees, as well as the beneficiaries of both service and disability retirees were based on the RP-2014 Healthy Annuitant Mortality Table with an age set forward of one year and Projection Scale AA for Males, and the RP-2014 Combined Female Table with no age adjustment and Projection Scale AA for Females. For disabled retirees, the RP- 2014 Disabled Male Table with no age adjustment and Projection Scale AA for Males, and the RP-2014 Disabled Female Table with an age set forward of two years and Projection Scale AA for Females are used.

The actuarial assumptions that determined the total pension liability as of December 31, 2018 were based on the results of an actuarial experience study for the period January 1, 2013 - December 31, 2016, except where required to be different by GASB Statement No.68.

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS' investment consultant, Cliffwater LLC. The numbers shown are based on January 2019 information for a 10 year time horizon.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE N – RETIREMENT PLAN (Continued)

Net Pension Liability (Continued)

Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 30-year time horizon; the most recent analysis was performed in 2017.

Asset Class	Target Allocation	Geometric Real Rate of Return
US Equities	10.50%	5.40%
Private Equity	18.00%	8.40%
Global Equities	2.50%	5.70%
International Equities - Developed	10.00%	5.40%
International Equities - Emerging	7.00%	5.90%
Investment-Grade Bonds	3.00%	1.60%
Strategic Credit	12.00%	4.39%
Direct Lending	11.00%	7.95%
Distressed Debt	2.00%	7.20%
REIT Equities	2.00%	4.15%
Master Limited Partnerships (MLPs)	3.00%	5.35%
Private Real Estate Partnerships	6.00%	6.30%
Hedge Funds	13.00%	3.90%

Discount Rate/Depletion of Plan Assets

The discount rate is the single rate of return that, when applied to all projected benefit payments results in an actuarial present value of projected benefit payments equal to the total of the following:

1. The actuarial present value of benefit payments projected to be made in future periods in which (a) the amount of the pension plan’s fiduciary net position is projected to be greater than the benefit payments that are projected to be made in that period and (b) pension plan assets up to that point are expected to be invested using a strategy to achieve the long-term rate of return, calculated using the long-term expected rate of return on pension plan investments.
2. The actuarial present value of projected benefit payments not included in (1), calculated using the municipal bond rate.

Therefore, if plan investments in a given future year are greater than projected benefit payments in that year and are invested such that they are expected to earn the long-term rate of return, the discount rate applied to projected benefit payments in that year should be the long-term expected rate of return on plan investments. If future years exist where this is not the case, then an index rate reflecting the yield on a 20-year, tax-exempt municipal bond should be used to discount the projected benefit payments for those years.

The determination of a future date when plan investments are not sufficient to pay projected benefit payments is often referred to as a depletion date projection. A depletion date projection compares projections of the pension plan’s fiduciary net position to projected benefit payments and aims to determine a future date, if one exists, when the fiduciary net position is projected to be less than projected benefit payments. If an evaluation of the sufficiency of the projected fiduciary net position compared to projected benefit payments can be made with sufficient reliability without performing a depletion date projection, alternative methods to determine sufficiency may be applied.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE N – RETIREMENT PLAN (Continued)

Discount Rate/Depletion of Plan Assets (Continued)

In order to determine the discount rate to be used by the employer, TCDRS used an alternative method to determine the sufficiency of the fiduciary net position in all future years. The alternative method reflects the funding requirements under the County’s funding policy and the legal requirements under the TCDRS Act.

1. TCDRS has a funding policy where the Unfunded Actuarial Accrued Liability (UAAL) shall be amortized as a level percent of pay over 20-year closed layered periods.
2. Under the TCDRS Act, the employer is legally required to make the contribution specified in the funding policy.
3. The employer’s assets are projected to exceed its accrued liabilities in 20 years or less. When this point is reached, the employer is still required to contribute at least the normal cost.
4. Any increased cost due to the adoption of a COLA is required to be funded over a period of 15 years, if applicable.

Based on the above, the projected fiduciary net position is determined to be sufficient compared to projected benefit payments. Based on the expected level of cash flows and investment returns to the system, the fiduciary net position as a percentage of total pension liability is projected to increase from its current level in future years.

Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and net pension liability of the employer is equal to the long-term assumed rate of return on investments. This long-term assumed rate of return should be net of investment expenses, but gross of administrative expenses for GASB Statement No.68 purposes. Therefore, a discount rate of 8.10% was used. This rate reflects the long-term assumed rate of return on assets for funding purposes of 8.00%, net of all expenses, increased by 0.10% to be gross of administrative expenses.

Changes in the Net Pension Liability

Primary Government

	Total Pension Liability	Increase (Decrease) Fiduciary Net Position	Net Pension Liability / (Asset)
	(a)	(b)	(a) - (b)
Balances as of December 31, 2017	\$ 1,303,958,172	\$ 1,201,105,340	\$ 102,852,832
Changes for the year:			
Service cost	33,629,603	-	33,629,603
Interest on total pension liability	107,567,328	-	107,567,328
Effect of economic/demographic gains or losses	829,263	-	829,263
Refund of contributions	(2,972,337)	(2,972,337)	-
Benefit payments	(61,061,404)	(61,061,404)	-
Administrative expenses	-	(954,450)	954,450
Member contributions	-	18,270,421	(18,270,421)
Net investment income	-	(22,889,530)	22,889,530
Employer contributions	-	35,519,736	(35,519,736)
Other	-	(179,421)	179,421
Balances as of December 31, 2018	<u>\$ 1,381,950,625</u>	<u>\$ 1,166,838,355</u>	<u>\$ 215,112,270</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE N – RETIREMENT PLAN (Continued)

Sensitivity Analysis

The following presents the net pension liability of the County, calculated using the discount rate of 8.10%, as well as what the County net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (7.10%) or 1 percentage point higher (9.10%) than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
	7.10%	8.10%	9.10%
Total pension liability	\$ 1,584,816,093	\$ 1,401,576,971	\$ 1,247,308,012
Fiduciary net position	1,186,464,701	1,186,464,701	1,186,464,701
Net pension liability / (asset)	<u>\$ 398,351,392</u>	<u>\$ 215,112,270</u>	<u>\$ 60,843,311</u>

Pension Expense / (Income)

	<u>January 1, 2018 to December 31, 2018</u>
Service cost	\$ 33,629,603
Interest on total pension liability	107,567,328
Administrative expenses	954,450
Member contributions	(18,270,421)
Expected investment return net of investment expenses	(98,576,410)
Recognition of deferred inflows/outflows of resources	-
Recognition of economic/demographic gains or losses	(1,901,553)
Recognition of assumption changes or inputs	3,300,738
Recognition of investments gains or losses	31,986,329
Other	179,421
Pension expense / (income)	<u>\$ 58,869,485</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE N – RETIREMENT PLAN (Continued)

Deferred Inflows / Outflows of Resources

As of December 31, 2018, the deferred inflows and outflows of resources are as follows:

Primary Government

	Deferred Inflows of Resources	Deferred Outflows of Resources
Differences between expected and actual experience	\$ 3,223,976	\$ 1,472,274
Changes of assumptions	-	5,507,562
Net difference between projected and actual earnings	-	75,418,993
Contributions made subsequent to measurement date	-	27,545,870
	\$ 3,223,976	\$ 109,944,699

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to pensions, excluding contributions made subsequent to the measurement date, will be recognized in pension expense as follows:

Year ended December 31:

2019	30,607,401
2020	12,340,473
2021	11,805,548
2022	24,421,431
2023	-
Thereafter	-

NOTE O – OTHER POST EMPLOYMENT BENEFITS (OPEB)

Primary Government

Plan Description

The County is self-insured for employee and retiree healthcare and maintains two plans: Bexar County Premium PPO Plan, Bexar County Base PPO Plan and Bexar County Medicare Advantage Plan. 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 assets of the OPEB plan are not accumulated in a trust, for the sole purpose of the OPEB plan.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE O – OTHER POST EMPLOYMENT BENEFITS (Continued)

Primary Government (Continued)

Summary of Significant Accounting Policies (Continued)

The County is required by GASB Statement No. 75 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. This Statement establishes standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures.

Employees covered by benefit terms. At October 1, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	877
Inactive employees entitled to but not yet receiving benefits	-
Active employees	4,073
Total	4,950

Total OPEB Liability

The County’s total OPEB liability of \$178,872,693 is reported herein as of September 30, 2019 for the fiscal year and reporting period of October 1, 2018 to September 30, 2019. The values shown for this fiscal year and reporting period are based on a measurement date of October 1, 2018 and the corresponding measurement period of October 1, 2017 to October 1, 2018. The measurement of the total OPEB liability is based on a valuation date of October 1, 2018.

Funding Policy

Commissioner Court has the authority to establish and amend contribution requirements of the plan members and the participation employer. The plan is funded on a pay-as-you-go basis and incurred \$6,836,428 in total claims for the fiscal year ended September 30, 2019. The funds to pay these claims are derived from the employer contributions and retiree premiums.

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

<u>Retiree Without Medicare</u>	<u>Contribution per Retiree</u>	<u>Retiree With Medicare</u>	<u>Contribution per Retiree</u>
Premium PPO Plan		Premium PPO Plan	
Retiree	302.54	Retiree	141.61
Retiree + 1 Dependent	494.46	Retiree + 1 Dependent	333.54
Retiree + 2 or More	614.41	Retiree + 2 or More	453.49
Base PPO Plan		Base PPO Plan	
Retiree	302.54	Retiree	141.61
Retiree + 1 Dependent	442.25	Retiree + 1 Dependent	281.32
Retiree + 2 or More	529.43	Retiree + 2 or More	368.50
MAPD Plan		MAPD Plan	
Retiree	N/A	Retiree	116.86
Retiree + 1 Dependent	N/A	Retiree + 1 Dependent	232.76
Retiree + 2 or More	N/A	Retiree + 2 or More	N/A

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE O – OTHER POST EMPLOYMENT BENEFITS (Continued)

Primary Government (Continued)

Actuarial Assumptions and Actuarial Methods

The total OPEB liability in the October 1, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Discount Rate:	3.83%
Salary Scale:	3.00%
Healthcare Cost Trend Rates:	7.66% for fiscal year end 2019, decreasing 0.333% per year until a rate of 5.00% is reached and then an ultimate rate of 4.50% thereafter
Mortality:	RP-2014 Mortality Table, fully generational with base year 2006, projected using two-dimensional mortality improvement scale MP-2018
Actuarial Cost Method:	Entry Age Actuarial Cost Method

Discount Rate

The discount rate has been set equal to 3.83% and represents the Municipal GO AA 20-year yield curve rate as of September 28, 2018.

Changes in the Total OPEB Liability

	Total OPEB Liability (a)	Increase (Decrease) Plan Fiduciary Net Position (b)	Net OPEB Liability/ (Asset) (a) - (b)
Balances at October 1, 2018	\$ 190,671,163	\$ -	\$ 190,671,163
Changes for the year			
Service cost	6,722,799	-	6,722,799
Interest	6,828,338	-	6,828,338
Differences between expected and actual experience	(9,907,079)	-	(9,907,079)
Contributions - employer	-	4,637,050	(4,637,050)
Contributions - employee	-	-	-
Net investment income	-	-	-
Benefit payments	(4,637,050)	(4,637,050)	-
Changes of benefit terms	-	-	-
Administrative expense	-	-	-
Changes of assumptions	(10,805,478)	-	(10,805,478)
Net changes	<u>(11,798,470)</u>	<u>-</u>	<u>(11,798,470)</u>
Balances at September 30, 2019*	<u>\$ 178,872,693</u>	<u>\$ -</u>	<u>\$ 178,872,693</u>

*Measurement date is October 1, 2018

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE O – OTHER POST EMPLOYMENT BENEFITS (Continued)

Primary Government (Continued)

Sensitivity of the net OPEB liability to changes in the discount rate. The following presents the net OPEB liability of the employer as of the measurement date calculated using the discount rate, as well as what the employer's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Employer's Net OPEB Liability	\$ 212,238,378	\$ 178,872,693	\$ 152,805,976

Sensitivity of the net OPEB liability to changes in the health trend rate. The following presents the net OPEB liability of the employer as of the measurement date calculated using the Health trend rate, as well as what the employer's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	1% Decrease	Current Discount Rate	1% Increase
Employer's Net OPEB Liability	\$ 151,270,056	\$ 178,872,693	\$ 214,439,336

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended September 30, 2019, under GASB 75 the County's OPEB expense is \$10,303,035. The Deferred Outflows of Resources and Deferred Inflows of Resources related to OPEB as of September 30, 2019 from various sources are as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ (8,344,448)
Changes of assumptions	-	(9,101,144)
Net difference between projected and actual earnings on OPEB plan investments	-	-
Employer contributions after Measurement Date but prior to fiscal year end	6,836,428	-
Total	<u>\$ 6,836,428</u>	<u>\$ (17,445,592)</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended September 30:	Amount:
2020	\$ (3,266,965)
2021	(3,266,965)
2022	(3,266,965)
2023	(3,266,965)
2024	(3,266,965)
2025	\$ (1,110,767)

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE O – OTHER POST EMPLOYMENT BENEFITS (Continued)

Primary Government (Continued)

Additional Disclosures

Texas Local Government Code, Chapter 175 allows 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 provide 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.

The 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. 75 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 the OPEB benefit.

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, 2019, the aggregate amount of conduit debt outstanding was \$153,389,329.

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, 2019, the aggregate amount of conduit debt outstanding was \$82,415,000.

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Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

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 \$98,722,445.

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, 2019 by the Corporation are \$261,895 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. Amounts committed at September 30, 2019 by the Corporation are \$127,607 for grant commitments. In addition, the Corporation has designated \$100,000 for administrative reserve.

There are various lawsuits outstanding against the County at September 30, 2019 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 \$1,128,555.

The 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 the 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, 2016, the County and the Deputy Sheriff's Association of Bexar County executed a collective bargaining agreement effective from May 12, 2016 through September 30, 2020. The total estimated cumulative cost of the agreement over the three-year contact period is \$42.6 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.

The District

As inducement for the development of the resort hotel, spa, and golf courses (the Project), the District agreed to grant to the Developer a development grant to be used as partial payment of the costs borne by the Developer in completing the Project. Under this amended agreement, the Project owner assigned its right to the Developer to receive, on a subordinate basis, available hotel and resort sales and use tax collections (development grant), after ten consecutive annual payments (senior HOT and sales tax grants) are made to the Project owner in an amount equal to the annual ad valorem tax it paid to the District.

Monthly payments are required if hotel and resort sales and use tax collections are available. Bonds secured by sales and use tax revenues may be issued to pay the Developer in lieu of the monthly payments. The monthly payments under this agreement are dependent on several factors; such as, the amount of hotel and resort sales and use tax generated, and the ad valorem taxes imposed on the Project

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE Q – COMMITMENTS AND CONTINGENCIES (Continued)

The District (Continued)

owners. During the year, the District paid \$0 in economic development expenses to the Developer. During the year, the District's Board of Directors authorized a payment pursuant to the bond indenture agreement of \$945,759, which was not remitted to the Developer until December 3, 2018.

NOTE R – SUBSEQUENT EVENTS

Governmental Activities

In December 2019, the County issued \$79,645,000 in Limited Tax Refunding Bonds, Series 2019 at a premium of \$9,864,793 to pay for the costs of issuing the Refunding Bonds and refund \$50,620,000 in Combination Tax and Revenue Certificates of Obligation, Series 2009B; \$30,325,000 in Combination Tax and Revenue Certificates of Obligation, Series 2010B; \$7,630,000 in Limited Tax Refunding Bonds, Series 2011. 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 \$549,562. The current refunding was undertaken to reduce debt service payments over the next 21 years by \$18,476,582 and resulted in an economic gain of \$35,807,211. For the Series 2019 bonds, the payment of the principal and interest are to be made from an annual ad valorem tax levied against all taxable property within the County. The annual interest rate on the bonds ranges from 4.00% - 5.00%. Interest accrues semiannually and the bonds mature in fiscal year 2040.

In December 2019, the County issued \$45,310,000 in Flood Control Tax Refunding Bonds, Series 2019 at a premium of \$5,853,692 to pay for the costs of issuing the Refunding Bonds and to refund \$50,620,000 in Combination Flood Control Tax and Revenue Certificates of Obligation, Series 2009B. The bond proceeds were placed in an irrevocable trust to provide for all debt service on the old bonds. The reacquisition price exceeded the net carrying amount of the old debt by \$326,190. The current refunding was undertaken to reduce debt service payments over the next 20 years by \$13,139,616 and resulted in an economic gain of \$24,193,002. For the Series 2019 bonds, the payment of the principal and interest are to be made from an annual ad valorem tax levied against all taxable property within the County. The annual interest rate on the bonds is 4.00%. Interest accrues semiannually and the bonds mature in fiscal year 2039.

In December 2019, the County issued \$122,355,000 in Combination Tax and Revenue Certificates of Obligation, Series 2019 at a premium of \$19,674,119 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. Proceeds from the sale of the Series 2018 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 Centers, Bexar County Crime Lab, Bexar County Sheriff's Department law enforcement facilities, Bexar County Justice Center, Bexar County District Court Facilities, Bexar County Data Center, Bexar County Public Works Facility, and other Bexar County-owned administrative facilities, recreational facilities, mental health services facilities, library 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 related 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 offices and departments; designing, constructing, repairing, and improving County roads (including utilities relocation and related bridge and drainage improvements); designing, acquiring, and constructing and equipping parking facilities; acquiring materials, supplies, equipment, machinery, land, easements, right-of-way and other interests in real property for authorized needs and purposes relating to any of the foregoing purposes; and the payment of professional services related to the design, construction, project management, and financing of the aforementioned projects. The annual interest rate on the bonds ranges from 4.00% - 5.00%. Interest accrues semiannually and the bonds mature in fiscal year 2045.

COVID-19

On January 30, 2020, the World Health Organization declared the coronavirus outbreak (COVID-19) a "Public Health Emergency of International Concern" and on March 10, 2020, declared COVID-19 a pandemic. The impact of COVID-19 could negatively affect the County's operations, suppliers or other vendors, as well as intergovernmental entities and citizens it collect fees from. The operations for the County's services could be negatively impacted by the regional and global outbreak of COVID-19, including the potential for stop-work orders on existing construction projects for an unknown period of time. Any quarantines, labor shortages or other disruptions to the

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE R – SUBSEQUENT EVENTS (continued)

COVID-19 (continued)

County's operations, or that of its suppliers and vendors, may adversely affect the County's revenues, ability to provide its services and operating results. In addition, a significant outbreak of an epidemic, pandemic or contagious diseases in the human population could result in a widespread health crisis that could adversely affect the economies and financial markets of many countries, including the geographical area in which the County operates, resulting in an economic downturn that could affect demand for services. As of the date of this report, the impact of COVID-19 on the county's financial statements or operations cannot be determined. The extent to which COVID-19 may affect the County's results will depend on future developments, which are highly uncertain and cannot be predicted, including new information, which may emerge concerning the severity of COVID-19 and actions taken to contain COVID-19 or its impact, among others.

NOTE S – FUND AND NET POSITION

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, 2019

NOTE S – FUND AND NET POSITION BALANCES (Continued)

Fund balances by classification as of September 30, 2019 pursuant to GASB No. 54 are as follows:

	<u>Major Funds</u>				<u>Total Governmental Funds</u>
	<u>General Fund</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Special Revenue Funds</u>	
Fund balances:					
Nonspendable:					
Long-term receivable	\$ 4,840,184	\$ -	\$ -	\$ -	\$ 4,840,184
Prepaid Assets	21,174	-	-	-	21,174
Inventories	379,272	-	-	-	379,272
Restricted for:					
Debt service	-	85,050,757	-	-	85,050,757
Courthouse facilities	-	-	2,732,966	-	2,732,966
Roads and Bridges	-	-	10,759,820	-	10,759,820
Advanced Transportation District	-	-	77,091,753	-	77,091,753
Flood projects	-	-	197,246,655	-	197,246,655
Other capital projects	-	-	258,567,508	-	258,567,508
County Clerk Records Management	-	-	-	31,214,274	31,214,274
County Records Management	-	-	-	219,988	219,988
Justice of Peace Technology	-	-	-	106,957	106,957
Fire Code	-	-	-	8,057,856	8,057,856
District Clerk Records Management	-	-	-	399,493	399,493
Law Library	-	-	-	88,152	88,152
County Wide Court Technology	-	-	-	131,495	131,495
Dispute Resolution	-	-	-	117,952	117,952
Justice of Peace Security	-	-	-	619,191	619,191
Domestic Relations	-	-	-	1	1
Probate Contribution	-	-	-	462,680	462,680
LEOSE	-	-	-	115,913	115,913
Child Abuse Prevention	-	-	-	17,243	17,243
District Court Records Technology	-	-	-	118,522	118,522
Juvenile Case Manager	-	-	-	10,653	10,653
Probate Guardianship	-	-	-	146,435	146,435
Probate Education	-	-	-	301,508	301,508
Juvenile Delinquency Prevention	-	-	-	28,757	28,757
Grants	-	-	-	13,098,279	13,098,279
Stormwater Mitigation	-	-	-	7,571,706	7,571,706
Chapter 19 Voter Registration	-	-	-	1,155	1,155
Election Contracting Services	-	-	-	491,929	491,929
Tax Collector's Account Special Inventor	-	-	-	1,094	1,094
District Attorney Programs	-	-	-	529,111	529,111
Asset Forfeitures	-	-	-	4,316,591	4,316,591
Housing Finance Corp	-	-	-	1,945,613	1,945,613
Health Facilities Development Corp	-	-	-	227,667	227,667
Industrial Development Corp	-	-	-	193	193
Committed to:					
Technology Improvement	-	-	-	207,067	207,067
Unassigned:	101,331,087	-	-	-	101,331,087
Total fund balances	<u>\$ 106,571,717</u>	<u>\$ 85,050,757</u>	<u>\$ 546,398,702</u>	<u>\$ 70,547,475</u>	<u>\$ 808,568,651</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

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 15% of budgeted, annual, operating expenditures. The policy establishes sufficient working capital and margin of financial safety to address unforeseen, one-time emergency expenditures.
- Use of this reserve would occur after all other current budgetary resources of funding have been exhausted, and no other category of fund balance is available to satisfy the funding needed. Commissioners Court authorization is required for fund balance to be appropriated from the Unassigned General Fund Reserve.

At September 30, 2019, the OPEB Fund (an internal service fund) had a deficit net position of \$172,030,176, the Print Shop Fund (an internal service fund) had a deficit net position of \$21,107, and the Community Venue Fund (an enterprise fund) had a deficit net position of \$60,124,415.

The OPEB Fund deficit is due to the accrual of the OPEB obligation. See Note O for more information. The County anticipates that a portion of the deficit in the OPEB Fund will be offset by revenue enhancements and expenditure reductions through changes to the County's health plans and adjustments to health insurance premiums. In addition, the County will continue to transfer funds from the General Fund.

The Print Shop Fund deficit is due to the start-up of a new fund. Over time, the Print Shop is expected to be self-sufficient.

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 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 \$215,367,812 at September 30, 2019. See Table 19 in the Statistical Section for detailed balances.

The System

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, was implemented during 2018. The revised requirements establish new financial reporting requirements for state and local governments, which provide their employees with OPEB benefits, including additional note disclosure and required supplementary information. In addition, GASB Statement No. 75 requires a state or local government employer to use the entry age normal actuarial cost method and requires deferred outflows of resources and deferred inflows of resources which arise from other types of events related to OPEB to be recognized. Restatement of the 2017 financial statements is not practical because prior year information calculated under the provisions of GASB 75 is not available. Accordingly, the System has reported the cumulative effect of applying GASB 75 as a restatement of beginning net position at January 1, 2018. This restatement decreased previously reported net position by \$13,704,000.

The District

The District decreased the beginning balance of Due to Developer – Public Improvements by \$12,322,583. The decrease was the result of the reimbursement to the Developer from the proceeds of the Limited Ad Valorem Tax Road Bonds, Series 2016. The resulting prior period adjustment decreased the beginning balance of Public Improvements, Net by \$3,299,080 and increased the beginning balance of net position by \$9,023,503.

As a result of the District's decrease of the beginning balance of Public Improvements, Net by \$3,299,080, the District decreased the beginning balance of Accumulated Depreciation by \$261,435 and increased the beginning balance of net position by \$261,435.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE S – FUND AND NET POSITION BALANCES (Continued)

The District decreased the beginning balance of Bond Payable, Net by \$52,386. The decrease was the result of a misstatement of the discount balance on the Limited Ad Valorem Tax Road Bonds: Series 2016. The resulting prior period adjustment increased the beginning balance of net position by \$52,386.

The restatement of the ending net position at September 30, 2017 is summarized as follows:

	Government Wide
Ending Net Position - September 30, 2017	\$ (41,586,153)
Due to Developer - Public Improvements	9,023,503
Due to Developer - Public Improvements	3,299,080
Public Improvements, Net	(3,299,080)
Bond Payable, Net	52,386
Accumulated Depreciation	261,435
Restated Ending Net Position - September 30, 2017	<u>\$ (32,248,829)</u>

NOTE T – JOINT VENTURES

San Antonio Bexar County Soccer Public Facility Corporation (SABC PFC) was created in fiscal year 2016 as a joint venture between the County and the City of San Antonio to own Toyota Field, a professional soccer stadium. The SABC PFC is governed by a four member board comprised of two appointees from the County and two from the City. The County contributed \$9,700,000 and whereas the City contributed \$9,500,000 to SABC PFC; both the County and the City have an ongoing financial interest in SABC PFC. SABC PFC has entered into a lease with San Antonio Football Club Management (SA FC) for the use of Toyota Field for a term of 20 years at an annual lease rental of \$100,000. As part of this agreement, there is a provision requiring reimbursement to the County and City of a combined \$5,000,000 should no MLS franchise be awarded to SA FC. The investment in the Joint Venture decreased by \$1,267,871 since inception due to the cost of operating and maintaining the facility. The financial statements can be obtained at the SABC PFC office at: 100 Military Plaza, San Antonio, TX 78205.

NOTE U – TAX ABATEMENT PROGRAM

Bexar County enters into property tax abatements agreements with businesses under the Property Redevelopment and Tax Abatement Act. Under this Act, Bexar County may grant property tax abatements on ad valorem personal and/or real property as an economic development incentive for attracting and/or retaining businesses in order to create jobs and an increased tax base. Commitments under the tax abatement agreements include certain employment and capital investment levels. If the employment and/or capital investment level commitments are not met, taxes previously abated are subject to recapture by the County.

For the fiscal year ended September 30, 2019, Bexar County abated property taxes totaling \$2,084,526 under this program, including the following tax abatement agreements that each exceeded \$100,000 of the total amount abated:

- A 40 percent personal and real property tax abatement to an oilfield services company for the construction of a facility in southwest Bexar County. The personal and real property taxes abated for the fiscal year ended September 30, 2019 were \$116,601.
- A 60 percent real property tax abatement to a residential apartment complex for capital investment in central Bexar County. The real property taxes abated for the fiscal year ended September 30, 2019 were \$126,131.
- A 75 percent personal and real property tax abatement to a retail store chain for the construction of a distribution center in east Bexar County. The personal and real property taxes abated for the fiscal year ended September 30, 2019 were \$254,017.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2019

NOTE U – TAX ABATEMENT PROGRAM (continued)

- A 100 percent personal and real property tax abatement to a financial services company for the construction of a regional corporate campus in west Bexar County. The personal and real property taxes abated for the fiscal year ended September 30, 2019 were \$143,518.
- A 100 percent personal property tax abatement to a manufacturer of vehicles for the production of a specific type of its vehicles. The personal taxes abated for the fiscal year ended September 30, 2019 were \$360,491.

NOTE V – INNER CITY CLINIC

The County has entered into an agreement with The Center for Health Care Services to build a multi-facility campus named the Inner City Center. The Inner City Center shall be owned by the County but shall be operated by the Center. The County has agreed to provide to the Center funding of up to approximately \$23,000,000 to support the development and construction of the Inner City Center. This amount is a portion of the funding necessary to construct the Inner City Center and represents the proceeds received by the County through the issuance and sale of Combination Tax and Revenue Certificates of Obligation, Series 2016A.

As of September 30, 2019, the County has provided \$17,665,206 as its share of the funding for the construction of the Inner City Center. The Center has invested \$15,098,563 toward the overall project development and construction is substantially complete. These costs have been capitalized and recorded as assets in each party's respective financial statements.

In consideration of the County's agreement to finance the Inner City Center with the Obligations, the Center shall be obligated to pay the County for debt service on the Obligations. Since the County will benefit from the operation of the mental health services at the Inner City Center for the County's Substance Use Jail Diversion Program and Youth Services Program, the County may, at its sole discretion, choose annually to offset all or any portion of the scheduled annual rental payments with in-kind services provided at the Inner City Clinic. Through fiscal year 2019, the Center was required to make a \$4,607,600 rental payment in accordance with the Schedule of Annual Rental Payments; however, since \$1,938,323 was provided in such in-kind services through September 30, 2019, a receivable for the difference, in the amount of \$2,669,277 was recorded in the County's financial statements.

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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, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES				
Ad valorem taxes				
Current	\$ 356,880,000	\$ 356,880,000	\$ 360,327,533	\$ 3,447,533
Delinquent	1,500,000	1,500,000	924,951	(575,049)
Penalty and interest	1,975,070	1,975,070	2,196,749	221,679
Gross	<u>360,355,070</u>	<u>360,355,070</u>	<u>363,449,233</u>	<u>3,094,163</u>
- TIFs	<u>(4,887,000)</u>	<u>(4,887,000)</u>	<u>(3,685,218)</u>	<u>1,201,782</u>
Net ad valorem taxes	355,468,070	355,468,070	359,764,015	4,295,945
Other taxes, licenses and permits	27,428,000	27,428,000	29,697,479	2,269,479
Intergovernmental revenues	6,589,800	6,589,800	7,747,200	1,157,400
Court cost and fines	13,614,500	13,614,500	14,244,353	629,853
Fees on motor vehicles	5,668,100	5,668,100	6,363,967	695,867
Other fees	23,984,200	23,984,200	24,912,684	928,484
Commissions from governmental units	5,362,508	5,362,508	5,375,928	13,420
Revenues from use of assets	18,364,865	18,364,865	27,359,759	8,994,894
Sales, refunds and miscellaneous	4,063,347	4,063,347	5,917,177	1,853,830
TOTAL REVENUES	<u>460,543,390</u>	<u>460,543,390</u>	<u>481,382,562</u>	<u>20,839,172</u>
EXPENDITURES				
GENERAL GOVERNMENT				
Commissioners Court				
Personnel cost	2,060,520	2,133,649	2,133,646	3
Remuneration for services	13,400	13,110	8,285	4,825
Operational costs	41,190	55,140	55,138	2
Supplies and materials	15,139	28,338	23,857	4,481
Total Commissioners Court	<u>2,130,249</u>	<u>2,230,237</u>	<u>2,220,926</u>	<u>9,311</u>
County Clerk				
Personnel costs	8,091,347	8,136,628	8,136,628	-
Remuneration for services	9,240	8,340	8,251	89
Operational costs	142,032	158,257	158,255	2
Supplies and materials	167,000	164,177	163,355	822
Total County Clerk	<u>8,409,619</u>	<u>8,467,402</u>	<u>8,466,489</u>	<u>913</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, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
County Auditor				
Personnel costs	5,222,392	5,245,690	5,245,687	3
Remuneration for services	22,260	19,298	19,292	6
Operational costs	55,650	49,121	49,116	5
Supplies and materials	47,550	47,025	47,022	3
Total County Auditor	<u>5,347,852</u>	<u>5,361,134</u>	<u>5,361,117</u>	<u>17</u>
Information Technology				
Personnel costs	12,843,632	12,767,651	12,632,125	135,526
Remuneration for services	234,595	234,595	213,536	21,059
Operational costs	9,422,798	11,594,512	11,594,512	-
Supplies and materials	190,000	204,471	167,331	37,140
Capital expenditures	20,000	5,529	-	5,529
Total Information Technology	<u>22,711,025</u>	<u>24,806,758</u>	<u>24,607,504</u>	<u>199,254</u>
Tax Assessor-Collector				
Personnel costs	11,646,893	11,739,741	11,739,738	3
Remuneration for services	20,000	20,000	18,012	1,988
Operational costs	891,796	891,796	801,328	90,468
Supplies and materials	707,701	708,319	628,008	80,311
Capital expenditures	86,786	78,905	25,072	53,833
Total Tax Assessor-Collector	<u>13,353,176</u>	<u>13,438,761</u>	<u>13,212,158</u>	<u>226,603</u>
Purchasing				
Personnel costs	1,320,735	1,328,227	1,325,223	3,004
Remuneration for services	17,555	17,555	15,832	1,723
Operational costs	87,335	87,335	79,546	7,789
Supplies and materials	14,300	14,300	4,484	9,816
Total Purchasing	<u>1,439,925</u>	<u>1,447,417</u>	<u>1,425,085</u>	<u>22,332</u>
County Manager				
Personnel costs	1,146,412	1,167,459	1,167,458	1
Remuneration for services	40,150	40,150	36,681	3,469
Operational costs	61,209	47,631	45,204	2,427
Supplies and materials	10,650	10,150	5,891	4,259
Total County Manager	<u>1,258,421</u>	<u>1,265,390</u>	<u>1,255,234</u>	<u>10,156</u>
Budget				
Personnel costs	841,286	872,755	872,753	2
Remuneration for services	17,500	17,500	9,511	7,989
Operational costs	7,129	11,329	11,221	108
Supplies and materials	10,000	10,000	6,826	3,174
Capital expenditures	35,000	71	-	71
Total Budget	<u>910,915</u>	<u>911,655</u>	<u>900,311</u>	<u>11,344</u>

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Management and Finance				
Personnel costs	685,152	683,032	604,064	78,968
Remuneration for services	6,000	6,000	4,867	1,133
Operational costs	23,451	25,571	25,570	1
Supplies and materials	3,650	3,650	2,748	902
Total Management and Finance	<u>718,253</u>	<u>718,253</u>	<u>637,249</u>	<u>81,004</u>
Human Resources				
Personnel costs	1,064,361	1,064,361	1,046,670	17,691
Remuneration for services	15,821	15,821	11,814	4,007
Operational costs	291,813	291,813	236,039	55,774
Supplies and materials	29,100	29,100	10,278	18,822
Total Human Resources	<u>1,401,095</u>	<u>1,401,095</u>	<u>1,304,801</u>	<u>96,294</u>
Elections				
Personnel costs	1,810,052	1,810,516	1,659,879	150,637
Remuneration for services	3,200	3,200	1,130	2,070
Operational costs	1,446,744	1,397,394	1,097,024	300,370
Supplies and materials	481,200	481,200	204,540	276,660
Capital expenditures	25,000	74,350	-	74,350
Total Elections	<u>3,766,196</u>	<u>3,766,660</u>	<u>2,962,573</u>	<u>804,087</u>
Economic Development				
Personnel costs	2,183,804	2,190,310	2,043,754	146,556
Remuneration for services	33,400	35,675	35,673	2
Operational costs	102,755	100,480	95,635	4,845
Supplies and materials	15,300	15,300	14,396	904
Total Economic Development	<u>2,335,259</u>	<u>2,341,765</u>	<u>2,189,458</u>	<u>152,307</u>
Facilities Management - Administration and Facilities Improvement Maintenance Program and Mail Room				
Personnel costs	1,132,633	1,165,453	1,165,453	-
Remuneration for services	10,504	10,504	9,534	970
Operational costs	367,647	1,123,994	662,523	461,471
Supplies and materials	28,887	97,995	91,090	6,905
Capital expenditures	428,490	35,431	-	35,431
Total Facilities Management - Administration and Facilities Improvement Maintenance Program and Mail Room	<u>1,968,161</u>	<u>2,433,377</u>	<u>1,928,600</u>	<u>504,777</u>
Facilities Management - County Buildings				
Personnel costs	1,696,637	1,696,637	1,665,544	31,093
Remuneration for services	12,380	12,380	11,689	691
Operational costs	2,639,723	2,817,930	2,600,392	217,538
Supplies and materials	291,727	341,727	305,736	35,991
Total Facilities Management - County Buildings	<u>4,640,467</u>	<u>4,868,674</u>	<u>4,583,361</u>	<u>285,313</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, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
County Wide				
Personnel costs	2,850,516	297,266	292,046	5,220
Remuneration for services	15,000	15,000	1,260	13,740
Operational costs	25,722,072	29,645,084	29,453,012	192,072
Supplies and materials	159,500	73,500	73,334	166
Total County Wide	<u>28,747,088</u>	<u>30,030,850</u>	<u>29,819,652</u>	<u>211,198</u>
TOTAL GENERAL GOVERNMENT	<u>99,137,701</u>	<u>103,489,428</u>	<u>100,874,518</u>	<u>2,614,910</u>
 JUDICIAL				
Criminal District Attorney				
Personnel costs	36,489,618	37,944,007	37,944,007	-
Remuneration for services	105,500	107,768	107,767	1
Operational costs	542,229	499,715	499,714	1
Supplies and materials	295,800	312,109	312,108	1
Total Criminal District Attorney	<u>37,433,147</u>	<u>38,863,599</u>	<u>38,863,596</u>	<u>3</u>
Central Magistration - District Clerk				
Personnel costs	1,338,590	1,338,590	1,318,325	20,265
Operational costs	17,849	17,749	17,138	611
Supplies and materials	28,830	28,930	28,929	1
Total Central Magistration - District Clerk	<u>1,385,269</u>	<u>1,385,269</u>	<u>1,364,392</u>	<u>20,877</u>
Central Magistration - Criminal District Courts				
Personnel costs	356,839	429,203	429,201	2
Remuneration for services	3,600	3,600	-	3,600
Operational costs	725,669	1,123,434	660,846	462,588
Supplies and materials	7,114	7,114	-	7,114
Total Central Magistration - District Courts	<u>1,093,222</u>	<u>1,563,351</u>	<u>1,090,047</u>	<u>473,304</u>
Trial Expenses				
Remuneration for services	-	-	-	-
Operational costs	1,724,019	2,412,107	2,412,106	1
Supplies and materials	195,182	177,671	177,670	1
Total Trial Expenses	<u>1,919,201</u>	<u>2,589,778</u>	<u>2,589,776</u>	<u>2</u>
District Clerk				
Personnel costs	9,701,882	9,694,032	9,581,122	112,910
Remuneration for services	7,868	7,868	7,261	607
Operational costs	89,650	101,035	101,034	1
Supplies and materials	269,675	269,886	269,886	-
Total District Clerk	<u>10,069,075</u>	<u>10,072,821</u>	<u>9,959,303</u>	<u>113,518</u>

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Jury Operations				
Personnel costs	577,445	588,001	588,000	1
Remuneration for services	4,540	4,540	-	4,540
Operational costs	1,113,970	1,105,568	1,009,162	96,406
Supplies and materials	137,221	138,813	138,812	1
Total Jury Operations	<u>1,833,176</u>	<u>1,836,922</u>	<u>1,735,974</u>	<u>100,948</u>
County Courts at Law				
Personnel costs	7,235,935	7,320,718	7,320,718	-
Remuneration for services	13,300	16,302	16,301	1
Operational costs	2,464,860	2,854,789	2,854,789	-
Supplies and materials	36,000	37,162	37,162	-
Total County Courts at Law	<u>9,750,095</u>	<u>10,228,971</u>	<u>10,228,970</u>	<u>1</u>
Probate Courts				
Personnel costs	1,632,183	1,663,682	1,663,682	-
Operational costs	136,130	118,873	118,872	1
Supplies and materials	4,500	3,119	3,118	1
Total Probate Courts	<u>1,772,813</u>	<u>1,785,674</u>	<u>1,785,672</u>	<u>2</u>
Justices of the Peace, Precinct 1				
Personnel costs	1,417,206	1,485,235	1,485,234	1
Remuneration for services	6,750	4,690	4,689	1
Operational costs	17,054	14,725	14,724	1
Supplies and materials	29,200	29,171	29,170	1
Total Justices of the Peace, Precinct 1	<u>1,470,210</u>	<u>1,533,821</u>	<u>1,533,817</u>	<u>4</u>
Justices of the Peace, Precinct 2				
Personnel costs	973,105	976,515	976,514	1
Remuneration for services	6,000	5,086	5,085	1
Operational costs	298,287	298,287	298,285	2
Supplies and materials	34,550	35,898	35,897	1
Total Justices of the Peace, Precinct 2	<u>1,311,942</u>	<u>1,315,786</u>	<u>1,315,781</u>	<u>5</u>
Justices of the Peace, Precinct 3				
Personnel costs	984,724	989,709	908,732	80,977
Remuneration for services	5,675	7,374	7,373	1
Operational costs	83,004	158,698	152,258	6,440
Supplies and materials	38,100	38,100	34,826	3,274
Total Justices of the Peace, Precinct 3	<u>1,111,503</u>	<u>1,193,881</u>	<u>1,103,189</u>	<u>90,692</u>

(continued)

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2019

	<u>Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Justices of the Peace, Precinct 4				
Personnel costs	1,039,529	1,040,035	971,564	68,471
Remuneration for services	5,000	5,000	3,494	1,506
Operational costs	258,227	421,589	419,949	1,640
Supplies and materials	29,750	29,750	25,327	4,423
Total Justices of the Peace, Precinct 4	<u>1,332,506</u>	<u>1,496,374</u>	<u>1,420,334</u>	<u>76,040</u>
District Courts - Criminal				
Personnel costs	5,741,073	5,425,558	5,425,556	2
Remuneration for services	30,400	27,869	27,869	-
Operational costs	6,803,429	8,755,942	8,755,942	-
Supplies and materials	59,300	53,633	53,633	-
Total District Courts - Criminal	<u>12,634,202</u>	<u>14,263,002</u>	<u>14,263,000</u>	<u>2</u>
District Courts - Civil				
Personnel costs	4,923,332	4,925,984	4,869,382	56,602
Remuneration for services	52,083	52,083	43,237	8,846
Operational costs	3,531,717	3,531,792	3,377,953	153,839
Supplies and materials	126,968	133,450	128,850	4,600
Capital expenditure	8,359	1,802	-	1,802
Total District Courts - Civil	<u>8,642,459</u>	<u>8,645,111</u>	<u>8,419,422</u>	<u>225,689</u>
District Courts - Juvenile				
Personnel costs	2,406,393	2,406,393	2,400,729	5,664
Remuneration for services	15,330	15,330	12,379	2,951
Operational costs	766,576	766,576	648,300	118,276
Supplies and materials	27,600	27,600	26,369	1,231
Total District Courts - Juvenile	<u>3,215,899</u>	<u>3,215,899</u>	<u>3,087,777</u>	<u>128,122</u>
Judicial Services				
Personnel costs	6,345,363	6,384,802	6,384,797	5
Remuneration for services	24,745	24,745	23,680	1,065
Operational costs	965,410	1,147,030	1,095,503	51,527
Supplies and materials	73,150	78,732	76,360	2,372
Capital expenditures	18,740	18,740	18,740	-
Total Judicial Services	<u>7,427,408</u>	<u>7,654,049</u>	<u>7,599,080</u>	<u>54,969</u>
Bail Bond Board				
Personnel costs	65,462	66,705	66,702	3
Remuneration for services	1,350	755	752	3
Operational costs	549	549	474	75
Supplies and materials	2,353	1,705	1,463	242
Total Bail Bond Board	<u>69,714</u>	<u>69,714</u>	<u>69,391</u>	<u>323</u>

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
4th Court of Appeals				
Personnel costs	84,212	84,212	83,346	866
Operational costs	1,212	1,212	981	231
Total 4th Court of Appeals	<u>85,424</u>	<u>85,424</u>	<u>84,327</u>	<u>1,097</u>
Public Defenders				
Personnel costs	1,708,705	1,848,422	1,848,422	-
Remuneration for services	15,000	13,959	13,959	-
Operational costs	21,500	28,203	28,202	1
Supplies and materials	15,800	10,613	10,613	-
Total Public Defenders	<u>1,761,005</u>	<u>1,901,197</u>	<u>1,901,196</u>	<u>1</u>
D.P.S. Warrants				
Personnel costs	144,814	144,814	143,927	887
Total D.P.S. Warrants	<u>144,814</u>	<u>144,814</u>	<u>143,927</u>	<u>887</u>
TOTAL JUDICIAL	<u>104,463,084</u>	<u>109,845,457</u>	<u>108,558,971</u>	<u>1,286,486</u>
PUBLIC SAFETY				
Sheriff Law Enforcement				
Personnel costs	66,685,436	70,829,356	70,829,356	-
Remuneration for services	477,586	426,812	426,810	2
Operational costs	3,458,238	3,401,855	3,401,852	3
Supplies and materials	2,571,747	2,393,262	2,391,326	1,936
Capital expenditures	123,124	53,501	53,500	1
Total Sheriff Law Enforcement	<u>73,316,131</u>	<u>77,104,786</u>	<u>77,102,844</u>	<u>1,942</u>
Adult Detention Center				
Personnel costs	65,836,361	72,068,038	72,068,036	2
Remuneration for services	86,085	26,812	26,811	1
Operational costs	5,220,342	5,163,761	5,094,959	68,802
Supplies and materials	2,235,587	1,874,451	1,874,451	-
Capital expenditures	168,628	66,934	66,931	3
Total Adult Detention Center	<u>73,547,003</u>	<u>79,199,996</u>	<u>79,131,188</u>	<u>68,808</u>
Sheriff Support Services				
Personnel costs	2,392,605	2,445,116	2,445,112	4
Remuneration for services	18,660	8,938	7,516	1,422
Operational costs	131,421	66,479	61,777	4,702
Supplies and materials	60,070	52,501	49,761	2,740
Total Sheriff Support Services	<u>2,619,756</u>	<u>2,590,034</u>	<u>2,581,166</u>	<u>8,868</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, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Juvenile Probation				
Personnel costs	13,974,911	14,758,930	14,758,928	2
Remuneration for services	325,650	292,812	292,806	6
Operational costs	1,933,528	2,371,970	2,371,970	-
Supplies and materials	326,366	292,398	292,085	313
Total Juvenile Probation	<u>16,560,455</u>	<u>17,716,110</u>	<u>17,715,789</u>	<u>321</u>
Juvenile Institutions				
Personnel costs	16,688,100	16,792,933	16,792,929	4
Remuneration for services	-	-	-	-
Operational costs	1,425,763	803,808	728,075	75,733
Supplies and materials	512,227	429,732	429,732	-
Total Juvenile Institutions	<u>18,626,090</u>	<u>18,026,473</u>	<u>17,950,736</u>	<u>75,737</u>
Child Support Probation				
Personnel costs	498,150	527,452	527,451	1
Operational costs	3,858	3,858	2,813	1,045
Supplies and materials	450	516	515	1
Total Child Support Probation	<u>502,458</u>	<u>531,826</u>	<u>530,779</u>	<u>1,047</u>
Community Supervision & Correction				
Operational costs	1,707,619	1,710,405	1,710,404	1
Supplies and materials	57,280	78,831	78,830	1
Capital expenditures	24,000	1	-	1
Total Community Supervision & Correction	<u>1,788,899</u>	<u>1,789,237</u>	<u>1,789,234</u>	<u>3</u>
Medical Examiner				
Personnel costs	5,343,219	5,387,892	5,387,887	5
Remuneration for services	67,660	55,470	55,469	1
Operational costs	578,798	546,315	544,860	1,455
Supplies and materials	306,985	313,635	293,360	20,275
Capital expenditures	19,915	13,265	12,764	501
Total Medical Examiner	<u>6,316,577</u>	<u>6,316,577</u>	<u>6,294,340</u>	<u>22,237</u>
Crime Lab				
Personnel costs	2,821,236	2,821,236	2,719,988	101,248
Remuneration for services	22,819	22,819	16,966	5,853
Operational costs	176,149	176,149	174,798	1,351
Supplies and materials	352,256	352,256	330,376	21,880
Total Crime Lab	<u>3,372,460</u>	<u>3,372,460</u>	<u>3,242,128</u>	<u>130,332</u>

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Constable Precinct 1				
Personnel costs	1,965,312	1,989,699	1,989,698	1
Remuneration for services	5,000	1,879	1,878	1
Operational costs	83,964	97,630	97,630	-
Supplies and materials	95,945	109,556	109,556	-
Total Constable Precinct 1	<u>2,150,221</u>	<u>2,198,764</u>	<u>2,198,762</u>	<u>2</u>
Constable Precinct 2				
Personnel costs	1,540,986	1,540,986	1,447,496	93,490
Remuneration for services	4,535	4,535	1,813	2,722
Operational costs	262,650	262,650	253,353	9,297
Supplies and materials	79,000	79,000	65,787	13,213
Total Constable Precinct 2	<u>1,887,171</u>	<u>1,887,171</u>	<u>1,768,449</u>	<u>118,722</u>
Constable Precinct 3				
Personnel costs	1,385,365	1,484,250	1,484,250	-
Remuneration for services	4,500	4,384	4,383	1
Operational costs	113,056	162,115	162,113	2
Supplies and materials	117,004	107,513	107,512	1
Total Constable Precinct 3	<u>1,619,925</u>	<u>1,758,262</u>	<u>1,758,258</u>	<u>4</u>
Constable Precinct 4				
Personnel costs	1,672,185	1,704,490	1,704,490	-
Remuneration for services	5,150	3,672	3,671	1
Operational costs	320,896	473,734	473,733	1
Supplies and materials	57,700	51,029	51,028	1
Total Constable Precinct 4	<u>2,055,931</u>	<u>2,232,925</u>	<u>2,232,922</u>	<u>3</u>
Facilities Management - Adult Detention Center				
Personnel costs	2,384,446	2,384,446	2,288,880	95,566
Remuneration for services	17,450	17,450	15,293	2,157
Operational costs	1,410,402	1,410,402	1,379,882	30,520
Supplies and materials	391,612	441,612	435,431	6,181
Total Facilities Management - ADC	<u>4,203,910</u>	<u>4,253,910</u>	<u>4,119,486</u>	<u>134,424</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, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Facilities Management - Juvenile Institutions				
Personnel costs	1,234,203	1,273,738	1,273,735	3
Remuneration for services	4,498	2,005	2,004	1
Operational costs	732,517	720,423	720,421	2
Supplies and materials	106,200	114,555	114,555	-
Capital expenditures	-	-	-	-
Total Facilities Management - Juvenile Institutions	<u>2,077,418</u>	<u>2,110,721</u>	<u>2,110,715</u>	<u>6</u>
Facilities Management - Forensic Science Center				
Operational costs	537,687	537,687	512,454	25,233
Supplies and materials	12,500	12,500	8,550	3,950
Total Facilities Management - FSC	<u>550,187</u>	<u>550,187</u>	<u>521,004</u>	<u>29,183</u>
Fire Marshal				
Personnel costs	1,434,544	1,444,749	1,180,289	264,460
Remuneration for services	36,892	36,892	34,442	2,450
Operational costs	182,993	182,498	149,298	33,200
Supplies and materials	123,098	123,593	123,593	-
Capital expenditure	107,400	107,400	-	107,400
Total Fire Marshal	<u>1,884,927</u>	<u>1,895,132</u>	<u>1,487,622</u>	<u>407,510</u>
Emergency Management				
Personnel costs	651,025	651,025	632,323	18,702
Remuneration for services	8,000	11,072	11,072	-
Operational costs	151,977	157,155	115,585	41,570
Supplies and materials	137,400	103,150	90,732	12,418
Capital expenditure	-	26,000	26,000	-
Total Emergency Management	<u>948,402</u>	<u>948,402</u>	<u>875,712</u>	<u>72,690</u>
Animal Control Services				
Personnel costs	360,925	377,770	377,769	1
Remuneration for services	3,945	3,945	2,541	1,404
Operational costs	209,050	190,805	190,527	278
Supplies and materials	126,311	152,279	152,278	1
Capital expenditure	16,000	636	-	636
Total Animal Control Services	<u>716,231</u>	<u>725,435</u>	<u>723,115</u>	<u>2,320</u>
TOTAL PUBLIC SAFETY	<u>214,744,152</u>	<u>225,208,408</u>	<u>224,134,249</u>	<u>1,074,159</u>

GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
EDUCATION AND RECREATION				
BiblioTech				
Personnel costs	1,966,784	1,970,530	1,956,998	13,532
Remuneration for services	17,949	19,173	19,170	3
Operational costs	704,590	768,366	757,490	10,876
Supplies and materials	82,850	82,850	60,489	22,361
Total BiblioTech	<u>2,772,173</u>	<u>2,840,919</u>	<u>2,794,147</u>	<u>46,772</u>
AgriLife				
Personnel costs	643,910	643,910	606,744	37,166
Remuneration for services	23,500	23,500	20,117	3,383
Operational costs	149,813	155,651	155,649	2
Supplies and materials	13,282	7,444	4,636	2,808
Total AgriLife	<u>830,505</u>	<u>830,505</u>	<u>787,146</u>	<u>43,359</u>
County Parks				
Personnel costs	2,391,345	2,397,321	2,364,297	33,024
Operational costs	259,410	278,918	234,570	44,348
Supplies and materials	252,200	251,087	233,111	17,976
Capital expenditures	122,219	129,719	75,662	54,057
Total County Parks	<u>3,025,174</u>	<u>3,057,045</u>	<u>2,907,640</u>	<u>149,405</u>
Bexar Heritage				
Personnel costs	741,090	742,813	742,808	5
Remuneration for services	8,500	8,500	1,256	7,244
Operational costs	169,433	161,985	118,589	43,396
Supplies and materials	10,250	10,250	5,227	5,023
Total Bexar Heritage	<u>929,273</u>	<u>923,548</u>	<u>867,880</u>	<u>55,668</u>
TOTAL EDUCATION AND RECREATION	<u>7,557,125</u>	<u>7,652,017</u>	<u>7,356,813</u>	<u>295,204</u>
PUBLIC WORKS				
Facilities Mangement - Energy Services				
Personnel costs	46,926	47,628	47,627	1
Operational costs	6,898,635	6,797,933	6,021,567	776,366
Supplies and materials	-	95,317	95,317	-
Capital expenditures	141,000	45,683	-	45,683
Total Facilities Management - Energy Services	<u>7,086,561</u>	<u>6,986,561</u>	<u>6,164,511</u>	<u>822,050</u>
TOTAL PUBLIC WORKS	<u>7,086,561</u>	<u>6,986,561</u>	<u>6,164,511</u>	<u>822,050</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, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
HEALTH AND PUBLIC WELFARE				
Environmental Services				
Personnel costs	301,178	301,178	280,559	20,619
Remuneration for services	1,875	1,875	1,297	578
Operational costs	210,405	331,896	261,053	70,843
Supplies and materials	14,500	18,010	18,010	-
Total Environmental Services	<u>527,958</u>	<u>652,959</u>	<u>560,919</u>	<u>92,040</u>
Mental Health Initiative				
Personnel costs	310,858	318,521	318,516	5
Remuneration for services	4,914	4,914	4,640	274
Operational costs	114,343	110,385	98,154	12,231
Supplies and materials	3,150	3,150	3,001	149
Total Mental Health Initiative	<u>433,265</u>	<u>436,970</u>	<u>424,311</u>	<u>12,659</u>
Veterans Services				
Personnel costs	919,758	935,361	823,251	112,110
Remuneration for services	30,275	30,275	18,357	11,918
Operational costs	268,809	362,453	218,998	143,455
Supplies and materials	46,378	62,232	57,681	4,551
Total Veterans Services	<u>1,265,220</u>	<u>1,390,321</u>	<u>1,118,287</u>	<u>272,034</u>
Child Welfare				
Operational costs	1,158,711	1,155,910	1,115,842	40,068
Supplies and materials	73,200	76,001	76,000	1
Total Child Welfare	<u>1,231,911</u>	<u>1,231,911</u>	<u>1,191,842</u>	<u>40,069</u>

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2019

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Small Business and Entrepreneurship (SB&E)				
Personnel costs	469,691	475,310	473,431	1,879
Remuneration for services	14,500	14,500	9,931	4,569
Operational costs	293,245	290,403	265,478	24,925
Supplies and materials	17,485	19,708	9,742	9,966
Total SB&E	<u>794,921</u>	<u>799,921</u>	<u>758,582</u>	<u>41,339</u>
Behavioral and Mental Health Department				
Personnel costs	327,418	447,771	447,770	1
Remuneration for services	8,450	8,450	8,368	82
Operational costs	2,214,608	2,485,198	2,485,060	138
Supplies and materials	4,050	3,748	3,716	32
Total Behavioral and Mental Health Department	<u>2,554,526</u>	<u>2,945,167</u>	<u>2,944,914</u>	<u>253</u>
TOTAL HEALTH AND PUBLIC WELFARE	<u>6,807,801</u>	<u>7,457,249</u>	<u>6,998,855</u>	<u>458,394</u>
INTERGOVERNMENTAL EXPENDITURES				
Services by Other Agencies				
Operational costs	2,584,029	2,584,029	2,584,029	-
Total Services by Other Agencies	<u>2,584,029</u>	<u>2,584,029</u>	<u>2,584,029</u>	<u>-</u>
TOTAL INTERGOVERNMENTAL EXPENDITURES	<u>2,584,029</u>	<u>2,584,029</u>	<u>2,584,029</u>	<u>-</u>
Contingencies				
Contingencies	21,595,584	1,097,230	-	1,097,230
Total Contingencies	<u>21,595,584</u>	<u>1,097,230</u>	<u>-</u>	<u>1,097,230</u>
TOTAL EXPENDITURES	<u>463,976,037</u>	<u>464,320,379</u>	<u>456,671,946</u>	<u>7,648,433</u>
REVENUES OVER EXPENDITURES	<u>(3,432,647)</u>	<u>(3,776,989)</u>	<u>24,710,616</u>	<u>28,487,605</u>
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	-	-	110,965	110,965
Interfund transfers out	(11,302,344)	(11,405,408)	(11,405,407)	1
TOTAL OTHER FINANCING SOURCES (USES)	<u>(11,302,344)</u>	<u>(11,405,408)</u>	<u>(11,294,442)</u>	<u>110,966</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	<u>(14,734,991)</u>	<u>(15,182,397)</u>	<u>13,416,174</u>	<u>28,598,571</u>
Fund balance - beginning			<u>93,155,543</u>	
Fund balance - ending			<u>\$ 106,571,717</u>	

Bexar County, Texas

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

September 30, 2019

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 over \$100,000 between expenditure categories are made during the year on approval by the Commissioners Court. The County Manager/Budget Officer shall approve all amendments in amounts up to \$100,000.

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.).



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Bexar County, Texas

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

September 30, 2019

Schedule of Changes in Net Position Liability and Related Ratios

Year Ended December 31,	2018	2017	2016	2015	2014	2013¹	2012¹	2011¹	2010¹	2009¹	2008¹
Total Pension Liability											
Service Cost	\$ 36,158,626	\$ 35,189,435	\$ 35,377,380	\$ 32,723,076	\$ 31,822,938	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest on total pension liability	115,656,638	108,591,128	101,382,339	95,976,741	90,065,880	-	-	-	-	-	-
Effect of plan changes	-	1,114,467	-	(6,564,111)	-	-	-	-	-	-	-
Effect of assumption changes or inputs	-	5,954,882	-	11,789,927	-	-	-	-	-	-	-
Effect of economic/demographic (gains) or losses	891,626	1,453,572	(4,288,764)	(8,781,454)	502,253	-	-	-	-	-	-
Benefit payments/refunds of contributions	(68,849,225)	(63,346,207)	(59,368,612)	(55,011,591)	(49,928,994)	-	-	-	-	-	-
Net change in total pension liability	83,857,665	88,957,277	73,102,343	70,132,588	72,462,078	-	-	-	-	-	-
Total pension liability, beginning	1,425,455,501	1,336,498,224	1,263,395,881	1,193,263,293	1,120,801,216	-	-	-	-	-	-
Total pension liability, ending (a)	1,509,313,166	1,425,455,501	1,336,498,224	1,263,395,881	1,193,263,293	-	-	-	-	-	-
Fiduciary Net Position											
Employer contributions	38,190,902	35,834,589	32,896,371	31,710,094	30,757,771	-	-	-	-	-	-
Member contributions	19,644,399	18,645,999	17,640,625	16,873,121	16,190,301	-	-	-	-	-	-
Investment income net of investment expenses	(24,612,058)	168,565,593	80,420,624	(5,720,606)	70,225,240	-	-	-	-	-	-
Benefit payments/refunds of contributions	(68,849,225)	(63,346,207)	(59,368,612)	(55,011,591)	(49,928,994)	-	-	-	-	-	-
Administrative expenses	(1,026,227)	(874,192)	(874,157)	(787,023)	(821,987)	-	-	-	-	-	-
Other	(192,914)	(126,832)	(1,990,572)	(577,718)	876,450	-	-	-	-	-	-
Net change in fiduciary net position	(38,845,123)	158,698,950	68,724,279	(13,513,723)	67,298,781	-	-	-	-	-	-
Fiduciary net position, beginning	1,314,510,804	1,155,811,853	1,087,087,574	1,100,601,297	1,033,302,516	-	-	-	-	-	-
Fiduciary net position, ending (b)	1,277,665,680	1,314,510,804	1,155,811,853	1,087,087,574	1,100,601,297	-	-	-	-	-	-
Net pension liability / (asset), ending = (a) - (b)	231,647,485	110,944,697	180,686,371	176,308,307	92,661,996	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fiduciary net position as a % of total pension liability	84.65%	92.22%	86.48%	86.04%	92.23%	-	-	-	-	-	-
Pensionable covered payroll	280,604,553	265,871,892	251,255,949	240,592,521	231,087,684	-	-	-	-	-	-
Net pension liability as a % of covered payroll	82.50%	41.73%	71.91%	73.28%	40.10%	-	-	-	-	-	-

¹ This schedule is presented to illustrate the requirement to show information for ten years. However, recalculations of prior years are not required; accordingly we are reporting only years for which GASB statements 68 and 71 have been implemented.

The above table includes information for four participating employers to the agent multiple-employer defined benefit pension plan administered by TCDRS. Three of the employers: Community Arenas Board (CAB), Metropolitan Planning Organization (MPO) and Community Supervision, are not considered departments or component units of the County; the net pension liabilities for these entities are \$823,317, \$1,038,199 and \$14,673,700, respectively.

Bexar County, Texas
SCHEDULE OF EMPLOYER PENSION CONTRIBUTIONS
September 30, 2019

Primary Government

Schedule of Employer Pension Contributions

Year Ending September 30,	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll ¹	Actual Contribution as a % of Covered Payroll
2010	22,528,989	22,528,989	-	212,137,370	10.62%
2011	22,753,831	22,753,831	-	212,255,885	10.72%
2012	23,560,331	23,560,331	-	208,498,502	11.30%
2013	26,523,168	26,523,168	-	214,242,066	12.38%
2014	29,784,031	29,784,031	-	223,771,834	13.31%
2015	31,628,977	31,628,977	-	239,977,066	13.18%
2016	32,499,498	32,499,498	-	248,467,114	13.08%
2017	34,568,249	34,568,249	-	261,682,426	13.21%
2018	37,426,409	37,426,409	-	283,318,764	13.21%
2019	39,422,450	39,422,450	-	289,657,974	13.61%

¹ Payroll is calculated based on contributions as reported to the Texas County and District Retirement System (TCDRS).

Bexar County, Texas
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
September 30, 2019

Notes to Schedules:

**Schedule of Changes in Net Pension Liability and Related Ratios
and Schedule of Employer Pension Contributions**

Valuation Date: Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age
Amortization Method	Level percentage of payroll, closed
Amortization Period in Years	12.3 years (based on contribution rate calculated in 12/31/2018 valuation)
Asset Valuation Method	5-year smoothed market
Inflation	2.75%
Salary Increases	Varies by age and service. 4.9% average over career including inflation.
Investment Rate of Return	8.00%, net of pension plan investment expenses, including inflation
Cost-of-Living Adjustments	No assumption for future cost-of-living adjustments is included in the funding valuation.
Retirement Age	Members eligible for service retirement are assumed to commence receiving benefit payments based on age. The average age at service retirement for recent retirees is 61.
Mortality	130% of the RP-2014 Healthy Annuitant Mortality Table for males and 110% of the RP-2014 Healthy Annuitant Mortality Table for females, both projected with 110% of the MP-2014 Ultimate scale after 2014.
Changes in Plan Provisions Reflected in the Schedule	Employer contributions reflect that a 10% CPI COLA was adopted.

Bexar County, Texas
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS
September 30, 2019

Bexar County Premium and Base PPO Plan

Year Ended September 30,	2019	2018	2017 ¹	2016 ¹	2015 ¹	2014 ¹	2013 ¹	2012 ¹	2011 ¹	2010 ¹	2007 ¹
Total OPEB liability											
Service Cost	\$ 6,722,799	\$ 6,526,989	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	6,828,338	6,508,938	-	-	-	-	-	-	-	-	-
Changes of benefit terms	-	-	-	-	-	-	-	-	-	-	-
Differences between expected and actual experience	(9,907,079)	-	-	-	-	-	-	-	-	-	-
Changes of assumptions	(10,805,478)	-	-	-	-	-	-	-	-	-	-
Benefit payments/refunds of contributions	(4,637,050)	(3,584,024)	-	-	-	-	-	-	-	-	-
Net change in total OPEB liability	(11,798,470)	9,451,903	-	-	-	-	-	-	-	-	-
Total OPEB liability, beginning	190,671,163	181,219,260	-	-	-	-	-	-	-	-	-
Total OPEB liability, ending (a)	178,872,693	190,671,163	-	-	-	-	-	-	-	-	-
Plan Fiduciary net position											
Contribution - employer	4,637,050	3,584,024	-	-	-	-	-	-	-	-	-
Contribution - employee	-	-	-	-	-	-	-	-	-	-	-
Net investment income	-	-	-	-	-	-	-	-	-	-	-
Benefit payments/refunds of contributions	(4,637,050)	(3,584,024)	-	-	-	-	-	-	-	-	-
Administrative expenses	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Net change in plan fiduciary net position	-	-	-	-	-	-	-	-	-	-	-
Plan fiduciary net position, beginning	-	-	-	-	-	-	-	-	-	-	-
Plan fiduciary net position, ending (b)	-	-	-	-	-	-	-	-	-	-	-
Employer's net OPEB liability, ending = (a) - (b)	\$ 178,872,693	\$ 190,671,163	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Plan fiduciary net position as a % of total OPEB liability	0%	0%	-	-	-	-	-	-	-	-	-
Covered payroll	\$ 206,118,262	\$ 192,843,724	-	-	-	-	-	-	-	-	-
Employer's net OPEB liability as a % of covered payroll	86.78%	98.87%	-	-	-	-	-	-	-	-	-

¹ This schedule is presented to illustrate the requirement to show information for ten years. However, recalculations of prior years are not required; we accordingly are reporting only years for which GASB statement 75 has been implemented.

The following factors affected the amounts reported: the discount rate increased from 3.5% to 3.83% and experience improved over the prior measurement actual period. There were no changes in benefit terms. No assets are accumulated in a trust that meets the criteria in GASB 75 paragraph 4 to pay benefits.



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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 county wide basis.

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

JUSTICES OF PEACE TECHNOLOGY FUND – to account for fee revenue and expenditures related to technological improvements in the Justice of the 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 Clerk’s 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 courts.

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

JUSTICES 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.

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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.

FAMILY PROTECTION FEE FUND – to account for fee revenue imposed by the State on petitions for divorce to fund services to 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 Court’s records.

JUVENILE CASE MANAGER FUND – to account for fee revenues and expenditures related to juvenile social workers in the Justices of the 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 the State and expenditures associated with disseminating voting information to the public and registering new voters.

ELECTION CONTRACTING SERVICES FUND – to account for the 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 of 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 Industrial Development Corporation.

Bexar County, Texas
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2019

	County Clerk Records Management	County Records Management	Courthouse Security	Justices of Peace Technology
ASSETS				
Cash	\$ 7,155,782	\$ 113,607	\$ 4,140	\$ 24,346
Investments	24,280,074	385,476	14,044	82,611
Receivables:				
Accounts receivable	-	-	-	-
Due from other governmental units	-	-	-	-
TOTAL ASSETS	\$ 31,435,856	\$ 499,083	\$ 18,184	\$ 106,957
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ 209,076	\$ 129,626	\$ -	\$ -
Accrued liabilities	12,506	149,469	18,184	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Due to other governmental units	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	221,582	279,095	18,184	-
FUND BALANCE				
Restricted	31,214,274	219,988	-	106,957
Committed	-	-	-	-
TOTAL FUND BALANCE	31,214,274	219,988	-	106,957
TOTAL LIABILITIES AND FUND BALANCE	\$ 31,435,856	\$ 499,083	\$ 18,184	\$ 106,957

(continued)

Bexar County, Texas
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2019

	<u>Fire Code</u>	<u>District Clerk Records Management</u>	<u>Law Library</u>	<u>County Wide Court Technology</u>
ASSETS				
Cash	\$ 1,865,981	\$ 98,219	\$ 31,139	\$ 29,932
Investments	6,331,408	333,264	104,300	101,563
Receivables:				
Accounts receivable	-	-	3,828	-
Due from other governmental units	-	-	-	-
TOTAL ASSETS	<u>\$ 8,197,389</u>	<u>\$ 431,483</u>	<u>\$ 139,267</u>	<u>\$ 131,495</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ 25,663	\$ 31,990	\$ 44,229	\$ -
Accrued liabilities	113,870	-	6,151	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Due to other governmental units	-	-	735	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	<u>139,533</u>	<u>31,990</u>	<u>51,115</u>	<u>-</u>
FUND BALANCE				
Restricted	8,057,856	399,493	88,152	131,495
Committed	-	-	-	-
TOTAL FUND BALANCE	<u>8,057,856</u>	<u>399,493</u>	<u>88,152</u>	<u>131,495</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 8,197,389</u>	<u>\$ 431,483</u>	<u>\$ 139,267</u>	<u>\$ 131,495</u>

<u>Dispute Resolution</u>	<u>Justices of Peace Security Fund</u>	<u>Domestic Relations</u>	<u>Probate Contribution</u>	<u>LEOSE</u>	<u>Child Abuse Prevention</u>
\$ 30,540	\$ 140,947	\$ 9,647	\$ 61,983	\$ 160,375	\$ 3,925
103,626	478,244	32,732	210,314	-	13,318
-	-	-	-	-	-
-	-	-	199,408	-	-
<u>\$ 134,166</u>	<u>\$ 619,191</u>	<u>\$ 42,379</u>	<u>\$ 471,705</u>	<u>\$ 160,375</u>	<u>\$ 17,243</u>
\$ 5,533	\$ -	\$ 18,167	\$ 6,076	\$ 22,997	\$ -
10,681	-	24,211	2,949	21,465	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>16,214</u>	<u>-</u>	<u>42,378</u>	<u>9,025</u>	<u>44,462</u>	<u>-</u>
117,952	619,191	1	462,680	115,913	17,243
-	-	-	-	-	-
<u>117,952</u>	<u>619,191</u>	<u>1</u>	<u>462,680</u>	<u>115,913</u>	<u>17,243</u>
<u>\$ 134,166</u>	<u>\$ 619,191</u>	<u>\$ 42,379</u>	<u>\$ 471,705</u>	<u>\$ 160,375</u>	<u>\$ 17,243</u>

(continued)

Bexar County, Texas
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2019

	Drug Court Program	Family Protection Fee	District Court Records Technology	Juvenile Case Manager
ASSETS				
Cash	\$ -	\$ 1,070	\$ 26,979	\$ 16,487
Investments	-	3,632	91,543	55,940
Receivables:				
Accounts receivable	-	-	-	-
Due from other governmental units	-	-	-	-
TOTAL ASSETS	\$ -	\$ 4,702	\$ 118,522	\$ 72,427
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	4,702	-	61,774
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Due to other governmental units	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	-	4,702	-	61,774
FUND BALANCE				
Restricted	-	-	118,522	10,653
Committed	-	-	-	-
TOTAL FUND BALANCE	-	-	118,522	10,653
TOTAL LIABILITIES AND FUND BALANCE	\$ -	\$ 4,702	\$ 118,522	\$ 72,427

<u>Probate Gaurdianship</u>	<u>Probate Education</u>	<u>Juvenile Delinquency Prevention</u>	<u>Grants</u>	<u>Technology Improvement</u>	<u>Stormwater Mitigation</u>
\$ 39,280	\$ 68,806	\$ 6,546	\$ 2,631,991	\$ 176,385	\$ 1,752,284
133,281	233,463	22,211	8,930,532	598,488	5,945,625
-	-	-	-	-	-
-	-	-	6,039,993	-	-
<u>\$ 172,561</u>	<u>\$ 302,269</u>	<u>\$ 28,757</u>	<u>\$ 17,602,516</u>	<u>\$ 774,873</u>	<u>\$ 7,697,909</u>
\$ 25,626	\$ 500	\$ -	\$ 2,306,003	\$ 507,369	\$ 104,825
500	261	-	1,948,234	60,437	21,378
-	-	-	-	-	-
-	-	-	250,000	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>26,126</u>	<u>761</u>	<u>-</u>	<u>4,504,237</u>	<u>567,806</u>	<u>126,203</u>
146,435	301,508	28,757	13,098,279	-	7,571,706
-	-	-	-	207,067	-
<u>146,435</u>	<u>301,508</u>	<u>28,757</u>	<u>13,098,279</u>	<u>207,067</u>	<u>7,571,706</u>
<u>\$ 172,561</u>	<u>\$ 302,269</u>	<u>\$ 28,757</u>	<u>\$ 17,602,516</u>	<u>\$ 774,873</u>	<u>\$ 7,697,909</u>

(continued)

Bexar County, Texas
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2019

	<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	\$ -	\$ 18,349	\$ -	\$ 254,868
Investments	-	722,696	-	282,413
Receivables:				
Accounts receivable	20,000	-	5,000	-
Due from other governmental units	-	-	-	-
TOTAL ASSETS	<u>\$ 20,000</u>	<u>\$ 741,045</u>	<u>\$ 5,000</u>	<u>\$ 537,281</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	735	328	8,170
Due to other funds	18,794	-	3,578	-
Advances from other funds	-	150,000	-	-
Due to other governmental units	-	-	-	-
Unearned revenue	51	98,381	-	-
TOTAL LIABILITIES	<u>18,845</u>	<u>249,116</u>	<u>3,906</u>	<u>8,170</u>
FUND BALANCE				
Restricted	1,155	491,929	1,094	529,111
Committed	-	-	-	-
TOTAL FUND BALANCE	<u>1,155</u>	<u>491,929</u>	<u>1,094</u>	<u>529,111</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 20,000</u>	<u>\$ 741,045</u>	<u>\$ 5,000</u>	<u>\$ 537,281</u>

Blended Component Units

Asset Forfeitures	Bexar County Housing Finance Corporation	Bexar County Health Facilities Development Corporation	Bexar County Industrial Development Corporation	Total
\$ 4,378,676	\$ 1,945,613	\$ 227,667	\$ 193	\$ 21,275,757
-	-	-	-	49,490,798
525	-	-	-	29,353
405	-	-	-	6,239,806
<u>\$ 4,379,606</u>	<u>\$ 1,945,613</u>	<u>\$ 227,667</u>	<u>\$ 193</u>	<u>\$ 77,035,714</u>
\$ 35,074	\$ -	\$ -	\$ -	\$ 3,472,754
27,941	-	-	-	2,493,946
-	-	-	-	22,372
-	-	-	-	400,000
-	-	-	-	735
-	-	-	-	98,432
<u>63,015</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,488,239</u>
4,316,591	1,945,613	227,667	193	70,340,408
-	-	-	-	207,067
<u>4,316,591</u>	<u>1,945,613</u>	<u>227,667</u>	<u>193</u>	<u>70,547,475</u>
<u>\$ 4,379,606</u>	<u>\$ 1,945,613</u>	<u>\$ 227,667</u>	<u>\$ 193</u>	<u>\$ 77,035,714</u>

Bexar County, Texas
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
For Fiscal Year Ended September 30, 2019

	<u>County Clerk Records Management</u>	<u>County Records Management</u>	<u>Courthouse Security</u>	<u>Justices of Peace Technology</u>
REVENUES				
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -
Court cost and fines	1,480	435,413	355,863	180,154
Other fees	5,662,496	-	317,748	-
Revenue from use of assets	671,703	7,036	2,513	3,235
Sales, refunds and miscellaneous	2,597	-	-	-
TOTAL REVENUES	<u>6,338,276</u>	<u>442,449</u>	<u>676,124</u>	<u>183,389</u>
EXPENDITURES				
General government	2,913,463	170,538	-	-
Judicial	-	274,936	-	244,440
Public safety	-	-	1,158,353	-
Education and recreation	-	-	-	-
Public works	-	-	-	-
Health and public welfare	-	-	-	-
Capital expenditures	-	-	-	-
TOTAL EXPENDITURES	<u>2,913,463</u>	<u>445,474</u>	<u>1,158,353</u>	<u>244,440</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>3,424,813</u>	<u>(3,025)</u>	<u>(482,229)</u>	<u>(61,051)</u>
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	-	50,000	476,843	-
Interfund transfers out	<u>(225,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(225,000)</u>	<u>50,000</u>	<u>476,843</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	<u>3,199,813</u>	<u>46,975</u>	<u>(5,386)</u>	<u>(61,051)</u>
Fund balance - beginning	<u>28,014,461</u>	<u>173,013</u>	<u>5,386</u>	<u>168,008</u>
Fund balance - ending	<u>\$ 31,214,274</u>	<u>\$ 219,988</u>	<u>\$ -</u>	<u>\$ 106,957</u>

Fire Code	District Clerk Records Management	Law Library	County Wide Court Technology	Dispute Resolution	Justices of Peace Security Fund	Domestic Relations
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	126	628,119	-	726,088	45,139	304,255
4,469,985	409,271	-	34,635	-	-	-
152,004	8,706	4,720	2,581	1,809	13,459	1,702
490	-	110,731	-	-	-	460
<u>4,622,479</u>	<u>418,103</u>	<u>743,570</u>	<u>37,216</u>	<u>727,897</u>	<u>58,598</u>	<u>306,417</u>
-	-	-	-	-	-	-
-	402,875	975,470	51,834	-	12,000	-
1,365,292	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	710,910	-	473,255
-	-	-	-	-	-	-
<u>1,365,292</u>	<u>402,875</u>	<u>975,470</u>	<u>51,834</u>	<u>710,910</u>	<u>12,000</u>	<u>473,255</u>
<u>3,257,187</u>	<u>15,228</u>	<u>(231,900)</u>	<u>(14,618)</u>	<u>16,987</u>	<u>46,598</u>	<u>(166,838)</u>
-	-	262,432	-	-	-	173,461
<u>(562,381)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,625)</u>
<u>(562,381)</u>	<u>-</u>	<u>262,432</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>166,836</u>
<u>2,694,806</u>	<u>15,228</u>	<u>30,532</u>	<u>(14,618)</u>	<u>16,987</u>	<u>46,598</u>	<u>(2)</u>
<u>5,363,050</u>	<u>384,265</u>	<u>57,620</u>	<u>146,113</u>	<u>100,965</u>	<u>572,593</u>	<u>3</u>
<u>\$ 8,057,856</u>	<u>\$ 399,493</u>	<u>\$ 88,152</u>	<u>\$ 131,495</u>	<u>\$ 117,952</u>	<u>\$ 619,191</u>	<u>\$ 1</u>

(continued)

Bexar County, Texas
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
For Fiscal Year Ended September 30, 2019

	<u>Probate Contribution</u>	<u>LEOSE</u>	<u>Child Abuse Prevention</u>	<u>Drug Court Program</u>
REVENUES				
Intergovernmental revenue	\$ 279,408	\$ 100,211	\$ -	\$ -
Court cost and fines	-	-	3,389	-
Other fees	-	-	-	97,764
Revenue from use of assets	7,457	700	339	14
Sales, refunds and miscellaneous	-	-	-	-
TOTAL REVENUES	<u>286,865</u>	<u>100,911</u>	<u>3,728</u>	<u>97,778</u>
EXPENDITURES				
General government	-	-	-	-
Judicial	211,034	3,406	-	213,405
Public safety	-	211,406	-	-
Education and recreation	-	-	-	-
Public works	-	-	-	-
Health and public welfare	-	-	-	-
Capital expenditures	-	-	-	-
TOTAL EXPENDITURES	<u>211,034</u>	<u>214,812</u>	<u>-</u>	<u>213,405</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>75,831</u>	<u>(113,901)</u>	<u>3,728</u>	<u>(115,627)</u>
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	-	-	-	104,239
Interfund transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>104,239</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	<u>75,831</u>	<u>(113,901)</u>	<u>3,728</u>	<u>(11,388)</u>
Fund balance - beginning	<u>386,849</u>	<u>229,814</u>	<u>13,515</u>	<u>11,388</u>
Fund balance - ending	<u>\$ 462,680</u>	<u>\$ 115,913</u>	<u>\$ 17,243</u>	<u>\$ -</u>

Family Protection Fee	District Court Records Technology	Juvenile Case Manager	Probate Gaurdianship	Probate Education	Juvenile Delinquency Prevention	Grants
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,790,796
110,965	292,753	263,678	143,600	-	247	-
-	-	-	-	34,206	-	735
-	509	697	4,006	6,484	673	258,785
-	-	-	-	-	-	-
110,965	293,262	264,375	147,606	40,690	920	32,050,316
-	-	-	-	-	-	929,648
-	288,000	-	203,452	15,808	-	3,927,230
-	-	263,678	-	-	-	11,293,777
-	-	-	-	-	-	1,615,932
-	-	-	-	-	-	-
-	-	-	-	-	-	14,549,998
-	-	-	-	-	-	416,728
-	288,000	263,678	203,452	15,808	-	32,733,313
110,965	5,262	697	(55,846)	24,882	920	(682,997)
-	-	-	-	-	-	1,228,567
(110,965)	-	-	-	-	-	-
(110,965)	-	-	-	-	-	1,228,567
-	5,262	697	(55,846)	24,882	920	545,570
-	113,260	9,956	202,281	276,626	27,837	12,552,709
\$ -	\$ 118,522	\$ 10,653	\$ 146,435	\$ 301,508	\$ 28,757	\$ 13,098,279

(continued)

Bexar County, Texas
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
For Fiscal Year Ended September 30, 2019

	Technology Improvement	Stormwater Mitigation	Chapter 19 Voter Registration	Election Contracting Services
REVENUES				
Intergovernmental revenue	\$ -	\$ -	\$ 196,594	\$ 2,512,841
Court cost and fines	-	-	-	-
Other fees	965,982	2,481,905	-	89,403
Revenue from use of assets	-	175,701	-	-
Sales, refunds and miscellaneous	13	-	30	-
TOTAL REVENUES	965,995	2,657,606	196,624	2,602,244
EXPENDITURES				
General government	2,422,294	-	196,594	2,572,082
Judicial	247,338	-	-	-
Public safety	291,080	-	-	-
Education and recreation	8,431	-	-	-
Public works	-	2,141,908	-	-
Health and public welfare	19,455	-	-	-
Capital expenditures	-	-	-	-
TOTAL EXPENDITURES	2,988,598	2,141,908	196,594	2,572,082
REVENUES OVER (UNDER) EXPENDITURES	(2,022,603)	515,698	30	30,162
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	1,308,806	-	-	-
Interfund transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	1,308,806	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	(713,797)	515,698	30	30,162
Fund balance - beginning	920,864	7,056,008	1,125	461,767
Fund balance - ending	<u>\$ 207,067</u>	<u>\$ 7,571,706</u>	<u>\$ 1,155</u>	<u>\$ 491,929</u>

Tax Collector's Special Inventory	District Attorney Programs	Asset Forfeitures	Blended Units			Total
			Bexar County Housing Finance Corporation	Bexar County Health Facilities Development Corporation	Bexar County Industrial Development Corporation	
\$ -	\$ 22,500	\$ -	\$ -	\$ -	\$ -	\$ 34,902,350
-	13,865	1,041,667	-	-	-	4,546,801
-	452,503	-	85,829	-	-	15,102,462
11,000	9,696	13,296	17,792	2,173	14	1,378,804
-	-	13,983	-	-	-	128,304
<u>11,000</u>	<u>498,564</u>	<u>1,068,946</u>	<u>103,621</u>	<u>2,173</u>	<u>14</u>	<u>56,058,721</u>
23,588	-	-	13,692	5,400	1,600	9,248,899
-	517,544	833,589	-	-	-	8,422,361
-	-	288,273	-	-	-	14,871,859
-	-	-	-	-	-	1,624,363
-	-	-	-	-	-	2,141,908
-	-	-	-	-	-	15,753,618
-	-	20,266	-	-	-	436,994
<u>23,588</u>	<u>517,544</u>	<u>1,142,128</u>	<u>13,692</u>	<u>5,400</u>	<u>1,600</u>	<u>52,500,002</u>
<u>(12,588)</u>	<u>(18,980)</u>	<u>(73,182)</u>	<u>89,929</u>	<u>(3,227)</u>	<u>(1,586)</u>	<u>3,558,719</u>
-	-	-	-	-	-	3,604,348
-	-	-	-	-	-	(904,971)
-	-	-	-	-	-	2,699,377
<u>(12,588)</u>	<u>(18,980)</u>	<u>(73,182)</u>	<u>89,929</u>	<u>(3,227)</u>	<u>(1,586)</u>	<u>6,258,096</u>
<u>13,682</u>	<u>548,091</u>	<u>4,389,773</u>	<u>1,855,684</u>	<u>230,894</u>	<u>1,779</u>	<u>64,289,379</u>
<u>\$ 1,094</u>	<u>\$ 529,111</u>	<u>\$ 4,316,591</u>	<u>\$ 1,945,613</u>	<u>\$ 227,667</u>	<u>\$ 193</u>	<u>\$ 70,547,475</u>

Bexar County, Texas
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2019

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Property tax	\$ 81,090,000	\$ 81,913,846	\$ 823,846
Intergovernmental revenue	2,764,067	2,775,905	11,838
Revenue from use of assets - interest	7,750,000	13,116,246	5,366,246
TOTAL REVENUES	<u>91,604,067</u>	<u>97,805,997</u>	<u>6,201,930</u>
EXPENDITURES			
Debt service:			
Principal	35,410,000	35,410,000	-
Interest	82,231,579	81,617,325	614,254
Bond issuance cost	2,422,100	1,672,526	749,574
Debt service SARA	<u>3,024,466</u>	<u>3,099,470</u>	<u>(75,004)</u>
TOTAL EXPENDITURES	<u>123,088,145</u>	<u>121,799,321</u>	<u>1,288,824</u>
REVENUES (UNDER) EXPENDITURES	(31,484,078)	(23,993,324)	7,490,754
OTHER FINANCING SOURCES			
Transfers in	25,430,596	25,432,546	1,950
Premium on bond issues	<u>-</u>	<u>1,675,750</u>	<u>1,675,750</u>
TOTAL OTHER FINANCING SOURCES	<u>25,430,596</u>	<u>27,108,296</u>	<u>414,532,700</u>
REVENUES AND OTHER SOURCES OVER EXPENDITURES	<u>\$ (6,053,482)</u>	3,114,972	<u>\$ 9,168,454</u>
Fund balance - beginning		<u>81,935,785</u>	
Fund balance - ending		<u>\$ 85,050,757</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
COUNTY CLERK RECORDS MANAGEMENT FUND
For Fiscal Year Ended September 30, 2019

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 2,000	\$ 1,480	\$ (520)
Other fees	5,500,000	5,662,496	162,496
Revenue from use of assets	200,000	671,703	471,703
Sales, refunds and miscellaneous	-	2,597	2,597
TOTAL REVENUES	<u>5,702,000</u>	<u>6,338,276</u>	<u>636,276</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Personnel Costs	5	4	1
Remuneration for services	19,225	16,821	2,404
Operational costs	8,349,241	2,783,782	5,565,459
Supplies and materials	145,500	112,856	32,644
TOTAL GENERAL GOVERNMENT	<u>8,513,971</u>	<u>2,913,463</u>	<u>5,600,508</u>
TOTAL EXPENDITURES	<u>8,513,971</u>	<u>2,913,463</u>	<u>5,600,508</u>
REVENUES OVER (UNDER) EXPENDITURES	(2,811,971)	3,424,813	6,236,784
OTHER FINANCING (USES)			
Interfund transfers out	(225,000)	(225,000)	-
TOTAL OTHER FINANCING (USES)	<u>(225,000)</u>	<u>(225,000)</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES AND OTHER (USES)	<u>\$ (3,036,971)</u>	3,199,813	<u>\$ 6,236,784</u>
Fund balance - beginning		<u>28,014,461</u>	
Fund balance - ending		<u>\$ 31,214,274</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
COUNTY RECORDS MANAGEMENT FUND
For Fiscal Year Ended September 30, 2019

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 440,000	\$ 435,413	\$ (4,587)
Revenue from use of assets	1,000	7,036	6,036
TOTAL REVENUES	<u>441,000</u>	<u>442,449</u>	<u>1,449</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Operational costs	<u>187,000</u>	<u>170,538</u>	<u>16,462</u>
TOTAL GENERAL GOVERNMENT	<u>187,000</u>	<u>170,538</u>	<u>16,462</u>
JUDICIAL			
Operational costs	<u>299,000</u>	<u>274,936</u>	<u>24,064</u>
TOTAL JUDICIAL	<u>299,000</u>	<u>274,936</u>	<u>24,064</u>
PUBLIC SAFETY			
Operational costs	<u>44,000</u>	<u>-</u>	<u>44,000</u>
TOTAL PUBLIC SAFETY	<u>44,000</u>	<u>-</u>	<u>44,000</u>
TOTAL EXPENDITURES	<u>530,000</u>	<u>445,474</u>	<u>84,526</u>
REVENUES (UNDER) EXPENDITURES	(89,000)	(3,025)	85,975
OTHER FINANCING SOURCES			
Interfund transfers in	<u>50,000</u>	<u>50,000</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES	<u>50,000</u>	<u>50,000</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER EXPENDITURES	<u>\$ (39,000)</u>	46,975	<u>\$ 85,975</u>
Fund balance - beginning		<u>173,013</u>	
Fund balance - ending		<u>\$ 219,988</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
COURTHOUSE SECURITY FUND
For Fiscal Year Ended September 30, 2019

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 340,000	\$ 355,863	\$ 15,863
Other fees	300,000	317,748	17,748
Revenue from use of assets	<u>1,000</u>	<u>2,513</u>	<u>1,513</u>
TOTAL REVENUES	<u>641,000</u>	<u>676,124</u>	<u>35,124</u>
EXPENDITURES			
PUBLIC SAFETY			
Personnel costs	<u>1,158,354</u>	<u>1,158,353</u>	<u>1</u>
TOTAL PUBLIC SAFETY	<u>1,158,354</u>	<u>1,158,353</u>	<u>1</u>
TOTAL EXPENDITURES	<u>1,158,354</u>	<u>1,158,353</u>	<u>1</u>
REVENUES (UNDER) EXPENDITURES	(517,354)	(482,229)	35,125
OTHER FINANCING SOURCES			
Interfund transfers in	<u>486,092</u>	<u>476,843</u>	<u>(9,249)</u>
TOTAL OTHER FINANCING SOURCES	<u>486,092</u>	<u>476,843</u>	<u>(9,249)</u>
REVENUES AND OTHER SOURCES (UNDER) EXPENDITURES	<u>\$ (31,262)</u>	(5,386)	<u>\$ 25,876</u>
Fund balance - beginning		<u>5,386</u>	
Fund balance - ending		<u>\$ -</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
JUSTICES OF PEACE TECHNOLOGY FUND
For Year Ended September 30, 2019

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 190,000	\$ 180,154	\$ (9,846)
Revenue from use of assets	1,500	3,235	1,735
TOTAL REVENUES	<u>191,500</u>	<u>183,389</u>	<u>(8,111)</u>
EXPENDITURES			
JUDICIAL			
Operational costs	<u>265,040</u>	<u>244,440</u>	<u>20,600</u>
TOTAL JUDICIAL	<u>265,040</u>	<u>244,440</u>	<u>20,600</u>
TOTAL EXPENDITURES	<u>265,040</u>	<u>244,440</u>	<u>20,600</u>
REVENUES (UNDER) EXPENDITURES	<u>\$ (73,540)</u>	(61,051)	<u>\$ 12,489</u>
Fund balance - beginning		<u>168,008</u>	
Fund balance - ending		<u>\$ 106,957</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
FIRE CODE FUND
For Fiscal Year Ended September 30, 2019

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Other fees	\$ 1,500,000	\$ 4,469,985	\$ 2,969,985
Revenue from use of assets	35,000	152,004	117,004
Sales, refunds and miscellaneous	-	490	490
TOTAL REVENUES	<u>1,535,000</u>	<u>4,622,479</u>	<u>3,087,479</u>
EXPENDITURES			
PUBLIC SAFETY			
Personnel costs	1,353,331	1,078,429	274,902
Remuneration for services	43,416	31,959	11,457
Operational costs	151,353	151,173	180
Supplies and materials	190,473	103,731	86,742
TOTAL PUBLIC SAFETY	<u>1,738,573</u>	<u>1,365,292</u>	<u>373,281</u>
CAPITAL EXPENDITURES	37,014	-	37,014
TOTAL EXPENDITURES	<u>1,775,587</u>	<u>1,365,292</u>	<u>410,295</u>
REVENUES OVER (UNDER) EXPENDITURES	(240,587)	3,257,187	3,497,774
OTHER FINANCING (USES)			
Interfund transfers out	(562,381)	(562,381)	-
TOTAL OTHER FINANCING (USES)	<u>(562,381)</u>	<u>(562,381)</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES AND OTHER (USES)	<u>\$ (802,968)</u>	2,694,806	<u>\$ 3,497,774</u>
Fund balance - beginning		<u>5,363,050</u>	
Fund balance - ending		<u>\$ 8,057,856</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
DISTRICT CLERK RECORDS MANAGEMENT FUND
For Fiscal Year Ended September 30, 2019

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 150	\$ 126	\$ (24)
Other fees	386,000	409,271	23,271
Revenue from use of assets	<u>3,500</u>	<u>8,706</u>	<u>5,206</u>
TOTAL REVENUES	<u>389,650</u>	<u>418,103</u>	<u>28,453</u>
EXPENDITURES			
JUDICIAL			
Operational costs	529,550	398,567	130,983
Supplies and materials	<u>5,450</u>	<u>4,308</u>	<u>1,142</u>
TOTAL JUDICIAL	<u>535,000</u>	<u>402,875</u>	<u>132,125</u>
TOTAL EXPENDITURES	<u>535,000</u>	<u>402,875</u>	<u>132,125</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (145,350)</u>	15,228	<u>\$ 160,578</u>
Fund balance - beginning		<u>384,265</u>	
Fund balance - ending		<u>\$ 399,493</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
LAW LIBRARY FUND
For Fiscal Year Ended September 30, 2019

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 530,000	\$ 628,119	\$ 98,119
Revenue from use of assets	1,000	4,720	3,720
Sales, refunds and miscellaneous	100,000	110,731	10,731
TOTAL REVENUES	<u>631,000</u>	<u>743,570</u>	<u>112,570</u>
EXPENDITURES			
JUDICIAL			
Personnel costs	373,910	373,908	2
Operational costs	468,748	468,746	2
Supplies and materials	132,816	132,816	-
TOTAL JUDICIAL	<u>975,474</u>	<u>975,470</u>	<u>4</u>
TOTAL EXPENDITURES	<u>975,474</u>	<u>975,470</u>	<u>4</u>
REVENUES (UNDER) EXPENDITURES	(344,474)	(231,900)	112,574
OTHER FINANCING SOURCES			
Interfund transfers in	288,837	262,432	(26,405)
TOTAL OTHER FINANCING SOURCES	<u>288,837</u>	<u>262,432</u>	<u>(26,405)</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	<u>\$ (55,637)</u>	30,532	<u>\$ 86,169</u>
Fund balance - beginning		<u>57,620</u>	
Fund balance - ending		<u>\$ 88,152</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
COUNTY WIDE COURT TECHNOLOGY FUND
For Fiscal Year Ended September 30, 2019

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Other fees	\$ 35,000	\$ 34,635	\$ (365)
Revenue from use of assets	1,000	2,581	1,581
TOTAL REVENUES	<u>36,000</u>	<u>37,216</u>	<u>1,216</u>
EXPENDITURES			
JUDICIAL			
Operational cost	51,834	51,834	-
TOTAL JUDICIAL	<u>51,834</u>	<u>51,834</u>	<u>-</u>
TOTAL EXPENDITURES	<u>51,834</u>	<u>51,834</u>	<u>-</u>
REVENUES (UNDER) EXPENDITURES	<u>\$ (15,834)</u>	(14,618)	<u>\$ 1,216</u>
Fund balance - beginning		<u>146,113</u>	
Fund balance - ending		<u>\$ 131,495</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
DISPUTE RESOLUTION FUND
For Fiscal Year Ended September 30, 2019

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 600,000	\$ 726,088	\$ 126,088
Revenue from use of assets	-	1,809	1,809
TOTAL REVENUES	<u>600,000</u>	<u>727,897</u>	<u>127,897</u>
EXPENDITURES			
HEALTH AND PUBLIC WELFARE			
Personnel costs	635,094	635,093	1
Remuneration for services	17,271	17,267	4
Operational costs	47,283	47,282	1
Supplies and materials	11,271	11,268	3
TOTAL HEALTH AND PUBLIC WELFARE	<u>710,919</u>	<u>710,910</u>	<u>9</u>
TOTAL EXPENDITURES	<u>710,919</u>	<u>710,910</u>	<u>9</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (110,919)</u>	16,987	<u>\$ 127,906</u>
Fund balance - beginning		<u>100,965</u>	
Fund balance - ending		<u>\$ 117,952</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
JUSTICES OF PEACE SECURITY FUND
For Fiscal Year Ended September 30, 2019

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 50,000	\$ 45,139	\$ (4,861)
Revenue from use of assets	<u>4,500</u>	<u>13,459</u>	<u>8,959</u>
TOTAL REVENUES	<u>54,500</u>	<u>58,598</u>	<u>4,098</u>
EXPENDITURES			
JUDICIAL			
Operational costs	<u>45,590</u>	<u>12,000</u>	<u>33,590</u>
TOTAL JUDICIAL	<u>45,590</u>	<u>12,000</u>	<u>33,590</u>
TOTAL EXPENDITURES	<u>45,590</u>	<u>12,000</u>	<u>33,590</u>
REVENUES OVER EXPENDITURES	<u>\$ 8,910</u>	46,598	<u>\$ 37,688</u>
Fund balance - beginning		<u>572,593</u>	
Fund balance - ending		<u>\$ 619,191</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
DOMESTIC RELATIONS FUND
For Fiscal Year Ended September 30, 2019

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 320,000	\$ 304,255	\$ (15,745)
Revenue from use of assets	-	1,702	1,702
Sales, refunds and miscellaneous	-	460	460
TOTAL REVENUES	<u>320,000</u>	<u>306,417</u>	<u>(13,583)</u>
EXPENDITURES			
HEALTH AND PUBLIC WELFARE			
Personnel costs	321,815	315,425	6,390
Remuneration for services	2,000	628	1,372
Operational costs	186,098	156,914	29,184
Supplies and materials	700	288	412
TOTAL HEALTH AND PUBLIC WELFARE	<u>510,613</u>	<u>473,255</u>	<u>37,358</u>
TOTAL EXPENDITURES	<u>510,613</u>	<u>473,255</u>	<u>37,358</u>
REVENUES (UNDER) EXPENDITURES	(190,613)	(166,838)	23,775
OTHER FINANCING SOURCES (USES)			
Interfund transfers in	172,238	173,461	1,223
Interfund transfers out	(6,625)	(6,625)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>165,613</u>	<u>166,836</u>	<u>1,223</u>
REVENUES AND OTHER SOURCES (UNDER) EXPENDITURES AND OTHER (USES)	<u>\$ (25,000)</u>	(2)	<u>\$ 24,998</u>
Fund balance - beginning		<u>3</u>	
Fund balance - ending		<u>\$ 1</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
PROBATE CONTRIBUTION FUND
For Fiscal Year Ended September 30, 2019

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ 80,000	\$ 279,408	\$ 199,408
Revenue from use of assets	3,000	7,457	4,457
TOTAL REVENUES	<u>83,000</u>	<u>286,865</u>	<u>203,865</u>
EXPENDITURES			
JUDICIAL			
Personnel costs	138,829	138,828	1
Remuneration for services	21,050	7,082	13,968
Operational costs	87,350	53,060	34,290
Supplies and materials	66,930	12,064	54,866
TOTAL JUDICIAL	<u>314,159</u>	<u>211,034</u>	<u>103,125</u>
CAPITAL EXPENDITURES	<u>10,320</u>	<u>-</u>	<u>10,320</u>
TOTAL EXPENDITURES	<u>324,479</u>	<u>211,034</u>	<u>113,445</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (241,479)</u>	75,831	<u>\$ 317,310</u>
Fund balance - beginning		<u>386,849</u>	
Fund balance - ending		<u>\$ 462,680</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
LAW ENFORCEMENT OFFICER SPECIAL EDUCATION (LEOSE) FUND
For Fiscal Year Ended September 30, 2019

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ 110,800	\$ 100,211	\$ (10,589)
Revenue from use of assets	250	700	450
TOTAL REVENUES	<u>111,050</u>	<u>100,911</u>	<u>(10,139)</u>
EXPENDITURES			
JUDICIAL			
Remuneration for services	<u>4,500</u>	<u>3,406</u>	<u>1,094</u>
TOTAL JUDICIAL	<u>4,500</u>	<u>3,406</u>	<u>1,094</u>
PUBLIC SAFETY			
Remuneration for service	235,718	211,406	24,312
Operational costs	55,405	-	55,405
Supplies and materials	<u>233</u>	<u>-</u>	<u>233</u>
TOTAL PUBLIC SAFETY	<u>291,356</u>	<u>211,406</u>	<u>79,950</u>
TOTAL EXPENDITURES	<u>295,856</u>	<u>214,812</u>	<u>81,044</u>
REVENUES (UNDER) EXPENDITURES	<u>\$ (184,806)</u>	(113,901)	<u>\$ 70,905</u>
Fund balance - beginning		<u>229,814</u>	
Fund balance - ending		<u>\$ 115,913</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
CHILD ABUSE PREVENTION FUND
For Fiscal Year Ended September 30, 2019

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ -	\$ 3,389	\$ 3,389
Revenue from use of assets	-	339	339
TOTAL REVENUES	<u>-</u>	<u>3,728</u>	<u>3,728</u>
EXPENDITURES			
GENERAL GOVERNMENT	-	-	-
TOTAL GENERAL GOVERNMENT	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>3,728</u>	<u>\$ 3,728</u>
Fund balance - beginning		<u>13,515</u>	
Fund balance - ending		<u>\$ 17,243</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
DRUG COURT PROGRAM FUND
For Fiscal Year Ended September 30, 2019

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Other fees	\$ 110,000	\$ 97,764	\$ (12,236)
Revenue from use of assets	<u>900</u>	<u>14</u>	<u>(886)</u>
TOTAL REVENUES	<u>110,900</u>	<u>97,778</u>	<u>(13,122)</u>
EXPENDITURES			
JUDICIAL			
Personnel costs	<u>213,405</u>	<u>213,405</u>	<u>-</u>
TOTAL JUDICIAL	<u>213,405</u>	<u>213,405</u>	<u>-</u>
TOTAL EXPENDITURES	<u>213,405</u>	<u>213,405</u>	<u>-</u>
REVENUES (UNDER) EXPENDITURES	(102,505)	(115,627)	(13,122)
OTHER FINANCING SOURCES			
Interfund transfers in	<u>-</u>	<u>104,239</u>	<u>104,239</u>
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>104,239</u>	<u>104,239</u>
REVENUES AND OTHER SOURCES (UNDER)			
EXPENDITURES	<u>\$ (102,505)</u>	(11,388)	<u>\$ 91,117</u>
Fund balance - beginning		<u>11,388</u>	
Fund balance - ending		<u>\$ -</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
FAMILY PROTECTION FEE
For Fiscal Year Ended September 30, 2019

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 114,000	\$ 110,965	\$ (3,035)
Sales, refunds and miscellaneous	18,000	-	(18,000)
TOTAL REVENUES	<u>132,000</u>	<u>110,965</u>	<u>(21,035)</u>
EXPENDITURES			
JUDICIAL	-	-	-
TOTAL JUDICIAL	-	-	-
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES OVER EXPENDITURES	132,000	110,965	(21,035)
OTHER FINANCING (USES)			
Interfund transfers out	<u>(132,000)</u>	<u>(110,965)</u>	<u>21,035</u>
TOTAL OTHER FINANCING (USES)	<u>(132,000)</u>	<u>(110,965)</u>	<u>21,035</u>
REVENUES OVER EXPENDITURES AND OTHER (USES)	<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 AND ACTUAL
DISTRICT COURT RECORDS TECHNOLOGY FUND
For Fiscal Year Ended September 30, 2019

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 277,000	\$ 292,753	\$ 15,753
Revenue from use of assets	1,000	509	(491)
TOTAL REVENUES	<u>278,000</u>	<u>293,262</u>	<u>15,262</u>
EXPENDITURES			
JUDICIAL			
Operational cost	<u>288,000</u>	<u>288,000</u>	<u>-</u>
TOTAL JUDICIAL	<u>288,000</u>	<u>288,000</u>	<u>-</u>
TOTAL EXPENDITURES	<u>288,000</u>	<u>288,000</u>	<u>-</u>
REVENUES OVER EXPENDITURES	<u>\$ (10,000)</u>	5,262	<u>\$ 15,262</u>
Fund balance - beginning		<u>113,260</u>	
Fund balance - ending		<u>\$ 118,522</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
JUVENILE CASE MANAGER FUND
For Fiscal Year Ended September 30, 2019

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 255,000	\$ 263,678	\$ 8,678
Revenue from use of assets	400	697	297
TOTAL REVENUES	<u>255,400</u>	<u>264,375</u>	<u>8,975</u>
EXPENDITURES			
PUBLIC SAFETY			
Operational costs	263,678	263,678	-
TOTAL PUBLIC SAFETY	<u>263,678</u>	<u>263,678</u>	<u>-</u>
TOTAL EXPENDITURES	<u>263,678</u>	<u>263,678</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (8,278)</u>	697	<u>\$ 8,975</u>
Fund balance - beginning		<u>9,956</u>	
Fund balance - ending		<u>\$ 10,653</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
PROBATE GUARDIANSHIP FUND
For Fiscal Year Ended September 30, 2019

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 125,000	\$ 143,600	\$ 18,600
Revenue from use of assets	2,000	4,006	2,006
TOTAL REVENUES	<u>127,000</u>	<u>147,606</u>	<u>20,606</u>
EXPENDITURES			
JUDICIAL			
Operational costs	<u>312,000</u>	<u>203,452</u>	<u>108,548</u>
TOTAL JUDICIAL	<u>312,000</u>	<u>203,452</u>	<u>108,548</u>
TOTAL EXPENDITURES	<u>312,000</u>	<u>203,452</u>	<u>108,548</u>
REVENUES (UNDER) EXPENDITURES	<u>\$ (185,000)</u>	(55,846)	<u>\$ 129,154</u>
Fund balance - beginning		<u>202,281</u>	
Fund balance - ending		<u>\$ 146,435</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
PROBATE EDUCATION FUND
For Fiscal Year Ended September 30, 2019

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Other fees	\$ 30,000	\$ 34,206	\$ 4,206
Revenue from use of assets	<u>2,000</u>	<u>6,484</u>	<u>4,484</u>
TOTAL REVENUES	<u>32,000</u>	<u>40,690</u>	<u>8,690</u>
EXPENDITURES			
JUDICIAL			
Remuneration for services	61,500	13,257	48,243
Operational costs	8,000	2,060	5,940
Supplies and materials	<u>20,000</u>	<u>491</u>	<u>19,509</u>
TOTAL JUDICIAL	<u>89,500</u>	<u>15,808</u>	<u>73,692</u>
TOTAL EXPENDITURES	<u>89,500</u>	<u>15,808</u>	<u>73,692</u>
 REVENUES OVER EXPENDITURES	 <u>\$ (57,500)</u>	 24,882	 <u>\$ 82,382</u>
 Fund balance - beginning		 <u>276,626</u>	
 Fund balance - ending		 <u>\$ 301,508</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
JUVENILE DELINQUENCY PREVENTION FUND
For Fiscal Year Ended September 30, 2019

	Final Budget	Actual Amount	Variance
REVENUES			
Court cost and fines	\$ -	\$ 247	\$ 247
Revenue from use of assets	-	673	673
TOTAL REVENUES	-	920	920
EXPENDITURES			
GENERAL GOVERNMENT	-	-	-
TOTAL GENERAL GOVERNMENT	-	-	-
TOTAL EXPENDITURES	-	-	-
REVENUES OVER EXPENDITURES	\$ -	920	\$ 920
Fund balance - beginning		27,837	
Fund balance - ending		\$ 28,757	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
GRANTS FUND
For Fiscal Year Ended September 30, 2019

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ 31,780,000	\$ 31,790,796	\$ 10,796
Other Fees	800	735	(65)
Revenue from use of assets	250,000	258,785	8,785
TOTAL REVENUES	<u>32,030,800</u>	<u>32,050,316</u>	<u>19,516</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Operational costs	930,000	929,648	352
TOTAL GENERAL GOVERNMENT	<u>930,000</u>	<u>929,648</u>	<u>352</u>
JUDICIAL			
Personnel costs	1,930,000	1,926,408	3,592
Operational costs	2,001,000	2,000,822	178
TOTAL JUDICIAL	<u>3,931,000</u>	<u>3,927,230</u>	<u>3,770</u>
PUBLIC SAFETY			
Personnel costs	7,500,000	7,462,535	37,465
Operational costs	3,840,000	3,831,242	8,758
TOTAL PUBLIC SAFETY	<u>11,340,000</u>	<u>11,293,777</u>	<u>46,223</u>
EDUCATION AND RECREATION			
Personnel costs	20,000	19,049	951
Operational costs	1,600,000	1,596,883	3,117
TOTAL EDUCATION AND RECREATION	<u>\$ 1,620,000</u>	<u>\$ 1,615,932</u>	<u>\$ 4,068</u>

(continued)

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
GRANTS FUND
For Fiscal Year Ended September 30, 2019

	<u>Final Budget</u>	<u>Amount</u>	<u>Variance</u>
HEALTH AND PUBLIC WELFARE			
Personnel costs	\$ 1,920,000	\$ 1,914,930	\$ 5,070
Operational costs	<u>12,640,000</u>	<u>12,635,068</u>	<u>4,932</u>
TOTAL HEALTH AND PUBLIC WELFARE	<u>14,560,000</u>	<u>14,549,998</u>	<u>10,002</u>
CAPITAL EXPENDITURES	<u>417,000</u>	<u>416,728</u>	<u>272</u>
TOTAL EXPENDITURES	<u>32,798,000</u>	<u>32,733,313</u>	<u>64,687</u>
REVENUES (UNDER) EXPENDITURES	(767,200)	(682,997)	84,203
OTHER FINANCING SOURCES (USES)			
Interfund transfers in	1,315,000	1,319,549	4,549
Interfund transfers out	<u>(91,000)</u>	<u>(90,982)</u>	<u>18</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>1,224,000</u>	<u>1,228,567</u>	<u>4,567</u>
REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER (USES)	<u>\$ 456,800</u>	545,570	<u>\$ 88,770</u>
Fund balance - beginning		<u>12,552,709</u>	
Fund balance - ending		<u>\$ 13,098,279</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
TECHNOLOGY IMPROVEMENT FUND
For Fiscal Year Ended September 30, 2019

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Other fees	\$ 878,129	\$ 965,982	\$ 87,853
Sales, refunds and miscellaneous	-	13	13
TOTAL REVENUES	<u>878,129</u>	<u>965,995</u>	<u>87,866</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Personnel costs	237,093	237,092	1
Supplies and materials	<u>2,281,030</u>	<u>2,185,202</u>	<u>95,828</u>
TOTAL GENERAL GOVERNMENT	<u>2,518,123</u>	<u>2,422,294</u>	<u>95,829</u>
JUDICIAL			
Supplies and materials	<u>301,001</u>	<u>247,338</u>	<u>53,663</u>
TOTAL JUDICIAL	<u>301,001</u>	<u>247,338</u>	<u>53,663</u>
PUBLIC SAFETY			
Supplies and materials	<u>357,195</u>	<u>291,080</u>	<u>66,115</u>
TOTAL PUBLIC SAFETY	<u>357,195</u>	<u>291,080</u>	<u>66,115</u>
EDUCATION AND RECREATION			
Supplies and materials	<u>12,624</u>	<u>8,431</u>	<u>4,193</u>
TOTAL EDUCATION AND RECREATION	<u>12,624</u>	<u>8,431</u>	<u>4,193</u>
PUBLIC WORKS			
Supplies and materials	<u>3,010</u>	<u>-</u>	<u>3,010</u>
TOTAL PUBLIC WORKS	<u>3,010</u>	<u>-</u>	<u>3,010</u>
HEALTH AND PUBLIC WELFARE			
Supplies and materials	<u>37,316</u>	<u>19,455</u>	<u>17,861</u>
TOTAL HEALTH AND PUBLIC WELFARE	<u>37,316</u>	<u>19,455</u>	<u>17,861</u>
TOTAL EXPENDITURES	<u>3,229,269</u>	<u>2,988,598</u>	<u>240,671</u>
REVENUES (UNDER) EXPENDITURES	(2,351,140)	(2,022,603)	328,537

(continued)

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
TECHNOLOGY IMPROVEMENT FUND
For Fiscal Year Ended September 30, 2019

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
OTHER FINANCING SOURCES			
Interfund transfers in	\$ 1,308,806	\$ 1,308,806	\$ -
TOTAL OTHER FINANCING SOURCES	<u>1,308,806</u>	<u>1,308,806</u>	<u>-</u>
REVENUES AND OTHER SOURCES (UNDER)			
EXPENDITURES	<u>\$ (1,042,334)</u>	(713,797)	<u>\$ 328,537</u>
Fund balance - beginning		<u>920,864</u>	
Fund balance - ending		<u>\$ 207,067</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
STORMWATER MITIGATION FUND
For Fiscal Year Ended September 30, 2019

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Other fees	\$ 2,335,000	\$ 2,481,905	\$ 146,905
Revenue from use of assets	50,000	175,701	125,701
TOTAL REVENUES	<u>2,385,000</u>	<u>2,657,606</u>	<u>272,606</u>
EXPENDITURES			
PUBLIC WORKS			
Personnel costs	1,210,845	1,202,099	8,746
Remuneration for services	9,917	6,566	3,351
Operational costs	852,445	716,151	136,294
Supplies and materials	524,750	217,092	307,658
TOTAL PUBLIC WORKS	<u>2,597,957</u>	<u>2,141,908</u>	<u>456,049</u>
CAPITAL EXPENDITURES	<u>200,000</u>	-	<u>200,000</u>
TOTAL EXPENDITURES	<u>2,797,957</u>	<u>2,141,908</u>	<u>656,049</u>
REVENUES OVER EXPENDITURES	<u>\$ (412,957)</u>	515,698	<u>\$ 928,655</u>
Fund balance - beginning		<u>7,056,008</u>	
Fund balance - ending		<u>\$ 7,571,706</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
CHAPTER 19 VOTER REGISTRAR FUND
For Fiscal Year Ended September 30, 2019

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ 333,250	\$ 196,594	\$ (136,656)
Sales, refunds and miscellaneous	-	30	30
TOTAL REVENUES	<u>333,250</u>	<u>196,624</u>	<u>(136,626)</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Remuneration for services	8,250	6,653	1,597
Operational costs	260,000	189,941	70,059
Supplies and materials	65,000	-	65,000
TOTAL GENERAL GOVERNMENT	<u>333,250</u>	<u>196,594</u>	<u>136,656</u>
TOTAL EXPENDITURES	<u>333,250</u>	<u>196,594</u>	<u>136,656</u>
REVENUES OVER EXPENDITURES	<u>\$ -</u>	30	<u>\$ 30</u>
Fund balance - beginning		<u>1,125</u>	
Fund balance - ending		<u>\$ 1,155</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
ELECTIONS CONTRACTING SERVICES FUND
For Fiscal Year Ended September 30, 2019

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ 1,700,000	\$ 2,512,841	\$ 812,841
Other fees	23,000	89,403	66,403
TOTAL REVENUES	<u>1,723,000</u>	<u>2,602,244</u>	<u>879,244</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Administration costs	510,638	59,239	451,399
Jurisdictional elections costs	2,525,000	2,512,843	12,157
TOTAL GENERAL GOVERNMENT	<u>3,035,638</u>	<u>2,572,082</u>	<u>463,556</u>
TOTAL EXPENDITURES	<u>3,035,638</u>	<u>2,572,082</u>	<u>463,556</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (1,312,638)</u>	30,162	<u>\$ 1,342,800</u>
Fund balance - beginning		<u>461,767</u>	
Fund balance - ending		<u>\$ 491,929</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
TAX COLLECTOR'S SPECIAL INVENTORY FUND
For Fiscal Year Ended September 30, 2019

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Revenue from use of assets	\$ 20,000	\$ 11,000	\$ (9,000)
TOTAL REVENUES	<u>20,000</u>	<u>11,000</u>	<u>(9,000)</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Personnel costs	143,500	17,589	125,911
Remuneration for services	8,000	-	8,000
Operational costs	18,000	-	18,000
Supplies and materials	11,000	5,999	5,001
TOTAL GENERAL GOVERNMENT	<u>180,500</u>	<u>23,588</u>	<u>156,912</u>
TOTAL EXPENDITURES	<u>180,500</u>	<u>23,588</u>	<u>156,912</u>
REVENUES (UNDER) EXPENDITURES	<u>\$ (160,500)</u>	(12,588)	<u>\$ 147,912</u>
Fund balance - beginning		<u>13,682</u>	
Fund balance - ending		<u>\$ 1,094</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
DISTRICT ATTORNEY PROGRAMS FUND
For Fiscal Year Ended September 30, 2019

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ -	\$ 22,500	\$ 22,500
Court cost and fines	-	13,865	13,865
Other fees	445,000	452,503	7,503
Revenue from use of assets	<u>3,500</u>	<u>9,696</u>	<u>6,196</u>
TOTAL REVENUES	<u>448,500</u>	<u>498,564</u>	<u>50,064</u>
EXPENDITURES			
JUDICIAL			
Personnel costs	558,207	495,044	63,163
Operational costs	<u>26,000</u>	<u>22,500</u>	<u>3,500</u>
TOTAL JUDICIAL	<u>584,207</u>	<u>517,544</u>	<u>66,663</u>
TOTAL EXPENDITURES	<u>584,207</u>	<u>517,544</u>	<u>66,663</u>
REVENUES (UNDER) EXPENDITURES	<u>\$ (135,707)</u>	(18,980)	<u>\$ 116,727</u>
Fund balance - beginning		<u>548,091</u>	
Fund balance - ending		<u>\$ 529,111</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET AND ACTUAL
ASSET FORFEITURE FUND
For Fiscal Year Ended September 30, 2019

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 563,520	\$ 1,041,667	\$ 478,147
Revenue from use of assets	-	13,296	13,296
Sales, refunds and miscellaneous	-	13,983	13,983
TOTAL REVENUES	<u>563,520</u>	<u>1,068,946</u>	<u>505,426</u>
EXPENDITURES			
JUDICIAL			
Personnel costs	745,000	454,584	290,416
Remuneration for services	330,000	110,945	219,055
Operational costs	1,200,000	114,844	1,085,156
Supplies and materials	545,000	153,216	391,784
TOTAL JUDICIAL	<u>2,820,000</u>	<u>833,589</u>	<u>1,986,411</u>
PUBLIC SAFETY			
Personnel costs	14,834	-	14,834
Remuneration for services	288,970	100,673	188,297
Operational costs	292,802	102,179	190,623
Supplies and materials	247,294	85,421	161,873
TOTAL PUBLIC SAFETY	<u>843,900</u>	<u>288,273</u>	<u>555,627</u>
CAPITAL EXPENDITURES	<u>327,477</u>	<u>20,266</u>	<u>307,211</u>
TOTAL EXPENDITURES	<u>3,991,377</u>	<u>1,142,128</u>	<u>2,849,249</u>
REVENUES (UNDER) EXPENDITURES	<u>\$ (3,427,857)</u>	(73,182)	<u>\$ 3,354,675</u>
Fund balance - beginning		<u>4,389,773</u>	
Fund balance - ending		<u>\$ 4,316,591</u>	



Photo by Adnan Ahmetovic

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, 2019

	<u>Sheriff's Commissary</u>	<u>Parking Facilities</u>	<u>Firing Range</u>	<u>Total</u>
ASSETS				
Current assets:				
Cash, cash equivalents	\$ 526,524	\$ 424,249	\$ 15,777	\$ 966,550
Investments	1,786,533	1,398,619	53,531	3,238,683
Receivables:				
Accounts	343,826	212	-	344,038
TOTAL CURRENT ASSETS	<u>2,656,883</u>	<u>1,823,080</u>	<u>69,308</u>	<u>4,549,271</u>
Noncurrent assets:				
Restricted assets:				
Capital assets:				
Equipment	763,559	-	-	763,559
Reference library	38,960	-	-	38,960
Less: Accumulated depreciation	(514,997)	-	-	(514,997)
TOTAL NONCURRENT ASSETS	<u>287,522</u>	<u>-</u>	<u>-</u>	<u>287,522</u>
TOTAL ASSETS	<u>2,944,405</u>	<u>1,823,080</u>	<u>69,308</u>	<u>4,836,793</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension	624,675	106,815	45,184	776,674
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 624,675</u>	<u>\$ 106,815</u>	<u>\$ 45,184</u>	<u>\$ 776,674</u>
LIABILITIES				
Current liabilities:				
Accounts payable	\$ 524,287	\$ 44,309	\$ 2,136	\$ 570,732
Accrued liabilities	140,769	30,546	22,212	193,527
Due to other governmental units	-	8,992	-	8,992
TOTAL CURRENT LIABILITIES	<u>665,056</u>	<u>83,847</u>	<u>24,348</u>	<u>773,251</u>
Noncurrent liabilities:				
Net pension liability	1,222,210	208,989	88,405	1,519,604
TOTAL NONCURRENT LIABILITIES	<u>1,222,210</u>	<u>208,989</u>	<u>88,405</u>	<u>1,519,604</u>
TOTAL LIABILITIES	<u>1,887,266</u>	<u>292,836</u>	<u>112,753</u>	<u>2,292,855</u>
DEFERRED INFLOWS OF RESOURCES				
Pension	18,318	3,132	1,325	22,775
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>18,318</u>	<u>3,132</u>	<u>1,325</u>	<u>22,775</u>
NET POSITION				
Net investment in capital assets	287,522	-	-	287,522
Unrestricted	1,375,974	1,633,927	414	3,010,315
TOTAL NET POSITION	<u>\$ 1,663,496</u>	<u>\$ 1,633,927</u>	<u>\$ 414</u>	<u>\$ 3,297,837</u>

Bexar County, Texas
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - NONMAJOR ENTERPRISE FUNDS
For Fiscal Year Ended September 30, 2019

	Sheriff's Commissary	Parking Facilities	Firing Range	Total
OPERATING REVENUES				
Commissary sales	5,847,172	-	-	5,847,172
User fees	-	1,455,967	4,720	1,460,687
Other income	-	368	-	368
TOTAL OPERATING REVENUES	5,847,172	1,456,335	4,720	7,308,227
OPERATING EXPENSES				
Personnel costs	2,194,191	390,105	157,062	2,741,358
Purchased services	3,094,844	361,418	17,292	3,473,554
Supplies	196,071	42,286	11,612	249,969
Repairs and maintenance	30,897	50,768	10,538	92,203
Depreciation and amortization	76,872	-	-	76,872
TOTAL OPERATING EXPENSES	5,592,875	844,577	196,504	6,633,956
Operating income (loss)	254,297	611,758	(191,784)	674,271
NON-OPERATING REVENUES (EXPENSES)				
Investment income	45,279	33,751	3,235	82,265
Capital asset disposal	-	(10,626)	-	(10,626)
TOTAL NON-OPERATING REVENUES	45,279	23,125	3,235	71,639
Income (loss) before transfers	299,576	634,883	(188,549)	745,910
Interfund transfers in	-	-	184,449	184,449
Interfund transfers out	-	(450,000)	-	(450,000)
TOTAL TRANSFERS	-	(450,000)	184,449	(265,551)
Changes in net position	299,576	184,883	(4,100)	480,359
Total net position-beginning	1,363,920	1,449,044	4,514	2,817,478
Total net position-ending	\$ 1,663,496	\$ 1,633,927	\$ 414	\$ 3,297,837

Bexar County, Texas
STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
For Fiscal Year Ended September 30, 2019

	Sheriff's Commissary	Parking Facilities	Firing Range	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received for commissary sales	\$ 5,600,519	\$ -	\$ -	\$ 5,600,519
Cash received for parking fees	-	1,456,123	-	1,456,123
Cash received for firing range fees	-	-	4,720	4,720
Payments to other governmental units	-	(183)	-	(183)
Payments to suppliers	(2,874,646)	(411,626)	(29,496)	(3,315,768)
Payments to employees for services	(2,062,501)	(364,873)	(140,418)	(2,567,792)
Net cash provided (used) for operating activities	<u>663,372</u>	<u>679,441</u>	<u>(165,194)</u>	<u>1,177,619</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfer from other funds	-	-	184,449	184,449
Net cash provided by noncapital financing activities	<u>-</u>	<u>-</u>	<u>184,449</u>	<u>184,449</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Transfer to other funds	-	(450,000)	-	(450,000)
Purchase of capital assets	(198,000)	(10,626)	-	(208,626)
Net cash (used) for capital and related financing activities	<u>(198,000)</u>	<u>(460,626)</u>	<u>-</u>	<u>(658,626)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment purchases	(122,130)	-	(10,298)	(132,428)
Investment sales	-	40,324	-	40,324
Investment earnings	45,279	33,751	3,235	82,265
Net cash provided (used) by investing activities	<u>(76,851)</u>	<u>74,075</u>	<u>(7,063)</u>	<u>(9,839)</u>
Net Increase in cash and cash equivalents	388,521	292,890	12,192	693,603
Cash and cash equivalents - beginning of year	<u>138,003</u>	<u>131,359</u>	<u>3,585</u>	<u>272,947</u>
Cash and cash equivalents - end of year	<u>\$ 526,524</u>	<u>\$ 424,249</u>	<u>\$ 15,777</u>	<u>\$ 966,550</u>

Bexar County, Texas
STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
For the Year Ended September 30, 2019

	<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)	\$ 254,297	\$ 611,758	\$ (191,784)	\$ 674,271
Adjustments to reconcile operating income (loss) to net cash provided (used) for operating activities:				
Depreciation expense	76,872	-	-	76,872
Change in net position:				
(Increase) in accounts receivable	(246,653)	(212)	-	(246,865)
Increase (decrease) in vouchers	390,098	24,404	(4,119)	410,383
Increase in accrued liabilities	60,938	18,276	14,792	94,006
Increase in net pension liability	127,820	25,398	15,917	169,135
(Decrease) in due to other governmental units	-	(183)	-	(183)
Net cash provided (used) for operating activities	<u>\$ 663,372</u>	<u>\$ 679,441</u>	<u>\$ (165,194)</u>	<u>\$ 1,177,619</u>
 Reconciliation of cash and cash equivalents on Statement of Cash Flows to Statement of Net Position				
Cash and cash equivalents	<u>\$ 526,524</u>	<u>\$ 424,249</u>	<u>\$ 15,777</u>	<u>\$ 966,550</u>
Cash and cash equivalents	<u>\$ 526,524</u>	<u>\$ 424,249</u>	<u>\$ 15,777</u>	<u>\$ 966,550</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 the records management center facility.

PRINT SHOP – to account for the expenses of the print shop.

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Bexar County, Texas
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
For Fiscal Year Ended September 30, 2019

	<u>Fleet Maintenance</u>	<u>Other Post Employment Benefits</u>	<u>Self Insurance</u>	<u>Records Management Center</u>	<u>Print Shop</u>	<u>Total</u>
ASSETS						
Current assets:						
Cash and cash equivalents	\$ 389,168	\$ -	\$ 10,396,140	\$ 106,409	\$ 46,879	\$ 10,938,596
Investments	-	147,704	-	-	159,064	306,768
Inventories	158,552	-	-	-	-	158,552
Deposits	-	-	10,000	-	-	10,000
Prepaid insurance	185	-	-	-	-	185
TOTAL CURRENT ASSETS	<u>547,905</u>	<u>147,704</u>	<u>10,406,140</u>	<u>106,409</u>	<u>205,943</u>	<u>11,414,101</u>
Noncurrent assets						
Capital assets:						
Buildings and improvements	-	-	125,708	-	-	125,708
Equipment	-	-	-	1,087,589	-	1,087,589
Less: Accumulated depreciation	-	-	(21,998)	(821,988)	-	(843,986)
TOTAL NONCURRENT ASSETS	<u>-</u>	<u>-</u>	<u>103,710</u>	<u>265,601</u>	<u>-</u>	<u>369,311</u>
TOTAL ASSETS	<u>\$ 547,905</u>	<u>\$ 147,704</u>	<u>\$ 10,509,850</u>	<u>\$ 372,010</u>	<u>\$ 205,943</u>	<u>\$ 11,783,412</u>
DEFERRED OUTFLOWS OF RESOURCES						
Pension	239,068	-	150,118	57,652	39,617	486,455
OPEB	-	6,836,428	-	-	-	6,836,428
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>239,068</u>	<u>6,836,428</u>	<u>150,118</u>	<u>57,652</u>	<u>39,617</u>	<u>7,322,883</u>
LIABILITIES						
Current liabilities:						
Accounts payable	\$ 124,760	\$ 141,615	\$ 861,050	\$ 7,930	\$ 2,772	\$ 1,138,127
Claims payable	-	-	7,463,058	-	-	7,463,058
Accrued liabilities	13,343	-	128,396	11,655	185,221	338,615
TOTAL CURRENT LIABILITIES	<u>138,103</u>	<u>141,615</u>	<u>8,452,504</u>	<u>19,585</u>	<u>187,993</u>	<u>8,939,800</u>
Noncurrent liabilities						
Advance from other funds	110,000	-	-	-	-	110,000
Net pension liability	467,749	-	293,711	112,800	77,512	951,772
Claims payable	-	-	785,062	-	-	785,062
OPEB obligation	-	178,872,693	-	-	-	178,872,693
TOTAL NONCURRENT LIABILITIES	<u>577,749</u>	<u>178,872,693</u>	<u>1,078,773</u>	<u>112,800</u>	<u>77,512</u>	<u>180,719,527</u>
TOTAL LIABILITIES	<u>715,852</u>	<u>179,014,308</u>	<u>9,531,277</u>	<u>132,385</u>	<u>265,505</u>	<u>189,659,327</u>
DEFERRED INFLOWS OF RESOURCES						
Pension	7,010	-	4,402	1,691	1,162	14,265
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>7,010</u>	<u>-</u>	<u>4,402</u>	<u>1,691</u>	<u>1,162</u>	<u>14,265</u>
NET POSITION						
Net investment in capital assets	-	-	103,710	265,601	-	369,311
Unrestricted	64,111	(172,030,176)	1,020,579	29,985	(21,107)	(170,936,608)
TOTAL NET POSITION	<u>\$ 64,111</u>	<u>\$(172,030,176)</u>	<u>\$ 1,124,289</u>	<u>\$ 295,586</u>	<u>\$ (21,107)</u>	<u>\$(170,567,297)</u>

Bexar County, Texas
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
For Fiscal Year Ended September 30, 2019

	Fleet Maintenance	Other Post Employment Benefits	Self- Insurance	Records Management Center	Print Shop	Total
OPERATING REVENUES						
Premiums	\$ -	\$ 3,082,450	\$ 57,222,364	\$ -	\$ -	\$ 60,304,814
Records management storage fees	-	-	-	100,000	-	100,000
Employee clinic fees	-	-	18,665	-	-	18,665
Fleet maintenance sales	1,015,195	-	-	-	-	1,015,195
User Fees	-	-	-	-	258,547	258,547
Other income	-	-	1,137,677	-	265	1,137,942
TOTAL OPERATING REVENUES	1,015,195	3,082,450	58,378,706	100,000	258,812	62,835,163
OPERATING EXPENSES						
Administrative fees	-	270,285	2,777,348	-	-	3,047,633
Claims expenses	-	9,712,682	50,082,206	-	-	59,794,888
Insurance expenses	-	-	1,828,969	-	-	1,828,969
OPEB costs	-	(13,997,848)	-	-	-	(13,997,848)
Personnel costs	824,996	-	537,196	206,866	238,041	1,807,099
Rent and utilities	13,907	-	231	52,213	-	66,351
Purchased services	21,170	-	216,563	27,140	359,523	624,396
Supplies	73,454	-	8,925	16,672	72,385	171,436
Repairs and maintenance	14,970	-	-	33,268	-	48,238
Depreciation and amortization	-	-	6,285	102,614	-	108,899
TOTAL OPERATING EXPENSES	948,497	(4,014,881)	55,457,723	438,773	669,949	53,500,061
Operating income (loss)	66,698	7,097,331	2,920,983	(338,773)	(411,137)	9,335,102
NON-OPERATING REVENUES (EXPENSES)						
Investment income	-	75,661	-	-	6,798	82,459
TOTAL NON-OPERATING REVENUES	-	75,661	-	-	6,798	82,459
Income (loss) before transfers	66,698	7,172,992	2,920,983	(338,773)	(404,339)	9,417,561
Interfund transfers in	39,406	5,075,171	2,175,426	175,000	383,232	7,848,235
TOTAL TRANSFERS	39,406	5,075,171	2,175,426	175,000	383,232	7,848,235
Changes in net position	106,104	12,248,163	5,096,409	(163,773)	(21,107)	17,265,796
Total net position-beginning	(41,993)	(184,278,339)	(3,972,120)	459,359	-	(187,833,093)
Total net position-ending	\$ 64,111	\$ (172,030,176)	\$ 1,124,289	\$ 295,586	\$ (21,107)	\$ (170,567,297)

Bexar County, Texas
STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For Fiscal Year Ended September 30, 2019

	Fleet Maintenance	OPEB	Self- Insurance	Records Management Center	Print Shop	Total
CASH FLOWS FROM OPERATING ACTIVITIES						
Cash received for premiums	\$ -	\$ 3,082,450	\$ 58,360,041	\$ -	\$ -	\$ 61,442,491
Cash received for employee clinic fees	-	-	18,665	-	-	18,665
Cash received for fleet maintenance services	1,015,195	-	-	-	-	1,015,195
Cash received for records management storage	-	-	-	100,000	-	100,000
Cash received for print shop	-	-	-	-	258,812	258,812
Payments to vendors, suppliers, and contractors	(7,275)	(149,055)	(4,179,148)	(122,835)	(248,142)	(4,706,455)
Payments to employees for services	(802,615)	-	(495,311)	(197,338)	(194,757)	(1,690,021)
Claims paid	-	(9,712,682)	(51,425,925)	-	-	(61,138,607)
Net cash provided (used) by operating activities	<u>205,305</u>	<u>(6,779,287)</u>	<u>2,278,322</u>	<u>(220,173)</u>	<u>(184,087)</u>	<u>(4,699,920)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Transfers from other funds	<u>39,406</u>	<u>5,075,171</u>	<u>2,175,426</u>	<u>175,000</u>	<u>383,232</u>	<u>7,848,235</u>
Net cash provided by noncapital financing activities	<u>39,406</u>	<u>5,075,171</u>	<u>2,175,426</u>	<u>175,000</u>	<u>383,232</u>	<u>7,848,235</u>
CASH FLOWS FROM INVESTING ACTIVITIES						
Investment purchases	-	-	-	-	(159,064)	(159,064)
Investment sales	-	1,492,462	-	-	-	1,492,462
Investment earnings	-	75,661	-	-	6,798	82,459
Net cash provided (used) by investing activities	<u>-</u>	<u>1,568,123</u>	<u>-</u>	<u>-</u>	<u>(152,266)</u>	<u>1,415,857</u>
Net increase (decrease) in cash and cash equivalents	244,711	(135,993)	4,453,748	(45,173)	46,879	4,564,172
Cash and cash equivalents - beginning of year	144,457	135,993	5,942,392	151,582	-	6,374,424
Cash and cash equivalents - end of year	<u>\$ 389,168</u>	<u>\$ -</u>	<u>\$ 10,396,140</u>	<u>\$ 106,409</u>	<u>\$ 46,879</u>	<u>\$ 10,938,596</u>

Bexar County, Texas
STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For Fiscal Year Ended September 30, 2019

	Fleet Maintenance	OPEB	Self- Insurance	Records Management Center	Print Shop	Total
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:						
Operating income (loss)	\$ 66,698	7,097,331	\$ 2,920,983	\$ (338,773)	\$ (411,137)	\$ 9,335,102
Adjustments to reconcile operating income (loss) to net cash provided (used) for operating activities:						
Depreciation expense	-	-	6,285	102,614	-	108,899
Change in net position:						
Decrease in inventories	35,446	-	-	-	-	35,446
Decrease in prepaid insurance	228	-	-	-	-	228
Increase in accounts payable	83,070	121,230	534,701	3,298	2,772	745,071
(Decrease) in claims payable	-	-	(1,343,719)	-	-	(1,343,719)
(Decrease) in OPEB obligation	-	(13,997,848)	-	-	-	(13,997,848)
Increase (decrease) in accrued liabilities	(2,675)	-	118,222	3,176	185,221	303,944
Increase in net pension liability	22,538	-	41,850	9,512	39,057	112,957
Net cash provided (used) by operating activities	<u>\$ 205,305</u>	<u>\$ (6,779,287)</u>	<u>\$ 2,278,322</u>	<u>\$ (220,173)</u>	<u>\$ (184,087)</u>	<u>\$ (4,699,920)</u>

Reconciliation of cash and cash equivalents on Statement of Cash Flows to Statement of Net Position

Cash and cash equivalents	\$ 389,168	\$ -	\$ 10,396,140	\$ 106,409	\$ 46,879	\$ 10,938,596
Cash and cash equivalents	<u>\$ 389,168</u>	<u>\$ -</u>	<u>\$ 10,396,140</u>	<u>\$ 106,409</u>	<u>\$ 46,879</u>	<u>\$ 10,938,596</u>



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FIDUCIARY FUND TYPE

AGENCY FUNDS – are used to account for assets held by the County as an agent for individuals, 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 County officers pending disposition.

CLERKS' TRUST FUNDS – to account for funds held in the registry of the courts 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.

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

Bexar County, Texas
AGENCY FUNDS
COMBINING NET POSITION
September 30, 2019

	<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	\$ -	\$ 4,898,774	\$ 37,768,519	\$ 156,164	\$ 2,277,879
Accounts receivable	545,259	673,088	-	8,985	-
Deferred outflows of resources - pension	530,628	-	-	-	-
Due from other governmental units	628,713	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u>\$ 1,704,600</u>	<u>\$ 5,571,862</u>	<u>\$ 37,768,519</u>	<u>\$ 165,149</u>	<u>\$ 2,277,879</u>
LIABILITIES					
Vouchers payable	\$ 64,220	\$ -	\$ -	\$ 63,567	\$ 415,600
Accrued liabilities	1,618,286	-	-	101,582	-
Due to participants	6,454	708,381	37,768,519	-	1,862,279
Deferred inflows of resources - pension	15,560	-	-	-	-
Due to other governmental units	80	4,863,481	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL LIABILITIES	<u>\$ 1,704,600</u>	<u>\$ 5,571,862</u>	<u>\$ 37,768,519</u>	<u>\$ 165,149</u>	<u>\$ 2,277,879</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>
\$ 45,482,907	\$ 8,075,673	\$ 493,281	\$ 358,070	\$ 4,567,834	\$ 104,079,101
-	7,395,160	-	-	-	8,622,492
-	7,499,784	-	-	-	8,030,412
-	-	-	-	-	628,713
<u>\$ 45,482,907</u>	<u>\$ 22,970,617</u>	<u>\$ 493,281</u>	<u>\$ 358,070</u>	<u>\$ 4,567,834</u>	<u>\$ 121,360,718</u>
\$ -	\$ 62,746	\$ -	\$ -	\$ -	\$ 606,133
-	15,310,182	-	-	-	17,030,050
-	7,377,769	493,281	-	4,567,834	52,784,517
-	219,920	-	-	-	235,480
45,482,907	-	-	358,070	-	50,704,538
<u>\$ 45,482,907</u>	<u>\$ 22,970,617</u>	<u>\$ 493,281</u>	<u>\$ 358,070</u>	<u>\$ 4,567,834</u>	<u>\$ 121,360,718</u>

Bexar County, Texas
AGENCY FUNDS
COMBINING NET POSITION
September 30, 2019

	<u>Balance</u>			<u>Balance</u>
	<u>October 1, 2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>September 30, 2019</u>
ASSETS				
Cash and cash equivalents	\$ 110,846,117	\$ 104,079,100	\$ 110,846,118	\$ 104,079,101
Accounts receivable	7,352,806	8,622,492	7,352,806	8,622,492
Deferred outflows of resources - pension	2,722,725	8,030,412	2,722,725	8,030,412
Due from other governmental units	353,455	628,713	353,455	628,713
TOTAL ASSETS	<u>\$ 121,275,103</u>	<u>\$ 121,360,717</u>	<u>\$ 121,275,104</u>	<u>\$ 121,360,718</u>
LIABILITIES				
Vouchers payable	\$ 570,159	\$ 606,133	\$ 570,159	\$ 606,133
Accrued liabilities	8,848,339	17,030,050	8,848,339	17,030,050
Due to participants	57,352,896	52,784,516	57,352,897	52,784,517
Deferred inflows of resources - pension	1,463,014	235,480	1,463,014	235,480
Due to other governmental units	53,040,695	50,704,538	53,040,695	50,704,538
TOTAL LIABILITIES	<u>\$ 121,275,103</u>	<u>\$ 121,360,717</u>	<u>\$ 121,275,104</u>	<u>\$ 121,360,718</u>

Bexar County, Texas
AGENCY FUNDS
COMBINING NET POSITION
September 30, 2019

	<u>Balance</u> <u>October 1, 2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>September 30, 2019</u>
<u>Secondary Recipient of Grants</u>				
ASSETS				
Accounts receivable	\$ 773,881	\$ 545,259	\$ 773,881	\$ 545,259
Deferred outflows of resources - pension	168,711	530,628	168,711	530,628
Due from other governmental units	353,455	628,713	353,455	628,713
TOTAL ASSETS	<u>\$ 1,296,047</u>	<u>\$ 1,704,600</u>	<u>\$ 1,296,047</u>	<u>\$ 1,704,600</u>
LIABILITIES				
Vouchers payable	\$ 22,108	\$ 64,220	\$ 22,108	\$ 64,220
Accrued liabilities	1,176,738	1,618,286	1,176,738	1,618,286
Due to participants	6,454	6,454	6,454	6,454
Deferred inflows of resources - pension	90,667	15,560	90,667	15,560
Due to other governmental units	80	80	80	80
TOTAL LIABILITIES	<u>\$ 1,296,047</u>	<u>\$ 1,704,600</u>	<u>\$ 1,296,047</u>	<u>\$ 1,704,600</u>
<u>Officers' Special Funds</u>				
ASSETS				
Cash and cash equivalents	\$ 5,033,085	\$ 4,898,774	\$ 5,033,085	\$ 4,898,774
Accounts receivable	517,952	673,088	517,952	673,088
TOTAL ASSETS	<u>\$ 5,551,037</u>	<u>\$ 5,571,862</u>	<u>\$ 5,551,037</u>	<u>\$ 5,571,862</u>
LIABILITIES				
Due to participants	\$ 687,556	\$ 708,381	\$ 687,556	\$ 708,381
Due to other governmental units	4,863,481	4,863,481	4,863,481	4,863,481
TOTAL LIABILITIES	<u>\$ 5,551,037</u>	<u>\$ 5,571,862</u>	<u>\$ 5,551,037</u>	<u>\$ 5,571,862</u>
<u>Clerks' Trust Funds</u>				
ASSETS				
Cash and cash equivalents	\$ 42,859,685	\$ 37,768,519	\$ 42,859,685	\$ 37,768,519
Accounts receivable	4,699	-	4,699	-
TOTAL ASSETS	<u>\$ 42,864,384</u>	<u>\$ 37,768,519</u>	<u>\$ 42,864,384</u>	<u>\$ 37,768,519</u>
LIABILITIES				
Due to participants	\$ 42,864,384	\$ 37,768,519	\$ 42,864,384	\$ 37,768,519
TOTAL LIABILITIES	<u>\$ 42,864,384</u>	<u>\$ 37,768,519</u>	<u>\$ 42,864,384</u>	<u>\$ 37,768,519</u>

Bexar County, Texas
AGENCY FUNDS
COMBINING NET POSITION
September 30, 2019

	<u>Balance</u> <u>October 1, 2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>September 30, 2019</u>
<u>Flexible Spending Accounts</u>				
ASSETS				
Cash and cash equivalents	\$ 152,451	\$ 156,164	\$ 152,451	\$ 156,164
Accounts receivable	8,985	8,985	8,985	8,985
TOTAL ASSETS	<u>\$ 161,436</u>	<u>\$ 165,149</u>	<u>\$ 161,436</u>	<u>\$ 165,149</u>
LIABILITIES				
Vouchers payable	\$ 137,401	\$ 63,567	\$ 137,401	\$ 63,567
Accrued liabilities	24,035	101,582	24,035	101,582
TOTAL LIABILITIES	<u>\$ 161,436</u>	<u>\$ 165,149</u>	<u>\$ 161,436</u>	<u>\$ 165,149</u>
<u>Bail Bond Security Fund</u>				
ASSETS				
Cash and cash equivalents	\$ 2,177,818	\$ 2,277,879	\$ 2,177,818	\$ 2,277,879
TOTAL ASSETS	<u>\$ 2,177,818</u>	<u>\$ 2,277,879</u>	<u>\$ 2,177,818</u>	<u>\$ 2,277,879</u>
LIABILITIES				
Vouchers payable	\$ 382,829	\$ 415,600	\$ 382,829	\$ 415,600
Due to participants	1,794,989	1,862,279	1,794,989	1,862,279
TOTAL LIABILITIES	<u>\$ 2,177,818</u>	<u>\$ 2,277,879</u>	<u>\$ 2,177,818</u>	<u>\$ 2,277,879</u>
<u>Tax Collector's Accounts</u>				
ASSETS				
Cash and cash equivalents	\$ 48,048,907	\$ 45,482,907	\$ 48,048,907	\$ 45,482,907
TOTAL ASSETS	<u>\$ 48,048,907</u>	<u>\$ 45,482,907</u>	<u>\$ 48,048,907</u>	<u>\$ 45,482,907</u>
LIABILITIES				
Due to other governmental units	\$ 48,048,907	\$ 45,482,907	\$ 48,048,907	\$ 45,482,907
TOTAL LIABILITIES	<u>\$ 48,048,907</u>	<u>\$ 45,482,907</u>	<u>\$ 48,048,907</u>	<u>\$ 45,482,907</u>

Bexar County, Texas
AGENCY FUNDS
COMBINING NET POSITION
September 30, 2019

	<u>Balance</u> <u>October 1, 2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>September 30, 2019</u>
<u>Community Corrections</u>				
ASSETS				
Cash and cash equivalents	\$ 7,702,085	\$ 8,075,673	\$ 7,702,085	\$ 8,075,673
Accounts receivable	6,047,289	7,395,160	6,047,289	7,395,160
Deferred outflows of resources - pension	2,554,014	7,499,784	2,554,014	7,499,784
TOTAL ASSETS	<u>\$ 16,303,388</u>	<u>\$ 22,970,617</u>	<u>\$ 16,303,388</u>	<u>\$ 22,970,617</u>
LIABILITIES				
Vouchers payable	\$ 27,821	\$ 62,746	\$ 27,821	\$ 62,746
Accrued liabilities	7,647,566	15,310,182	7,647,566	15,310,182
Deferred inflows of resources - pension	1,372,347	219,920	1,372,347	219,920
Due to participants	7,255,654	7,377,769	7,255,654	7,377,769
TOTAL LIABILITIES	<u>\$ 16,303,388</u>	<u>\$ 22,970,617</u>	<u>\$ 16,303,388</u>	<u>\$ 22,970,617</u>
<u>Inmate Banking</u>				
ASSETS				
Cash and cash equivalents	\$ 261,349	\$ 493,281	\$ 261,349	\$ 493,281
TOTAL ASSETS	<u>\$ 261,349</u>	<u>\$ 493,281</u>	<u>\$ 261,349</u>	<u>\$ 493,281</u>
LIABILITIES				
Due to participants	\$ 261,349	\$ 493,281	\$ 261,349	\$ 493,281
TOTAL LIABILITIES	<u>\$ 261,349</u>	<u>\$ 493,281</u>	<u>\$ 261,349</u>	<u>\$ 493,281</u>
<u>Unclaimed Money</u>				
ASSETS				
Cash and cash equivalents	\$ 128,227	\$ 358,070	\$ 128,227	\$ 358,070
TOTAL ASSETS	<u>\$ 128,227</u>	<u>\$ 358,070</u>	<u>\$ 128,227</u>	<u>\$ 358,070</u>
LIABILITIES				
Due to other governmental units	\$ 128,227	\$ 358,070	\$ 128,227	\$ 358,070
TOTAL LIABILITIES	<u>\$ 128,227</u>	<u>\$ 358,070</u>	<u>\$ 128,227</u>	<u>\$ 358,070</u>
<u>DA Seized Assets</u>				
ASSETS				
Cash and cash equivalents	\$ 4,482,510	\$ 4,567,834	\$ 4,482,510	\$ 4,567,834
TOTAL ASSETS	<u>\$ 4,482,510</u>	<u>\$ 4,567,834</u>	<u>\$ 4,482,510</u>	<u>\$ 4,567,834</u>
LIABILITIES				
Due to participants	\$ 4,482,510	\$ 4,567,834	\$ 4,482,510	\$ 4,567,834
TOTAL LIABILITIES	<u>\$ 4,482,510</u>	<u>\$ 4,567,834</u>	<u>\$ 4,482,510</u>	<u>\$ 4,567,834</u>



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Bexar County, Texas
STATISTICAL SECTION OVERVIEW
September 30, 2019

The statistical section is organized in six sections:

- Financial Trends – Compiles information reported in the Comprehensive Annual Financial Report over the past ten years. 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 by Tax Year
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 Occupancies and Average Daily Rates/History
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 increase 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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Governmental activities					
Net investment in capital assets	\$1,005,554,876	\$1,012,651,582	\$ 965,387,857	\$ 934,396,266	\$ 894,124,992
Restricted for:					
Debt service	85,091,691	81,352,856	60,506,401	39,793,717	32,839,512
Grants and special revenues	13,098,279	12,552,709	13,998,857	14,994,930	14,990,484
Capital projects	148,078,758	129,236,402	183,002,698	145,327,592	69,577,989
Legislative	57,242,129	50,815,806	44,172,699	39,064,271	40,752,062
Unrestricted	(995,199,570)	(943,175,051)	(803,009,229)	(620,083,745)	(444,153,476)
Total governmental activities net position	<u>\$ 313,866,163</u>	<u>\$ 343,434,304</u>	<u>\$ 464,059,283</u>	<u>\$ 553,493,031</u>	<u>\$ 608,131,563</u>
Business-type activities					
Net investment in capital assets	\$ 93,392,619	\$ 61,511,565	\$ 65,978,076	\$ 67,413,044	\$ 129,774,372
Restricted for:					
Debt Service	25,476,405	25,820,995	24,458,709	24,478,767	27,281,811
Unrestricted	(175,695,602)	(146,379,859)	(154,272,031)	(158,904,249)	(218,711,772)
Total business-type activities net position	<u>\$ (56,826,578)</u>	<u>\$ (59,047,299)</u>	<u>\$ (63,835,246)</u>	<u>\$ (67,012,438)</u>	<u>\$ (61,655,589)</u>
Primary government					
Net investment in capital assets	\$1,098,947,495	\$1,074,163,147	\$1,031,365,933	\$1,001,809,310	\$1,023,899,364
Restricted	328,987,262	299,778,768	326,139,364	263,659,277	185,441,858
Unrestricted	(1,170,895,172)	(1,089,554,910)	(957,281,260)	(778,987,994)	(662,865,248)
Total primary government net position	<u>\$ 257,039,585</u>	<u>\$ 284,387,005</u>	<u>\$ 400,224,037</u>	<u>\$ 486,480,593</u>	<u>\$ 546,475,974</u>

Source: Comprehensive Annual Financial Reports (CAFR).

Table 1 (Continued)

<u>2014</u> (Restated)	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
\$ 860,081,979	\$ 890,541,511	\$ 855,395,328	\$ 830,351,671	\$ 667,452,063
50,483,099	54,407,649	70,322,846	71,270,325	72,590,214
13,580,285	9,006,848	10,580,293	12,565,983	6,450,008
121,632,446	48,998,893	36,381,015	14,139,934	7,180,849
32,904,826	30,621,078	27,361,998	24,984,690	22,097,507
<u>(441,770,656)</u>	<u>(336,108,071)</u>	<u>(169,515,206)</u>	<u>(87,278,102)</u>	<u>14,448,995</u>
<u>\$ 636,911,979</u>	<u>\$ 697,467,908</u>	<u>\$ 830,526,274</u>	<u>\$ 866,034,501</u>	<u>\$ 790,219,636</u>
\$ 48,009,070	\$ 50,287,916	\$ 53,683,820	\$ 55,333,951	\$ 58,475,790
24,198,644	20,189,790	16,283,647	16,844,006	11,778,600
<u>(150,985,175)</u>	<u>(107,025,370)</u>	<u>(46,741,238)</u>	<u>(6,211,870)</u>	<u>20,268,109</u>
<u>\$ (78,777,461)</u>	<u>\$ (36,547,664)</u>	<u>\$ 23,226,229</u>	<u>\$ 65,966,087</u>	<u>\$ 90,522,499</u>
\$ 908,091,049	\$ 940,829,427	\$ 909,079,148	\$ 885,685,622	\$ 725,927,853
242,799,300	163,224,258	160,929,799	139,804,938	120,097,178
<u>(592,755,831)</u>	<u>(443,133,441)</u>	<u>(216,256,444)</u>	<u>(93,489,972)</u>	<u>34,717,104</u>
<u>\$ 558,134,518</u>	<u>\$ 660,920,244</u>	<u>\$ 853,752,503</u>	<u>\$ 932,000,588</u>	<u>\$ 880,742,135</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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Expenses					
Governmental activities:					
General government	\$ 118,070,912	\$ 143,816,856	\$ 138,112,719	\$ 130,047,303	\$ 110,745,934
Judicial	123,906,981	118,945,194	113,574,714	104,620,926	93,563,195
Public safety	264,607,962	243,887,769	239,226,903	222,339,298	211,423,049
Education and recreation	11,784,896	9,910,149	7,712,093	8,120,117	6,334,976
Public works	153,489,757	188,397,391	225,090,295	206,348,816	156,484,523
Health and public welfare	23,198,532	20,902,695	26,302,915	26,081,172	28,287,807
Interest and other fees	91,231,001	82,019,470	77,974,335	84,878,028	72,808,687
Unallocated depreciation	114,711	114,711	114,711	114,711	114,711
Total governmental activities	<u>\$ 786,404,752</u>	<u>\$ 807,994,235</u>	<u>\$ 828,108,685</u>	<u>\$ 782,550,371</u>	<u>\$ 679,762,882</u>
Business-type activities:					
Venue Fund	\$ 33,007,100	\$ 28,050,246	\$ 29,423,382	\$ 34,080,868	\$ 10,680,025
Commissary Fund	5,590,750	5,364,084	4,954,319	4,439,412	3,734,031
Firing Range Fund	196,504	201,046	183,283	194,346	183,278
Parking Facilities Fund	855,203	728,022	762,507	842,589	769,832
Total business-type activities	<u>39,649,557</u>	<u>34,343,398</u>	<u>35,323,491</u>	<u>39,557,215</u>	<u>15,367,166</u>
Total primary government	<u>\$ 826,054,309</u>	<u>\$ 842,337,633</u>	<u>\$ 863,432,176</u>	<u>\$ 822,107,586</u>	<u>\$ 695,130,048</u>
Program Revenues					
Governmental activities:					
Charges for service:					
General government	\$ 36,612,955	\$ 35,693,180	\$ 35,859,657	\$ 36,315,150	\$ 34,514,356
Judicial	19,484,193	18,437,622	16,021,342	18,830,998	12,043,502
Public safety	35,332,171	33,172,774	33,508,474	31,798,026	34,563,781
Education and recreation	326	119	548	691	1,020
Public works	20,808,857	20,083,431	19,581,006	20,327,240	19,345,148
Health and public welfare	988,424	1,734,751	744,661	404,185	345,758
Operating grants and contributions:					
General government	558,621	635,021	631,563	3,086,022	4,927,006
Judicial	7,487,386	8,343,200	6,704,154	5,748,936	5,215,747
Public safety	14,500,158	14,438,664	13,385,549	12,810,807	11,891,397
Education and recreation	275,345	1,327,655	322,723	224,725	125,000
Public works	-	1,202,096	3,480,417	7,700	97,480
Health and public welfare	14,667,956	14,531,656	20,124,961	17,651,399	19,972,362
Capital grants and contributions:					
Public Works	78,393,075	139,498,994	115,519,024	148,270,339	126,167,667
Total governmental activities	<u>\$ 229,109,467</u>	<u>\$ 289,099,163</u>	<u>\$ 265,884,079</u>	<u>\$ 295,476,218</u>	<u>\$ 269,210,224</u>

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

Table 2 (Continued)

2014 (Restated)	2013	2012	2011	2010
\$ 107,772,965	\$ 101,135,305	\$ 92,955,003	\$ 88,844,727	\$ 79,241,599
89,143,802	86,567,259	85,766,375	89,523,783	84,233,142
199,517,541	194,156,366	192,289,893	186,374,799	191,453,779
5,803,910	6,521,027	8,964,869	10,838,874	10,215,955
134,049,117	254,058,915	166,817,829	159,386,468	90,456,200
24,694,078	25,646,248	33,613,676	29,164,474	32,396,181
68,474,001	57,190,164	46,034,776	42,552,731	35,272,177
114,711	114,711	114,711	114,711	114,711
\$ 629,570,125	\$ 725,389,995	\$ 626,557,132	\$ 606,800,567	\$ 523,383,744
\$ 68,628,840	\$ 82,836,919	\$ 66,119,373	\$ 47,297,341	\$ 38,312,586
3,434,758	3,099,136	3,132,808	3,349,848	3,214,752
156,842	112,046	-	-	-
607,739	633,636	519,977	307,949	-
72,828,179	86,681,737	69,772,158	50,955,138	41,527,338
\$ 702,398,304	\$ 812,071,732	\$ 696,329,290	\$ 657,755,705	\$ 564,911,082
\$ 33,242,843	\$ 33,949,799	\$ 30,742,789	\$ 29,315,903	\$ 27,395,795
19,740,552	10,415,106	11,590,304	13,189,094	14,205,997
34,088,157	34,983,339	34,016,987	28,563,454	29,883,485
788	1,500	1,500	333,200	285,668
18,300,625	17,765,629	17,007,799	15,791,488	15,526,491
343,109	344,410	56,145	935,617	943,697
5,762,280	3,933,230	3,451,222	4,156,702	1,942,725
6,496,804	5,185,664	4,695,937	4,470,725	4,783,113
14,721,238	12,221,127	14,514,051	18,847,341	20,321,533
211,000	200,000	-	1,369,585	107,665
2,520	-	-	2,505,065	129,294
18,245,249	20,630,393	25,468,653	27,755,036	17,984,327
112,011,234	114,740,142	106,463,221	201,984,356	157,728,121
\$ 263,166,399	\$ 254,370,339	\$ 248,008,608	\$ 349,217,566	\$ 291,237,911

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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Business-type activities:					
Charges for services	\$ 8,607,859	\$ 8,343,408	\$ 7,853,831	\$ 6,820,264	\$ 6,543,340
Capital grants and contributions	-	-	2,089,354	-	-
Total business-type activities	<u>8,607,859</u>	<u>8,343,408</u>	<u>9,943,185</u>	<u>6,820,264</u>	<u>6,543,340</u>
Total primary government	<u>\$ 237,717,326</u>	<u>\$ 297,442,571</u>	<u>\$ 275,827,264</u>	<u>\$ 302,296,482</u>	<u>\$ 275,753,564</u>
Net Expenses					
Governmental activities	\$(557,295,285)	\$(518,895,072)	\$(562,224,606)	\$(487,074,153)	\$(410,552,658)
Business-type activities	<u>(31,041,698)</u>	<u>(25,999,990)</u>	<u>(25,380,306)</u>	<u>(32,736,951)</u>	<u>(8,823,826)</u>
Total primary government	<u>\$ (588,336,983)</u>	<u>\$ (544,895,062)</u>	<u>\$ (587,604,912)</u>	<u>\$ (519,811,104)</u>	<u>\$ (419,376,484)</u>
General Revenues and Other Changes in Net Position					
Governmental Activities:					
Taxes:					
Property taxes	\$ 423,507,085	\$ 416,955,334	\$ 394,856,774	\$ 365,595,459	\$ 312,595,952
Flood control taxes	36,632,870	19,336,934	22,119,090	21,878,200	34,107,565
Bingo taxes	1,509,277	1,579,557	1,124,906	1,499,237	1,451,055
Motor vehicle taxes	16,707,363	15,820,056	16,399,324	16,272,869	14,979,416
Mixed drink taxes	10,964,858	10,552,989	9,785,281	9,423,643	8,833,088
Unrestricted investment earnings	25,991,365	13,392,740	8,295,219	5,188,258	4,621,801
Miscellaneous	11,611,078	22,991,436	19,980,840	12,308,641	4,948,018
Gain on disposal of assets	537,697	331,133	-	-	-
Transfers between governmental and business-type activities	<u>265,551</u>	<u>291,390</u>	<u>229,424</u>	<u>269,314</u>	<u>235,347</u>
Total governmental activities	<u>\$ 527,727,144</u>	<u>\$ 501,251,569</u>	<u>\$ 472,790,858</u>	<u>\$ 432,435,621</u>	<u>\$ 381,772,242</u>
Business-type Activities:					
Motor vehicle taxes	\$ 10,684,096	\$ 9,924,336	\$ 9,673,817	\$ 9,754,326	\$ 9,175,855
Occupancy taxes	19,931,798	19,351,541	18,237,592	17,475,219	16,913,746
Unrestricted investment earnings	2,910,374	1,802,805	864,943	347,395	69,024
Miscellaneous	1,702	645	10,570	72,476	22,420
Transfers between governmental and business-type activities	<u>(265,551)</u>	<u>(291,390)</u>	<u>(229,424)</u>	<u>(269,314)</u>	<u>(235,347)</u>
Total business-type activities	<u>33,262,419</u>	<u>30,787,937</u>	<u>28,557,498</u>	<u>27,380,102</u>	<u>25,945,698</u>
Total Primary Government	<u>\$ 560,989,563</u>	<u>\$ 532,039,506</u>	<u>\$ 501,348,356</u>	<u>\$ 459,815,723</u>	<u>\$ 407,717,940</u>
Change in Net Position					
Governmental activities	\$ (29,568,141)	\$ (17,643,503)	\$ (89,433,748)	\$ (54,638,532)	\$ (28,780,416)
Business-type activities	<u>2,220,721</u>	<u>4,787,947</u>	<u>3,177,192</u>	<u>(5,356,849)</u>	<u>17,121,872</u>
Total primary government	<u>\$ (27,347,420)</u>	<u>\$ (12,855,556)</u>	<u>\$ (86,256,556)</u>	<u>\$ (59,995,381)</u>	<u>\$ (11,658,544)</u>

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

Table 2 (Continued)

2014 (Restated)	2013	2012	2011	2010
\$ 6,322,469	\$ 5,774,948	\$ 5,121,101	\$ 4,882,504	\$ 4,682,544
-	-	-	-	-
6,322,469	5,774,948	5,121,101	4,882,504	4,682,544
<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>
\$(366,403,726)	\$(467,461,236)	\$(378,548,524)	\$(257,583,001)	\$(232,145,833)
(66,505,710)	(79,494,685)	(64,651,057)	(46,072,634)	(36,849,243)
<u>\$(432,909,436)</u>	<u>\$(546,955,921)</u>	<u>\$(443,199,581)</u>	<u>\$(303,655,635)</u>	<u>\$(268,995,076)</u>
\$ 305,381,502	\$ 289,003,130	\$ 286,918,075	\$ 281,355,998	\$ 285,110,519
31,923,865	30,111,625	29,298,076	28,976,192	29,213,225
1,280,993	1,149,925	1,095,392	1,034,600	928,749
13,956,172	12,512,742	10,594,249	9,216,992	8,470,889
8,353,717	6,393,077	5,770,200	6,527,575	6,482,878
2,124,784	1,601,732	2,528,607	2,499,439	2,777,878
7,826,124	5,366,849	6,399,746	7,206,835	8,826,902
-	-	-	(2,831,146)	113,331
293,196	341,068	435,952	453,070	-
<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>
\$ 8,644,849	\$ 8,302,881	\$ 7,927,555	\$ 7,395,457	\$ 7,017,695
16,322,866	15,543,139	14,402,231	13,519,585	12,320,625
43,993	19,538	17,365	21,247	167,173
3,000	10	-	9,373	2,072
(293,196)	(341,068)	(435,952)	(453,070)	-
<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>
<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>
\$ 4,736,627	\$(124,539,508)	\$ (35,508,227)	\$ 76,856,554	\$ 109,778,538
(41,784,198)	(57,382,289)	(42,739,858)	(25,580,043)	(17,337,229)
<u>\$(37,047,571)</u>	<u>\$(181,921,797)</u>	<u>\$(78,248,085)</u>	<u>\$ 51,276,511</u>	<u>\$ 92,441,309</u>

Table 3

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Revenues				
Ad valorem taxes	\$ 459,994,286	\$ 435,014,178	\$ 416,185,808	\$ 387,534,025
Other taxes, licenses, and permits	48,359,189	45,927,299	44,771,993	43,949,171
Intergovernmental revenue	51,322,944	52,164,833	73,512,073	70,825,628
Court costs and fines	19,427,783	19,847,313	20,942,708	20,532,249
Fees on motor vehicles	23,194,131	22,315,190	21,843,855	23,566,635
Other fees	40,875,962	40,357,549	38,236,799	35,545,865
Commissions from governmental units	5,375,928	5,041,751	4,850,594	4,678,422
Revenues from use of assets	44,222,795	28,740,544	24,555,514	20,936,751
Sales, refunds, and miscellaneous	11,071,786	22,604,614	19,176,269	11,701,866
Total Revenues	<u>703,844,804</u>	<u>672,013,271</u>	<u>664,075,613</u>	<u>619,270,612</u>
Expenditures				
General government	113,012,049	114,879,026	111,280,331	104,585,060
Judicial	116,962,592	115,414,816	104,101,581	98,337,542
Public safety	238,930,422	227,017,424	211,764,721	199,907,962
Education and recreation	9,109,353	8,907,589	6,995,572	16,136,266
Public works	72,919,976	111,236,307	152,194,087	135,874,326
Health and public welfare	22,752,473	21,078,152	25,947,472	25,792,646
Capital expenditures	85,744,732	104,268,694	77,613,158	67,535,925
Debt service:				
Principal	35,410,000	29,900,000	27,430,000	29,520,000
Interest	81,617,325	77,536,864	74,023,589	73,782,125
Bond issuance cost	1,672,526	3,321,972	1,043,539	3,477,898
Debt service SARA	3,099,470	3,102,341	3,081,120	3,086,790
Total Expenditures	<u>781,230,918</u>	<u>816,663,185</u>	<u>795,475,170</u>	<u>758,036,540</u>
Excess (deficiency) of revenues over expenditures	(77,386,114)	(144,649,914)	(131,399,557)	(138,765,928)
Other Financing Sources (Uses)				
Interfund transfers in	29,478,574	20,711,058	23,510,048	21,742,360
Interfund transfers out	(37,061,258)	(27,890,265)	(35,696,933)	(29,634,190)
Issuance of long term debt	198,035,000	40,840,000	113,610,000	91,675,000
Issuance of refunding bonds	-	412,855,000	-	350,155,000
Payment to refunded debt paying agent	-	(469,913,894)	-	(392,499,089)
Premium on bond issues	18,640,750	65,035,489	12,362,400	54,235,769
Total Other Financing Sources (Uses)	<u>209,093,066</u>	<u>41,637,388</u>	<u>113,785,515</u>	<u>95,674,850</u>
Net Change in Fund Balances	<u>\$ 131,706,952</u>	<u>\$ (103,012,526)</u>	<u>\$ (17,614,042)</u>	<u>\$ (43,091,078)</u>
Debt service as a percentage of noncapital expenditures	16.8%	15.1%	14.1%	15.0%

Source: Comprehensive Annual Financial Reports (CAFR).

Table 3 (Continued)

2015	2014	2013	2012	2011	2010
\$ 346,870,065	\$ 337,320,246	\$ 319,716,213	\$ 312,328,560	\$ 309,879,849	\$ 312,626,778
41,366,167	39,520,903	34,774,586	35,384,613	25,751,912	23,588,288
69,317,626	66,332,349	77,221,430	63,600,138	69,776,671	52,477,680
29,685,296	31,564,405	29,002,601	28,286,612	28,636,474	28,723,501
22,382,580	21,499,603	20,802,047	20,395,853	23,101,681	23,280,134
27,376,884	24,986,300	24,897,062	21,483,624	17,520,617	18,017,567
4,383,707	4,184,550	4,006,304	4,244,598	4,779,636	4,423,514
20,868,387	17,444,065	16,324,000	17,339,699	14,677,230	16,981,610
4,579,824	6,818,230	4,440,392	5,548,406	7,798,411	9,643,909
<u>566,830,536</u>	<u>549,670,651</u>	<u>531,184,635</u>	<u>508,612,103</u>	<u>501,922,481</u>	<u>489,762,981</u>
90,074,738	89,594,893	82,373,919	79,850,671	72,372,014	70,265,609
92,606,334	87,362,147	84,556,591	82,126,315	84,136,746	81,547,606
199,834,826	188,260,671	182,665,115	176,643,544	174,264,394	179,697,609
5,881,290	5,326,751	5,873,245	8,618,453	10,252,009	10,937,115
88,893,619	75,373,089	195,489,744	111,367,011	115,084,358	55,372,105
28,369,035	24,763,525	26,873,015	33,113,146	28,958,430	31,545,348
68,919,071	79,325,538	50,306,999	94,469,871	83,128,036	87,500,585
25,725,000	28,465,000	29,790,000	30,920,000	30,425,000	25,285,000
70,799,866	68,319,100	50,339,550	44,068,795	42,292,081	32,546,245
2,626,246	782,639	4,055,869	1,637,339	142,341	1,801,640
2,846,408	3,309,055	4,387,134	4,900,000	5,000,000	4,700,000
<u>676,576,433</u>	<u>650,882,408</u>	<u>716,711,181</u>	<u>667,715,145</u>	<u>646,055,409</u>	<u>581,198,862</u>
(109,745,897)	(101,211,757)	(185,526,546)	(159,103,042)	(144,132,928)	(91,435,881)
18,461,275	11,986,733	12,129,547	15,136,590	16,457,750	15,931,474
(26,387,072)	(20,424,235)	(17,694,800)	(20,993,626)	(17,835,144)	(15,981,005)
133,920,000	-	530,720,000	144,719,999	-	151,800,000
175,745,000	65,055,000	-	17,650,000	-	36,915,000
(205,501,225)	(72,555,312)	-	(20,417,103)	-	(39,384,000)
48,954,002	8,166,796	40,480,868	9,066,853	-	11,423,782
<u>145,191,980</u>	<u>(7,771,018)</u>	<u>565,635,615</u>	<u>145,162,713</u>	<u>(1,377,394)</u>	<u>160,705,251</u>
<u>\$ 35,446,083</u>	<u>\$ (108,982,775)</u>	<u>\$ 380,109,069</u>	<u>\$ (13,940,329)</u>	<u>\$ (145,510,322)</u>	<u>\$ 69,269,370</u>
15.9%	16.9%	12.0%	13.1%	12.9%	11.7%

Table 4

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
General Fund					
Nonspendable	\$ 5,240,630	\$ 5,177,751	\$ 5,209,672	\$ 5,170,575	\$ 5,178,405
Unassigned	101,331,087	87,977,792	85,441,267	78,999,256	72,810,880
Total general fund	<u>\$ 106,571,717</u>	<u>\$ 93,155,543</u>	<u>\$ 90,650,939</u>	<u>\$ 84,169,831</u>	<u>\$ 77,989,285</u>
All Other Governmental Funds					
Debt Service					
Restricted	\$ 85,050,757	\$ 81,935,785	\$ 60,482,700	\$ 39,908,543	\$ 31,967,772
Capital Projects					
Nonspendable	-	-	-	-	-
Restricted	546,398,702	437,480,992	569,743,285	617,713,129	673,110,865
Nonmajor Governmental Funds					
Restricted	70,340,408	63,368,515	58,171,556	54,059,201	55,742,546
Committed	207,067	920,864	825,745	1,637,563	1,768,877
Total all other governmental funds	<u>\$ 701,996,934</u>	<u>\$ 583,706,156</u>	<u>\$ 689,223,286</u>	<u>\$ 713,318,436</u>	<u>\$ 762,590,060</u>

	<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					
Committed	\$ 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					
Nonspendable	-	-	-	-	-
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>

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>2019</u> ²	<u>2018</u> ²	<u>2017</u> ²	<u>2016</u> ²	<u>2015</u> ²
General Fund					
Reserved ¹	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-	-
Total general fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
All Other Governmental Funds					
Reserved ¹	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, designated, for:					
Capital projects fund	-	-	-	-	-
Special revenue funds ²	-	-	-	-	-
Unreserved, Special Revenue Funds	-	-	-	-	-
Total all other governmental funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	<u>2014</u> ²	<u>2013</u> ²	<u>2012</u> ²	<u>2011</u> ²	<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>

Source: Comprehensive Annual Financial Reports (CAFR).

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

² 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		
2010	103,424,697,474	10,800,395,456	15,690,637,149	98,534,455,781	0.326866
2011	102,585,936,802	10,269,447,408	15,515,979,218	97,339,404,992	0.326866
2012	102,389,721,993	10,518,718,408	15,507,987,921	97,400,452,480	0.326866
2013	103,574,028,516	11,090,220,688	15,744,976,328	98,919,272,876	0.326866
2014	108,521,639,812	12,106,639,014	16,264,239,719	104,364,039,107	0.326866
2015	116,786,151,372	12,753,142,358	17,383,802,012	112,155,491,718	0.314500
2016	133,817,771,120	13,954,847,624	19,953,024,113	127,819,594,631	0.314500
2017	146,971,914,671	14,205,599,915	21,153,153,413	140,024,361,173	0.308950
2018	158,718,927,319	14,701,821,544	22,486,895,917	150,933,852,946	0.304097
2019	169,740,539,580	15,354,736,876	23,963,822,966	161,131,453,490	0.301097

Sources: Bexar County Appraisal District Certified Totals Report as of July of each Ad Valorem Tax Year.

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



Photo by Adnan Ahmetovic

Table 6

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

	2009	2010	2011	2012	2013
County Direct Rates					
General	0.296187	0.296187	0.296187	0.296187	0.296187
Flood	0.030679	0.030679	0.030679	0.030679	0.030679
Total direct rate	0.326866	0.326866	0.326866	0.326866	0.326866
City and Town Rates					
City of San Antonio	0.565690	0.565690	0.565690	0.565690	0.565690
Alamo Heights	0.355662	0.355662	0.316157	0.319454	0.325762
Balcones Heights	0.510481	0.558843	0.572199	0.572199	0.572199
Castle Hills	0.458668	0.501345	0.501345	0.501345	0.501345
China Grove	0.064492	0.071700	0.081700	0.087900	0.089000
Converse	0.515000	0.525434	0.572931	0.606675	0.606675
Elmendorf	0.299846	0.313255	0.481749	0.477261	0.477261
Grey Forest	0.093525	0.093525	0.093525	0.093525	0.093525
Hill County Village	0.095000	0.095000	0.095000	0.095000	0.095000
Hollywood Park	0.490000	0.490000	0.536710	0.536710	0.511000
Kirby	0.661649	0.697500	0.710978	0.710978	0.729376
Leon Valley	0.527400	0.527400	0.535510	0.574282	0.582915
Live Oak	0.449369	0.476783	0.477291	0.463155	0.445401
Olmos Park	0.463400	0.478499	0.480888	0.479865	0.470000
Shavano Park	0.324800	0.320000	0.320000	0.320000	0.320000
City of Somerseset	0.516787	0.648884	0.704675	0.707059	0.707059
St. Hedwig	0.479895	0.479895	0.479895	0.479895	0.479895
Terrell Hills	0.391301	0.385068	0.385068	0.385068	0.371729
Universal City	0.519636	0.590531	0.582981	0.586029	0.564043
Windcrest	0.436495	0.436495	0.436495	0.432970	0.415231
Helotes	0.363651	0.363651	0.360000	0.355000	0.350000
Fair Oaks Ranch	0.326866	0.326866	0.326866	0.326866	0.326866
City of Von Ormy	0.390000	0.351000	0.320000	0.288000	0.255000
Sandy Oaks	0.000000	0.000000	0.000000	0.000000	0.000000
School Districts Rates					
Alamo Heights ISD	1.162000	1.168000	1.198000	1.218000	1.218000
East Central ISD	1.319500	1.319500	1.296000	1.296000	1.275000
Edgewood ISD	1.420000	1.420000	1.407400	1.398000	1.382600
Harlandale ISD	1.479000	1.604800	1.544400	1.538500	1.528800
Judson ISD	1.463000	1.463000	1.430000	1.425000	1.425000
Northeast ISD	1.402900	1.402900	1.402900	1.425000	1.440600
Northside ISD	1.337500	1.365500	1.375500	1.375500	1.375500
San Antonio ISD	1.249700	1.279700	1.307600	1.357600	1.357600
South San Antonio ISD	1.433800	1.454900	1.454900	1.454900	1.451500
Southside ISD	1.368900	1.368900	1.368900	1.368900	1.368900
Schertz-Cibolo ISD	1.420000	1.435000	1.435000	1.460000	1.490000
Somerseset ISD	1.228000	1.289000	1.278000	1.278000	1.278000
Southwest ISD	1.243200	1.256100	1.222600	1.273000	1.401622
Fire District Rates					
Bexar Emergency #1	0.100000	0.100000	0.100000	0.100000	0.100000
Bexar Emergency #2	0.070000	0.070000	0.070000	0.094000	0.098007
Bexar Emergency #3	0.030772	0.034300	0.034532	0.038628	0.050877
Bexar Emergency #4	0.068500	0.074000	0.079900	0.079998	0.082025
Bexar Emergency #5	0.088353	0.090596	0.089139	0.095500	0.100000
Bexar Emergency #6	0.100000	0.100000	0.100000	0.097879	0.100000
Bexar Emergency #7	0.100000	0.099687	0.099687	0.099040	0.100000
Bexar Emergency #8	0.072100	0.096750	0.100000	0.098265	0.100000
Bexar Emergency #10	0.100000	0.100000	0.100000	0.100000	0.100000
Bexar Emergency #11	0.100000	0.100000	0.100000	0.100000	0.099131
Bexar Emergency #12	0.094250	0.100000	0.100000	0.100000	0.100000
Other Special District Rates					
Alamo Community College	0.135855	0.141623	0.141623	0.149150	0.149150
University Health System	0.266235	0.276235	0.276235	0.276235	0.276235
San Antonio River Authority	0.015951	0.016652	0.017370	0.017370	0.017798
S.A. MUD #1	0.668300	0.687200	0.706904	0.692500	0.703200
Butterfield Ranch	0.310000	0.000000	0.000000	0.000000	0.000000
Westside 211 SID	0.567140	0.565690	0.565690	0.565690	0.565690
Cibolo Canyons SID	0.565690	0.565690	0.565690	0.565690	0.565690
Crosswinds at South Lake SID	0.000000	0.000000	0.000000	0.000000	0.000000

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.

¹As of 2018 tax year, Bexar County now provides the Road and Flood tax rate together. Previous years only list the Flood tax rate.

Table 6 (Continued)

2014	2015	2016	2017	2018 ¹
0.283821	0.297500	0.293250	0.291229	0.277429
0.030679	0.017000	0.015700	0.012868	0.023668
0.314500	0.314500	0.308950	0.304097	0.301097
0.565690	0.558270	0.558270	0.558270	0.558270
0.390262	0.390262	0.389900	0.386439	0.386439
0.572199	0.539300	0.551000	0.583000	0.583000
0.501345	0.501345	0.501345	0.501345	0.501345
0.085330	0.086207	0.084000	0.083000	0.120000
0.585518	0.540198	0.502660	0.502660	0.485000
0.442316	0.400000	0.370000	0.388061	0.440000
0.093525	0.088441	0.088441	0.088441	0.088441
0.095000	0.145000	0.145000	0.145000	0.145000
0.511000	0.510081	0.510081	0.510081	0.510081
0.729376	0.729376	0.729376	0.729376	0.729376
0.575507	0.561615	0.556599	0.556599	0.545877
0.510000	0.467691	0.446837	0.443475	0.437087
0.442785	0.442785	0.442785	0.432785	0.424363
0.309617	0.287742	0.287742	0.287742	0.287742
0.698171	0.670920	0.663852	0.663852	0.683852
0.479895	0.443633	0.424091	0.410632	0.396690
0.370525	0.345906	0.339538	0.347673	0.347673
0.560492	0.543828	0.562804	0.561752	0.576996
0.340900	0.334100	0.308093	0.308092	0.327469
0.350000	0.350000	0.350000	0.350000	0.350000
0.314500	0.314500	0.293250	0.329500	0.366780
0.249935	0.231232	0.000000	0.000000	0.000000
0.000000	0.250000	0.241250	0.241250	0.238367
1.205000	1.195000	1.195000	1.200000	1.255000
1.275000	1.265000	1.285000	1.335000	1.325000
1.362700	1.355900	1.355900	1.385178	1.377424
1.528800	1.528800	1.528800	1.528800	1.558800
1.425000	1.420000	1.470000	1.425000	1.440000
1.440600	1.415000	1.385000	1.365000	1.360000
1.375500	1.375500	1.375500	1.375500	1.375500
1.382600	1.382600	1.512600	1.532600	1.562600
1.451500	1.451500	1.451500	1.451500	1.451500
1.368900	1.368900	1.368900	1.607100	1.575900
1.490000	1.490000	1.470000	1.490000	1.490000
1.278000	1.278000	1.278000	1.450700	1.442173
1.465282	1.414900	1.473000	1.473000	1.473000
0.100000	0.100000	0.099571	0.100000	0.100000
0.098945	0.098945	0.100000	0.100000	0.100000
0.051408	0.047763	0.045730	0.047967	0.050334
0.077727	0.072674	0.056994	0.054831	0.056170
0.100000	0.100000	0.100000	0.100000	0.100000
0.100000	0.100000	0.100000	0.100000	0.100000
0.099510	0.098506	0.100000	0.100000	0.100000
0.100000	0.100000	0.100000	0.099230	0.099230
0.100000	0.100000	0.096820	0.096820	0.096820
0.100000	0.100000	0.100000	0.100000	0.100000
0.100000	0.100000	0.100000	0.100000	0.100000
0.149150	0.149150	0.149150	0.149150	0.149150
0.276235	0.276235	0.276235	0.276235	0.276235
0.017500	0.017290	0.017290	0.017290	0.018580
0.687700	0.627700	0.634500	0.637700	0.597100
0.000000	0.000000	0.000000	0.000000	0.000000
0.565690	0.558270	0.558270	0.558270	0.558270
0.565690	0.558270	0.558270	0.558270	0.558270
0.000000	0.000000	0.000000	0.558270	0.558270

Table 7

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

	2019	
	Market Value	Percent of Total Taxable Value
H. E. Butt Grocery Company	\$ 1,458,787,026	0.91%
Microsoft Corporation	1,218,260,960	0.76%
Methodist Healthcare System	847,628,974	0.53%
Toyota Motor MFG Texas Inc.	754,988,008	0.47%
Walmart Stores Inc.	700,442,990	0.43%
Baptist (VHS San Antonio Partners LP)	521,593,158	0.32%
Southwestern Bell Telephone	369,021,917	0.23%
USAA	368,266,730	0.23%
La Cantera Retail LTD Partnership	351,191,450	0.22%
Halliburton Energy Services Inc.	342,370,662	0.21%
	\$ 6,932,551,875	4.31%
	2010	
	Market Value	Percent of Total Taxable Value
H.E. Butt Grocery Company	\$ 959,377,507	0.98%
Methodist Healthcare System	463,001,306	0.47%
Southwestern Bell Telephone	423,199,315	0.43%
Walmart Stores Inc.	384,939,705	0.39%
Baptist (VHS San Antonio Partners LP)	375,935,286	0.38%
USAA	336,429,550	0.34%
SA Real Estate LLP	266,757,969	0.27%
La Cantera Retail LTD Partnership	238,190,240	0.24%
Frost National Bank	206,957,409	0.21%
Target Corporation	188,652,100	0.19%
	\$ 3,843,440,387	3.90%

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		Receivable
	Taxes Levied for Fiscal Year ¹	Amount	Percent of Levy	Taxes from Prior Year Levy ²	Amount	Percent of Current Levy	Outstanding Taxes from Prior Years ¹
2010	285,746,736	279,982,520	98.0	3,381,487	283,364,007	99.2	13,953,925
2011	282,346,706	277,373,606	98.2	3,674,618	281,048,224	99.5	14,306,351
2012	283,055,152	278,676,422	98.5	3,687,293	282,363,715	99.8	13,760,990
2013	288,449,751	284,572,346	98.7	2,705,885	287,278,231	99.6	13,399,256
2014	303,646,918	300,176,637	98.9	1,873,096	302,049,733	99.5	12,891,611
2015	312,332,006	309,128,544	99.0	1,541,183	310,669,727	99.5	12,486,407
2016	367,074,411	363,253,615	99.0	1,363,199	364,616,814	99.3	12,777,394
2017	396,044,482	391,792,920	98.9	(652,144)	391,140,776	98.8	13,542,280
2018	420,791,069	416,023,201	98.9	252,129	416,275,330	98.9	14,748,317
2019	428,204,105	423,133,579	98.8	-	423,133,579	98.8	15,124,852

County Tax Rate - Flood and Debt

Fiscal Year	Collected Within the Fiscal Year of the Levy			Subsequent Collections	Total Collections to Date		Receivable
	Taxes Levied for Fiscal Year	Amount	Percent of Levy	Taxes from Prior Year Levy ²	Amount	Percent of Current Levy	Outstanding Taxes from Prior Years ¹
2010	29,500,683	28,908,352	98.0	352,103	29,260,455	99.2	1,245,183
2011	29,242,522	28,733,381	98.3	375,731	29,109,112	99.5	1,288,486
2012	29,461,328	29,005,583	98.5	385,342	29,390,925	99.8	1,265,205
2013	30,143,855	29,736,667	98.6	281,541	30,018,208	99.6	1,256,623
2014	31,892,713	31,526,569	98.9	201,629	31,728,198	99.5	1,216,575
2015	34,212,269	33,856,775	99.0	173,661	34,030,436	99.5	1,203,514
2016	21,854,015	21,614,187	98.9	61,921	21,676,108	99.2	1,086,536
2017	22,157,732	21,904,585	98.9	(29,672)	21,874,913	98.7	1,077,136
2018	19,515,953	19,275,734	98.8	21,861	19,297,595	98.9	1,089,329
2019	36,976,424	36,526,802	98.8	-	36,526,802	98.8	1,256,186

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

Note: ¹ Outstanding taxes from prior years consists of all delinquent taxes from tax year 2018 - 1978 for County, and tax year 2018 - 1988 for Flood.

² Negative figures represent refund adjustments on prior year collections done in FY18.

**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
2010	78,765,000	69,105,000	731,970,000	-	23,237,728	903,077,728
2011	69,580,000	66,430,000	713,405,000	-	21,926,641	871,341,641
2012	76,410,000	58,035,000	828,265,000	-	27,369,278	990,079,278
2013	68,195,000	55,325,000	1,340,120,000	-	66,262,529	1,529,902,529
2014	121,255,000	35,725,000	1,275,495,000	-	71,923,731	1,504,398,731
2015	265,870,000	23,715,000	1,237,700,000	-	114,088,111	1,641,373,111
2016	598,380,000	2,360,000	985,980,000	-	149,402,014	1,736,122,014
2017	584,010,000	1,130,000	1,087,760,000	-	153,772,980	1,826,672,980
2018	977,040,000	575,000	705,950,000	-	187,787,701	1,871,352,701
2019	956,250,000	-	889,940,000	-	196,231,713	2,042,421,713

Note: ¹ Figures for 2019 were not available for personal income.
² Debt per capita uses the estimated population figures from 2010 - 2019.
³ Deferred Charges were not included in FY14 to present 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	Total Primary Government	Percentage of Personal Income	Debt Per Capita²
212,885,000	(6,875,165)	206,009,835	1,109,087,563	8.02%	646.78
217,330,000	(7,886,202)	209,443,798	1,080,785,439	7.97%	630.28
331,100,000	(6,920,659)	324,179,341	1,314,258,619	7.97%	766.43
329,805,000	634,972	330,439,973	1,860,342,502	7.57%	1,023.51
325,700,000	6,066,180	331,766,180	1,836,164,911	7.57%	989.38
396,490,000	5,890,987	402,380,987	2,043,754,098	5.61%	1,076.93
393,760,000	7,511,608	401,271,608	2,137,393,622	5.53%	1,127.86
387,710,000	7,285,108	394,995,108	2,221,668,088	2.93%	1,151.91
381,405,000	7,058,607	388,463,607	2,259,816,308	5.42%	1,153.80
360,455,000	23,473,354	383,928,354	2,426,350,067	N/A ¹	1,221.70

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 ¹
2010	78,765,000	69,105,000	731,970,000	23,237,728	(72,590,214)	830,487,514	0.84%	513
2011	69,580,000	66,430,000	713,405,000	21,926,641	(71,270,325)	800,071,316	0.82%	495
2012	76,410,000	58,035,000	828,265,000	27,369,278	(70,322,846)	919,756,432	0.94%	539
2013	68,195,000	55,325,000	1,340,120,000	66,262,529	(66,484,927)	1,463,417,602	1.48%	805
2014	121,255,000	35,725,000	1,275,495,000	71,923,731	(50,483,099)	1,453,915,632	1.39%	783
2015	265,870,000	23,715,000	1,237,000,000	114,088,113	(31,967,772)	1,608,705,341	1.43%	848
2016	598,380,000	2,360,000	985,980,000	149,402,014	(39,908,543)	1,696,213,471	1.33%	894
2017	584,010,000	1,130,000	1,087,760,000	153,772,980	(60,506,401)	1,766,166,579	1.26%	916
2018	977,040,000	575,000	705,950,000	187,787,701	(81,352,856)	1,789,999,845	1.19%	914
2019	956,250,000	-	889,940,000	196,231,713	(85,091,691)	1,957,330,022	1.21%	986

Source: Comprehensive Annual Financial Reports (CAFR).

Note: ¹ General bonded debt outstanding per capita uses the estimated population figures from 2010 - 2019.

**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 ²	Ratio of Debt Service to total Expenditures
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%
2015	96,524,866	673,730,025	14.33%
2016	103,302,125	754,949,750	13.68%
2017	101,453,589	792,394,050	12.80%
2018	107,436,864	813,560,844	13.21%
2019	117,027,325	778,131,448	15.04%

Source: Comprehensive Annual Financial Reports (CAFR).

Note: ¹ Does not include SARA flood control debt payment and bond issuance costs.

² 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	\$ 6,735,000	100.00%	\$ 6,735,000
Converse	23,605,000	100.00%	23,605,000
Fair Oaks Ranch	5,320,000	61.92%	3,294,144
Balcones Heights	134,000	100.00%	134,000
Elmendorf	12,031,041	99.75%	12,000,963
Helotes	8,875,000	100.00%	8,875,000
Hill Country Village	145,000	100.00%	145,000
Kirby	6,715,000	100.00%	6,715,000
Leon Valley	8,620,000	100.00%	8,620,000
Live Oak	14,925,000	100.00%	14,925,000
Lytle	1,270,000	0.63%	8,001
Olmos Park	1,350,000	100.00%	1,350,000
St. Hedwig	120,000	100.00%	120,000
San Antonio	2,041,830,000	100.00%	2,041,830,000
Schertz	82,320,000	11.63%	9,573,816
Selma	22,165,000	58.83%	13,039,670
Shavano Park	3,430,000	100.00%	3,430,000
Terrell Hills	7,840,000	100.00%	7,840,000
Universal City	24,939,000	100.00%	24,939,000
Windcrest	8,465,000	100.00%	8,465,000
School Districts:			
Alamo Heights ISD	182,945,000	100.00%	182,945,000
Boerne ISD	321,787,404	32.44%	104,387,834
Comal ISD	747,720,504	13.89%	103,858,378
East Central ISD	122,633,479	100.00%	122,633,479
Edgewood ISD	68,525,000	100.00%	68,525,000
Floresville ISD	59,314,990	0.11%	65,246
Harlandale ISD	196,800,164	100.00%	196,800,164
Judson ISD	612,179,223	100.00%	612,179,223
Medina Valley ISD	162,237,932	41.84%	67,880,351
Northeast ISD	1,476,340,000	100.00%	1,476,340,000
Northside ISD	2,201,695,000	99.73%	2,195,750,424
San Antonio ISD	1,034,234,988	100.00%	1,034,234,988
Schertz-Cibolo-Universal City ISD	406,571,092	12.28%	49,926,930
South San Antonio ISD	150,031,030	100.00%	150,031,030
Southside ISD	91,305,000	100.00%	91,305,000
Southwest ISD	286,063,272	100.00%	286,063,272
Somerset ISD	36,235,700	69.99%	25,361,366
Special Districts:			
Alamo Community College District	437,330,000	100.00%	437,330,000
Bexar Co Hosp Dist	840,300,000	100.00%	840,300,000
San Antonio MUD #1	805,000	100.00%	805,000
Cibolo Canyons Special Improvement District	36,415,000	100.00%	36,415,000
Total Overlapping	<u>11,752,303,819</u>		<u>10,278,782,279</u>
Bexar County	<u>2,042,421,713</u>	100.00%	<u>2,042,421,713</u>
Total Direct and Overlapping Debt	<u>\$ 13,794,725,532</u>		<u>\$ 12,321,203,992</u>

Source: Municipal Advisory Council of Texas, as of September 30, 2019

Overlapping percentages are derived from the 2019 market values provided by the appraisal districts.

Note: Overlapping governments are those that coincide, at least in part, with geographic boundaries of the County.

This table estimates the portion of the outstanding debt of those overlapping governments that is borne by the property taxpayers of Bexar County. This process recognizes that, when considering the County's ability to issue and repay long-term debt, the entire burden borne by the taxpayers should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for the debt, of each overlapping government.

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

<u>Venue Project Revenue Bonds</u>						
Fiscal Year	Total Revenues ¹	Less: Operating Expenses ²	Net Available Revenue	Annual Minimum Requirement ³	Ratio Available to Annual Requirement	Additional Mandatory Special Redemption
2010 ⁴	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	26,307,877	390,845	25,917,032	21,120,777	1.23	-
2015	27,467,611	972,509	26,495,102	97,109,629	0.27	-
2016	28,915,349	1,611,848	27,303,501	25,537,981	1.07	-
2017	30,061,964	3,208,091	26,853,873	25,519,029	1.05	-
2018	32,329,207	1,233,518	31,095,689	25,512,768	1.22	-
2019	34,745,337	3,258,338	31,486,999	23,639,101	1.33	-

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 Amounts were adjusted to exclude Commissary Fund transactions.

**Bexar County, Texas
MOTOR VEHICLE RENTAL TAX COLLECTIONS
Current Year and Nine Years Ago
(Unaudited)**

<u>Motor Vehicle Rental Tax Collections</u>	
2010	7,017,694
2011	7,394,348
2012	7,927,554
2013	8,302,881
2014	8,644,849
2015	9,175,855
2016	9,754,326
2017	9,662,436
2018	9,935,597
2019	10,684,096

Source: Comprehensive Annual Financial Reports (CAFR).

Bexar County, Texas
HOTEL OCCUPANCY TAX NET COLLECTIONS
Current Year and Nine Years Ago
(Unaudited)

<u>Hotel Occupancy Tax Net Collections</u>	
2010	12,270,998
2011	13,466,892
2012	14,352,302
2013	15,493,206
2014	16,227,787
2015	16,796,654
2016	17,363,957
2017	18,122,799
2018	19,256,791
2019	19,765,475

Source: City of San Antonio

Bexar County, Texas
HOTEL OCCUPANCY TAX COLLECTIONS – TOP TEN HOTELS
Current Year and Nine Years Ago
(Unaudited)

Hotel Occupancy Tax Collections - Top Ten Hotels

	2010	2011	2012	2013	2014	2015	2016 ²	2017	2018	2019
JW Marriott ¹	\$ 396,694	\$ 899,541	\$ 904,069	\$ 988,857	\$ 1,032,413	\$ 1,073,785	\$ 1,107,438	\$ 1,115,453	\$ 1,187,451	\$ 1,199,000
Grand Hyatt*	682,208	711,169	718,177	732,435	783,860	805,139	781,658	785,207	812,882	857,714
Marriott Rivercenter*	654,268	686,725	689,094	722,655	772,099	688,225	788,262	753,966	786,961	812,185
The Westin La Cantera Resort***	292,893	305,577	384,855	389,204	396,882	N/A	364,187	455,293	585,183	612,350
Hyatt Regency*	385,345	378,656	404,824	426,257	449,044	473,910	470,356	513,757	524,590	564,470
Hyatt Hill Country Resort**	327,217	355,383	371,112	375,071	422,507	446,300	418,647	433,683	456,255	489,440
Marriott Riverwalk*	359,202	397,740	370,152	382,452	410,199	329,173	414,320	428,659	453,326	475,455
Hilton Palacio Del Rio*	337,990	323,967	344,574	393,135	403,581	418,591	419,418	433,185	458,490	470,211
Westin Riverwalk*	327,215	382,572	345,421	389,193	409,748	383,440	413,453	412,250	423,440	408,373
Omni La Mansion Del Rio*	245,874	251,408	262,884	283,156	297,353	303,794	303,498	308,308	317,358	324,072
Total	\$ 4,008,906	\$ 4,692,738	\$ 4,795,162	\$ 5,082,415	\$ 5,377,686	\$ 4,922,357	\$ 5,481,237	\$ 5,639,761	\$ 6,005,936	\$ 6,213,270

Note: ¹ JW Marriott opened in 2010.

² Information presented in the 2016 filing of "TOP TEN TAXPAYERS" for the fiscal year 2016 collections has been revised based on additional information received from the City of San Antonio. While the new information has resulted in the reordering of the top ten taxpayers, the companies making up the top ten taxpayers did not change, the overall change in the collections for all top ten taxpayers reflects more collections than originally presented and the changes in collections does not materially impact the operations of the County.

* 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 Six Flags Fiesta Texas Amusement Park. The hotel was closed for renovations for a significant portion of FY 2015.

Bexar County, Texas
CONVENTION STATISTICS
Current Year and Nine Years Ago
(Unaudited)

	Hotel Occupancy (%)	Revenue Per Available Room (\$)	Room Nights Sold	Convention Attendance ¹	Convention Room Nights ¹	Convention Delegate Expenditures (\$ Millions) ¹
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	65.3	67.03	8,874,090	652,443	725,333	775.1
2015	65.7	69.55	8,913,575	699,662	773,569	831.2
2016	65.9	71.12	9,116,363	637,658	676,501	N/A ²
2017	66.0	73.45	9,268,901	823,561	816,582	N/A ²
2018	67.1	77.88	9,568,119	672,288	882,650	N/A ²
2019	67.4	75.98	9,989,643	605,093	766,259	N/A ²

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

² The Convention Delegate Expenditures for 2016 - 2019 are not currently available from Visit San Antonio. Visit San Antonio is in the process of reviewing and recalibrating the methodology for calculating the Convention Delegate Expenditures and the County can make no representation as to when, or if, such calculations will again be made available to the County.

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
Current Year and Nine Years Ago
(Unaudited)

San Antonio Hotel Occupancies and Average Daily Rates/History

	Room	Increase/Decrease	Average	Increase/Decrease	Hotel	Increase/Decrease
	Count	(%)	Daily Room	(%)	Occupancy	(%)
			Rate (\$)		(%)	
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)	103.57	1.7	64.9	3.2
2015	45,228	3.0	106.83	3.1	64.9	0.0
2016	46,061	1.8	108.42	1.5	64.7	(0.3)
2017	46,833	1.7	111.41	2.8	65.0	0.5
2018	47,455	1.3	115.72	3.9	66.0	1.5
2019	47,836	0.8	113.13	(2.2)	66.4	0.6

Source: Smith Travel Research end of year historical reports.



Photo by Adnan Ahmetovic

Table 19

Bexar County, Texas
COUNTY EXPENDITURES FOR ASSETS OWNED BY OTHER ENTITIES
Current and Nine Years Ago¹
(Unaudited)

Description	Ownership	Prior Years Expenditure	2011 Expenditure	2012 Expenditure	2013 Expenditure
Governmental Activities					
Mission Trails MPO	City of SA	\$ 42,586	\$ -	\$ -	\$ -
Mid-Beitel Creek	City of SA	169,775	1,112,551	196,228	21,487
Perrin Beitel & Briar Glenn	City of SA	209,801	295,983	91,569	501,635
Ingram Road Low Water Crossing	City of SA	1,122,539	6,283,912	1,927,084	116,634
Hausman Road Drainage	City of SA	3,349,459	542,150	251,355	7,836,030
Hausman Road Drainage Phase II	City of SA	-	-	272,234	7,997,794
Huebner Creek at Prue Road	City of SA	98,057	31,994	478,110	154,432
Huebner Creek Enhanced Conveyance	City of SA	7,354,085	2,757,133	1,983,581	457,507
Laddie Place	City of SA	498,750	16,997,001	1,886,706	1,663,443
Shane Road Low Water Crossing	City of SA	422,745	718,060	968,982	5,000
Rock Creek Enhanced Conveyance	City of SA	159,723	377,288	94,645	450,072
San Pedro Huisache Phase II	City of SA	1,043,744	914,353	6,982,214	1,698,806
Olmos Dam Repair	City of SA	1,588,567	4,382,301	20,260	-
Balcone Heights Storm Water	City of SA	184,221	-	-	-
Rossillo Tributary	City of SA	232,437	504,542	302,186	2,099,778
Roland Avenue Bridge	City of SA	557,184	668,339	1,983,172	2,112,994
Huebner Creek at Hollyhock	City of SA	62,986	184,487	143,812	2,970
Broadway Drainage Improvements	City of SA	42,616	389,864	395,270	-
Six Mile Creek Drainage Improvements	City of SA	40,270	752,275	1,863,596	1,161,909
Elmendorf Lake	City of SA	223,386	262,791	185	-
French Creek Drainage Study	City of SA	-	73,342	94,333	-
French Creek Tributary	City of SA	-	28,990	237,751	215,683
Barbara Drive	City of SA	-	157,172	375,155	26,344
New Braunfels	City of SA	-	-	310,874	184,667
Science Park	City of SA	-	28,561	326,011	22,209
San Pedro Huisache Phase III	City of SA	-	155,236	509,509	102,420
Hausman Phase II	City of SA	-	138,631	-	-
VFW Drainage	City of SA	-	252,271	672,694	1,119,425
Concepcion Creek Drainage Improvement	City of SA	-	84,014	332,936	11,122
Knoll Creek	City of SA	-	204,111	3,660,236	527,197
Jones Maltsberger at Elm Creek	City of SA	-	-	167,140	100
Prue Road at French Creek	City of SA	-	-	-	345,185
North Verde Road LWC	City of SA	-	-	-	107,504
Salado Creek Tributary	City of SA	-	-	-	70,340
San Pedro Creek Restoration	City of SA	-	-	-	674,575
Applewhite Road	City of SA	7,552	-	-	-
Woodlawn at 36th Street Drain	City of SA	-	-	-	-
Seeling Channel Phase II-Flood	City of SA	-	-	-	-
Mission Trails	City of SA	166,691	-	-	-
Menger Creek Linear Park	City of SA	-	-	-	-
Botanical Garden	City of SA	-	-	-	-
Mission Road	City of SA	-	-	-	-
Cimarron Subdivision	City of Converse	-	35,983	108,973	203,364
CentroMedWellness Facility	Non Profit	-	-	-	-
Hertberg Historic Center	Non Profit	250,000	-	-	-
The DoSeum	Non Profit	-	-	-	-
Family Service Center Association	Non Profit	-	-	-	-
Crosspoint, Inc.	Non Profit	-	-	-	-
Tobin Center Parking Garage	Non Profit	-	-	-	-
Alameda Theatre	Non Profit	-	-	-	-
Confluence Park	SA River Auth.	-	-	-	-
Mission Reach Restoration	SA River Auth.	33,617,629	43,762,188	37,807,831	37,504,393
Mission Reach Restoration - Betterments	SA River Auth.	415,605	527,957	18,285,205	8,401,528
Museum Reach Restoration	SA River Auth.	10,531,030	133,228	3,809	-
Calaveras 8 Increase Detention	SA River Auth.	319,716	171,678	40,975	964,032
Calaveras Dam 6	SA River Auth.	181,912	656,426	63,801	51,074
Calaveras Dam 10	SA River Auth.	-	-	159,551	167,550

Table 19 (Continued)

2014 Expenditure	2015 Expenditure	2016 Expenditure	2017 Expenditure	2018 Expenditure	2019 Expenditure	Ending Balance
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,586
7,503	12,879	302,366	35,859	-	3,202	1,861,850
149,374	35,285	95,209	4,059,203	1,467,557	329,607	7,235,223
-	-	-	-	-	-	9,450,169
11,686	6,500	15,000	30,500	3,000	-	12,045,680
-	-	-	-	-	-	8,270,028
50,232	374,750	2,614,907	221,196	-	-	4,023,678
4,152,351	5,875,807	1,017,153	5,341,057	-	2,650,813	31,589,487
3,390,754	2,535,750	317,451	179,382	3,249	-	27,472,486
8,855	-	-	-	-	-	2,123,642
1,102,722	1,117,611	72,105	-	-	-	3,374,166
58,737	-	-	-	-	-	10,697,854
-	-	-	-	-	-	5,991,128
-	-	-	-	-	-	184,221
2,207,920	2,324,070	2,087,792	199,272	153,878	-	10,111,875
1,915,240	302,609	9,480	279	-	-	7,549,297
254,500	720,626	153,280	-	-	-	1,522,661
74,719	9,431	-	-	-	-	911,900
1,731,639	466,257	16,483	7,643	114,878	-	6,154,950
631,097	3,068,760	3,126,068	174,075	-	-	7,486,362
-	-	-	-	-	-	167,675
637,515	120,198	792,457	1,381,660	969,828	577,732	4,961,814
-	8,500,000	-	-	-	-	9,058,671
316,347	-	-	-	-	-	811,888
-	-	-	-	-	-	376,781
952,784	668,124	-	-	-	-	2,388,073
-	-	-	-	-	-	138,631
2,210,054	876,308	-	-	-	-	5,130,752
-	-	-	-	-	-	428,072
248,699	2,296,611	2,283,540	146,754	-	-	9,367,148
1,090,913	-	-	-	-	-	1,258,153
216,635	236,148	2,953,316	1,534,027	-	-	5,285,311
317,122	42,695	2,185,942	12,312	-	-	2,665,575
265,808	1,608	80,077	1,876,987	1,292,475	162,642	3,749,937
3,696,636	7,079,651	6,428,934	32,060,698	40,164,449	22,427,221	112,532,164
-	-	-	-	-	-	7,552
240,794	158,602	18,816	754,731	277,189	-	1,450,132
-	4,000,000	-	-	-	-	4,000,000
-	-	-	-	-	-	166,691
-	-	3,143,133	66,455	94,330	14,048	3,317,966
-	-	-	-	500,000	-	500,000
-	-	-	-	1,660	1,039	2,699
74,730	14,762	10,763	222,245	43,562	21,696	736,078
-	-	-	728,125	2,271,875	-	3,000,000
-	-	-	-	-	-	250,000
-	740,000	-	-	-	-	740,000
-	-	-	-	1,507,500	-	1,507,500
-	-	-	-	325,000	-	325,000
-	-	658,179	9,270,779	1,679,388	89,571	11,697,917
-	-	1,138	8,762	458,703	1,448,320	1,916,923
-	-	-	1,000,000	700,000	-	1,700,000
7,534,075	771,737	663,750	90,434	23,296	27,776	161,803,109
558,648	-	-	-	-	-	28,188,943
-	-	-	-	-	-	10,668,067
7,507	-	-	-	-	-	1,503,908
6,137	-	-	-	-	-	959,350
482,952	786,627	651,672	686,115	-	-	2,934,467

Table 19 (Continued)

Bexar County, Texas
COUNTY EXPENDITURES FOR ASSETS OWNED BY OTHER ENTITIES
Current and Nine Years Ago¹
(Unaudited)

Description	Ownership	Prior Years Expenditure	2011 Expenditure	2012 Expenditure	2013 Expenditure
<u>Governmental Activities (Continued)</u>					
Eagleland Reach - Betterments	SA River Auth.	450,334	312,920	1,605,355	404,672
Eagleland Reach	SA River Auth.	142,346	147,129	629,052	34,718
Martinez Dams	SA River Auth.	-	-	318,755	324,509
Park Reach	SA River Auth.	-	-	503	1,343,895
Millrace and Mulberry	SA River Auth.	-	-	-	-
St. Mary's Drainage Project	St. Mary's Univ.	-	107,751	996,925	630,451
Sewer Halliburton Economic Development	SA Water System	-	-	-	749,364
State Highway 211 Right of Way	STATE	560,795	-	-	-
Culebra Road	STATE	7,520,525	783,547	1,503,206	32,068
Blanco Road	STATE	26,309,241	1,350,504	10,812	3,900
Loop 1604 - Lower Sequin Road	STATE	-	-	1,409,664	905,553
Culebra Road FM 471	STATE	-	-	256,627	1,307,556
Potranco Road FM 1957	STATE	-	-	75,556	59,814
US Highway 281 and Loop 1604	STATE	-	-	-	92,000,000
Alamo Ranch Parkway	STATE	-	-	-	-
School of Osteopathic Medicine	Univ. of Incarnate Word	-	-	-	-
Haven for Hope Homeless Campus	Haven for Hope	11,000,000	-	-	760,925
Medina Lake Dam	Bexar/Medina/Atascosa	-	-	1,134,963	97,387
Jefferson H.S. Drainage-Flood	San Antonio ISD	-	-	-	-
Total Governmental Activities		<u>\$ 108,876,307</u>	<u>\$ 86,286,663</u>	<u>\$ 90,939,391</u>	<u>\$ 175,634,015</u>
<u>Business-type Activities</u>					
Mission Reach		\$ 6,406,259	\$ 335,451	\$ -	\$ -
Eagleland Reach		677	-	-	-
Park Reach		677	-	-	-
Veteran's Memorial Plaza		-	110,917	591,455	2,037,602
Briscoe River Portal		-	934,734	1,695,749	-
UTSA Soccer/Track		677	446,519	5,713,829	8,428,717
NISD National Swim Center		52,799	567,473	5,642,643	737,085
Hartman/Soar Soccer		5,000,000	-	-	-
Brooks City Soccer		677	-	307,851	4,538,400
Mission Concepcion Athletic Co.		1,223,583	5,145,558	9,643,981	61,493
Culebra Creek Soccer		1,463,335	3,766,665	-	-
St. Mary's Athletic Comp.		677	-	5,999,323	-
Classics Elite Soccer		1,199,955	-	-	-
Wheatly Heights Athletic Comp.		686,602	4,687,977	2,122,565	-
McAllister Little League		2,670,000	-	-	-
SE Skyline Baseball		3,137,992	138,354	16,800	-
Texas Fencing Center		677	-	900,396	1,098,927
Missions Baseball Academy		677	1,767,334	1,303,489	914,159
Community Multi Purpose		5,600,000	-	964,432	1,196,407
Performing Arts Center		8,376,689	9,930,624	17,742,395	34,669,770
Almeda Theater		219,238	-	958,905	4,532,780
Briscoe Western Art Foundation		1,411,424	2,588,576	-	-
Total Business-type Activities		<u>37,452,615</u>	<u>30,420,182</u>	<u>53,603,813</u>	<u>58,215,340</u>
Total County Expenditures for Assets Owned by Others		<u>\$ 146,328,922</u>	<u>\$ 116,706,845</u>	<u>\$ 144,543,204</u>	<u>\$ 233,849,355</u>

Note: ¹ The information will be presented on a prospective basis. Further, expenses related to business-type activities began in 2009.

Table 19 (Continued)

2014 Expenditure	2015 Expenditure	2016 Expenditure	2017 Expenditure	2018 Expenditure	2019 Expenditure	Ending Balance
-	-	-	-	-	-	2,773,281
-	-	-	-	-	-	953,245
761,723	691,446	1,100,455	907,175	316,945	1,694	4,422,702
4,204	-	-	-	-	-	1,348,602
-	-	854,793	-	-	-	854,793
661	-	-	-	-	-	1,735,788
-	-	-	-	-	-	749,364
-	-	-	-	130,172	46,324	737,291
-	600,000	-	-	-	-	10,439,346
-	-	-	-	-	-	27,674,457
11,326,891	14,645,785	650,397	25,710	3,673	-	28,967,673
256,172	117,218	1,232,678	7,472,900	7,405,947	345,895	18,394,993
259,183	24,419	7,388,218	11,340,450	13,299,778	7,408,761	39,856,179
-	-	60,919,967	39,080,033	-	-	192,000,000
-	-	-	-	-	1,062,000	1,062,000
-	-	-	-	1,500,000	-	1,500,000
57,799	681,275	-	-	-	-	12,499,999
12,410	20,528	25,810	21,272	22,447	80,503	1,415,320
-	750,000	-	-	-	-	750,000
<u>\$ 47,283,728</u>	<u>\$ 60,674,077</u>	<u>\$ 101,871,329</u>	<u>\$ 118,936,090</u>	<u>\$ 74,730,779</u>	<u>\$ 36,698,844</u>	<u>\$ 901,931,223</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,741,710
-	-	-	-	-	-	677
-	-	886,926	148,084	-	-	1,035,687
5,260,026	-	-	-	-	-	8,000,000
-	-	-	-	-	-	2,630,483
410,259	-	-	-	-	-	15,000,001
-	-	-	-	-	-	7,000,000
-	-	-	-	-	-	5,000,000
146,629	-	-	-	-	-	4,993,557
-	-	-	-	-	-	16,074,615
-	-	-	-	-	-	5,230,000
-	-	-	-	-	-	6,000,000
-	-	-	-	-	-	1,199,955
-	-	-	-	-	-	7,497,144
-	-	-	-	-	-	2,670,000
-	-	-	-	-	-	3,293,146
-	-	-	-	-	-	2,000,000
11,380	-	-	-	-	-	3,997,039
7,343,351	2,151,204	-	-	-	-	17,255,394
19,026,112	-	-	-	-	-	89,745,590
289,077	2,814	-	-	-	-	6,002,814
-	-	-	-	-	-	4,000,000
<u>32,486,834</u>	<u>2,154,018</u>	<u>886,926</u>	<u>148,084</u>	<u>-</u>	<u>-</u>	<u>215,367,812</u>
<u>\$ 79,770,562</u>	<u>\$ 62,828,095</u>	<u>\$ 102,758,255</u>	<u>\$ 119,084,174</u>	<u>\$ 74,730,779</u>	<u>\$ 36,698,844</u>	<u>\$ 1,117,299,035</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
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	1,855,866	75,825,317	40,857	4.8%	344,548	119,482
2015	1,897,753	81,038,194	42,702	3.7%	350,256	120,242
2016	1,928,680	84,122,309	43,617	4.0%	353,621	123,584
2017	1,958,578	85,782,196	43,798	3.2%	354,665	126,570
2018	1,986,049	91,473,170	46,058	3.3%	354,828	126,616
2019	1,986,049	N/A	N/A	3.0%	349,962	135,233

Source: ¹ Source for Fiscal Year 2010 - 2018 - U.S. Census Bureau as of July 1, 2019 (www.census.gov).
The population for Fiscal Year 2019 will not be made available until July.

² Per capita personal income was computed using Census Bureau midyear population estimates.

³ Personal Income and Per Capita Personal Income Figures - Bureau of Economic Analysis (2010 - 2018).
Figures for 2019 were not available for personal income and per capita personal income.

⁴ Unemployment rates - Texas Workforce Commission September 2019, 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.

⁶ Figures represent Fall enrollment for the calendar year.

Bexar County, Texas
PRINCIPAL EMPLOYERS
Current Year and Nine Years Ago²
(Unaudited)

2019			
Principal Employers	Category	Total	Percent of County Employment
Joint Base San Antonio ¹	Government	86,497	9.92
H.E.B. Grocery Company	Retail	25,241	2.90
USAA	Finance/ Insurance	19,660	2.26
Northside Independent School District	Services	14,023	1.61
City of San Antonio	Government	11,787	1.35
Methodist Healthcare System ³	Medical	9,851	1.13
University Health System	Medical	9,213	1.06
Northeast Independent School District	Services	8,947	1.03
San Antonio Independent School District	Services	7,358	0.84
Baptist Health System ³	Medical	6,371	0.73
	TOTAL	198,948	22.82
Total County Employment for 2019²		871,634	
2010			
Principal Employers	Category	Total	Percent of County Employment
Joint Base San Antonio ¹	Government	84,295	11.73
H.E.B. Grocery Company	Retail	20,500	2.85
Northside Independent School District	Services	17,085	2.38
USAA	Finance/Insurance	14,832	2.06
City of San Antonio	Government	12,000	1.67
Northeast Independent School District	Services	8,553	1.19
San Antonio Independent School District	Services	7,633	1.06
Methodist Healthcare System	Medical	7,500	1.04
UT Health Science Center at San Antonio	Medical	6,606	0.92
Baptist Health System	Medical	6,145	0.85
	TOTAL	185,149	25.75
Total County Employment for 2010²		718,919	

Source: San Antonio Business Journal Book of Lists 2019-2020, 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 Figures for 2017 were used for 2019 as responses to inquiries would not be met by deadline.

² Total County Employment figure for 2010 and 2019 -Texas Workforce Commission website.

³ Figures for 2018 were used for 2019 as responses to inquiries would not be met by deadline.

Table 22

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

<u>Function/Program</u>		<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
<u>PUBLIC SAFETY</u>					
Sheriff-Adult Detention	Average Daily Inmate Population				
	Male	3529	3579	3378	2946
	Female	633	651	616	576
	Number of Prisoners Booked	60,059	62,684	58,530	53,002
	Number of Prisoners Released	56,731	58,456	56,052	52,782
	Number of Uniformed Officers	903	871	870	870
Sheriff-Law Enforcement	Number of Patrol Deputies ¹	275	262	236	254
Patrol	Number of Law Enforcement Officers ²	392	389	376	371
<u>JUDICIAL</u>					
District Courts					
Criminal	Cases Filed During the Year ³	14,268	13,464	13,416	12,180
Civil	Cases Filed During the Year ³	44,440	45,929	45,482	47,296
Juvenile	Cases Filed During the Year ³	1,398	1,846	1,944	1,789
County Courts-At Law					
Criminal	Cases Filed During the Year ³	26,642	29,359	27,129	25,417
Civil	Cases Filed During the Year ³	12,309	9,948	9,730	9,250
Probate	Cases Filed During the Year ³	5,034	5,075	4,949	4,806
Mental Health	Cases Filed During the Year ³	7,754	7,247	7,102	8,178
Justice of the Peace Courts	Civil and Criminal Cases Filed During the Year ³	138,385	144,603	154,728	162,478
<u>HEALTH & PUBLIC WELFARE</u>					
Number of Grants	Federal	41	30	39	60
	State	151	139	131	74
	Local	2	2	2	0
	Private	46	44	46	17
Child Welfare Board	Children in DFPS legal responsibility ⁴	3,234	3,631	3,719	4,834
	Children in Substitute Care ⁴	1,702	2,049	2,367	1,910
	Children in Foster Care ⁴	3,651	3,835	3,587	3,155
<u>PUBLIC WORKS</u>					
	Number of Work Orders for Road Maintenance ⁵	22,700	4,500	4,200	4,000
	Number of Work Orders for Traffic Maintenance	5,150	6,250	6,200	6,100
	Number of Capital Projects in Design	9	13	17	18
	Number of Capital Projects in Construction	16	15	13	12
	Number of Capital Projects Completed	9	16	14	13
<u>GENERAL GOVERNMENT</u>					
Commissioners Court	Number of Official Public Meetings				
	Regular Sessions	20	23	24	24
	Special Sessions (Work Sessions)	7	6	4	8

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.

The Texas Department of Family and Protective Services Children in Foster Care figures were updated in 2016 for 2008 - 2016.

⁵ Work order system updated to an activity based system beginning in 2019.

Table 22 (Continued)

<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
3131	3,253	3,149	3,209	3,341	3,681
594	574	521	477	433	476
58,986	61,378	62,031	57,267	59,322	66,893
58,970	60,871	61,653	57,308	59,298	66,587
868	912	866	753	853	849
235	N/A	N/A	N/A	N/A	N/A
385	533	532	530	519	519
12,249	11,651	11,930	11,043	11,859	12,612
43,190	39,269	42,749	42,718	42,955	31,925
2,006	2,062	3,213	2,152	2,855	3,343
29,573	32,452	33,174	31,474	30,589	34,834
9,527	8,567	9,145	8,807	9,302	8,490
4,937	4,789	4,677	4,629	5,328	3,966
7,981	7,802	7,265	5,744	5,335	2,754
168,906	205,553	204,041	153,438	155,272	185,653
73	44	46	47	51	41
30	56	40	69	61	66
0	0	0	0	0	0
25	18	9	15	11	8
5,002	5,445	5,571	5,761	5,238	4,608
1,562	1,887	1,877	2,164	5,184	4,589
3,158	3,379	3,413	3,672	3,444	3,154
3,402	2,800	2,400	8,812	8,723	8,723
6,043	1,250	1,250	2,800	2800	2,800
19	12	13	6	11	11
14	9	9	13	9	9
11	8	2	8	3	3
29	25	24	24	24	24
6	8	9	10	9	8

⁴ (continued) 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>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
<u>PUBLIC SAFETY</u>						
Sheriff-Adult Detention	Number of inmate beds	4,563	4,563	4,563	4,563	4,563
Sheriff-Law Enforcement	Number of patrol vehicles	288	266	252	164	152
<u>JUDICIAL</u>						
District Courts						
Criminal	Number of elected judges	13	13	13	13	13
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	5	7	7	8	8
<u>EDUCATION & RECREATION</u>						
County Parks	Number of acres maintained	485	481	481	481	481
	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	1,375	1,375	1,350	1,310	1,270
	Road Resurfaced (miles)	150	114	118	80	76
	Heavy Trucks/Equipment	291	290	273	261	280
<u>GENERAL GOVERNMENT</u>						
	Number of Light Vehicles ¹	882	895	870	894	925

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.

Table 23 (Continued)

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
4,563	4,563	4,596	4,596	4,596
135	132	136	132	171
12	12	11	11	11
14	14	14	14	14
3	3	3	3	3
13	13	13	13	13
2	2	2	2	2
2	2	2	2	2
8	8	6	6	6
481	481	481	247	1,135
11	11	11	11	11
3	3	3	3	3
1,270	1,231	1,200	1,200	1,004
97	122	93	78	103
278	312	312	308	329
911	670	670	784	690

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

Function/Program	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
General Government/ Administrative	988	1,039	960	932	925	888	935	948	948	1028
Judicial	754	707	689	692	686	729	754	778	789	795
Public safety										
Officers	1,935	2,048	1,943	1,849	1,899	2,056	2,065	2,054	2,042	2,164
Civilians	610	509	492	659	717	622	659	688	666	742
Education and recreation	67	14	14	71	70	79	81	86	87	90
Public works	267	268	259	256	264	264	264	267	274	275
Health and public welfare	119	207	194	109	109	91	87	98	68	91
Total	4,740	4,792	4,551	4,568	4,670	4,729	4,845	4,919	4,874	5,185

Source: Bexar County Adopted Budget.

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

Fiscal Year	Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	Unfunded Actuarial Accrued Liability	Annual Covered Payroll¹	UAAL as a Percentage of Covered Payroll	Total TCDRS Required Contribution Rate
2010	615,705,829	726,801,815	84.71%	111,095,986	217,066,212	51.18%	10.62%
2011 ³	643,782,380	775,163,006	83.05%	131,380,626	210,826,765	62.32%	10.72%
2012 ⁴	666,871,683	821,494,429	81.18%	154,622,746	213,634,303	72.38%	11.30%
2013 ⁵	718,024,251	869,092,086	82.62%	151,067,835	220,622,466	68.47%	12.38%
2014	758,367,617	904,435,389	83.85%	146,067,772	231,087,684	63.21%	13.31%
2015	796,582,916	973,093,924	81.86%	176,511,008	240,592,521	73.37%	13.18%
2016	1,180,704,918	1,368,562,738	86.27%	187,857,820	251,255,949	74.77%	13.08%
2017	1,265,883,701	1,459,022,626	86.76%	193,138,925	265,871,892	72.64%	13.21%
2018	1,331,347,418	1,543,964,621	86.23%	212,617,203	280,604,553	75.77%	13.61%
2019 ²	N/A	N/A	N/A	N/A	N/A	N/A	13.51%

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

² Fiscal Year 2019 figures will not be available from TCDRS until April or May 2020. In 2019, Commissioners Court adopted an elected contribution rate of 13.61%.

³ Funding information for 2011 may differ from prior year compliance due to plan changes effective January 1, 2013.

⁴ Funding information for 2012 may differ from prior year compliance due to plan changes effective January 1, 2014.

⁵ 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 2019			
Assessed Value of All Taxable Property		\$ 161,131,453,490	
Assessed Value of Real Property		\$ 145,776,716,614	
Roads Debt Limit (25% of Assessed Value of Real Property) ^A			\$ 36,444,179,154
Amount of Debt Applicable to Constitutional Debt Limit:			
Total Bonded Debt Applicable		60,310,000	
Less: Debt Service Available Funds ¹		\$ 6,031,600	54,278,400
Legal Debt Margin, Bonds Issued under Article 3, Section 52 of the Texas Constitution			<u>\$ 36,389,900,754</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>
2010	22,867,713,689	34,265,846	22,866,310,393	0.15%
2011	22,463,790,333	32,681,736	22,462,089,487	0.15%
2012	22,641,570,765	31,036,511	22,639,979,029	0.14%
2013	23,084,641,277	29,321,566	23,083,557,632	0.13%
2014	24,444,710,084	27,292,098	24,417,417,986	0.11%
2015	24,781,567,617	24,691,199	24,756,876,418	0.10%
2016	28,331,876,690	22,661,612	24,758,906,005	0.08%
2017	31,269,427,790	20,612,362	28,311,264,328	0.07%
2018	33,888,607,849	57,315,675	33,831,292,174	0.17%
2019	36,444,179,154	54,278,400	36,389,900,754	0.15%

^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 \$85,050,757.

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 \$8,056,572,675 compared to applicable bonds outstanding at September 30, 2019 of \$1,846,190,000.

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

Employment Statistics ¹

	2019	2010
Total Employed	932,672	756,594
Total Unemployed	28,647	59,328
Total Labor Force	961,319	815,922
Percent of Unemployment	3.0%	7.3%

Non-agricultural employment by categories ²

	2019	Percent		2010	Percent
Natural Resources & Mining	10,400	0.96	Natural Resources & Mining	3,500	0.41
Construction	57,800	5.33	Construction	41,500	4.90
Manufacturing	50,600	4.66	Manufacturing	44,800	5.29
Trade/Transportation/Utilities	181,800	16.75	Trade/Transportation/Utilities	145,000	17.11
Information	20,800	1.92	Information	17,900	2.11
Finance Activities	93,200	8.59	Finance Activities	65,600	7.74
Services and Miscellaneous ³	498,900	45.97	Service and Micellaneous	365,000	43.07
Government	171,700	15.82	Government	164,100	19.37

	CPS Energy ⁴		San Antonio Water System ⁵		County
	Electric Customers	Gas Customers	Water Connections	Wastewater Connections	Registered Voters ⁶
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	475,528	424,257	918,912
2015	771,603	336,645	482,821	429,609	968,990
2016	786,455	338,951	488,705	437,460	1,020,079
2017	804,675	343,754	493,764	442,552	1,047,963
2018	821,675	347,408	500,024	449,893	1,091,233
2019	840,750	352,585	511,361	457,618	1,110,694

Source: ¹ Texas Workforce Commission, Unemployment (LAUS) Report. Employment statistics are presented for the current year and for fiscal year 2010 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 Formerly 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.
As of 2013, BexarMet is now San Antonio Water System District Special Project.

⁶ Bexar County Elections Department.



Photo by Adnan Ahmetovic

Garza/Gonzalez & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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 aggregate 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, 2019, 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 31, 2020. We did not audit the financial statements of the University Health System (the System), the Cibolo Canyons Special Improvement District (the District), and the Alamo Regional Mobility Authority (the Authority), 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, the District, and the Authority, 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 System, the District, and the Authority, 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 County'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.

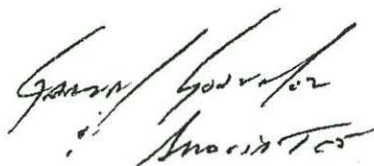
Compliance and Other Matters

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 that we reported to management of the County in a separate letter dated March 31, 2020.

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 County'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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink, appearing to read "Gordon Gordon" with "Auditor" written below it.

March 31, 2020

Garza/Gonzalez & Associates

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE 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 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, 2019. 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 federal and state statutes, regulations, and the terms and conditions of its federal and state awards 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; the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and the State of Texas Single Audit Circular. Those standards, the Uniform Guidance, 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 and state programs for the year ended September 30, 2019.

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 and 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 the Uniform Guidance 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.

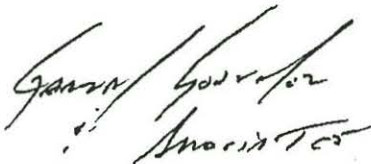
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement 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 that we reported to management of the County in a separate letter dated March 31, 2020.

Purpose of this Report

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 the Uniform Guidance and the State of Texas Single Audit Circular. Accordingly, this report is not suitable for any other purpose.



Handwritten signature of the Auditor, appearing to read "Gordon" and "Auditor".

March 31, 2020

Bexar County, Texas
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
As of September 30, 2019

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 Department of Agriculture Commission					
Child Nutrition Cluster					
100-4001-40534	National School Lunch Program Commodities - Juvenile Probation	10.555	TX-015-2048	272,293	-
	Total Child Nutrition Cluster			272,293	-
	Total U.S. Department of Agriculture			272,293	-
<u>U.S. Department of Interior National Park Service</u>					
Passed Through					
Texas Parks and Wildlife Department					
MS1705502301	Hot Wells County Park	15.916	4801147	15,629	-
	Total U.S. Department of Interior National Park Service			15,629	-
<u>U.S. Department of Health and Human Services</u>					
SA1944	B.C. Adult Treatment Court Collaborative	93.243	6H79TI026078-03M002	108,178	-
SA1945	Bexar County Recovery Partnership Program	93.243	1H79SM063519-03S1	796,994	731,105
SA2045	Bexar County Recovery Partnership Program	93.243	1H79SM063519-04	94	-
SA1946	Bexar County Baby Court	93.243	1H79TI081936-01	14,229	-
Passed Through					
Texas Attorney General					
Child Support Enforcement Program					
100-4001-40561	Title IV-D - Community Supervision	93.563	14-C0048	383,924	-
100-4001-41004	Title IV-D - Child Support Enforcement	93.563	12-C0014	755,072	-
Texas Department of Housing and Community Affairs					
Comprehensive Energy Assistance Program					
CEAP18102	CEAP18 - CEAP Program Services	93.568	58180002771	354,234	-
CEAP18103	CEAP18 - Training/Travel Allowance	93.568	58180002771	625	-
CEAP18105	CEAP18 - CEAP "Assurance 18"	93.568	58180002771	441,572	-
CEAP18106	CEAP18 - Utility Assistance Program	93.568	58180002771	3,238,754	-
CEAP18199	CEAP18 - CEAP Administration	93.568	58180002771	163,622	-
CEAP19102	CEAP19 - CEAP Program Services	93.568	58190002971	442,119	-
CEAP19103	CEAP19 - Training/Travel Allowance	93.568	58190002971	1,140	-
CEAP19105	CEAP19 - CEAP "Assurance 19"	93.568	58190002971	743,600	-
CEAP19106	CEAP19 - Utility Assistance Program	93.568	58190002971	3,179,918	-
CEAP19199	CEAP19 - CEAP Administration	93.568	58190002971	143,293	-

Bexar County, Texas
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
As of September 30, 2019

Fund/ Agency/ Organization	Grantor/Program Title	CFDA	Grantor or Pass-through Grantor's Number	Program Expenditures	Passed Through to Sub-recipients
MS1868	Texas Department of State Health Services Children's Justice Act Child Fatality - Review Coordinator Program	93.643	HHS000035700001	55,350	-
MS1968	Texas Center for the Judiciary Children's Justice Act Program	93.643	CJA-19-08	19,202	-
JP190303	Texas Juvenile Probation Commission Title IV-E, Foster Care	93.658	TJJJ-E-2019-015	103,955	-
100-1300-40563	Texas Department of Family and Protective Services Title IV-E, Legal Services	93.658	23939524	81,851	-
Total U.S. Department of Health and Human Services				11,027,726	731,105
<u>U.S. Department of Homeland Security</u>					
100-5070-40526	Texas Department of Public Safety's Division of Emergency Management Emergency Management Performance Grant (EMPG)	97.042	16TX-EMPG-0615	69,788	-
Passed Through					
CJ1726	Texas Governor's Office Bexar County Regional Preparedness & Resilience Project (09/01/2017 - 08/31/2019)	97.067	29643-02	18,599	-
CJ1623	Sustainment of Bexar County Regional SWAT / Negotiations Team	97.067	31446-01	6,806	-
CJ1724	Bexar County - Interoperable Communications Coordinator- Yr. 2 (01/01/2018 - 12/31/2018)	97.067	31449-02	9,800	-
CJ1801	Bexar County WMD / Hazmat Team Terrorism Preparedness Equipment Project	97.067	38611-01	34,995	-
CJ1803	Bexar County Sheriff's Office FM-54 Air Purifying Respirator Project	97.067	36635-01	47,491	-
CJ1826	Bexar County Regional Preparedness & Resilience Project (03/01/2019 - 08/31/2020)	97.067	29643-03	48,967	-
CJ1822	Bexar County WMD / Hazmat Team Sustainment Team	97.067	36627-01	59,379	-
CJ1823	Bexar County WMD / Hazmat Equipment Project	97.067	36780-01	49,800	-
CJ1824	Bexar County - Interoperable Communications	97.067	31449-03	25,000	-
CJ1830	Bexar County - Tactical Post Blast Scene Exploitation & Analysis	97.067	36636-01	52,629	-
CJ1831	Mobile Video Surveillance System	97.067	36726-01	29,868	-
CJ1832	Zumro Shelter Systems	97.067	36829-01	59,999	-
Total U.S. Department of Homeland Security				513,121	-
<u>U.S. Department of Housing and Urban Development</u>					
CD10	Community Development Block Grant - Entitlement Grants Cluster Community Development Block Grant 2009	14.218	B-09-UC-48-0500	291	291
CD11/ 120-C10	Community Development Block Grant 2010	14.218	B-10-UC-48-0500	47,355	47,355
CD12/ 120-C11	Community Development Block Grant 2011	14.218	B-11-UC-48-0500	200	200
CD13	Community Development Block Grant 2012	14.218	B-12-UC-48-0500	9,510	9,510
CD14	Community Development Block Grant 2013	14.218	B-13-UC-48-0500	23,895	23,895
CD15	Community Development Block Grant 2014	14.218	B-14-UC-48-0500	8,145	8,145
CD16	Community Development Block Grant 2015	14.218	B-15-UC-48-0500	322,956	322,956
CD17	Community Development Block Grant 2016	14.218	B-16-UC-48-0500	403,618	403,618
CD18	Community Development Block Grant 2017	14.218	B-17-UC-48-0500	651,656	651,656
CD19	Community Development Block Grant 2018	14.218	B-18-UC-48-0500	1,574,871	1,171,633
Total Community Development Block Grant - Entitlement Grants Cluster				3,042,497	2,639,259

Bexar County, Texas
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
As of September 30, 2019

Fund/ Agency/ Organization	Grantor/Program Title	CFDA	Grantor or Pass-through Grantor's Number	Program Expenditures	Passed Through to Sub-recipients
HM03	HOME Investment Partnership Agreement 2002	14.239	M02-UC-48-0500	42	42
HM05	HOME Investment Partnership Agreement 2004	14.239	M04-UC-48-0500	35,774	35,774
HM06	HOME Investment Partnership Agreement 2005	14.239	M05-UC-48-0500	23,668	23,668
HM07	HOME Investment Partnership Agreement 2006	14.239	M06-UC-48-0500	564	564
HM08	HOME Investment Partnership Agreement 2007	14.239	M07-UC-48-0500	30,144	30,144
HM09	HOME Investment Partnership Agreement 2008	14.239	M08-UC-48-0500	31,894	31,894
HM10	HOME Investment Partnership Agreement 2009	14.239	M09-UC-48-0500	12,597	12,597
HM12	HOME Investment Partnership Agreement 2011	14.239	M11-UC-48-0500	4,068	4,068
HM13	HOME Investment Partnership Agreement 2012	14.239	M12-UC-48-0500	2,990	2,990
HM14	HOME Investment Partnership Agreement 2013	14.239	M13-UC-48-0500	32,625	32,625
HM15	HOME Investment Partnership Agreement 2014	14.239	M14-UC-48-0500	-	-
HM16	HOME Investment Partnership Agreement 2015	14.239	M15-UC-48-0500	9,855	9,855
HM17	HOME Investment Partnership Agreement 2016	14.239	M16-UC-48-0500	15,120	517
HM18	HOME Investment Partnership Agreement 2017	14.239	M17-UC-48-0500	422,319	387,989
HM19	HOME Investment Partnership Agreement 2018	14.239	M18-UC-48-0500	572,992	572,981
ESG18	Emergency Solutions Grant Program - 2017 (HESG)	14.231	E-17-UC-48-0500	197,779	181,603
ESG19	Emergency Solutions Grant Program - 2087 (HESG)	14.231	E-17-UC-48-0500	186,777	181,928
Total U.S. Department of Housing and Urban Development				4,621,705	4,148,498
<u>U.S. Department of Justice</u>					
100-9999-40522	State Criminal Alien Assistance Program (SCAAP)	16.606	2019-AP-BX-0063	183,362	-
JA17	Justice Assistance Grant - 2016	16.738	2016-DJ-BX-0205	53,096	-
JA18	Justice Assistance Grant - 2017	16.738	2017-DJ-BX-0847	551,232	272,594
JA19	Justice Assistance Grant - 2018	16.738	2018-DJ-BX-0415	75,135	-
DJ1903	Organized Crime Drug Enforcement Task Force (OCDETF) Empty Tool Box	16.XXX	SW-TXW-0849	22,532	-
DJ1904	Organized Crime Drug Enforcement Task Force (OCDETF) Alamo City Slangers	16.XXX	SW-TXW-0819	18,338	-
DJ1905	DEA - Sheriff	16.579	N/A	50,505	-
DJ1909	U.S. Marshals Service - Sheriff	16.XXX	N/A	21,274	-
DJ1808	Bexar County Forensic Pathology Fellowship Program	16.560	2017-DN-BX-0147	67,703	-
DJ1601	MIND (Males In Need of Direction) Court	16.745	2015-MO-BX-0004	2,607	-
DJ1902	Bexar County Women's Mental Health Court	16.745	2018-MO-BX-0028	82,747	-
DJ1706	Bexar County Felony Drug Court Discretionary Grant	16.585	2016-DC-BX-0018	87,484	-
DJ1807	Bexar County DWI Court	16.585	2017-DC-BX-0013	157,298	-
DJ1908	Bexar County Family Drug Court	16.585	2018-DC-BX-0039	119,196	-
DJ1912	Bexar County Juvenile Drug Court Enhancement Project	16.585	2018-DC-BX-0052	16,783	-
DJ1913700101	Bexar County Opioid Prevention and Intervention Program	16.838	2018-AR-BX-K052	28,280	-
DJ1811	ATF Task Force	16.XXX	N/A	721	-
DJ1911	ATF Task Force	16.XXX	N/A	3,687	-
DJ1913230001	Organized Crime Drug Enforcement (OCDETF)- Saltillo	16.XXX	SW-TXW-0867	2,024	-
DJ1914	Bexar County Re-Entry Program	16.812	2018-CZ-BX-0018	3,190	-
DJ1915	FBI - San Antonio Public Border Corruption Task Force	16.XXX	197-SA-C48747-12	14,596	-
DJ1916	FBI - San Antonio Child Exploitation Task Force	16.XXX	31E-SA-C61741-MOU	10,094	-
DJ1917	Organized Crime Drug Enforcement (OCDETF)- Toy Soldiers	16.XXX	N/A	8,646	-
DJ2002	Organized Crime Drug Enforcement (OCDETF)- False Start	16.XXX	N/A	2,871	-
DJ2004	SAPD HIDTA (DEA)	16.XXX	N/A	818	-
<u>Passed Through</u>					
Texas Governor's Office					
CJ1821	Human Trafficking Unit Program	16.588	35957-01	97,193	-
CJ1921	Human Trafficking Unit Program	16.588	35957-02	10,107	-
CJ1720	New Life Project	16.575	27612-04	266,624	114,246
CJ1710	Bexar County PEARLS Court	16.575	30512-01	142,931	-
CJ1818	Victim Assistance Early Intervention	16.575	32476-02	344,980	-
CJ1629	Building Capacity - Drop-In Program	16.575	32507-01	353,464	315,891
CJ1804	First Responder Mental Health Resiliency Program	16.575	37040-01	15,823	-
<u>Texas Attorney General</u>					
OA192201	Access and Visitation Program - Title IV-D	93.597	17-C0128	65,793	-
OA202201	Access and Visitation Program - Title IV-D	93.597	17-C0128	5,924	-
OA1930230001	FY19 Internet Crimes Against Children	16.543	1994904	9,425	-
Total U.S. Department of Justice				2,896,483	702,731

Bexar County, Texas
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
As of September 30, 2019

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 Highway Safety Cluster					
DT1918230001	Texas Traffic Safety - S.T.E.P 2019 Comprehensive	20.600	2019-BexarCoS-S-1YG-00057	418,496	-
DT1919230001	STEP CMV	20.600	2019-BexarCoSO-S-CMV-00013	13,037	-
DT1926130001	No-Refusal Initiative (D.W.I.) - 2019	20.616	2019-BexarCoD-G-1YG-0111	24,921	-
Total Highway Safety Cluster				456,454	
Total U.S. Department of Transportation				456,454	-
<u>U.S. Department of the Treasury</u>					
313-2001-42010	Sheriff Asset Forfeitures Program	21.XXX	N/A	150,376	-
308-1300-42010	District Attorney Asset Forfeitures Program	21.XXX	N/A	203,238	-
Total U.S. Department of the Treasury				353,614	-
<u>U.S. Social Security Administration</u>					
100-4001-40516	Disability Insurance / SSI Cluster SSA Incentive	96.001	N/A	105,800	-
Total Disability Insurance / SSI Cluster				105,800	-
Total U.S. Social Security Administration				105,800	-
Total Federal Funds				20,262,825	5,582,334
STATE FUNDS					
<u>Texas Comptroller of Public Accounts</u>					
320-1100-40542	State Chapter 19 Vote	N/A	N/A	196,594	-
100-4001-40500	County Courts Cases - Section 51	N/A	N/A	1,260,000	-
100-1300-40502	Prosecutor Longevity Pay	N/A	N/A	229,154	-
100-1300-40506	DA Witness Reimbursement	N/A	N/A	60,341	-
100-4001-40530	Jury Pay Supplemental (State SB 1704)	N/A	N/A	487,390	-
302-4600-40529	Probate Supplemental	N/A	N/A	80,000	-
Total Texas Comptroller of Public Accounts				2,313,479	-
<u>Texas Governor's Office</u>					
CJ1806	Bexar County Adult Drug Court	N/A	20470-11	350,661	-
CJ1906	Bexar County Adult Drug Court	N/A	20470-12	9,780	-
CJ1807	Bexar County Veterans Court	N/A	23902-09	113,614	-
CJ1907	Bexar County Veterans Court	N/A	23902-10	15,613	-
CJ1708	Bexar County Family Drug Treatment Court	N/A	17367-14	(43)	-
CJ1808	Bexar County Family Drug Treatment Court	N/A	17367-15	325,666	-
CJ1908	Bexar County Family Drug Treatment Court	N/A	17367-16	12,954	-
CJ1809	Bexar County Prostitution Prevention Program	N/A	27603-05	267,253	-
CJ1909	Bexar County Prostitution Prevention Program	N/A	27603-06	6,640	-
CJ1819	Bexar County Juvenile Drug Court	N/A	16922-16	97,842	-
CJ1919	Bexar County Juvenile Drug Court	N/A	16922-17	9,238	-
CJ1825	Border Prosecution Unit-TAG	N/A	31695-03	143,918	-
CJ1925	Border Prosecution Unit-TAG	N/A	31695-04	14,113	-
CJ1828	Project Connect at Lanier H.S.	N/A	28710-04	75,764	-
CJ1833	Bexar County Body Armor Program	N/A	34504-01	20,132	-
100-4001-40540	4th Court of Appeals	N/A	N/A	70,000	-
Total Texas Governor's Office				1,533,145	-

Bexar County, Texas
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
As of September 30, 2019

Fund/ Agency/ Organization	Grantor/Program Title	CFDA	Grantor or Pass-through Grantor's Number	Program Expenditures	Passed Through to Sub-recipients
<u>Texas Attorney General</u>					
	Texas Automated Victim Notification- VINE FY2019	N/A	1989441	90,723	90,723
Total Texas Attorney General				90,723	90,723
<u>Texas Department of State Health Services</u>					
Passed Through					
Texas State University - San Marcos					
DT1731230001	Tobacco Enforcement Program - Tobacco Compliance - Sheriff Office	N/A	N/A	1,374	-
DT1931230001	Tobacco Enforcement Program - Tobacco Compliance - Sheriff Office	N/A	N/A	13,012	-
Total Texas Department of State Health Services				14,386	-
<u>Texas Health and Human Service Commission</u>					
MS1867	Texas Veterans + Family Alliance Grant Program	N/A	HHS000125400002	42,701	-
Passed through					
Texas Department of Family Protective Services					
MS1901	Early Intervention Program for Toddler: Baby Court Services	N/A	24358716	372,908	-
MS2001	Early Intervention Program for Toddler: Baby Court Services	N/A	24358716	26,258	-
Total Texas Health and Human Services Commission				441,867	-
<u>Texas Department of Transportation</u>					
Passed Through					
City of San Antonio					
MS1904230001	Regional Auto Crimes Team	N/A	ABTPA 608-19-SPD0000	88,785	-
MS2004	Regional Auto Crimes Team	N/A	N/A	9,924	-
Total Texas Department of Transportation				98,709	-
<u>Texas Commission on Environmental Quality</u>					
100-4001-40555	Texas Commission on Environmental Quality	N/A	N/A	22,699	-
Total Texas Commission on Environmental Quality				22,699	-
<u>Texas Indigent Defense Commission</u>					
MS1965490401	FY18 Discretionary Grant - Early Representation of Defendants with Mental Illness	N/A	212-68-D04	58,127	-
MS1966	Indigent Defense Research and Evaluation	N/A	19-TS-015	14,119	14,119
100-4001-40504	FY17 Formula Grant Program	N/A	N/A	1,319,780	-
Total Texas Indigent Defense Commission				1,392,026	14,119
<u>Texas Parks and Wildlife</u>					
MS1705502301	Hot Wells County Park	N/A	4801147	20,717	-
Total Texas Parks & Wildlife				20,717	-
<u>Texas Veterans Commission</u>					
MS1812470601	Veteran Texas Commission - General Assistance FY2018 - 2019	N/A	VTC_18_0595	199,138	-
MS1912470601	Veteran Texas Commission - General Assistance FY2019 - 2020	N/A	VTC19-024	47,658	-
MS1811390101	Veteran Texas Commission- Veterans Treatment Felony Court FY2018 - 2019	N/A	VTC_18_0594	(34)	-
MS1813490001	Veteran Texas Commission- Veterans Mental Health FY2018 - 2019	N/A	VMH_18_0572	1,188	-
Total Texas Veterans Commission				247,950	-
Total State Funds				6,175,701	104,842
Total Federal and State Funds				\$ 26,438,526	5,687,176

Bexar County, Texas
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
Year Ended September 30, 2019

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 System and the Authority, the discretely presented component units of the County, which have been excluded. The System and the Authority are audited by other auditors and separate reports are issued for compliance with federal and/or state requirements. 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 included within the “Nonmajor Governmental Funds” column in the governmental funds financial statements. With this measurement focus, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources 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 unearned 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 and/or state revenue.

3. INDIRECT COST

Indirect costs are those that have been incurred for common or joint purposes. These costs benefit more than one cost objective and cannot be readily identified with a particular final cost objective without effort disproportionate to the results achieved. After direct costs have been determined and assigned directly to Federal awards and other activities as appropriate, indirect costs are those remaining to be allocated to benefited cost objectives. The County has elected to charge only direct costs to state and federal programs.

4. 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, 2019 may be impaired.

BEXAR COUNTY, TEXAS

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended September 30, 2019

SECTION I -- SUMMARY OF AUDITOR'S RESULTS

<i>Financial Statements</i>			
	Type of auditor's report issued:	Unmodified	
	Internal control over financial reporting: Material weakness(es) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
	Significant deficiency(ies) 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(ies) identified not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None Reported
	Type of auditor's report issued on compliance for major programs:	Unmodified	
	Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

<i>Identification of Major Programs</i>		
CFDA Number(s)	Name of Federal or State Program	
Federal		
14.239	Home Investment Partnerships Program	
93.563	Child Support Enforcement Program: Title IV-D – Community Supervision Title IV-D – Child Support Enforcement	
93.568	Low-Income Home Energy Assistance	
State		
N/A	State Indigent Defense Program	
N/A	Early Intervention Program for Toddler: Baby Court Services	

BEXAR COUNTY, TEXAS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ended September 30, 2019

SECTION I -- SUMMARY OF AUDITORS' RESULTS (Continued)

	Dollar threshold used to distinguish between Type A and Type B programs:	
	Federal – \$750,000	
	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 required to be reported in accordance with *Government Auditing Standards* for the year ended September 30, 2019.

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

There are no federal or state award findings and questioned costs required to be reported in accordance with 2 CFR 200.516(a) for the year ended September 30, 2019.

SECTION IV -- PRIOR YEAR FEDERAL AND STATE AWARD FINDINGS

There are no prior year federal or state award findings for the year ended September 30, 2019.