



BEXAR COUNTY, TEXAS

COMPREHENSIVE
ANNUAL FINANCIAL REPORT

Fiscal Year Ended

September 30, 2013

OFFICIAL ISSUING REPORT
SUSAN T. YEATTS, CPA
COUNTY AUDITOR



Photograph taken by: Darren Abate

Bexar County, Texas
Comprehensive Annual Financial Report
September 30, 2013

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Susan T. Yeatts, CPA
BEXAR COUNTY AUDITOR

March 31, 2014

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, 2013. This report was prepared in accordance with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board and is in compliance with State law, V.T.C.A., Local Government Codes §114.025 and §115.045.

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

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

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

The concept of reasonable assurance recognizes that:

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

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

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

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

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

The independent audit of the County's financial statements was performed by the firm of Garza/Gonzalez & Associates, a firm licensed as certified public accountants. The goal of the independent audit is to provide reasonable assurance that the financial statements of Bexar County for the fiscal year ended September 30, 2013, are free of material misstatements. The independent auditor concluded, based on the examination of the underlying documentation on a test basis and related disclosures, that the County's financial statements are fairly presented in conformity with accounting principles generally accepted in the United State of America and therefore able to render an unmodified opinion.

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

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

- Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters,
- Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance,
- Schedule of Expenditures of Federal and State Awards,
- Schedule of Findings and Questioned Costs

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

BEXAR COUNTY GOVERNMENT PROFILE

Historical

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

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

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deep loamy soils. The northern quarter of the County has Edwards Plateau vegetation of tall and medium-height grasses, live oak, juniper, and mesquite. A central strip is Blackland Prairie with vegetation consisting of tall grasses. The remainder of the County has South Texas Plain's vegetation including grasses, live oak, mesquite, thorny bushes, and cacti.¹

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

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

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

The County is best known for being the home of Mission San Antonio de Valero, better known as the Alamo, the Cradle of Texas Liberty. However, the County's history began in 1718 with a formal military and civilian settlement, and then in 1731 when the Canary Islanders established the first civil government. The County is rich in heritage and history. Organized on December 20, 1836, Bexar County was established, with San Antonio as county seat. Bexar County is one of the original counties of the Republic of Texas. In the latest population estimate, the United States Census Bureau estimates the 2013 population of Bexar County at 1.82 million (a 6.0% increase from the 2010 Census), which makes it the fourth largest county in the State. The County contains 25 incorporated cities. The Census Bureau also estimates the population for the greater San Antonio Metropolitan Area to be 2.2 million.⁴

The origin of the Texas county is found in the "municipality", the unit of local government under Spanish and Mexican rule. These municipalities were rather large districts embracing one or more settlements and the surrounding rural territory. The government of the municipality was vested in a council composed of at least one alcalde (judge), varying number of aldermen, an attorney, a sheriff (alguacil), and supported by a secretary.¹

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

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

¹ The Hand Book of Texas

² Ibid

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

⁴ US Census Bureau (www.census.gov)

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Constitutions of 1845, 1861, and 1866, it was composed of the chief justice and four elected Commissioners. During the Reconstruction period, the Constitution of 1869 was issued, and the Board was made of any three of the five justices of the peace of the County.

The Bexar County Commissioners Court has executive as well as judicial functions. It is responsible for establishing a courthouse and jail, making appointments, filling vacancies in the county offices, signing contracts in the name of the county, building and maintaining roads and bridges, administering the county's public welfare services, performing numerous duties in regard to elections, setting the county tax rate, issuing bonds, and adopting the county budget.

Economic

San Antonio is the county seat for Bexar County. San Antonio is currently the second largest city in Texas and the seventh largest city in the United States. In Bexar County, the unemployment rate, as of September 30, 2013, is at 6.2%, which is above the unemployment rate of 6.1%, at September 30, 2012. The County's rate is still below the State's rate of 6.3% for the same period.⁵ The County's diverse economic base ranges from agribusiness, manufacturing and construction, to tourism, medicine and the military. For metropolitan areas with one million plus populations, San Antonio is ranked among the lowest in cost of living at 88.2% which is 11.8% below the national average.⁶

The County continues to provide new industries with one of the lowest cost workforces of any major U.S. city. Combined, the health care and bioscience, aerospace, manufacturing, military/defense, and information technology industries generate an economic impact of an estimated \$80.4 billion on the local economy.⁷ The health care industry in Bexar County has several key components; three major military medical centers, the South Texas Medical Center (which includes 75 medically related institutions, more than 45 clinics, 12 major hospitals, 1 higher education institution, and countless small practices, offices and non-medical businesses), the Southwest Foundation for Biomedical Research, and the Southwest Research Institute. Agribusiness is still a leading industry in Bexar County. The agricultural industry is not limited to farmers and ranchers, but includes storage, processing and distribution of farm commodities and products made from them. Government is the largest industry in the County with the military being the predominate employer. The four major military installations contributed an economic impact which exceeded \$13.3 billion. The latest research indicates (2011) that tourism provides an estimated \$12 billion to the economy from approximately 13 million overnight visitors annually. Because the hospitality industry is a major financial contributor of taxes and other revenues to local governments through Hotel Occupancy tax, property taxes, utility fees, and sales tax, taxes paid by residents of the San Antonio Metropolitan area are reduced. The financial service industry employs over 65 thousand people and is considered a stable and significant business sector in the San Antonio Metropolitan area. Looking to the future, local leaders are joining together to offer business incentives to encourage growth in the green industry. The idea is to have a pro-business government that is also pro-environment.⁷

The County's proximity to Mexico provides favorable conditions for international business relations in the areas of agriculture, tourism, manufacturing, and wholesale and retail markets. At the end of calendar year 2013, trade between the United States and Mexico was over \$226 billion in exports. This significant trade amount is largely attributed to the passage of the North American Free Trade Agreement (NAFTA) in 1993.⁸ San Antonio is also the headquarters for the North American Development Bank (NADBank). This bi-national institution created by NAFTA is intended to help finance environmental infrastructure within 62 miles of the US/Mexican border. With a lending capacity of \$3 billion, NADBank finances projects including water, wastewater and solid waste programs. The Mexican consulate has been expanded in San Antonio to assist the transition and to facilitate the development of the NAFTA agreement.⁹

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.

⁵ Bureau of Labor Statistics, (www.data.bls.gov)

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

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

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

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

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The County is responsible for establishing the tax rates for the County (operations and debt service) as well as to service the flood control projects in the County (operations and debt service). In addition, the County includes in its debt service tax rate, the debt service requirements for the San Antonio River Authority for projects in Bexar County. The tax rate, for the year ended, September 30, 2012 was \$.326866 per \$100 of valuation, and the rate, for the year ended September 30, 2013, remains at the same level.

Current financial policies include:

- Reimbursement resolutions are used on an interim basis to finance projects rather than initially issuing long-term bonds;
- Balanced financial operations will be maintained;
- Expenditures are to be budgeted and controlled to insure that at the end of the fiscal year the unassigned fund balance in the general fund is at a minimum 10% of the fiscal year's expenditures;
- All elected officials and department heads are required to keep expenditures within allocated budgets;
- The County is to maintain an open line of communication with rating agencies and seeks to obtain a high debt rating with a stable outlook. The County currently uses the bond rating services of Fitch IBCA, Inc. Standard & Poor's Rating Service, and Moody's Investment Services. At September 30, 2013, the County had been assigned bond ratings of AAA, AA+, and Aaa, respectively.

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

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

MAJOR INITIATIVES FOR THE YEAR

Flood Control

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

Community Venue Programs

In May of 2008, Bexar County citizens approved four initiatives that included 24 projects including San Antonio River improvements, the purchase and or construction of amateur sports facilities, improvements and maintenance for the current community arenas and their respective grounds, upgrades and improvements for various performing arts facilities. These projects are funded by the visitor tax.

New Capital Projects

The County has budgeted \$309 million for its capital improvements program for both horizontal (Roads) and vertical (Buildings) construction. This includes funding in the amount of \$97 million for new capital improvement projects that include but are not limited to: courthouse restoration, vehicle replacement, Adult Detention Center plumbing and mechanical systems replacement, countywide digital controls upgrades, Forensic Science Center interior renovations, County park improvements, Justice Center improvements and ADA compliance, construction of a new Elections facility, upgrade of fiber networks for various Bexar County facilities, and technology projects, which are discussed below.

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Technology

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

- **Bexar County Integrated Justice System:** The new system will replace an outdated legacy system that has been in service for approximately 30 years. The new system will have the flexibility to adapt to the changing needs of the County. It will include Juvenile, County, Probate, and District Courts Case Management System, E-Discovery System, Jail Management System, District Attorney Case Management System, CIJS Storage, Central Magistration component, Jury Operations, and a Master Name Index component.
- **Cashiering:** The Cashiering Project provides for a standardized countywide cashiering system for all County offices with the capability to process electronic payments such as credit cards. The cashiering system provides a significant improvement to the reporting and payment processing by County offices thus allowing easier analysis of collections by County offices and the Auditor's Office.
- **Wireless Infrastructure:** This project will provide for the purchase and implementation of wireless network capabilities for all Bexar County buildings. Wireless access will be available for public and private access.
- **Bibliotech:** In the fall of 2013, Bexar County opened the Bibliotech (total cost to date: \$2.3 million), the nation's first and only public library without any physical books. Located in an economically challenged area, the County Judge and Commissioners hope to improve literacy by offering a county library to an area that previously was not represented.

EMPLOYMENT GROWTH

According to the Texas Workforce Commission, the County's unemployment rate increased from 6.1% (September 2012) to 6.2% (September 2013); however, total net jobs created were 19,282. The State's unemployment rate dropped to 6.3% (September 2013) from 6.4% (September 2012), and 304,357 jobs were created during the same period.

The County experienced some external corporate employment growth (2,816 positions) from various companies. Below is a list of companies that brought more than 50 positions to the area (2,625 positions).

<u>Company Name</u>	<u>Positions</u>
Avnet (BRE)	100
Season Group (BRE)	50
Southton Rail	50
Alamo Tube	250
Schlumberger (BRE)	100
M7/Elbit Systems (BRE)	60
KACO New Energy	71
Welded Tubes	100
HVHC (BRE)	600
HVHC-HQ (BRE)	150
CRFS/Claims Recovery Financial Services	60
Mission Solar Energy LLC (Nexolon)	404
Fresh From Texas (BRE)	250
Ercam Trackers	130
CGI Federal (BRE)	250

Source: San Antonio Economic Development Foundation

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The following table reflects the internal and external creation of 19,282 jobs over the last twelve months, ended September 30, 2013.

Sectors	2012	2013	Percent Increase or (Decrease)
Natural Resource and Mining	3,640	4,811	24.34%
Construction	32,871	33,777	2.68%
Manufacturing	35,707	34,743	-2.77%
Trade, Transportation, Utilities	123,409	127,298	3.06%
Information	19,083	19,698	3.12%
Financial Activities	65,403	68,377	4.35%
Professional and Business Services	100,942	103,071	2.07%
Education and Health Services	114,863	120,195	4.44%
Leisure and Hospitality	96,935	101,284	4.29%
Other Services	24,067	22,499	-6.97%
Unclassified	189	260	27.31%
Government	<u>134,434</u>	<u>134,812</u>	<u>0.28%</u>
Total Jobs	751,543	770,825	2.50%

Source: Texas LMCI, Data Link

FINANCIAL INFORMATION

Budgetary Control

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

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

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

Debt Administration

Commissioners Court has established policy to provide guidelines to control tax rates levied. Currently limited tax bonds, general obligation bonds, certificates of obligation, and tax notes are part of the maximum rate of \$.80 per \$100 valuation that can be set by Texas counties. In FY 13, the General Fund maintenance and operation tax rate was set at \$0.250920 and the debt service rate was set at \$0.045267. The maintenance and operation tax rate for Flood Control was set at \$0.005634 and at \$0.025045 for debt service. The overall rate was set at \$0.326866 per \$100 dollars of taxable appraised value.

For the fiscal year ending September 30, 2014, Commissioners Court set the General Fund maintenance and operation tax rate at \$0.250920, and the debt service rate at \$.045267. The maintenance and operation tax rate set for Flood Control was set at \$0.0085111 and at \$0.022168 for debt service. The overall rate for FY 14 was maintained at \$0.326866 per \$100 dollars of taxable appraised value. An analysis of the changes in outstanding bonds and obligations is shown in Note H to the

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financial statements.

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, 2012. This was the twenty-seventh consecutive year that Bexar County has achieved this prestigious recognition.

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

REQUEST FOR INFORMATION

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



Susan T. Yeatts, CPA
County Auditor

Bexar County, Texas



PRINCIPAL OFFICIALS

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



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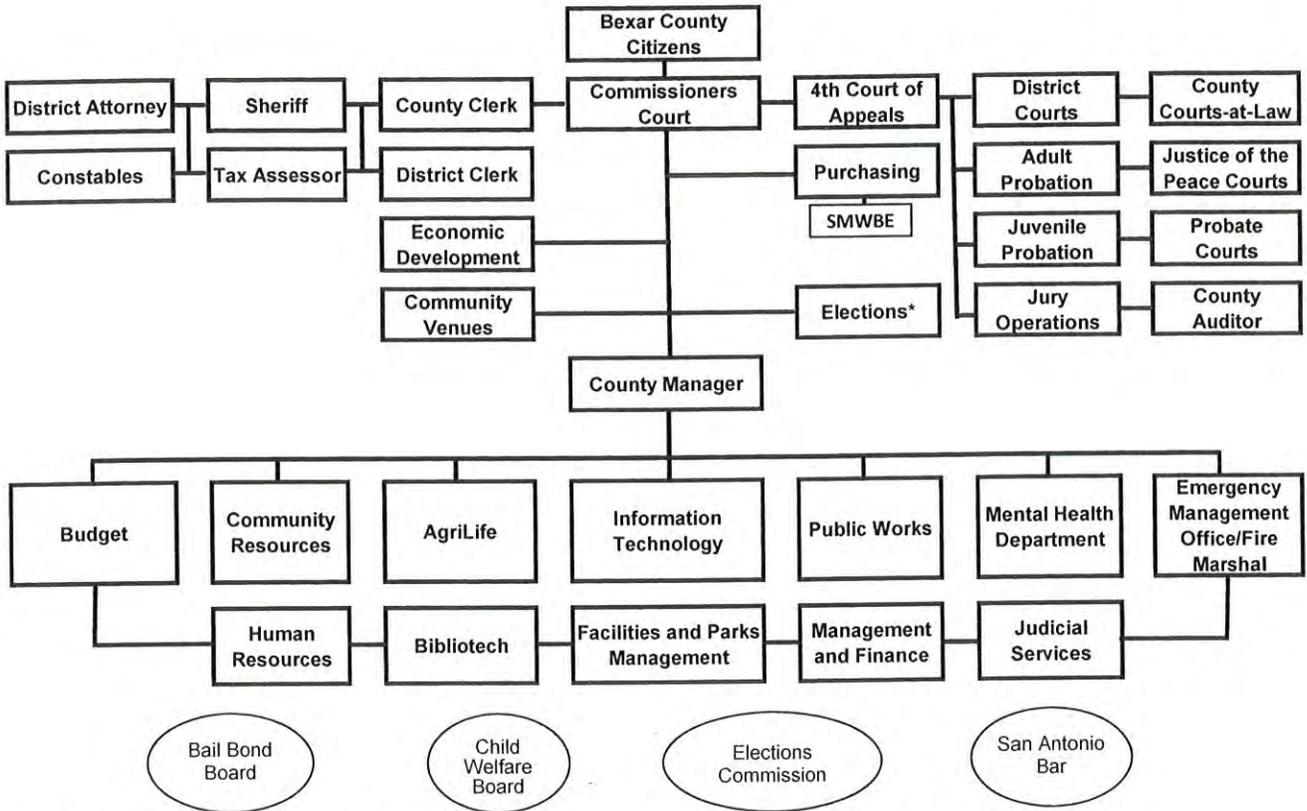
**Bexar County
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

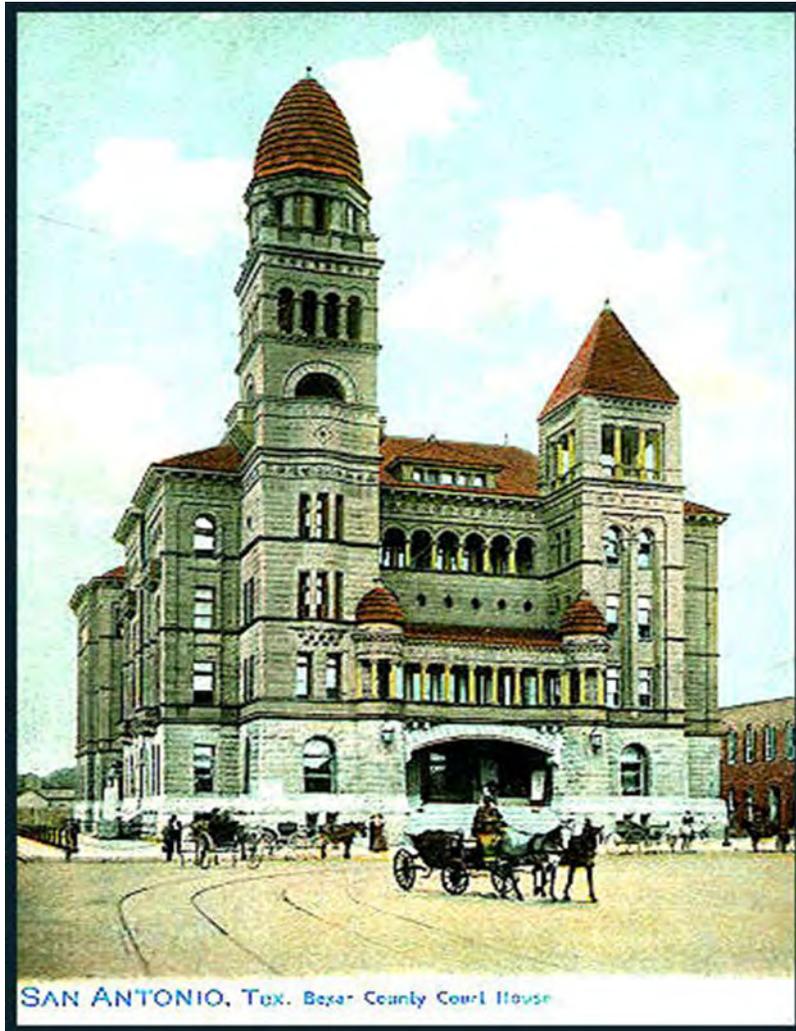
September 30, 2012

Executive Director/CEO

Bexar County Organization Chart



*The Elections Administrator is appointed by the Elections Commission.



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Garza/Gonzalez & Associates

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

The Honorable County Judge and Commissioners
Bexar County, Texas

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Bexar County, Texas (the County), as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall financial statement 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, 2013, 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, and the schedules of funding progress as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

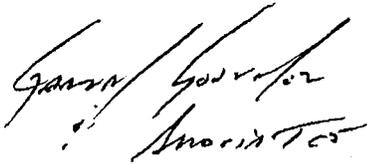
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, schedules of revenues, expenditures and changes in fund balance – budget and actual and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the State of Texas Single Audit Circular, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, 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, the combining and individual nonmajor fund financial statements, schedules of revenues, expenditures and changes in fund balance – budget and actual, and the schedule of expenditures of federal and state awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2014, 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.



Susan G. Gorman
Auditor

March 31, 2014



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Bexar County, Texas

Management Discussion & Analysis

For Year Ended September 30, 2013

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, 2013. 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, 2013 offered by management of Bexar County (the County).

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

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

FINANCIAL HIGHLIGHTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

- The total government-wide assets of the County exceeded the liabilities at September 30, 2013 by \$676,801,230 and are reported as total net position of the primary government. This is comparable to the previous year when assets exceeded liabilities by \$853,752,503. 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 \$176,951,273 during the fiscal year ending September 30, 2013. The change can be attributed to a decrease in governmental activities of \$120,981,088 and a decrease in business-type activities of \$55,970,185. 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, 2013	\$940,829,427
September 30, 2012	\$909,079,148

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

September 30, 2013	\$179,105,244
September 30, 2012	\$160,929,799

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

September 30, 2013	(\$443,133,441)
September 30, 2012	(\$216,256,444)

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2013

FINANCIAL HIGHLIGHTS (Continued)

FUND FINANCIAL STATEMENTS

- As of September 30, 2013, the County's governmental funds reported combined fund balances of \$914,116,037 as compared with \$534,006,968 at September 30, 2012. The increase of \$380,109,069 is primarily due to the issuance of long-term debt of \$530,720,000, with a premium of \$40,480,868, reduced by the excess of expenditures over revenues of \$185,526,546. Approximately 7%, or \$67,281,583, of the combined fund balances are unassigned at September 30, 2013 and are available to meet the County's current and future needs. The total fund balance for the Nonmajor Funds is \$39,823,751 at September 30, 2013 and \$38,143,426 at September 30, 2012. The fund balance for the Nonmajor Funds is dedicated to service specific County functions.
- At the end of the current fiscal year, fund balance for the General Fund was \$72,460,240 or 22% of total General Fund expenditures for the year ended September 30, 2013. The County's General Fund experienced a \$5.1 million increase in fund balance from the prior fiscal period. The increase is due to the excess of revenues over expenditures realized of \$15,255,271 reduced by net transfers out to other funds of \$10,176,114.
- At September 30, 2013, the County's Internal Service Funds had a deficit net position of \$36,787,332, an increase in the deficit of \$6.1 million from the prior year. The increase in the deficit is primarily attributed to the increase in the net other post-employment benefit (OPEB) obligation of \$7,970,410 in the OPEB Fund offset by the excess of revenues and transfers in from other funds over expenses of \$1,887,626. Note S to the financial statements discloses this deficit.

LONG-TERM DEBT

During the year, the County issued \$530.7 million in certificates of obligation for ongoing capital improvements which includes flood control projects and \$118.1 million in revenue refunding bonds related to Community Venues. Note H to the financial statements provides details of long-term debt and information regarding Fiscal Year 2012-13 debt obligation activity.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS

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

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

Bexar County, Texas

Management Discussion & Analysis

For Year Ended September 30, 2013

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

GOVERNMENT-WIDE FINANCIAL STATEMENTS (Continued)

taken into consideration is the County expenditures for assets owned by other entities. Table 14 in the Statistical Section lists those expenditures beginning with fiscal year 2007.

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

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

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

Component units are included in the County's basic financial statements and consist of legally separate entities for which the County is financially accountable. Three component units - Bexar County Housing Finance Corporation, Bexar County Health Facilities Development Corporation and Bexar County Industrial Development Corporation - are blended with the County. The two discretely presented component units are the University Health System (the System) and Cibolo Canyons Special Improvement District (the District). The System is reported as a discretely presented component unit because Commissioners Court appoints members of the System's Board and approves the System's tax rate, annual budget and issuance of bonded debt. The District is reported as a discretely presented component unit because Commissioners Court appoints and reappoints the seven member board of directors and is statutorily required to approve the issuance of any debt by the District. For more detailed information on these component units, refer to Note A of the basic financial statements.

FUND FINANCIAL STATEMENTS

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

Governmental Funds

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. This will allow the reader to better understand the long-term impact of the government's near-term financing decisions. The governmental funds' Balance Sheet and the governmental funds' Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities and can be found on pages 35 and 37.

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

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2013

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

FUND FINANCIAL STATEMENTS (Continued)

Governmental Funds (Continued)

Data from the Nonmajor Governmental Funds, which include 29 special revenue funds and three blended component units, are combined into a single, aggregated presentation. Individual fund data for each of these Nonmajor Governmental Funds is provided in the combining statements which can be found on pages 109-124.

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

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

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

Individual fund data for the special revenue funds is provided in the combining statements on pages 109-124.

Proprietary Funds

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

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

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

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

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

The Firing Range Fund is used to account for the operation and maintenance of a firing range. The facility is intended to be financed primarily through user charges.

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

The County uses internal service funds to account for: the maintenance of County vehicles; other post-employment benefits; the administration of the County's self-insurance programs for health, workers compensation and property liability claims; and the records management facility. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements. Individual fund data for the internal service funds is provided in the form of combining statements on pages 163-167. The County's four internal service funds are combined into a single, aggregated presentation in the proprietary funds' financial statements.

Fiduciary Funds

A Fiduciary fund (Trust or Agency) is used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources are not available to

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2013

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

FUND FINANCIAL STATEMENTS (Continued)

Fiduciary Funds (Continued)

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 169-175.

NOTES TO THE BASIC FINANCIAL STATEMENTS

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in both the government-wide and fund financial statements. Notes to the financial statements begin on page 45.

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information is presented to reflect budgetary compliance for the County's General Fund. The County adopts an annual budget for this fund. A budgetary comparison schedule, which includes the original and final amended budget and actual figures, has been provided to demonstrate compliance with this budget. This section also includes the Schedule of Funding Progress for the Retired Employee Healthcare Plan and the Schedule of Funding Progress for the Retirement Plan. Required supplementary information begins on page 93.

COMPLIANCE SECTION

The compliance section contains the report on compliance with the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement and the State of Texas Single Audit Circular that are applicable to each major federal and state program for the fiscal year ended September 30, 2013, along with the schedule of expenditures of federal and state awards, and schedule of federal and state award findings and questioned costs.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The current financial reporting model focuses on net position and serves as a useful indicator of a government's financial position. For the primary government, assets exceeded liabilities by \$676,801,230 at the close of the most recent fiscal year as compared to \$853,752,503 at the close of the last fiscal year. This represents a 21% decrease.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2013

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The following are condensed statements of net assets for fiscal years 2013 and 2012.

Condensed Statement of Net Position
September 30, 2013
Primary Government

	Governmental Activities	Business-type Activities	Total
Current and other assets	\$ 988,004,669	\$ 143,932,190	\$ 1,131,936,859
Noncurrent assets	11,449,919	30,633,855	42,083,774
Capital assets	1,384,384,128	137,890,753	1,522,274,881
Total assets	<u>2,383,838,716</u>	<u>312,456,798</u>	<u>2,696,295,514</u>
Current and other liabilities	111,664,167	17,871,198	129,535,365
Noncurrent liabilities	1,562,629,363	327,329,556	1,889,958,919
Total liabilities	<u>1,674,293,530</u>	<u>345,200,754</u>	<u>2,019,494,284</u>
Net position:			
Net investment in capital assets	890,541,511	50,287,916	940,829,427
Restricted net position	155,111,746	23,993,498	179,105,244
Unrestricted net position	(336,108,071)	(107,025,370)	(443,133,441)
Total net position	<u>\$ 709,545,186</u>	<u>\$ (32,743,956)</u>	<u>\$ 676,801,230</u>

Condensed Statement of Net Position
September 30, 2012
Primary Government

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

Total assets of \$2,696,295,514 reflect a 15%, or \$356,715,434, increase over the prior fiscal year. The increase is primarily due to the increase in current assets in governmental activities of \$354,939,236. Total current assets for governmental activities increased largely due to the issuance of certificates of obligation for ongoing capital improvements which includes flood control projects. See Note H to the Basic Financial Statements for further details.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2013

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

For governmental activities, total liabilities of \$1,674,293,530 at September 30, 2013, is a 46%, or \$530,829,744, increase over the prior fiscal year primarily due to the issuance of \$530,720,000 in bonds to finance an ongoing capital improvement program. See Note H to the Basic Financial Statements for further details.

The County's assets exceeded its liabilities by \$676,801,230 at September 30, 2013 which is a 21%, or 176,951,273, decrease over the prior fiscal year. The following is an analysis of the decrease.

Net investment in capital assets of \$940,829,427 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.

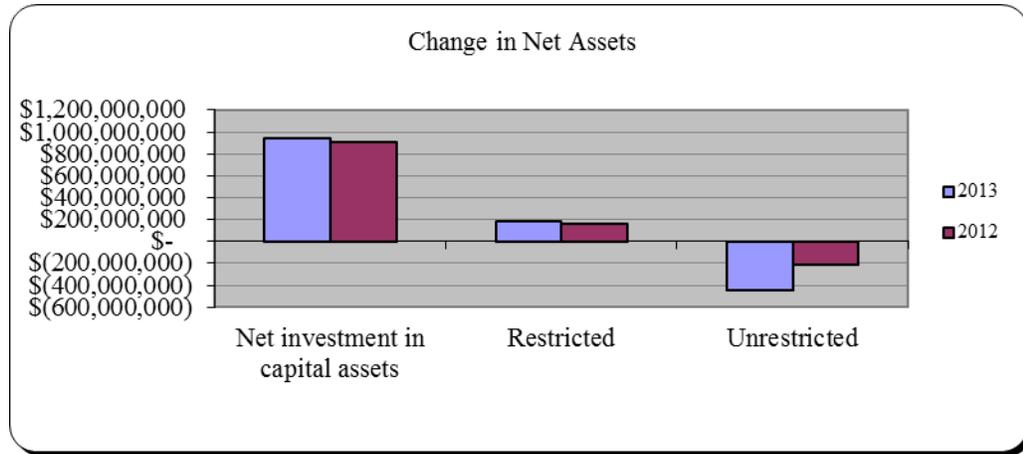
Restricted net position of \$179,105,244 represents resources that are subject to external restrictions as to the use of the funds. For governmental activities, net position is restricted as follows:

- 1) The largest portion of restricted net position is \$90,478,425 for debt service.
- 2) The County has net position in various grant programs totaling to \$9,006,848; 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 \$30,621,078 is comprised of a majority of the special revenue funds that were created through the establishment of fees by the State Legislature or through federal funding to serve specific purposes. Accordingly, those revenues generated may only be used as directed by legislation.
- 4) Net position restricted for capital projects is \$48,998,893.

The deficit balance in unrestricted net position of \$443,133,441 is comprised of a deficit balance of \$336,108,071 in governmental activities and \$107,025,370 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 \$633,791,959 at September 30, 2013. See Table 14 in the Statistical Section for detailed balances.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2013

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 \$204,570,851. 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 \$1,383,557,746
- Adjustments to recognize deferred revenues of \$19,219,544
- Long-term liabilities of (\$1,570,560,809)
- Net position of the Internal Service Funds (\$36,787,332)

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

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2013

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The condensed statement of activities reflects the changes in net position for fiscal years ended September 30, 2013 and 2012.

Condensed Statement of Activities			
For the Fiscal Year Ended September 30, 2013			
Primary Government			
	Governmental	Business-	
	Activities	type	
	Activities	Activities	Total
<u>Revenues</u>			
Program revenues:			
Charges for service	\$ 97,459,783	\$ 5,774,948	\$ 103,234,731
Operating grants and contributions	42,170,414	-	42,170,414
Capital grants and contributions	114,740,142	-	114,740,142
General revenues:			
Ad valorem taxes	319,114,755	-	319,114,755
Motor vehicle taxes	12,512,742	8,302,881	20,815,623
Other taxes	7,543,002	15,543,139	23,086,141
Investment earnings	1,601,732	19,538	1,621,270
Miscellaneous	5,707,917	(341,058)	5,366,859
Total Revenues	600,850,487	29,299,448	630,149,935
<u>Expenses</u>			
General government	101,135,305	-	101,135,305
Judicial	86,567,259	-	86,567,259
Public safety	194,156,366	-	194,156,366
Education and recreation	6,521,027	-	6,521,027
Public works	254,058,915	-	254,058,915
Health and public welfare	25,646,248	-	25,646,248
Interest and other charges	53,631,744	-	53,631,744
Unallocated depreciation	114,711	-	114,711
Community venue	-	81,424,815	81,424,815
Commissary	-	3,099,136	3,099,136
Firing range	-	112,046	112,046
Parking facilities	-	633,636	633,636
Total Expenses	721,831,575	85,269,633	807,101,208
Change in net position	(120,981,088)	(55,970,185)	(176,951,273)
Net position - beginning of period	830,526,274	23,226,229	853,752,503
Net position - end of period	\$ 709,545,186	\$ (32,743,956)	\$ 676,801,230

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2013

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

REVENUE ANALYSIS

For the year ended September 30, 2013, total revenues for the primary government were \$630,149,935 compared to \$618,081,205 for the year ending September 30, 2012, a net increase of \$12,068,730. Governmental activities provided revenues of \$600,850,487 and \$591,048,905 in 2013 and 2012, respectively, while business-type activities provided revenues of \$29,299,448 and \$27,032,300 in 2013 and 2012, respectively.

Property taxes represented the largest revenue source for the governmental activities for the two periods. The tax rate for fiscal years 2013 and 2012 was \$0.326866 per hundred (\$100) dollars of valuation as authorized by Commissioners Court.

**Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2013**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

REVENUE ANALYSIS (Continued)

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

	Year Ended September 30, 2013	Year Ended September 30, 2012	Percentage Change From Prior Year
Ad Valorem Tax Revenue	\$ 319,114,755	\$ 316,216,151	0.92%
Appraised Value	\$ 107,907,088,957	\$ 106,034,435,322	1.77%
Taxable Value	\$ 98,761,763,880	\$ 96,992,321,672	1.82%

Governmental program revenues are principally derived from the program that the revenues service and thereby reduce the cost of the function to the County. For the fiscal years ended September 30, 2013 and 2012 program revenues for the County were \$260,145,287 and \$253,129,709, respectively. Program revenue is made up of charges for service and operating and capital grants and contributions. Comparative overviews of these revenues are as follows:

	Year Ended September 30, 2013	Year Ended September 30, 2012	Percentage Change From Prior Year
Charges for Services	\$ 103,234,731	\$ 98,536,625	4.77%
Operating and Capital Grants and Contributions	\$ 156,910,556	\$ 154,593,084	1.50%

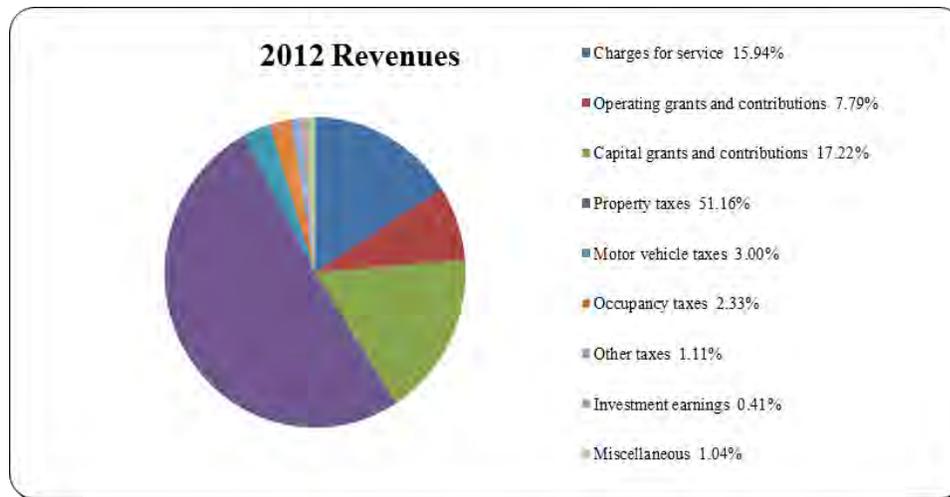
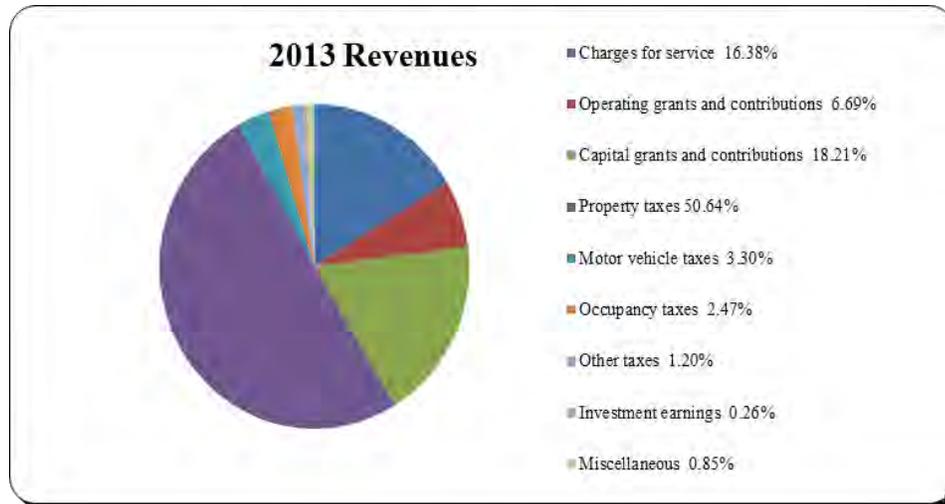
General revenues are revenues that are not assigned to support a specific function, but are available to provide financial resources as necessary. Included in general revenues are ad valorem taxes (discussed previously), other tax related revenues, interest earned from investments, and miscellaneous income. Overall, general revenues for the primary government increased by \$5,053,152 compared to the prior fiscal period. The largest increases to general revenues were to ad valorem taxes of \$2,898,604. 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, 2013

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, 2013, the function and program costs for the governmental activities were \$721,831,575 and \$85,269,633 for the business-type activity. Comparative figures for the prior fiscal year are \$626,557,132 and \$69,772,158, respectively.

Operating expenses for the governmental activities during the fiscal year increased by \$95,274,443 over the previous fiscal year due primarily to the following:

- Public works expenses increased by \$87,241,086. The majority of the increase was attributable to the construction costs of various major capital improvement projects which are not County-owned. Construction costs and project descriptions are listed in detail on Table 14 (County Expenditures for Assets Owned by Other

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2013

Entities) of the Statistical Section.

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

EXPENSE ANALYSIS (Continued)

- Interest and other charges, related to debt service on long-term debt increased \$7,596,968.

Expenses for the business-type activities during the fiscal year increased by \$15,497,475 compared to the previous fiscal year. Most of the increase is attributable to Community Venues Program with Grant payments to various entities for projects authorized by the voters in the 2008 Venue elections. These payments increased by \$10,238,402. In addition, interest expense related to long-term revenue bonds outstanding increased by \$3,180,736 from the previous fiscal year.

The difference between the governmental funds net change in fund balance in the Statement of Revenues, Expenditures and Changes in Fund Balances (fund financial statements) and the change in net position in the Statement of Activities (government-wide) is a decrease of \$501,090,157. 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 \$50,306,999 at the fund level for capital outlays that are capitalized at the government-wide level.
- Capital donations of \$73,514,339 recorded at the government-wide level only.
- Depreciation expense of \$72,251,784 recorded at the government-wide level only.
- Recording of transactions associated with long-term debt and liabilities differ at the fund and government-wide levels for a net decrease to net position of \$543,004,293.
- Other adjustments due to the change in the basis of revenue recognition and decrease in net position of the Internal Service Funds reported as governmental activities at the government-wide level of (\$9,655,418).

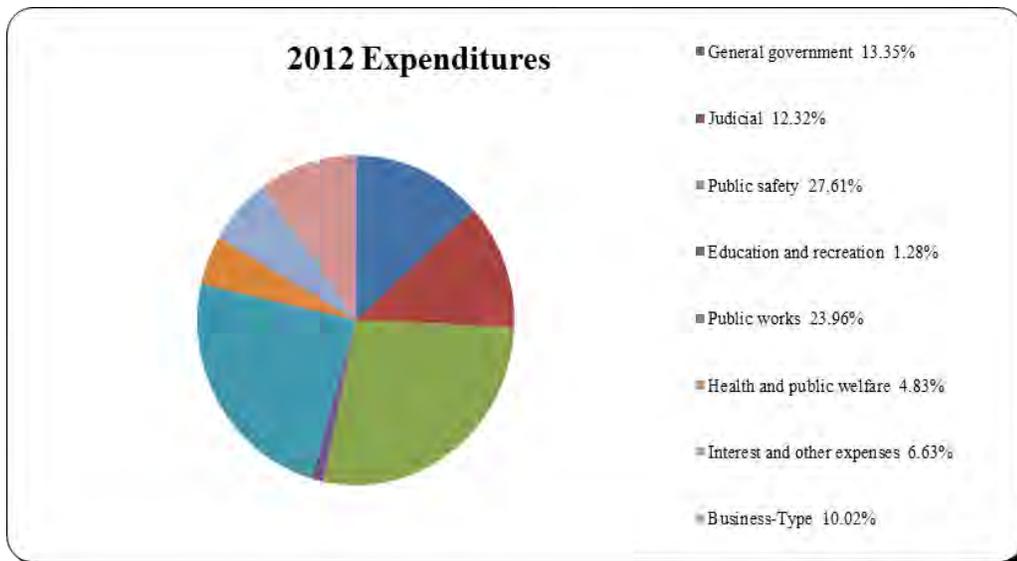
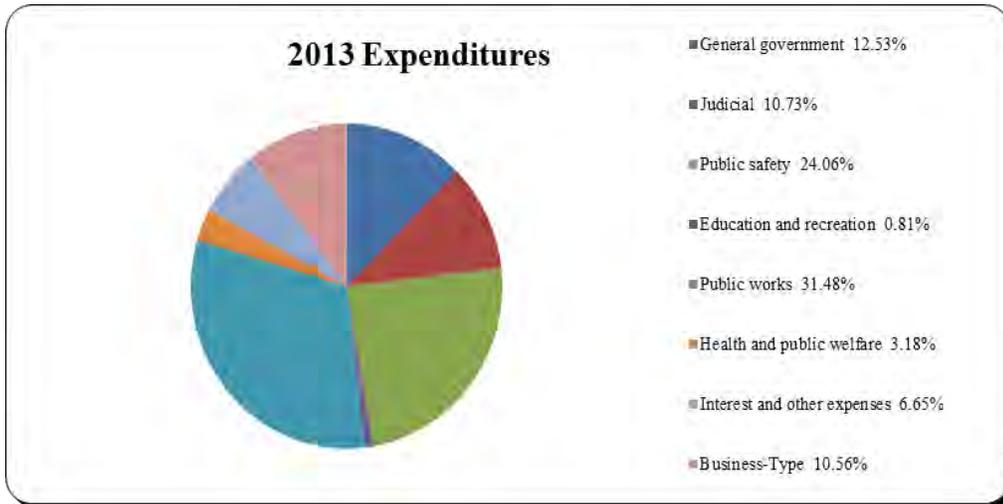
A detailed reconciliation can be found in the Basic Financial Statements, page 37.

**Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2013**

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, 2013

FINANCIAL ANALYSIS OF FUNDS

MAJOR GOVERNMENTAL FUNDS

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

At September 30, 2013, the County's governmental funds reported a combined fund balance of \$914,116,037 and at September 30, 2012, reported \$534,006,968, an increase of \$380,109,069 or 72%. Of the total fund balance, \$67,281,583 or 7% constitutes unassigned fund balance, which is available to meet the County's current and future needs of its citizens. Restricted fund balance of \$838,814,950 or 92% of total fund balance is restricted for debt service in the amount of \$66,694,458, capital expenditures in the amount of \$732,492,566 and special revenue funds in the amount of \$39,627,926. Committed fund balance of \$195,825 is attributed to a special revenue fund. The remainder of fund balance is in nonspendable form of \$7,823,679.

The following schedule compares the revenues by source of the County's governmental funds for fiscal years ending September 30, 2013 and 2012.

	Revenues Classified by Source		
	Governmental Funds		
	September 30,		
	2013	2012	Increase (Decrease)
Revenues by source:			
Ad valorem taxes	\$ 319,716,213	\$ 312,328,560	\$ 7,387,653
Other taxes, licenses, and permits	34,774,586	35,384,613	(610,027)
Intergovernmental revenue	77,221,430	63,600,138	13,621,292
Court costs and fines	29,002,601	28,286,612	715,989
Fees on motor vehicles	20,802,047	20,395,853	406,194
Other fees	24,897,062	21,483,624	3,413,438
Commissions from governmental units	4,006,304	4,244,598	(238,294)
Revenues from use of assets	16,324,000	17,339,699	(1,015,699)
Sales, refunds and miscellaneous	4,440,392	5,548,406	(1,108,014)
Total revenues	<u>\$ 531,184,635</u>	<u>\$ 508,612,103</u>	<u>\$ 22,572,532</u>

The General Fund

The General Fund is the chief operating fund of the County and a major governmental fund. At September 30, 2013, the total fund balance was \$72,460,240, of which \$67,281,583 was unassigned and \$5,178,657 was in nonspendable form. As a measure of the General Fund's liquidity, it is useful to compare unassigned fund balance to total expenditures and other financing uses. Unassigned fund balance is 21% of the combined total of General Fund expenditures and other financing uses. This is in compliance with the County's policy that the unassigned fund balance in the General Fund is to be maintained at a minimum 10% of the expenditures of the fiscal year.

The Debt Service Fund

The Debt Service Fund, a major governmental fund, accounts for receipts and disbursements of funds related to the County's long-term debt obligations for governmental activities. Expenditures include principal and interest payments on County debt, San Antonio River Authority bonds (see Note K to the financial statements), and bond issuance costs. There were no significant changes to restricted fund balance to the Debt Service Fund in 2013. 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, 2013

FINANCIAL ANALYSIS OF FUNDS (Continued)

MAJOR GOVERNMENTAL FUNDS (Continued)

The Capital Project Fund

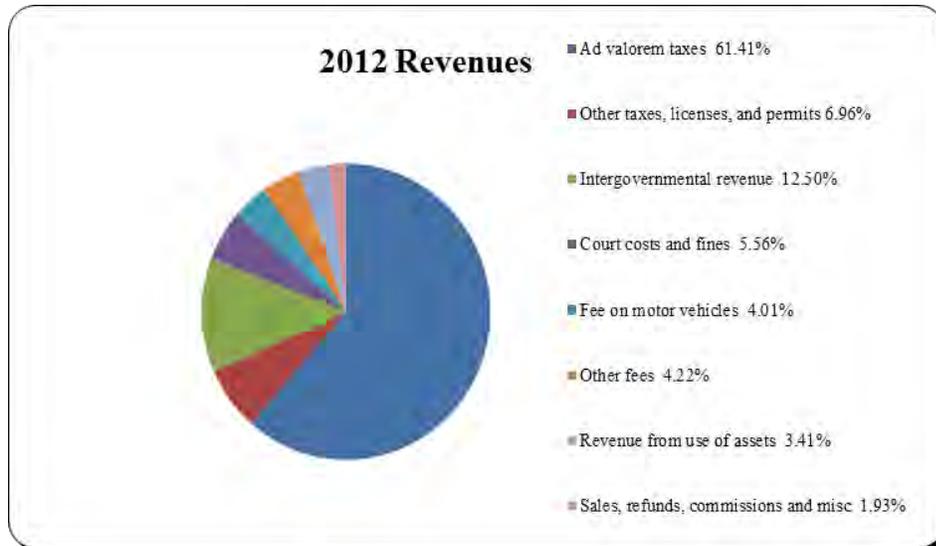
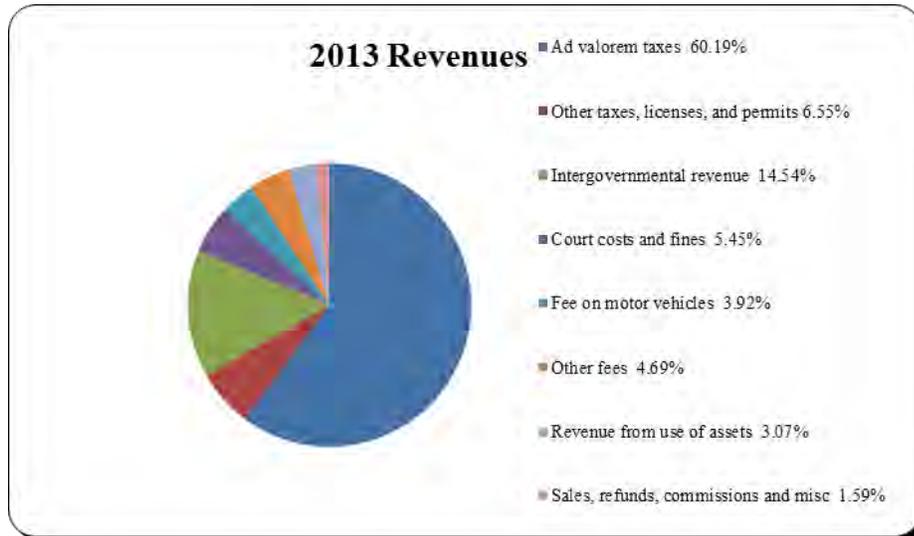
The Capital Project Fund, a major governmental fund, is used to account for receipts and disbursements relating to the acquisition or construction of major capital projects, including assets to be owned by other entities (see Statistical Section, Table 14). At the end of fiscal year 2013, the fund balance was \$735,137,588 compared with the 2012 fund balance of \$358,201,079, an increase of \$376,936,509. This increase is primarily attributable to capital projects receiving \$567,998,765 in funds from bond proceeds and premiums and \$63,091,409 in revenues versus \$249,636,832 in expenditures. More detailed information concerning capital improvement activity can be found in the Notes to the Financial Statements, Notes A, G, and Q.

Bexar County, Texas Management Discussion & Analysis For Year Ended September 30, 2013

FINANCIAL ANALYSIS OF FUNDS (Continued)

MAJOR GOVERNMENTAL FUNDS (Continued)

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

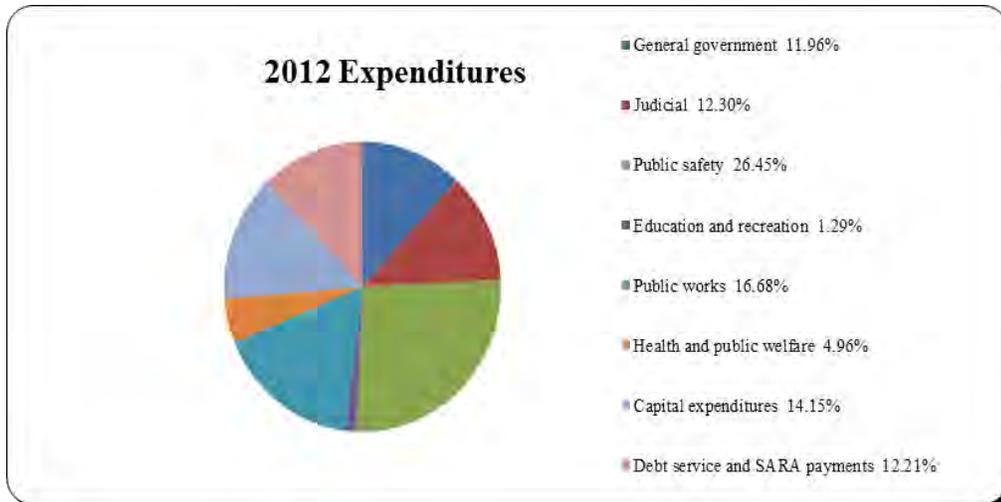
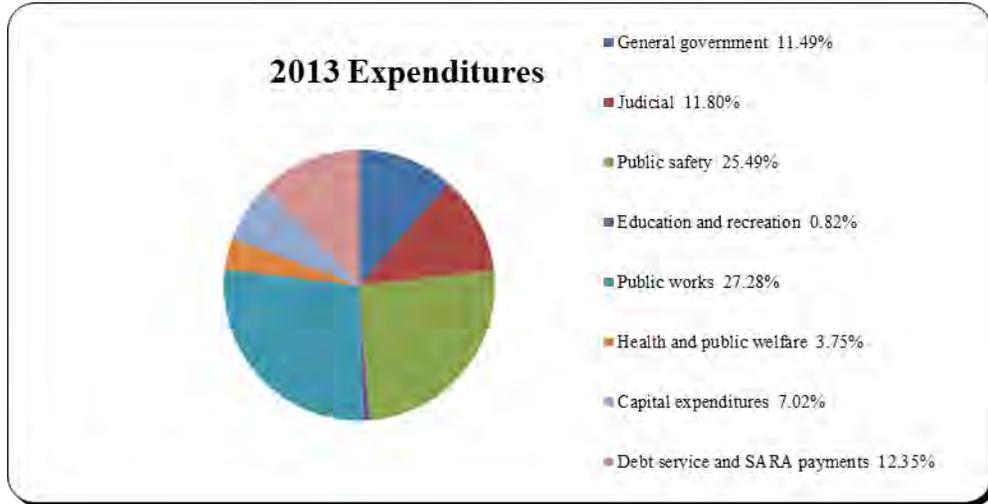


**Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2013**

FINANCIAL ANALYSIS OF FUNDS (Continued)

MAJOR GOVERNMENTAL FUNDS (Continued)

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



Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2013

FINANCIAL ANALYSIS OF FUNDS (Continued)

PROPRIETARY FUNDS

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

Community Venue Fund

The Community Venue Fund currently is the County's only major business-type proprietary fund. This fund is used to account for proceeds derived by the County from its sale of venue project revenue bonds and receipts from visitor taxes - hotel occupancy tax and short-term motor vehicle tax - for the construction, improvements and financing of the various community projects approved by the voters in the May 2008 election, and related debt service on the revenue bonds. The bond election authorized the County to issue \$415 million in venue bonds to fund 24 projects within the County to include: San Antonio River improvements, construction of youth and amateur athletic facilities, community arena enhancements and renovations to the performing and cultural arts center. As of September 30, 2013, the County had issued \$329,805,000 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, 2013 the Venue Fund's net position of (\$34,336,800) is made up of \$49,914,069 in net investment in capital assets, \$23,993,498 of restricted net position for debt service and grant payments, and (\$108,244,367) of unrestricted net position. The change in net position was a decrease of \$56,261,911 from the previous fiscal year which is primarily attributed to the excess of grant payments and interest expense over hotel occupancy and motor vehicle tax revenue of \$52,109,628.

The Commissary Fund

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

At September 30, 2013, the Commissary Fund had total net position of \$706,738 compared with \$640,203 at September 30, 2012. The increase in net position from 2012 is primarily attributed to operating income in 2013 of \$65,311.

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, 2013, the Parking Facilities Fund had total net position of \$886,105 compared with \$660,915 at September 30, 2012. The increase in net position from 2012 is primarily attributed to operating income of \$676,874 reduced by transfers to other funds of \$453,070 in 2013.

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. The Firing Range Fund was created in fiscal year 2013.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2013

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, 2013, the funds reflected a total deficit in net position of \$36,787,332 as compared to \$30,712,930 at September 30, 2012. Revenues were provided through \$41,146,425 in premiums, charges for service, sales and other income. Operating expenses for the current fiscal year were \$53,131,339. The largest expenses were claims paid through self-insurance funds of \$32,853,420 and \$7,970,410 accrued for the net increase in the other postemployment benefits liability. The decrease in net position is primarily due to the accrual of the net increase in the other postemployment benefits obligation. For more information, see the combining statements on pages 163-167.

GENERAL FUND BUDGETARY HIGHLIGHTS

The General Fund's final amended *revenue* budget was \$325,642,891 with actual revenues of \$339,744,252. The final amended *expenditure* budget was \$331,665,914 with actual expenditures were \$324,488,981.

The following table summarizes the General Fund's budgeted and actual amounts for fiscal year 2013.

General Fund Budget vs. Actual
Fiscal Year 2013

	Original Budget	Final Budget	Actual
Revenues			
Ad valorem taxes	\$ 242,902,905	\$ 242,902,905	\$ 245,004,632
Other taxes, licenses, and permits	15,687,660	15,687,660	18,298,876
Intergovernmental revenue	5,753,000	5,753,000	7,552,244
Court costs and fines	22,142,380	22,142,380	24,121,453
Fees on motor vehicles	5,472,000	5,472,000	6,257,432
Other fees	13,062,930	13,062,930	15,208,981
Commissions from governmental units	3,981,466	3,981,466	4,006,304
Revenues from use of assets	13,186,900	13,186,900	14,995,071
Sales, refunds and miscellaneous	3,453,650	3,453,650	4,299,259
Total revenues	<u>325,642,891</u>	<u>325,642,891</u>	<u>339,744,252</u>
Expenditures	<u>330,157,436</u>	<u>331,665,914</u>	<u>324,488,981</u>
Transfers			
Interfund transfers in	3,070	3,070	3,070
Interfund transfers out	(9,713,903)	(10,179,185)	(10,179,184)
Total transfers	<u>(9,710,833)</u>	<u>(10,176,115)</u>	<u>(10,176,114)</u>
Net change in fund balance	<u>\$ (14,225,378)</u>	<u>\$ (16,199,138)</u>	<u>\$ 5,079,157</u>

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2013

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, 2013, capital assets (net of depreciation) for the governmental activities of the County were \$1,384,384,128 and at September 30, 2012 it was \$1,332,916,938. Retirements for the County were \$2,011,424 and \$5,176,589, for 2013 and 2012, 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 \$72,354,145 as compared to \$65,582,604 for the year ended September 30, 2012. At September 30, 2013, the County's governmental activities had \$233,775,315 invested in ongoing construction in progress compared to \$222,492,384 at the end of the prior fiscal year.

The balance in capital assets in the County's business-type activity at September 30, 2013 was \$137,890,753, as compared to \$137,571,731 at September 30, 2012. The depreciation provided for the current fiscal year was \$4,489,924 and \$2,669,151 for the prior fiscal period.

Major capital activity during the current fiscal year included additions of approximately \$73,514,339 in donated roads and \$50,306,999 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
	2013	2012	(Decrease)
Governmental Activities:			
Land	\$ 66,296,192	\$ 63,033,997	\$ 3,262,195
Buildings	251,310,670	246,781,223	4,529,447
Machinery and Equipment	28,805,093	33,188,995	(4,383,902)
Infrastructure	768,932,789	736,983,476	31,949,313
Construction in Progress	269,039,384	252,929,247	16,110,137
Totals	1,384,384,128	1,332,916,938	51,467,190
Business-Type Activities:			
Buildings	129,660,278	134,100,111	(4,439,833)
Equipment	373,847	423,938	(50,091)
Construction in Progress	7,856,628	3,047,682	4,808,946
Totals	137,890,753	137,571,731	319,022
Total Capital Assets, net	\$ 1,522,274,881	\$ 1,470,488,669	\$ 51,786,212

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2013

CAPITAL ASSETS AND DEBT ADMINISTRATION (Continued)

LONG-TERM DEBT

At September 30, 2013, the County had total long-term debt and other liabilities outstanding of \$1,601,786,889 as compared to \$1,051,644,676 in the prior year:

	Outstanding At September 30,	
	2013	2012
<u>Governmental Activities:</u>		
Bonds Payable	\$ 123,520,000	\$ 134,445,000
Certificates of Obligations	1,340,120,000	828,265,000
Unamortized Premium and Discount	68,512,456	29,942,212
Compensated Absences	33,436,169	31,087,618
Deferred Charges and Other	(2,249,927)	(2,572,934)
OPEB Obligation	38,448,191	30,477,780
Total Governmental Activities	\$ 1,601,786,889	\$ 1,051,644,676
 <u>Business-Type Activities:</u>		
Tax Exempt Bonds	\$ 284,350,000	\$ 284,475,000
Taxable Bonds	45,455,000	46,625,000
Unamortized Premium and Discount	6,241,373	(1,374,878)
Deferred Charges	(5,606,398)	(5,545,781)
Total Business-Type Activities	\$ 330,439,975	\$ 324,179,341

During the current fiscal period for governmental activities, the County issued \$530,720,000 in certificates of obligation. Also during the current fiscal year, the County retired \$10,925,000 in general obligation bonds and \$18,865,000 in certificates of obligation. In December 2013 the County will retire \$18,685,000 in general obligation bonds and \$49,070,000 in certificates of obligation. See Note H and Note R for more information.

For business-type activities, the County issued \$118,070,000 in revenue refunding bonds. Also during the current fiscal year, the County retired \$119,365,000 in venue debt. See Note H of the financial statements for further information about the County's long-term debt.

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

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

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

ECONOMIC FACTORS

For the fiscal year ending September 30, 2013, the current tax rate was left unchanged at \$0.326866 per \$100 valuation. It is anticipated that ad valorem revenues for fiscal year 2014 will be approximately \$337,125,400 with actual ad valorem revenues totaling \$319,716,213 for fiscal year 2013. For the General Fund in fiscal year 2014, both total operating resources and the adopted expenditure budget, including appropriated fund balance, were estimated to be approximately \$418,665,711.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2013

ECONOMIC FACTORS (Continued)

The County's unemployment rate increased slightly from 6.1% to 6.2%, according to the Texas Workforce Commission. However, the County's unemployment rate is below the State's unemployment rate of 6.3%. In addition, the County enjoyed some external corporate employment growth (2,816 positions) from various sectors. See the letter of transmittal for the more information.

REQUESTS FOR INFORMATION

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



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GOVERNMENT

WIDE

FINANCIAL

STATEMENTS

Bexar County, Texas
STATEMENT OF NET POSITION
September 30, 2013

	<u>Primary Government</u>			<u>Component Units</u>	
	<u>Governmental Activities</u>	<u>Business- Type Activities</u>	<u>Total</u>	<u>University Health System</u>	<u>Cibolo Canyon Special Improvement District</u>
ASSETS					
<u>Current Assets:</u>					
Cash, cash equivalents, and temporary investments	\$ 487,874,831	\$ 133,570,218	\$ 621,445,049	\$ 139,552,000	\$ 5,891,339
Investments	446,941,711	707,075	447,648,786	75,149,000	-
Receivables:					
Delinquent taxes, net of allowance for uncollectable accounts	11,189,346	-	11,189,346	171,266,000	2,818
Accounts and other	38,346,266	5,380,354	43,726,620	63,444,000	573,836
Internal balances	2,000,000	(2,000,000)	-	-	-
Inventories	523,657	-	523,657	-	-
Restricted Assets:					
Cash and cash equivalents	-	5,930,308	5,930,308	-	-
Accrued interest	318,892	20	318,912	-	-
Estimated amounts due from third-party payers	-	-	-	72,896,000	-
Prepays	-	-	-	40,412,000	-
Deposits	161,433	-	161,433	-	-
Deferred charges	648,533	344,215	992,748	-	825,106
Total Current Assets	<u>988,004,669</u>	<u>143,932,190</u>	<u>1,131,936,859</u>	<u>562,719,000</u>	<u>7,293,099</u>
<u>Noncurrent Assets:</u>					
Investments	-	-	-	29,527,000	-
Restricted assets:					
Cash and cash equivalents	-	21,529,421	21,529,421	601,310,000	-
Other assets	-	-	-	8,705,000	-
Deferred charges	11,449,919	9,104,434	20,554,353	17,465,000	-
Capital assets:					
Land	66,154,168	-	66,154,168	18,199,000	-
Equipment and construction in progress	269,039,384	7,856,628	276,896,012	596,428,000	81,471,532
Other capital assets, net of depreciation	1,049,190,576	130,034,125	1,179,224,701	274,017,000	7,316,600
Total Noncurrent Assets	<u>1,395,834,047</u>	<u>168,524,608</u>	<u>1,564,358,655</u>	<u>1,545,651,000</u>	<u>88,788,132</u>
TOTAL ASSETS	<u>\$ 2,383,838,716</u>	<u>\$ 312,456,798</u>	<u>\$ 2,696,295,514</u>	<u>\$ 2,108,370,000</u>	<u>\$ 96,081,231</u>

Bexar County, Texas
STATEMENT OF NET POSITION
September 30, 2013

	<u>Primary Government</u>			<u>Component Units</u>	
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>	<u>University Health System</u>	<u>Cibola Canyon Special Improvement District</u>
LIABILITIES					
<u>Current Liabilities:</u>					
Accounts payable and accrued liabilities	\$ 43,594,371	\$ 11,309,311	\$ 54,903,682	\$ 153,686,000	\$ 1,447,973
Due to other governmental units	4,730,450	9,000	4,739,450	-	
Unearned revenue	83,437		83,437	285,003,000	
Current portion of:					
Long-term liabilities	8,359,042	-	8,359,042	16,676,000	540,000
Payable from restricted assets:					
Contract retainage payable	2,028,043	1,332,962	3,361,005	-	
Current portion of long-term debt	31,354,223	3,110,419	34,464,642	11,735,000	
Accrued interest payable	21,514,601	2,109,506	23,624,107	-	
Total Current Liabilities	<u>111,664,167</u>	<u>17,871,198</u>	<u>129,535,365</u>	<u>467,100,000</u>	<u>1,987,973</u>
<u>Noncurrent Liabilities:</u>					
Long-term liabilities	1,562,073,624	327,329,556	1,889,403,180	720,859,000	85,401,591
Claims payable	555,739	-	555,739	-	-
Estimated self-insurance reserves	-	-	-	7,091,000	-
Total Noncurrent Liabilities	<u>1,562,629,363</u>	<u>327,329,556</u>	<u>1,889,958,919</u>	<u>727,950,000</u>	<u>85,401,591</u>
TOTAL LIABILITIES	<u>1,674,293,530</u>	<u>345,200,754</u>	<u>2,019,494,284</u>	<u>1,195,050,000</u>	<u>87,389,564</u>
NET POSITION					
Net investment in capital assets	890,541,511	50,287,916	940,829,427	425,236,000	2,846,541
Restricted for:					
Debt service	66,484,927	23,993,498	90,478,425	-	5,671,293
Grants	9,006,848	-	9,006,848	-	-
Capital projects	48,998,893	-	48,998,893	-	-
Health care	-	-	-	2,656,000	-
Legislative	30,621,078	-	30,621,078	-	-
Restricted obligations	-	-	-	-	-
Unrestricted	<u>(336,108,071)</u>	<u>(107,025,370)</u>	<u>(443,133,441)</u>	<u>485,428,000</u>	<u>173,833</u>
TOTAL NET POSITION	<u>\$ 709,545,186</u>	<u>\$ (32,743,956)</u>	<u>\$ 676,801,230</u>	<u>\$ 913,320,000</u>	<u>\$ 8,691,667</u>

Bexar County, Texas
STATEMENT OF ACTIVITIES
For Fiscal Year Ended September 30, 2013

<u>Functions/Programs</u>	<u>Program Revenues</u>			
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Governmental activities:				
General government	\$ 101,135,305	\$ 33,949,799	\$ 3,933,230	\$ -
Judicial	86,567,259	10,415,106	5,185,664	-
Public safety	194,156,366	34,983,339	12,221,127	64,961
Education and recreation	6,521,027	1,500	200,000	-
Public works	254,058,915	17,765,629	-	114,675,181
Health and public welfare	25,646,248	344,410	20,630,393	-
Interest and other fees	53,631,744	-	-	-
Unallocated depreciation	114,711	-	-	-
Total governmental activities	<u>721,831,575</u>	<u>97,459,783</u>	<u>42,170,414</u>	<u>114,740,142</u>
Business-type activities:				
Venue Fund	81,424,815	1,300,000	-	-
Commissary Fund	3,099,136	3,164,448	-	-
Firing Range Fund	112,046	-	-	-
Parking Facilities Fund	633,636	1,310,500	-	-
Total business-type activities	<u>85,269,633</u>	<u>5,774,948</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 807,101,208</u>	<u>\$ 103,234,731</u>	<u>\$ 42,170,414</u>	<u>\$ 114,740,142</u>
Component Unit:				
University Health System	\$ 967,920,000	\$ 773,107,000		\$ -
Cibolo Canyons Special Improvement District	6,045,778	-		-
	<u>973,965,778</u>	<u>773,107,000</u>		<u>-</u>

General revenues:

Taxes:

Property taxes

Flood control taxes

Bingo taxes

Motor vehicle taxes

Occupancy taxes

Mixed drink taxes

Unrestricted investment earnings

Miscellaneous

Transfers between governmental and business-type activities

Total general revenues, special items, and transfers

Change in net position

Net position - beginning (see Note A. 1 on page 46)

Net position - ending

Net (Expenses) Revenues and Changes in Net Position				
Primary Government			Component Units	
Governmental Activities	Business-type Activities	Total	University Health System	Cibola Canyons Special Improvement District
\$ (63,252,276)	\$ -	\$ (63,252,276)		
(70,966,489)	-	(70,966,489)		
(146,886,939)	-	(146,886,939)		
(6,319,527)	-	(6,319,527)		
(121,618,105)	-	(121,618,105)		
(4,671,445)	-	(4,671,445)		
(53,631,744)	-	(53,631,744)		
(114,711)	-	(114,711)		
<u>(467,461,236)</u>	<u>-</u>	<u>(467,461,236)</u>		
-	(80,124,815)	(80,124,815)		
-	65,312	65,312		
-	(112,046)	(112,046)		
<u>-</u>	<u>676,864</u>	<u>676,864</u>		
-	(79,494,685)	(79,494,685)		
<u>\$ (467,461,236)</u>	<u>\$ (79,494,685)</u>	<u>\$ (546,955,921)</u>		
			\$ (194,813,000)	
				\$ (6,045,778)
\$ 289,003,130	\$ -	\$ 289,003,130	\$ 280,679,000	\$ 2,717,085
30,111,625	-	30,111,625	-	-
1,149,925	-	1,149,925	-	-
12,512,742	8,302,881	20,815,623	-	942,289
-	15,543,139	15,543,139	-	5,358,267
6,393,077	-	6,393,077	-	-
1,601,732	19,538	1,621,270	2,784,000	5,230
5,366,849	10	5,366,859	10,998,000	-
341,068	(341,068)	-	-	-
<u>346,480,148</u>	<u>23,524,500</u>	<u>370,004,648</u>	<u>294,461,000</u>	<u>9,022,871</u>
(120,981,088)	(55,970,185)	(176,951,273)	99,648,000	2,977,093
830,526,274	23,226,229	853,752,503	813,672,000	5,714,574
<u>\$ 709,545,186</u>	<u>\$ (32,743,956)</u>	<u>\$ 676,801,230</u>	<u>\$ 913,320,000</u>	<u>\$ 8,691,667</u>

Bexar County, Texas
BALANCE SHEET - GOVERNMENTAL FUNDS
September 30, 2013

	<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	\$ 41,339,979	\$ 34,732,892	\$ 388,533,641	\$ 20,441,507	\$ 485,048,019
Investments	40,556,536	34,156,163	348,723,997	20,725,141	444,161,837
Receivables:					
Taxes, net	8,663,415	2,255,851	270,080	-	11,189,346
Accounts receivable, net	10,985,125	-	1,596,458	65,696	12,647,279
Due from other funds	427,624	-	-	-	427,624
Advances to other funds	4,840,184	-	2,000,000	-	6,840,184
Due from other governmental units	4,619,051	-	12,688,711	6,495,005	23,802,767
Accrued interest	303,980	-	275	14,637	318,892
Deferred charges	21,174	-	-	-	21,174
Inventories	423,798	-	-	-	423,798
Deposits	151,433	-	-	-	151,433
TOTAL ASSETS	<u>\$ 112,332,299</u>	<u>\$ 71,144,906</u>	<u>\$ 753,813,162</u>	<u>\$ 47,741,986</u>	<u>\$ 985,032,353</u>
LIABILITIES					
Vouchers payable	\$ 7,637,017	\$ 750	\$ 7,531,382	\$ 2,434,957	\$ 17,604,106
Accrued interest payable	-	2,215,213	-	-	2,215,213
Accrued liabilities	10,858,778	-	4,532,361	4,884,588	20,275,727
Due to other funds	-	-	-	29,612	29,612
Advances from other funds	-	-	4,330,184	400,000	4,730,184
Due to other governmental units	4,480,953	159,140	29	90,328	4,730,450
Unearned revenues	16,895,311	2,075,345	253,575	78,750	19,302,981
Contract retainage payable	-	-	2,028,043	-	2,028,043
TOTAL LIABILITIES	<u>39,872,059</u>	<u>4,450,448</u>	<u>18,675,574</u>	<u>7,918,235</u>	<u>70,916,316</u>
FUND BALANCE					
Nonspendable	\$ 5,178,657	\$ -	\$ 2,645,022	\$ -	\$ 7,823,679
Restricted	-	66,694,458	732,492,566	39,627,926	838,814,950
Committed	-	-	-	195,825	195,825
Unassigned	67,281,583	-	-	-	67,281,583
TOTAL FUND BALANCE	<u>72,460,240</u>	<u>66,694,458</u>	<u>735,137,588</u>	<u>39,823,751</u>	<u>914,116,037</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 112,332,299</u>	<u>\$ 71,144,906</u>	<u>\$ 753,813,162</u>	<u>\$ 47,741,986</u>	<u>\$ 985,032,353</u>

Bexar County, Texas
Reconciliation of Balance Sheet - Governmental Funds to
Statement of Net Position
September 30, 2013

Total Fund Balances - Governmental Funds \$ 914,116,037

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. 1,383,557,746

Certain receivables are not available and, therefore, are deferred in governmental funds. 8,904,673

Certain receivables will be collected this year, but are not available soon enough to pay for the current period's expenditures, and therefore are deferred in the funds. 10,314,871

Internal service funds are used by the County's management for self insurance, fleet maintenance, records management, and other post employment benefits. (36,787,332)
The assets and liabilities of the funds are included with governmental activities in the Statement of Net Position but are not included at the fund level.

Long-term liabilities, including notes and bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds.

Bonds	(1,463,640,000)	
Deferred charge on refunding (to be amortized as interest expense)	2,249,926	
Deferred charge for issuance cost (to be amortized as interest expense)	12,077,278	
Issuance premium (to be amortized as interest expense)	(68,554,114)	
Issuance discount (to be amortized as interest expense)	41,658	
Accrued interest	(19,299,388)	
Compensated absences	(33,436,169)	
	(1,570,560,809)	(1,570,560,809)

Total Net Position - Governmental Activities \$ 709,545,186

Bexar County, Texas
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For Fiscal Year Ended September 30, 2013

	Major Funds			Nonmajor Governmental Funds	Total Governmental Funds
	General	Debt Service	Capital Projects		
REVENUES					
Ad valorem taxes	\$ 245,004,632	\$ 69,087,905	\$ 5,623,676	\$ -	\$ 319,716,213
Other taxes, licenses, and permits	18,298,876	-	16,475,710	-	34,774,586
Intergovernmental revenue	7,552,244	4,236,938	24,760,424	40,671,824	77,221,430
Court costs and fines	24,121,453	-	516,543	4,364,605	29,002,601
Fees on motor vehicles	6,257,432	-	14,544,615	-	20,802,047
Other fees	15,208,981	-	873,017	8,815,064	24,897,062
Commissions from governmental units	4,006,304	-	-	-	4,006,304
Revenues from use of assets	14,995,071	866,495	275,751	186,683	16,324,000
Sales, refunds and miscellaneous	4,299,259	9,465	21,673	109,995	4,440,392
TOTAL REVENUES	339,744,252	74,200,803	63,091,409	54,148,171	531,184,635
EXPENDITURES					
Current					
General government	71,138,032	-	3,492,524	7,743,363	82,373,919
Judicial	78,724,883	-	72,972	5,758,736	84,556,591
Public safety	166,375,753	-	1,863,301	14,426,061	182,665,115
Education and recreation	3,252,472	-	1,626,992	993,781	5,873,245
Public works	216,259	-	194,212,223	1,061,262	195,489,744
Health and public welfare	4,735,125	-	760,925	21,376,965	26,873,015
Capital expenditures	46,457	-	47,607,895	2,652,647	50,306,999
Debt Service:					
Principal	-	29,790,000	-	-	29,790,000
Interest	-	50,339,550	-	-	50,339,550
Bond issuance cost	-	4,055,869	-	-	4,055,869
Debt service SARA	-	4,387,134	-	-	4,387,134
TOTAL EXPENDITURES	324,488,981	88,572,553	249,636,832	54,012,815	716,711,181
Excess (deficiency) of revenues over expenditures	15,255,271	(14,371,750)	(186,545,423)	135,356	(185,526,546)
OTHER FINANCING SOURCES (USES)					
Interfund transfers in	3,070	7,582,725	2,770,000	1,773,752	12,129,547
Interfund transfer out	(10,179,184)	-	(7,286,833)	(228,783)	(17,694,800)
Issuance of long term debt	-	-	530,720,000	-	530,720,000
Premium on bond issues	-	3,202,103	37,278,765	-	40,480,868
TOTAL OTHER FINANCING SOURCES (USES)	(10,176,114)	10,784,828	563,481,932	1,544,969	565,635,615
Net change in fund balances	5,079,157	(3,586,922)	376,936,509	1,680,325	380,109,069
FUND BALANCE - BEGINNING	67,381,083	70,281,380	358,201,079	38,143,426	534,006,968
FUND BALANCE - ENDING	\$ 72,460,240	\$ 66,694,458	\$ 735,137,588	\$ 39,823,751	\$ 914,116,037

Bexar County, Texas
Reconciliation of Changes in Fund Balances - Governmental Funds to
Statement of Activities
For the Fiscal Year Ended September 30, 2013

Net Change in Fund Balances -- Total Governmental Funds	\$ 380,109,069
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.	50,306,999
Depreciation expense for capital assets that is allocated over their estimated useful lives.	(72,251,784)
Capital asset donations	73,514,339
The issuance of long-term debt (e.g., bonds, notes) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	
Debt issued:	
Certificates of obligation	(530,720,000)
Premiums	(40,480,868)
Issuance costs	4,047,319
	(567,153,549)
Repayments to paying agent for bond principal	29,790,000
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	(4,390,912)
Amortization of debt premium	1,914,791
Amortization of deferred charges	(323,009)
Amortization of discounts	(4,166)
Amortization of issuance costs	(488,898)
Compensated absences	(2,348,550)
	(5,640,744)
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 unearned in the governmental funds. Unearned revenues decreased by this amount in the current period.	(3,581,016)
Internal service funds are used by management to charge the costs of certain activities, such as insurance and fleet maintenance, to individual funds. The net revenue (expense) of certain internal service funds is reported with governmental activities.	(6,074,402)
Change in Net Position -- Governmental Activities	\$(120,981,088)

Bexar County, Texas
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
September 30, 2013

	<u>Enterprise Funds</u>			<u>Internal Service Funds</u>
	<u>Community Venue Fund</u>	<u>Nonmajor Enterprise Fund</u>	<u>Total</u>	
ASSETS				
<u>Current assets:</u>				
Cash, cash equivalents	\$ 132,839,153	\$ 731,065	\$ 133,570,218	\$ 2,826,812
Investments	-	707,075	707,075	2,779,874
Receivables:				
Accounts	1,715,040	2,545	1,717,585	1,896,220
Due from other governmental units	3,662,769	-	3,662,769	-
Inventories	-	-	-	99,859
Restricted Assets:				
Cash and cash equivalents	5,930,308	-	5,930,308	-
Deposits	-	-	-	10,000
Accrued interest	20	-	20	-
Deferred charges	344,215	-	344,215	-
TOTAL CURRENT ASSETS	<u>144,491,505</u>	<u>1,440,685</u>	<u>145,932,190</u>	<u>7,612,765</u>
<u>Noncurrent Assets:</u>				
Deferred charges	9,104,434	-	9,104,434	-
Restricted Assets:				
Cash and cash equivalents	21,529,421	-	21,529,421	-
Capital assets:				
Construction in progress	7,856,628	-	7,856,628	-
Buildings and improvements	176,278,539	-	176,278,539	-
Equipment	12,174,366	481,426	12,655,792	1,023,630
Reference library	-	38,960	38,960	-
Less: Accumulated depreciation	(58,792,628)	(146,538)	(58,939,166)	(197,247)
TOTAL NONCURRENT ASSETS	<u>168,150,760</u>	<u>373,848</u>	<u>168,524,608</u>	<u>826,383</u>
TOTAL ASSETS	<u>\$ 312,642,265</u>	<u>\$ 1,814,533</u>	<u>\$ 314,456,798</u>	<u>\$ 8,439,148</u>

Bexar County, Texas
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
September 30, 2013

	<u>Enterprise Funds</u>		<u>Total</u>	<u>Internal Service Funds</u>
	<u>Community Venue Fund</u>	<u>Nonmajor Enterprise Fund</u>		
LIABILITIES				
<u>Current Liabilities:</u>				
Accounts payable	\$ 4,785,309	\$ 158,294	\$ 4,943,603	\$ 344,869
Claims payable	-	-	-	5,112,199
Accrued liabilities	6,311,313	54,395	6,365,708	257,470
Due to other funds	-	-	-	398,012
Due to other governmental units	-	9,000	9,000	-
<u>Payable from restricted assets:</u>				
Contract retainage payable	1,332,962	-	1,332,962	-
Accrued interest payable	2,109,506	-	2,109,506	-
Revenue bonds payable	3,110,419	-	3,110,419	-
TOTAL CURRENT LIABILITIES	<u>17,649,509</u>	<u>221,689</u>	<u>17,871,198</u>	<u>6,112,550</u>
<u>Noncurrent Liabilities:</u>				
Advances from other funds	2,000,000	-	2,000,000	110,000
Revenue bonds payable	327,329,556	-	327,329,556	-
Claims payable	-	-	-	555,739
OPEB obligation	-	-	-	38,448,191
TOTAL NONCURRENT LIABILITIES	<u>329,329,556</u>	<u>-</u>	<u>329,329,556</u>	<u>39,113,930</u>
TOTAL LIABILITIES	<u>346,979,065</u>	<u>221,689</u>	<u>347,200,754</u>	<u>45,226,480</u>
NET POSITION				
Net investment in capital assets	49,914,069	373,847	50,287,916	826,384
Restricted for debt service and grant payments	23,993,498	-	23,993,498	-
Unrestricted	(108,244,367)	1,218,997	(107,025,370)	(37,613,716)
TOTAL NET POSITION	<u>\$ (34,336,800)</u>	<u>\$ 1,592,844</u>	<u>\$ (32,743,956)</u>	<u>\$ (36,787,332)</u>

Bexar County, Texas
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
ALL PROPRIETARY FUNDS
For Fiscal Year Ended September 30, 2013

	<u>Enterprise Funds</u>			<u>Internal Service Funds</u>
	<u>Community Venue Fund</u>	<u>Nonmajor Enterprise Funds</u>	<u>Total</u>	
OPERATING REVENUES				
Premiums	\$ -	\$ -	\$ -	\$ 39,503,715
Records management storage fees	-	-	-	321,075
Employee clinic fees	-	-	-	19,235
Commissary sales	-	3,164,447	3,164,447	-
Fleet maintenance sales	-	-	-	698,676
License fee	1,300,000	-	1,300,000	-
User fees	-	1,310,500	1,310,500	-
Other income	-	10	10	603,724
TOTAL OPERATING REVENUES	<u>1,300,000</u>	<u>4,474,957</u>	<u>5,774,957</u>	<u>41,146,425</u>
OPERATING EXPENSES				
Administrative fees	-	-	-	3,209,004
Claims expense	-	-	-	38,503,022
Insurance expense	-	-	-	1,886,513
OPEB costs	-	-	-	7,970,410
Personnel costs	378,707	1,580,133	1,958,840	1,007,081
Rent and utilities	733	-	733	142,873
Purchased services	335,581	1,818,559	2,154,140	212,154
Supplies	689	275,331	276,020	62,746
Repairs and maintenance	-	120,705	120,705	35,173
Depreciation and amortization	4,606,028	50,090	4,656,118	102,363
TOTAL OPERATING EXPENSES	<u>5,321,738</u>	<u>3,844,818</u>	<u>9,166,556</u>	<u>53,131,339</u>
Net operating income (loss)	<u>(4,021,738)</u>	<u>630,139</u>	<u>(3,391,599)</u>	<u>(11,984,914)</u>
NON-OPERATING REVENUES (EXPENSES)				
Hotel occupancy tax	15,543,139	-	15,543,139	-
Motor vehicle tax	8,302,881	-	8,302,881	-
Grant payments	(60,212,758)	-	(60,212,758)	-
Investment income	16,883	2,655	19,538	4,191
Interest expense	(15,742,890)	-	(15,742,890)	-
Amortization	(147,428)	-	(147,428)	-
TOTAL NON-OPERATING REVENUES	<u>(52,240,173)</u>	<u>2,655</u>	<u>(52,237,518)</u>	<u>4,191</u>
Income (loss) before transfers	(56,261,911)	632,794	(55,629,117)	(11,980,723)
Transfers from other funds	-	112,002	112,002	5,906,321
Transfers to other funds	-	(453,070)	(453,070)	-
Change in net position	(56,261,911)	291,726	(55,970,185)	(6,074,402)
Net position at beginning of year	21,925,111	1,301,118	23,226,229	(30,712,930)
Net position at end of year	<u>\$ (34,336,800)</u>	<u>\$ 1,592,844</u>	<u>\$ (32,743,956)</u>	<u>\$ (36,787,332)</u>

Bexar County, Texas
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For Fiscal Year Ended September 30, 2013

	Enterprise Funds			
	Community Venue Fund	Nonmajor Enterprise Funds	Total Business- type Activities	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received for premiums	\$ -	\$ -	\$ -	\$ 39,262,489
Cash received for employee clinic fees				19,235
Cash received for fleet maintenance services	-	-	-	701,954
Cash received for records management storage	-	-	-	321,075
Cash received for commissary sales	-	3,164,447	3,164,447	-
Cash received for parking fees		1,309,887	1,309,887	-
Cash received for license fee	1,300,000	-	1,300,000	-
Receipts from other governmental units		1,987	1,987	-
Payments to suppliers	(337,003)	(2,270,099)	(2,607,102)	(7,622,049)
Payments to employees for services	(382,617)	(1,577,588)	(1,960,205)	(1,006,602)
Claims paid	-	-	-	(38,491,134)
Net cash provided (used) for operating activities	<u>580,380</u>	<u>628,634</u>	<u>1,209,014</u>	<u>(6,815,032)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Taxes received	23,844,192	-	23,844,192	-
Transfer from other funds	-	112,001	112,001	5,906,321
Transfer to other funds	-	(3,070)	(3,070)	-
Payments for Venue projects	(63,658,284)	-	(63,658,284)	-
Proceeds from long-term debt	125,035,666	-	125,035,666	-
Principal payments on noncapital debt	(117,700,000)	-	(117,700,000)	-
Interest payments on noncapital debt	(9,465,013)	-	(9,465,013)	-
Bond issuance costs	(762,298)	-	(762,298)	-
Net cash provided (used) by noncapital financing activities	<u>(42,705,737)</u>	<u>108,931</u>	<u>(42,596,806)</u>	<u>5,906,321</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Principal payments on capital debt	(1,665,000)	-	(1,665,000)	-
Interest payments on capital debt	(5,082,246)	-	(5,082,246)	-
Transfer to other funds	-	(450,000)	(450,000)	-
Purchase of capital assets	(6,473,698)	-	(6,473,698)	-
Net cash (used) for capital and related financing activities	<u>(13,220,944)</u>	<u>(450,000)</u>	<u>(13,670,944)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment purchases	-	(2,820)	(2,820)	(292,096)
Investment sales	-	261,833	261,833	2,505,993
Investment earnings	16,873	2,655	19,528	4,191
Net cash provided by investing activities	<u>16,873</u>	<u>261,668</u>	<u>278,541</u>	<u>2,218,088</u>
Net increase (decrease) in cash and cash equivalents	(55,329,428)	549,233	(54,780,195)	1,309,377
Cash and cash equivalents - beginning of year	<u>215,628,310</u>	<u>181,832</u>	<u>215,810,142</u>	<u>1,517,435</u>
Cash and cash equivalents - end of year	<u>\$ 160,298,882</u>	<u>\$ 731,065</u>	<u>\$ 161,029,947</u>	<u>\$ 2,826,812</u>

Bexar County, Texas
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended September 30, 2013

	<u>Enterprise Funds</u>		<u>Total Business-</u> <u>type Activities</u>	<u>Internal</u> <u>Service Funds</u>
	<u>Community</u> <u>Venue Fund</u>	<u>Nonmajor</u> <u>Enterprise Funds</u>		
Reconciliation of operating income (loss) to net cash provided for operating activities:				
Operating income (loss)	\$ (4,021,738)	\$ 630,139	\$ (3,391,599)	\$ (11,984,914)
Adjustments to reconcile operating income (loss) to net cash provided for operating activities:				
Amortization expense	166,194	-	166,194	-
Depreciation expense	4,439,834	50,090	4,489,924	102,363
Change in net assets and liabilities:				
(Increase) in inventories	-	-	-	(42,740)
(Increase) in accounts receivable	-	(623)	(623)	(1,239,684)
(Increase) in deposits	-	-	-	(10,000)
Decrease in prepaids	-	-	-	10,000
(Decrease) in vouchers	-	(53,460)	(53,460)	(97,308)
Increase (Decrease) in accrued liabilities	(3,910)	501	(3,409)	(1,933,059)
Increase in due to other funds	-	-	-	398,012
Increase in claims payable	-	-	-	11,888
Increase in OPEB obligation	-	-	-	7,970,410
Increase in due to other governmental units	-	1,987	1,987	-
Net cash provided (used) for operating activities	<u>\$ 580,380</u>	<u>\$ 628,634</u>	<u>\$ 1,209,014</u>	<u>\$ (6,815,032)</u>

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

Cash and cash equivalents	\$ 132,839,153	\$ 731,065	\$ 133,570,218	\$ 2,826,812
Restricted cash and cash equivalents	27,459,729	-	27,459,729	-
Cash and cash equivalents	<u>\$ 160,298,882</u>	<u>\$ 731,065</u>	<u>\$ 161,029,947</u>	<u>\$ 2,826,812</u>

Bexar County, Texas
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
September 30, 2013

		Total
ASSETS		
Cash and cash equivalents	\$	90,692,680
Accounts receivable		3,533,542
TOTAL ASSETS	\$	94,226,222
LIABILITIES		
Vouchers payable	\$	140,908
Accrued liabilities		2,355,050
Due to participants		53,204,739
Due to other governmental units		38,525,525
TOTAL LIABILITIES	\$	94,226,222



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Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

1. The Reporting Entity

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

In evaluating how to define the County for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GASB Statement No.14, *The Financial Reporting Entity*, GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units* and GASB Statement No. 61, *The Financial Reporting Entity:Omnibus*. In accordance with these standards, a financial reporting entity consists of the primary government and its component units. Component units are legally separate entities for which the elected officials of the County are financially accountable, or the relationship to the County is such that exclusion would cause the County's financial statements to be misleading or incomplete. Although blended component units are legally separate entities, they function as an integral part of the primary government and have their data blended with the primary government. Each discretely presented component unit, on the other hand, is reported in a separate column in the government-wide financial statements.

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

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

Bexar County Housing Finance Corporation

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

Bexar County Health Facilities Development Corporation

The Bexar County Health Facilities Development Corporation (BCHFDC) is a Texas public, non-profit corporation created on April 21, 1983 in accordance with the Texas Health Facilities Development Act of 1981. The BCHFDC's purpose is to acquire, construct, provide, improve, finance and refinance health facilities to assist the maintenance of the public health. The tax-exempt bonds issued by the BCHFDC do not constitute a debt or a pledge of faith or credit of the BCHFDC or the County, but are payable by the user pursuant to terms defined in the loan agreement underlying each issue. Interest received on the bonds is generally exempt from federal income tax under Section 103 of the Internal Revenue Code. The BCHFDC is governed by a five member Board of Directors which is comprised of the Bexar 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, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1. The Reporting Entity (Continued)

Bexar County Industrial Development Corporation

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

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

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

University Health System (The System)

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

The criteria used to determine inclusion as a significant discretely presented component unit are: Commissioners' Court appoints members of the System's Board of Managers, Commissioners' Court approves the System's tax rate and annual budget, and the System cannot issue bonded debt without Commissioners' Court approval. Furthermore, the System's total net position in relation to the total primary government's net position is such that to exclude essential disclosures from the County's financial statements as they pertain to the System would be misleading. Therefore, relevant disclosures have been included in the County's financial statements. The System's financial information presented in the government-wide financial statements is as of, and for the year ended, December 31, 2012, 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

In 2012, the System decided to change their accounting policy regarding supply inventories to record an asset for purchased but unused supplies in recognition of the increasing costs of supplies inventory maintained. The impact of the change in accounting policy was to record an increase in other current assets of approximately \$8,900,000 and a cumulative effect adjustment to beginning net position. The change in accounting policy did not have a material effect on the 2012 change in net position.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1. The Reporting Entity (Continued)

Cibolo Canyons Special Improvement District (The District)

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

The criteria used to determine inclusion as a discretely presented component unit are: The Board of Directors is comprised of seven members, as appointed by Commissioners' Court, and the District cannot issue bonded debt without Commissioners' Court approval. The District's financial information presented in the government-wide financial statements is as of, and for the year ended, September 30, 2013, which is the latest, audited District financial information available. Complete financial statements of the District may be obtained from the component unit's administrative office:

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

2. Government-wide Financial Statements

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

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

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

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

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

3. Fund Level Financial Statements

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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Fund Level Financial Statements (Continued)

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

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

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

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

GOVERNMENTAL FUNDS

General Fund

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

Debt Service Fund

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

Capital Projects Fund

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

PROPRIETARY FUNDS

Venue Fund

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

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses are the result of providing services in connection with a proprietary fund's principal ongoing operations. The principal operating expenses 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.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Fund Level Financial Statements (Continued)

PROPRIETARY FUNDS (Continued)

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

The principal operating expenses for the internal service funds include administrative, claims, insurance, and personnel expenses. A complete description of the County's internal service funds can be found on page 163. 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 169.

4. Budget

Primary Government

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

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

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

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

5. Proprietary Fund Accounting

Primary Government

The County has implemented GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting* and GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.

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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Recent Accounting Pronouncements

Primary Government

The GASB has issued Statement No. 60, "Accounting and Financial Reporting for Service Concession Arrangements." This Statement establishes guidance for accounting and financial reporting for service concession arrangements (SCAs). These arrangements are often referred to as public-private partnerships or public-public partnerships (PPP). The implementation of GASB 60 did not have an impact on the County's financial disclosures.

The GASB has issued Statement No. 61, "The Financial Reporting Entity: Omnibus; an amendment of GASB No. 14 and No. 34." This Statement modifies existing requirements for the assessment of potential component units in determining what should be included in the financial reporting entity, the display of component units (blending vs. discrete presentation, and certain disclosure requirements). The implementation of GASB 61 is reflected in the financial statements and notes to the financial statements.

The GASB has issued Statement No. 62, "Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPS Pronouncements." This Statement codifies into GASB accounting and financial reporting standards the "legacy" standards from the private-sector. The implementation of GASB 62 is reflected in the financial statements and notes to the financial statements.

The GASB has issued Statement No. 63, "The Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position." This Statement establishes standards for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and also requires related disclosures. The implementation of GASB 63 is reflected in the financial statements.

The GASB has issued Statement No. 65, "Items Previously Reported as Assets and Liabilities." This Statement specifies the items that were previously reported as assets and liabilities that should now be reported as deferred outflows of resources, deferred inflows of resources, outflows of resources, or inflows of resources. The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2012. GASB 65 will be implemented by the County in fiscal year 2014 and the impact has not yet been determined.

The GASB has issued Statement No. 66, "Technical Corrections – 2012; an amendment of GASB Statements No. 10 and No. 62." The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2012. GASB 66 will be implemented by the County in fiscal year 2014 and the impact has not yet been determined.

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

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

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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Recent Accounting Pronouncements (Continued)

Primary Government (Continued)

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

7. Cash, Cash Equivalents and Temporary Investments

Primary Government

For purposes of the Statement of Cash Flows, cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the County. Temporary investments consist of a money market fund and funds invested in local government investment pools, which is permitted under the Public Funds Investment Act. Such temporary investments are stated at amortized cost which approximates fair value, as permitted under GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*.

8. Long-term Investments

Primary Government

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

9. Inventories and Prepaid Items

Primary Government

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

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

10. Restricted Assets and Liabilities

Primary Government

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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

11. Capital Assets

Primary Government

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

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

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

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

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

The System

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

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

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

The District

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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

12. Compensated Absences

Primary Government

The County allows employees to accumulate compensatory time, vacation, and sick leave with certain limitations. At September 30, 2013, the accumulated compensated absences amount to \$33,436,169. For governmental funds, accrued compensated absences are recorded as expenditures in the respective funds to the extent it has matured. The majority of these have typically been liquidated from the general fund in previous years. A liability for these amounts is reported in governmental funds in the event of termination. Accumulated leave is reported in the government-wide Statement of Net Position as a liability for compensated absences.

13. Property Taxes

Primary Government

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

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

The System

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

The District

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located in the District in conformity with Subtitle E, Texas Property Code. Taxes are due upon receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 31 of each year, a tax lien attaches to property to secure payment of all taxes, penalties, and interest ultimately imposed. Property tax revenues are considered available when they become due or past due and receivable within the current period. The adjusted assessed value of the property tax roll upon which the levy for the 2012-2013 fiscal year was based, was \$558,501,171.

14. Deferred Outflows/Inflows of Resources

Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then. Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Bexar County did not have any deferred outflows or deferred inflows of resources at September 30, 2013.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE B – CASH, CASH EQUIVALENTS, AND INVESTMENTS

Primary Government

As of September 30, 2013, the carrying amount of the County’s cash and cash equivalents is:

Cash in Bank	\$ 42,695,712
Money Market	160,298,882
Texpool	214,991,265
TexStar	<u>230,918,919</u>
Total	<u>\$ 648,904,778</u>

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

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

Custodial Credit Risk-Deposits: Custodial credit risk is the risk that in the event of a bank failure, the government’s deposits may not be returned. It is the County’s policy to collateralize deposits at 105% of the deposit amount. As of September 30, 2013, the County’s bank balances of \$47,346,591 were fully collateralized by federal depository insurance and/or collateral held by the County or its agent in the name of the County.

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Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE C – LONG-TERM INVESTMENTS

Primary Government

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

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

As of September 30, 2013 the County had the following investments at fair value:

FHLB	\$ 72,002,713
FHLMC	19,750,563
FNMA	24,665,942
FFCB	44,393,738
Corporate Commercial Paper	176,024,272
Local Government Commercial Paper	35,239,595
US Treasury	19,807,792
Municipal Bonds	55,764,171
Total	<u>\$ 447,648,786</u>

As of September 30, 2013, the County's investments had the following maturities:

Investment Type	Fair Value	Weighted Average Maturity (Years)	Percentage of Total Fair Value
(FHLB)	\$ 72,002,713	0.0871	6.83%
Freddie Mac (FHLMC)	19,750,563	0.7425	1.87%
Federal National Mortgage Association Note (FNMA)	24,665,942	1.4630	2.34%
Federal Farm Credit Bank (FFCB)	44,393,738	1.4055	4.21%
Corporate Commercial Paper	176,024,272	0.0401	16.70%
US Treasury	19,807,792	0.2891	1.88%
Money Market Fund	160,298,882	NA	15.21%
Municipal Bonds	55,764,171	0.2274	5.29%
Local Government Commercial Paper	35,239,595	0.8528	3.34%
Investment Pools	445,910,184	NA	42.31%
Total fair value	<u>\$ 1,053,857,852</u>		<u>100.00%</u>
Portfolio weighted average maturity		0.1660	

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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE C – LONG-TERM INVESTMENTS (Continued)

Primary Government (Continued)

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

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

As of September 30, 2013, the County’s investments had the following Investment Ratings:

Investment	Standard & Poor's Rating	Moody's Rating
Federal Home Loan Bank Note (FHLB)	AA+	Aaa
Freddie Mac (FHLMC)	AA+	Aaa
Federal National Mortgage Association Note (FNMA)	AA+	Aaa
Federal Farm Credit Bank (FFCB)	AA+	Aaa
Corporate Commercial Paper (TOYCC, FCAR, GECC)	A-1	P-1
Local Government Commercial Paper	A-1	P-1
US Treasury	AA+	Aaa
Municipal Bonds:		
City of San Antonio-Airport	AA-	A1
Harris County Texas	AA-	Aa3
City of Dallas Bonds	AA+	Aa3
State of Texas Rev Antic Notes	SP	MIG
City of Garland Bonds	AA+	na
Dumas TX ISD	na	Aaa
Mansfield Texas ISD	AAA	Aaa

Concentration of Credit Risk: Concentration of credit risk is the risk of loss attributed to the magnitude of a government’s investment in a single issuer. The County mitigates these risks by emphasizing the importance of a diversified portfolio. All funds must be sufficiently diversified to eliminate the risk of loss resulting from over-concentration of assets in a specific maturity, a specific issuer, or a specific class of securities. The following investments comprise more than 5% of the fair value of the County’s total portfolio: FHLB (6.83%), Money Market Fund (15.21%), Investment Pools (42.31%), Municipal Bonds (5.29%), and Corporate Commercial Paper (16.70%).

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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE D – TAXES AND OTHER RECEIVABLES

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

	<u>Taxes</u>	<u>Allowance for Uncollectible Taxes</u>	<u>Net Taxes</u>
<u>Primary Government</u>			
Delinquent taxes			
General Fund	\$ 11,351,415	\$ 2,688,000	\$ 8,663,415
Debt Service Fund	2,955,851	700,000	2,255,851
Capital Project Fund	353,080	83,000	270,080
Total Primary Government	<u>\$ 14,660,346</u>	<u>\$ 3,471,000</u>	<u>\$ 11,189,346</u>
<u>The System</u>			
Current taxes	\$ 160,356,000	\$ 2,889,000	\$ 157,467,000
Delinquent taxes	13,321,000	4,346,000	8,975,000
Penalty and Interest	9,869,000	5,045,000	4,824,000
Total System	<u>\$ 183,546,000</u>	<u>\$ 12,280,000</u>	<u>\$ 171,266,000</u>

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

	<u>General</u>	<u>Capital Project Funds</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
Court Fines and Fees	\$ 41,152,268	\$ -	\$ -	\$ 41,152,268
Accounts Receivable	<u>2,080,452</u>	<u>1,596,458</u>	<u>65,696</u>	<u>3,742,606</u>
Gross Receivables	43,232,720	1,596,458	65,696	44,894,874
Less: Allowance	<u>(32,247,595)</u>	<u>-</u>	<u>-</u>	<u>(32,247,595)</u>
Net total receivables	<u>\$ 10,985,125</u>	<u>\$ 1,596,458</u>	<u>\$ 65,696</u>	<u>\$ 12,647,279</u>

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	\$ 29,612
General	Internal Service Fund	398,012
	Total	<u>\$ 427,624</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE E – INTERFUND BALANCES AND TRANSFERS (Continued)

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

Advances From/ To Other Fund

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

* Internal Service Funds

** Enterprise Fund

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

The following is a summary of the County's transfers for the year ended September 30, 2013:

	TRANSFERS IN:						
	General	Debt Service	Capital Projects	Nonmajor Governmental	Enterprise	Internal Service	Total
TRANSFERS OUT							
General			\$ 2,770,000	\$ 1,440,392	\$ 112,002	\$ 5,856,790	\$ 10,179,184
Capital Projects		7,132,725		154,108			7,286,833
Enterprise	3,070	450,000					453,070
Nonmajor Governmental				179,252		49,531	228,783
Total Transfers	\$ 3,070	\$ 7,582,725	\$ 2,770,000	\$ 1,773,752	\$ 112,002	\$ 5,906,321	\$ 18,147,869

The transfer of \$2,770,000 from the General Fund to the Capital Project funds was to replace funds lost due to a reallocation of vehicle sales tax revenue by State legislature. The transfer of \$1,440,392 from the General Fund to Nonmajor Governmental Funds included \$718,446 to Grants Funds as part of the County's cash match requirement for various awarded grants and \$409,973 to the Courthouse Security Fund for salary expenses related to the Sheriff's deputies in the courthouse. The balance of \$311,973 was the result of various, normal transactions between funds. The transfer of \$112,002 from the General Fund to the Enterprise Funds was the result of normal transactions between funds. The transfer of \$5,856,790 from the General Fund to the Internal Service Fund was to offset an estimated deficit in net position and to supplement employee premiums for the year-ended September 30, 2013. The transfer out of the Capital Project Funds of \$7,132,725 was for payment of County debt service related to pass-through financing funded by Advanced Transportation District revenues. The transfer of \$154,108 out of the Capital Projects to Nonmajor Governmental Funds was to cover the County's portion of expenditures for a project funded by a Department of Energy Grant. The transfers between Nonmajor Governmental Funds and Nonmajor Governmental Funds and the Internal Service Funds in the amount of \$228,783 are the result of normal transactions between funds.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE F – COUNTY EXPENDITURES FOR ASSETS OWNED BY OTHER ENTITIES

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

NOTE G – CAPITAL ASSETS

Primary Government

Capital asset activity for governmental activities for the year ended September 30, 2013 was as follows:

	Balance at October 1, 2012	Additions	Deletions	Balance at September 30, 2013
<u>Capital assets, not being depreciated:</u>				
Land (row, bldg, parks)	\$ 62,901,044	\$ 3,253,124	\$ -	\$ 66,154,168
Equipment in progress	30,436,863	5,010,882	(183,676)	35,264,069
Construction in progress	222,492,384	39,773,829	(28,490,898)	233,775,315
Total capital assets, not being depreciated	<u>315,830,291</u>	<u>48,037,835</u>	<u>(28,674,574)</u>	<u>335,193,552</u>
<u>Capital assets, being depreciated</u>				
Buildings	374,560,290	15,414,545	-	389,974,836
Depreciable Land Assets	558,468	33,203	-	591,671
Machinery and Equipment	94,248,157	5,239,361	(2,011,424)	97,476,094
Infrastructure	1,073,116,295	83,770,964	-	1,156,887,259
Total capital assets being depreciated	<u>1,542,483,210</u>	<u>104,458,073</u>	<u>(2,011,424)</u>	<u>1,644,929,860</u>
<u>Less accumulated depreciation for:</u>				
Buildings	(127,779,067)	(10,885,098)	-	(138,664,165)
Depreciable Land Assets	(425,515)	(24,132)	-	(449,647)
Machinery and Equipment	(61,059,162)	(9,623,263)	2,011,424	(68,671,001)
Infrastructure	(336,132,819)	(51,821,652)	-	(387,954,471)
Total accumulated depreciation	<u>(525,396,563)</u>	<u>(72,354,145)</u>	<u>2,011,424</u>	<u>(595,739,284)</u>
Total capital assets, being depreciated, net	<u>1,017,086,647</u>	<u>32,103,928</u>	<u>-</u>	<u>1,049,190,576</u>
Governmental activities capital assets, net	<u>\$ 1,332,916,938</u>	<u>\$ 80,141,763</u>	<u>\$ (28,674,574)</u>	<u>\$ 1,384,384,128</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE G – CAPITAL ASSETS (Continued)

Primary Government (Continued)

Capital asset activity for business-type activities for the year ended September 30, 2013, was as follows:

<u>Business-type activities:</u>	Balance at October 1, 2012	Additions	Deletions	Balance at September 30, 2013
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Capital assets, not being depreciated:</u>				
Construction in progress	\$ 3,047,682	\$ 5,773,378	\$ (964,432)	\$ 7,856,628
Total capital assets, not being depreciated	<hr/> 3,047,682	<hr/> 5,773,378	<hr/> (964,432)	<hr/> 7,856,628
<u>Capital assets, being depreciated</u>				
Buildings and improvements	176,278,539	-	-	176,278,539
Reference library	38,960	-	-	38,960
Equipment	12,655,792	-	-	12,655,792
Total capital assets being depreciated	<hr/> 188,973,291	<hr/> -	<hr/> -	<hr/> 188,973,291
<u>Less accumulated depreciation for:</u>				
Buildings and improvements	(42,178,428)	(4,439,833)	-	(46,618,261)
Reference library	(18,506)	(1,948)	-	(20,454)
Equipment	(12,252,308)	(48,143)	-	(12,300,451)
Total accumulated depreciation	<hr/> (54,449,242)	<hr/> (4,489,924)	<hr/> -	<hr/> (58,939,166)
Total capital assets, being depreciated, net	<hr/> 134,524,049	<hr/> (4,489,924)	<hr/> -	<hr/> 130,034,125
Business-type activities capital assets, net	<hr/> <hr/> \$ 137,571,731	<hr/> <hr/> \$ 1,283,454	<hr/> <hr/> \$ (964,432)	<hr/> <hr/> \$ 137,890,753

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

Governmental activities:	
General Government	\$ 4,733,543
Judicial	2,229,378
Public Safety	10,587,290
Education and Recreation	529,395
Public Works	54,068,752
Health and Public Welfare	91,076
Unallocated	<hr/> 114,711
Total depreciation expense - governmental activities	<hr/> \$ 72,354,145
Business-type activities:	
Venue Fund	\$ 4,439,833
Sheriff's Commissary Fund	<hr/> 50,091
Total depreciation expense - business-type activities	<hr/> \$ 4,489,924

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE G – CAPITAL ASSETS (Continued)

Primary Government (Continued)

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

Net investment in capital assets:			
Fixed Assets, net of depreciation			\$ 1,384,384,128
Total outstanding debt	\$ (1,529,902,529)		
Less expenditures for assets owned by other entities	461,860,846		
Less unspent debt proceeds	574,199,066	(493,842,617)	
Net investment in capital assets			<u>\$ 890,541,511</u>

The System

The System's capital asset activity for the year ended December 31, 2012 (in thousands) was as follows:

	Balance at January 1, 2012	Additions/ Transfers	Retirements/ Deletions	Balance at December 31, 2012
Land and land improvements	\$ 16,492	\$ 3,411	\$ (1,704)	\$ 18,199
Buildings and leasehold improvements	\$ 330,471	\$ 48,941	\$ -	\$ 379,412
Equipment	\$ 219,436	\$ 20,782	\$ (161)	\$ 240,057
Total capital assets being depreciated	\$ 566,399	\$ 73,134	\$ (1,865)	\$ 637,668
Less: accumulated depreciation	\$ (304,001)	\$ (43,122)	\$ 1,671	\$ (345,452)
Construction in progress	\$ 306,793	\$ 289,635	\$ -	\$ 596,428
Total capital assets, net	<u>\$ 569,191</u>	<u>\$ 319,647</u>	<u>\$ (194)</u>	<u>\$ 888,644</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE G – CAPITAL ASSETS (Continued)

The District

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

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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

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 2013 were as follows:

	<u>Balance Outstanding October 1, 2012</u>	<u>Issued During Year</u>	<u>Retired During Year</u>	<u>Balance Outstanding September 30, 2013</u>	<u>Amount Due Within One Year</u>
<u>Governmental Activities:</u>					
<u>Refunding Bonds</u>					
<u>Limited Tax General Obligation Refunding</u>					
<u>Bonds, Series 2004:</u>					
Date Issued: February 15, 2004					
Interest Rate: 2.50 - 5.00					
Original Amount: \$14,090,000					
Maturing Date: June 15, 2015					
\$	2,675,000	\$	-	\$	1,080,000
\$		\$		\$	1,595,000
\$		\$		\$	780,000
 <u>Limited Tax General Obligation Refunding</u>					
<u>Bonds, Series 2004:</u>					
Date Issued: September 15, 2005					
Interest Rate: 4.00 - 5.00					
Original Amount: \$21,355,000					
Maturing Date: June 15, 2020					
	18,150,000	-	2,630,000	15,520,000	4,615,000
 <u>Limited Tax General Obligation Refunding</u>					
<u>Bonds, Series 2009</u>					
Date Issued: May 15, 2009					
Interest Rate: 2.00 - 3.25					
Original Amount: \$14,890,000					
Maturing Date: June 15, 2019					
	5,175,000	-	2,005,000	3,170,000	1,775,000
 <u>Limited Tax General Obligation Refunding</u>					
<u>Bonds, Series 2010</u>					
Date Issued: August 18, 2010					
Interest Rate: 2.00 - 5.00					
Original Amount: \$36,915,000					
Maturing Date: June 15, 2025					
	33,035,000	-	2,020,000	31,015,000	2,080,000
 <u>Limited Tax General Obligation Refunding</u>					
<u>Bonds, Series 2011</u>					
Date Issued: October 11, 2011					
Interest Rate: 2.00 - 5.00					
Original Amount: \$17,650,000					
Maturing Date: June 15, 2023					
	17,375,000	-	480,000	16,895,000	45,000

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

	Balance Outstanding October 1, 2012	Issued During Year	Retired During Year	Balance Outstanding September 30, 2013	Amount Due Within One Year
General Obligation Bonds					
<u>Limited Tax Bonds, Series 2004:</u>					
Date Issued: October 15, 2004					
Interest Rate: 3.00 - 5.25					
Original Amount: \$9,400,000					
Maturing Date: June 15, 2023	755,000	-	520,000	235,000	235,000
<u>Unlimited Tax Bonds, Series 2004:</u>					
Date Issued: October 15, 2004					
Interest Rate: 3.00 - 4.60					
Original Amount: \$6,080,000					
Maturing Date: June 15, 2023	4,770,000	-	355,000	4,415,000	370,000
<u>Unlimited Tax Bonds, Series 2007:</u>					
Date Issued: August 1, 2007					
Interest Rate: 4.00 - 5.00					
Original Amount: \$19,220,000					
Maturing Date: June 15, 2027	16,375,000	-	785,000	15,590,000	815,000
<u>Unlimited Tax Bonds, Series 2008:</u>					
Date Issued: June 1, 2008					
Interest Rate: 4.125 - 5.00					
Original Amount: \$15,205,000					
Maturing Date: June 15, 2028	13,195,000	-	575,000	12,620,000	600,000
<u>Limited Tax General Obligation Bonds, Series 2010</u>					
Date Issued: August 19, 2010					
Interest Rate: 3.00-4.25					
Original Amount: \$24,020,000					
Maturing Date: June 15, 2040	22,940,000	-	475,000	22,465,000	490,000
Total Bonds	\$ 134,445,000	\$ -	\$ 10,925,000	\$ 123,520,000	\$ 11,805,000

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

	Balance Outstanding October 1, 2012	Issued During Year	Retired During Year	Balance Outstanding September 30, 2013	Amount Due Within One Year
Certificates of Obligation					
<u>Combination Tax and Revenue Certificates of Obligation Series 2002:</u>					
Date Issued: April 15, 2002					
Interest Rate: 4.00 - 5.50					
Original Amount: \$14,215,000					
Maturing Date: June 15, 2016	4,235,000	-	975,000	3,260,000	1,030,000
<u>Combination Flood Control Tax and Revenue Certificates of Obligation, Series 2002:</u>					
Date Issued: April 15, 2002					
Interest Rate: 4.00 - 5.00					
Original Amount: \$4,240,000					
Maturing Date: June 15, 2016	1,795,000	-	415,000	1,380,000	440,000
<u>Combination Tax and Revenue Certificates of Obligation, Series 2004:</u>					
Date Issued: February 15, 2004					
Interest Rate: 2.00 - 5.00					
Original Amount: \$14,500,000					
Maturing Date: June 15, 2019	5,260,000	-	1,015,000	4,245,000	1,065,000
<u>Combination Tax and Revenue Certificates of Obligation, Series 2004A:</u>					
Date Issued: October 15, 2004					
Interest Rate: 5.00 - 5.25					
Original Amount: \$23,960,000					
Maturing Date: June 15, 2023	3,935,000	-	3,180,000	755,000	755,000
<u>Combination Flood Control Tax and Revenue Certificates of Obligation, Series 2004:</u>					
Date Issued: October 15, 2004					
Interest Rate: 3.00 - 4.60					
Original Amount: \$3,595,000					
Maturing Date: June 15, 2023	2,825,000	-	210,000	2,615,000	215,000

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

	<u>Balance Outstanding October 1, 2012</u>	<u>Issued During Year</u>	<u>Retired During Year</u>	<u>Balance Outstanding September 30, 2013</u>	<u>Amount Due Within One Year</u>
<u>Pass-Through Revenue and Limited Tax Bonds, Series 2007:</u>					
Date Issued: August 9, 2007					
Interest Rate: 4.31					
Original Amount: \$22,385,000					
Maturing Date: June 15, 2021	17,875,000	-	1,645,000	16,230,000	1,720,000
<u>Combination Tax and Revenue Certificates of Obligation, Series 2007:</u>					
Date Issued: August 1, 2007					
Interest Rate: 4.00 - 5.25					
Original Amount: \$22,205,000					
Maturing Date: June 15, 2027	18,210,000	-	875,000	17,335,000	910,000
<u>Combination Flood Control Tax and Revenue Certificates of Obligation, Series 2007:</u>					
Date Issued: August 1, 2007					
Interest Rate: 4.00 - 5.25					
Original Amount: \$71,820,000					
Maturing Date: June 15, 2037	65,315,000	-	1,375,000	63,940,000	1,430,000
<u>Combination Flood Control Tax and Revenue Certificates of Obligation, Series 2008:</u>					
Date Issued: June 1, 2008					
Interest Rate: 4.00 - 5.25					
Original Amount: \$68,975,000					
Maturing Date: June 15, 2038	64,390,000	-	1,295,000	63,095,000	1,350,000

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

	Balance Outstanding October 1, 2012	Issued During Year	Retired During Year	Balance Outstanding September 30, 2013	Amount Due Within One Year
<u>Combination Tax and Revenue Certificates of Obligation, Series 2008:</u>					
Date Issued: June 1, 2008					
Interest Rate: 3.00 - 5.25					
Original Amount: \$54,675,000					
Maturing Date: June 15, 2028	47,225,000	-	2,085,000	45,140,000	2,170,000
<u>Pass-Through Revenue and Limited Tax Bonds, Series 2008</u>					
Date Issued: November 15, 2008					
Interest Rate: 5.00 - 5.25					
Original Amount: \$31,125,000					
Maturing Date: June 15, 2021	24,965,000	-	2,260,000	22,705,000	2,375,000
<u>Public Property Finance Contractural</u>					
Date Issued: May 15, 2009					
Interest Rate: 2.00					
Original Amount: \$5,220,000					
Maturing Date: June 15, 2013	1,345,000	-	1,345,000	-	-
<u>Combination Tax and Revenue Certificates of Obligation, Series 2009A</u>					
Date Issued: August 1, 2009					
Interest Rate: 3.00 - 5.00					
Original Amount: \$98,445,000					
Maturing Date: June 15, 2035	98,445,000	-	-	98,445,000	-
<u>Combination Tax and Flood Control Revenue Certificates of Obligation, Series 2009A</u>					
Date Issued: August 1, 2009					
Interest Rate: 4.00 - 5.00					
Original Amount: \$103,690,000					
Maturing Date: June 15, 2035	103,690,000	-	-	103,690,000	-

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

	Balance Outstanding October 1, 2012	Issued During Year	Retired During Year	Balance Outstanding September 30, 2013	Amount Due Within One Year
<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	92,470,000	-	2,190,000	90,280,000	2,300,000
<u>Combination Tax and Revenue Certificates of Obligation, Series 2011</u> Date Issued: October 11, 2011 Interest Rate: 3.00-5.00 Original Amount: \$59,330,000 Maturing Date: June 15, 2040	59,330,000	-	-	59,330,000	-

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

	Balance Outstanding October 1, 2012	Issued During Year	Retired During Year	Balance Outstanding September 30, 2013	Amount Due Within One Year
<u>Combination Tax and Revenue Certificates of Obligation, Series 2011A</u>					
Date Issued: December 27, 2011					
Interest Rate: 3.375-5.00					
Original Amount: \$51,295,000					
Maturing Date: June 15, 2040	51,295,000	-	-	51,295,000	-
<u>Combination 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	34,095,000	-	-	34,095,000	725,000
<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	-	83,955,000	-	83,955,000	-
<u>Combination Tax and Revenue Certificates of Obligation, Series 2013A</u>					
Date Issued: May 9, 2013					
Interest Rate: 1.00-5.00					
Original Amount: \$115,040,000					
Maturing Date: June 15, 2040	-	115,040,000	-	115,040,000	100,000
<u>Combination Tax and Revenue Certificates of Obligation, Series 2013B</u>					
Date Issued: August 22, 2013					
Interest Rate: 2.00-5.125					
Original Amount: \$331,725,000					
Maturing Date: June 15, 2043	-	331,725,000	-	331,725,000	-
Total Certificates of Obligation	828,265,000	530,720,000	18,865,000	1,340,120,000	16,585,000
Total Bonds, Certificates of Obligation	\$ 962,710,000	\$ 530,720,000	\$ 29,790,000	\$ 1,463,640,000	\$ 28,390,000

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

	Balance Outstanding October 1, 2012	Issued During Year	Retired During Year	Balance Outstanding September 30, 2013	Amount Due Within One Year
Other Liabilities					
Compensated absences	31,087,618	10,120,456	7,771,905	33,436,169	8,359,042
OPEB obligation	30,477,780	11,824,621	3,854,210	38,448,191	-
Total Other Liabilities	61,565,398	21,945,077	11,626,115	71,884,360	8,359,042
<u>Total Governmental Activities</u>	\$ 1,024,275,398	\$ 552,665,077	\$ 41,416,115	\$ 1,535,524,360	\$ 36,749,042

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Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

	<u>Balance Outstanding October 1, 2012</u>	<u>Issued During Year</u>	<u>Retired During Year</u>	<u>Balance Outstanding September 30, 2013</u>	<u>Amount Due Within One Year</u>
<u>Business-type Activities:</u>					
Revenue Bonds					
<u>Tax-Exempt Venue Project Revenue</u>					
<u>Refunding Bonds, Series 2008A</u>					
Date Issued: September 4, 2008					
Interest Rate: 3.50 - 5.25					
Original Amount: \$42,145,000					
Maturing Date: August 15, 2047					
	40,335,000	-	495,000	39,840,000	510,000
<u>Taxable Venue Project Revenue Refunding</u>					
<u>Bonds, Series 2008B</u>					
Date Issued: September 4, 2008					
Interest Rate: 3.77 - 6.98					
Original Amount: \$50,810,000					
Maturing Date: August 15, 2032					
	46,625,000	-	1,170,000	45,455,000	1,685,000
<u>Tax-Exempt Venue Project Revenue Bonds,</u>					
<u>Series 2008C</u>					
Date Issued: September 4, 2008					
Interest Rate: 3.50 - 5.00					
Original Amount: \$5,525,000					
Maturing Date: August 15, 2037					
	5,195,000	-	120,000	5,075,000	125,000
<u>Tax-Exempt Venue Project Revenue Bonds,</u>					
<u>Series 2008D</u>					
Date Issued: September 4, 2008					
Interest Rate: 3.50 - 5.00					
Original Amount: \$5,985,000					
Maturing Date: August 15, 2037					
	5,625,000	-	130,000	5,495,000	135,000
<u>Tax-Exempt Venue Project Revenue Bonds</u>					
<u>(MVRT), Series 2009</u>					
Date Issued: December 17, 2009					
Interest Rate: 2.00 - 5.00					
Original Amount: \$27,870,000					
Maturing Date: August 15, 2039					
	27,600,000	-	150,000	27,450,000	160,000

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

	<u>Balance Outstanding October 1, 2012</u>	<u>Issued During Year</u>	<u>Retired During Year</u>	<u>Balance Outstanding September 30, 2013</u>	<u>Amount Due Within One Year</u>
<u>Tax-Exempt Venue Project Revenue Bonds</u>					
<u>(CVT), Series 2009</u>					
Date Issued: December 17, 2009					
Interest Rate: 2.00 - 5.00					
Original Amount: \$23,020,000					
Maturing Date: August 15, 2039					
	22,820,000	-	115,000	22,705,000	160,000
<u>Tax-Exempt Venue Project Revenue</u>					
<u>Refunding Bonds (MVRT), Series 2010</u>					
Date Issued: December 14, 2010					
Interest Rate: 3.00 - 5.50					
Original Amount: \$27,365,000					
Maturing Date: August 15, 2049					
	27,095,000	-	280,000	26,815,000	285,000
<u>Tax-Exempt Venue Project Revenue</u>					
<u>Refunding Bonds (CVT), Series 2010</u>					
Date Issued: December 14, 2010					
Interest Rate: 3.00 - 5.50					
Original Amount: \$39,695,000					
Maturing Date: August 15, 2049					
	39,305,000	-	405,000	38,900,000	415,000
<u>Tax-Exempt Venue Project Subordinate</u>					
<u>Lien Revenue Bonds (CVT), Series 2012</u>					
Date Issued: July 31, 2012					
Interest Rate: 0.520					
Original Amount: \$20,000,000					
Maturing Date: August 15, 2013					
	20,000,000	-	20,000,000	-	-
<u>Tax-Exempt Venue Project Subordinate</u>					
<u>Lien Revenue Bonds (MVRT), Series 2012</u>					
Date Issued: July 31, 2012					
Interest Rate: 0.520					
Original Amount: \$25,000,000					
Maturing Date: August 15, 2013					
	25,000,000	-	25,000,000	-	-

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

	<u>Balance Outstanding October 1, 2012</u>	<u>Issued During Year</u>	<u>Retired During Year</u>	<u>Balance Outstanding September 30, 2013</u>	<u>Amount Due Within One Year</u>
<u>Tax-Exempt Venue Project Subordinate Lien Revenue Bonds (CVT), Series 2012A</u> Date Issued: August 30, 2012 Interest Rate: 0.540 Original Amount: \$71,500,000 Maturing Date: August 15, 2013	71,500,000	-	71,500,000	-	-
<u>Tax-Exempt Venue Project Revenue Refunding Bonds (CVT), Series 2013</u> Date Issued: January 23, 2013 Interest Rate: 2.00-5.00 Original Amount: \$92,190,000 Maturing Date: August 15, 2049	-	92,190,000	-	92,190,000	250,000
<u>Tax-Exempt Venue Project Revenue Refunding Bonds (MVRT), Series 2013</u> Date Issued: January 23, 2013 Interest Rate: 2.00-5.00 Original Amount: \$25,880,000 Maturing Date: August 15, 2049	-	25,880,000	-	25,880,000	380,000
Total Revenue Bonds	\$ 331,100,000	\$ 118,070,000	\$ 119,365,000	\$ 329,805,000	\$ 4,105,000
<u>Total Business-type Activities</u>	\$ 331,100,000	\$ 118,070,000	\$ 119,365,000	\$ 329,805,000	\$ 4,105,000

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE H - LONG-TERM DEBT (Continued)

Primary Government (Continued)

Annual debt service requirements as of September 30, 2013 are as follows:

Fiscal Year	Governmental Activities			Business-type Activities			Total
	Principal	Interest	Total	Principal	Interest	Total	All Debt
2014	28,390,000	70,834,599	99,224,599	4,105,000	16,876,046	20,981,046	120,205,645
2015	26,695,000	69,962,462	96,657,462	4,420,000	16,700,777	21,120,777	117,778,239
2016	28,210,000	68,791,454	97,001,454	4,840,000	16,500,255	21,340,255	118,341,709
2017	27,575,000	67,620,622	95,195,622	5,060,000	16,283,837	21,343,837	116,539,459
2018	28,740,000	66,393,912	95,133,912	5,280,000	16,049,485	21,329,485	116,463,397
2019-2023	185,495,000	308,491,921	493,986,921	30,285,000	76,236,278	106,521,278	600,508,199
2024-2028	217,435,000	261,168,616	478,603,616	38,690,000	67,779,547	106,469,547	585,073,163
2029-2033	281,355,000	202,454,513	483,809,513	48,655,000	55,982,309	104,637,309	588,446,822
2034-2038	344,785,000	128,177,628	472,962,628	57,295,000	42,684,950	99,979,950	572,942,578
2039-2043	294,960,000	43,952,376	338,912,376	54,765,000	28,133,575	82,898,575	421,810,951
2044-2048	-	-	-	63,670,000	13,235,525	76,905,525	76,905,525
2049	-	-	-	12,740,000	656,625	13,396,625	13,396,625
	<u>\$ 1,463,640,000</u>	<u>\$ 1,287,848,103</u>	<u>\$ 2,751,488,103</u>	<u>\$ 329,805,000</u>	<u>\$ 367,119,209</u>	<u>\$ 696,924,209</u>	<u>\$ 3,448,412,312</u>

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

Governmental Activities

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

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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

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	\$ 134,445,000	\$ -	\$ 10,925,000	\$ 123,520,000	\$ 11,805,000
Certificates of Obligation	828,265,000	530,720,000	18,865,000	1,340,120,000	16,585,000
	962,710,000	530,720,000	29,790,000	1,463,640,000	28,390,000
Unamortized premium	29,988,037	40,480,868	1,914,791	68,554,114	3,291,398
Unamortized discount	(45,824)	-	(4,166)	(41,658)	(4,166)
Deferred charges	(2,572,935)	-	(323,008)	(2,249,927)	(323,009)
Total Bonds Payable	990,079,278	571,200,868	31,377,617	1,529,902,529	31,354,223
Other Liabilities					
Compensated absences	31,087,618	10,120,456	7,771,905	33,436,169	8,359,042
OPEB obligation	30,477,780	11,824,621	3,854,210	38,448,191	-
Total Other Liabilities	61,565,398	21,945,077	11,626,115	71,884,360	8,359,042
Total Governmental Activities					
Long-term Liabilities	\$ 1,051,644,676	\$ 593,145,945	\$ 43,003,732	\$ 1,601,786,889	\$ 39,713,265

Business-type Activities

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

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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

Business-type Activities (Continued)

	<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	\$ 40,335,000	\$ -	\$ 495,000	\$ 39,840,000	\$ 510,000
Taxable Rev Ref Bonds	46,625,000	-	1,170,000	45,455,000	1,685,000
Tax-Exempt Revenue Bonds (CVT)	28,015,000	-	235,000	27,780,000	285,000
Tax-Exempt Revenue Bonds (MVRT)	33,225,000	-	280,000	32,945,000	295,000
Tax-Exempt Sub Lien Rev Bonds (CVT)	91,500,000	-	91,500,000	-	-
Tax-Exempt Sub Lien Rev Bonds (MVRT)	25,000,000	-	25,000,000	-	-
Tax-Exempt Sub Lien Ref Rev Bonds	27,095,000	-	280,000	26,815,000	285,000
Tax-Exempt Sub Lien Ref Rev Bonds	39,305,000	-	405,000	38,900,000	415,000
Tax-Exempt Rev Ref Bonds (CVT)	-	92,190,000	-	92,190,000	250,000
Tax-Exempt Rev Ref Bonds (MVRT)	-	25,880,000	-	25,880,000	380,000
	<u>331,100,000</u>	<u>118,070,000</u>	<u>119,365,000</u>	<u>329,805,000</u>	<u>4,105,000</u>
Unamortized premium	474,598	7,580,861	16,947	8,038,512	227,529
Unamortized discount	(1,849,476)	-	(52,337)	(1,797,139)	(52,337)
Deferred charges	(5,545,781)	(615,195)	(554,578)	(5,606,398)	(1,169,773)
Total Revenue Bonds Payable	<u>324,179,341</u>	<u>125,035,666</u>	<u>118,775,032</u>	<u>330,439,975</u>	<u>3,110,419</u>
Total Business-Type Activities					
Long-term Liabilities	<u>\$ 324,179,341</u>	<u>\$ 125,035,666</u>	<u>\$ 118,775,032</u>	<u>\$ 330,439,975</u>	<u>\$ 3,110,419</u>

Fiscal Year 2012-13 Debt Obligation Activity

Governmental Activities

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

In May 2013, the County issued \$115,040,000 in Combination Tax and Revenue Certificates of Obligation, Series 2013A with the payments of the related principal and interest to be made primarily from an annual ad valorem tax levied against all taxable property within the County. The proceeds from the sale of the Certificates will be used for acquiring, constructing, renovating, improving, and equipping various County facilities including the acquisition of land, easements, rights-of-way and other interest in real property related to the foregoing; the purchase of technology hardware, software, and infrastructure; purchase of vehicles and equipment for various County departments; purchase and installation of energy conservation equipment; and the payment of professional service related to the design, construction, project management, and financing of the aforementioned projects. The annual interest rate of the Series 2013A bonds ranges from 1.00% - 5.00%. Interest accrues semiannually and the bonds mature in fiscal year 2040.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

Fiscal Year 2012-13 Debt Obligation Activity (Continued)

Governmental Activities (Continued)

In August 2013, the County issued \$331,725,000 in Combination Tax and Revenue Certificates of Obligation, Series 2013B with the payments of the related principal and interest to be made primarily from an annual ad valorem tax levied against all taxable property within the County. The proceeds from the sale of the Certificates will be used for making permanent public improvements and for other public purposes, to-wit: designing, acquiring, constructing, renovating, improving, and equipping various County facilities, along with the acquisition of land, easements, rights-of-way, and other interests in real property relating to the foregoing; the purchase of computer hardware and software and other technology, communication, and audio/visual equipment, and the payment of the professional fees relating thereto, including the County-wide integrated Justice System and the energy usage management program; acquiring, constructing, renovating, equipping, and improving County parks, and recreational facilities, and the purchase of park vehicles; purchase of vehicles, equipment, and installation of equipment for various County departments; constructing improvements for flood control purposes, including the San Antonio River Improvement Projects; purchase of technology for flood control improvements; purchase of equipment, machinery, land, rights-of-way, materials, and supplies for authorized needs and purposes relating to flood control improvements; and the payment of professional services related to the design, construction, project management, and financing of the aforementioned projects. The annual interest rate of the Series 2013B bonds ranges from 2.00% - 5.125%. Interest accrues semiannually and the bonds mature in fiscal year 2043.

Business-type Activities

In January 2013, the County issued \$92,190,000 in Tax-Exempt Venue Project Revenue Refunding Bonds (Combined Venue Tax), Series 2013 to finance the costs of refunding certain of the outstanding tax-exempt bonds and issuing the Tax-Exempt Refunding Bonds. The bonds constitute special, limited obligations of the County that are paid solely from and secured by a lien on revenues pledged from the imposition and collection of Venue Taxes. The bonds were issued to refund \$20,000,000 in Tax-Exempt Venue Project Subordinate Lien Revenue Bonds (Combined Venue Tax), Series 2012 and \$71,500,000 in Tax-Exempt Venue Project Subordinate Lien Revenue Bonds (Combined Venue Tax), Series 2012A. The reacquisition price exceeded the net carrying amount of the old debt by \$461,219 and resulted in an economic loss of \$8,391,102. The refunding was undertaken to create additional debt service capacity to allow for the issuance of the remaining portion of the total \$415 million for voter-approved projects. Bonds outstanding that are considered defeased as a result of the refunding total \$91,500,000. The annual interest rate on the bonds ranges from 2.00% - 5.00%. Interest accrues semiannually and the bonds mature in fiscal year 2049.

Also in January 2013, the County issued \$25,880,000 in Tax-Exempt Venue Project Revenue Refunding Bonds (Motor Vehicle Rental Tax), Series 2013 to finance the costs of refunding certain of the outstanding tax-exempt bonds and issuing the Tax-Exempt Refunding Bonds. The bonds constitute special, limited obligations of the County that are paid solely from and secured by a lien on revenues pledged from the imposition and collection of Venue Taxes. The bonds were issued to refund \$25,000,000 in Tax-Exempt Venue Project Subordinate Lien Revenue Bonds (Motor Vehicle Rental Tax), Series 2012. The reacquisition price exceeded the net carrying amount of the old debt by \$153,976 and resulted in an economic loss of \$2,652,442. The refunding was undertaken to create additional debt service capacity necessary to allow for the issuance of the remaining portion \$415 million for voter-approved projects. Bonds outstanding that are considered defeased as a result of the refunding total \$25,000,000. The annual interest rate on the bonds ranges from 2.00% - 5.00%. Interest accrues semiannually and the bonds mature in fiscal year 2049.

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.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE H – LONG-TERM DEBT (Continued)

Defeasance of Debt (Continued)

At September 30, 2013, the outstanding principal balance of these defeased bonds was as follows:

Governmental Activities:

General Obligation Bonds:

Limited Tax Bonds, Series 2004	635,000	
Limited Tax Bonds, Series 2004	290,000	
Limited Tax Bonds, Series 2004	250,000	
Limited Tax Bonds, Series 2004	950,000	
Total General Obligation Bonds		\$ 2,125,000

Certificates of Obligation:

Combination Tax & Revenue, Series 2004	545,000	
Combination Tax & Revenue, Series 2004	570,000	
Combination Tax & Revenue, Series 2004	600,000	
Combination Tax & Revenue, Series 2004	630,000	
Combination Tax & Revenue, Series 2004	660,000	
Combination Tax & Revenue, Series 2004-A	790,000	
Combination Tax & Revenue, Series 2004-A	875,000	
Combination Tax & Revenue, Series 2004-A	915,000	
Combination Tax & Revenue, Series 2004-A	965,000	
Combination Tax & Revenue, Series 2004-A	1,010,000	
Combination Tax & Revenue, Series 2004-A	1,065,000	
Combination Tax & Revenue, Series 2004-A	1,120,000	
Combination Tax & Revenue, Series 2004-A	1,180,000	
Combination Tax & Revenue, Series 2004-A	830,000	
Total Certificates of Obligation		11,755,000
Total Defeased Debt		\$ 13,880,000

Arbitrage Rebate

The Tax Recovery Act of 1986 established regulations for the rebate to the federal government on arbitrage earnings on certain local government bonds issued after December 31, 1985, and all local governmental bonds issued after August 31, 1986. Issuing governments must calculate any rebate due on an annual basis and remit the amount due at least every five years. The County has no cumulative rebate amount due or payable as of September 30, 2013.

Compensated Absences

Changes in long-term compensated absences for the year ended September 30, 2013 were as follow:

Governmental Activities

<u>Balance</u> <u>October 1, 2012</u>	<u>Additions</u>	<u>Taken/Paid</u>	<u>Balance</u> <u>September 30, 2013</u>	<u>Due in One</u> <u>Year</u>
\$ 31,087,618	\$ 10,120,456	\$ 7,771,905	\$ 33,436,169	\$ 8,359,042

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE H – LONG-TERM DEBT (Continued)

The System

The schedule of changes in the System’s long-term debt for 2012 follows:

	Balance at January 1, 2012	Additions	Reductions	Balance at December 31, 2012	Amounts Due Within One Year
<i>(In Thousands)</i>					
Bonds payable:					
Certificate of obligations, series 2008, net	266,764	-	(4,323)	262,441	2,815
Certificate of obligations, series 2009A, net	30,670	-	(1,337)	29,333	4,355
Certificate of obligations, series 2009B, net	246,395	-	-	246,395	-
Certificate of obligations, series 2010B, net	200,840	-	(6,415)	194,425	4,565
	<u>744,669</u>	<u>-</u>	<u>(12,075)</u>	<u>732,594</u>	<u>11,735</u>

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

The District

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

	Balance at October 1, 2012	Additions	Reductions	Balance at September 30, 2013	Amounts Due Within One Year
Bonds payable:					
Limited Ad Valorem Tax Utility System Bonds: Series 2009	\$ 20,930,000	\$ -	\$ 520,000	\$ 20,410,000	\$ 540,000

On January 26, 2006, the District entered into an agreement, with a developer, for the construction of public improvements, to include certain public improvements that had already been undertaken by the developer prior to the date of the agreement. Interest accumulates on unreimbursed costs at a rate of 9.75% per annum, compounded monthly, from the time the developer requests reimbursement. As of September 30, 2013, the amount due to the developer is \$65,843,547, which includes \$26,753,016 of accrued interest.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE H – LONG-TERM DEBT (Continued)

The District (Continued)

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

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

Changes to Long Term Liabilities are shown below:

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

NOTE I – RESTRICTED ASSETS AND LIABILITIES

Primary Government

The government-wide and business-type activities financial statements utilize a net position presentation. Net position are categorized as net investment in capital assets, restricted and unrestricted. In the fund financial statements, nonspendable forms, restrictions, and commitments segregate portions of fund balance that are either not available or have been earmarked for specific purposes. These designations and restrictions can be found on pages 30 and 34.

The System

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

	2012
	(In Thousands)
Capital acquisitions and improvements	\$ 160,112
Professional self-insurance held in trust	4,988
Contingency fund	<u>158,555</u>
Total assets limited as to use	<u><u>\$ 323,655</u></u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE J – SELF INSURANCE

Primary Government

The County is self-insured for the majority of health, workers' compensation, and property liability claims. The self-insurance programs are administered by external administrators whose primary function is to investigate and settle claims. The self-insurance funds are accounted for as an internal service fund. Under this program, the internal service funds provide specific insurance coverage, which limit losses to \$1,000,000 and \$1,500,000 for each occurrence of workers' compensation related to civilian and law enforcement employees, respectively, and \$100,000 for general liability claims. Excess loss insurance is carried on the health program, which limits losses on claims to \$250,000 per occurrence and an annual aggregate of approximately \$48.9 million. The provision for unpaid self-insurance health losses at year end is included in claims payable in the internal service fund. It is based upon actual prior claim cost experience and average time lags in settling such claims and actual claims paid after year end. There has been no significant reduction in insurance coverage from coverage in the prior year by major category of risk. All funds of the County participate in the program and make payments to the Self-Insurance Fund based on estimates computed by the County of the amounts needed to pay prior and current year claims. The claims liability of \$5,667,938 reported at September 30, 2013 is based on the requirements of GASB Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*. This Statement requires a liability for claims be reported if information prior to the issuance of the financial statements indicates it is probable a liability has been incurred at the date of the financial statements and the amount of loss can be reasonably estimated. Changes in the fund's claims liability for fiscal years ended September 30, 2012 and 2013 were:

Fiscal Year	Beginning Liability	Current Claims and Changes in Estimates	Claims Payment	Ending Balance	Due in One Year
2012	\$ 6,020,692	\$ 35,013,816	\$ 35,378,458	\$ 5,656,050	\$ 4,994,326
2013	\$ 5,656,050	\$ 32,853,420	\$ 32,841,532	\$ 5,667,938	\$ 5,112,199

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, 2013, the County transferred \$4,387,134 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, 2013 by fund type are as follows:

General	Nonmajor Governmental Funds	Internal Service	Business Type Activities	Total
\$ 2,239,937	\$ 963,898	\$ 60,176	\$ 1,020	\$ 3,265,031

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE M – CHARITY CARE

The System

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

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

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

The System maintains records to identify and monitor the level of charity care it provides. These records include the amount of charges forgone for services and supplies furnished under its charity care policy. The level of charity care provided during the year ended December 31, 2012 and 2011 was \$490,577,000 and \$365,353,000 respectively.

NOTE N – RETIREMENT PLAN

Primary Government

Plan Description

The County provides retirement, disability, and death benefits for all of its eligible employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system which consists of 641 nontraditional defined benefit pension plans. TCDRS, in the aggregate, issues a Comprehensive Annual Financial Report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

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

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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

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 County contributed using the actuarially determined rate of 11.30% of covered payroll for the months of the accounting year in 2012, and 12.38% of covered payroll for the months of the accounting year in 2013.

The deposit rate payable by all employee members for the calendar year 2013 is 7% as adopted by the governing body of the County. The employee deposit rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

Annual Pension Cost

For the County’s accounting year ended September 30, 2013, the annual pension cost for the TCDRS plan for its employees was \$26,523,168 and the actual contributions were \$26,523,168. The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, parameters based on the actuarial valuations as of December 31, 2010 and December 31, 2011, the basis for determining the contribution rates for calendar years 2012 and 2013. The December 31, 2012 actuarial valuation is the most recent valuation.

Actuarial Valuation Information

Actuarial valuation date	December 31, 2010	December 31, 2011	December 31, 2012
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of payroll, closed	Level percentage of payroll, closed	Level percentage of payroll, closed
Amortization period in years	20	20	20
Asset valuation method			
Subdivision Accumulation Fund	10 yr smoothed value	10 yr smoothed value	10 yr smoothed value
Employees Saving Fund	Fund value	Fund value	Fund value
Actuarial assumptions:			
Investment return*	8.0%	8.0%	8.0%
Projected salary increases*	5.4%	5.4%	5.4%
Inflation	3.5%	3.5%	3.5%
Cost-of-living adjustments	0.0%	0.0%	0.0%

*Includes inflation at the stated rate.

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

<u>Accounting Year</u> <u>Ending</u>	<u>Annual Pension</u> <u>Cost (APC)</u>	<u>Percentage of</u> <u>APC Contributed</u>	<u>Net Pension</u> <u>Obligation</u>
09/30/11	\$ 22,753,831	100%	\$ -
09/30/12	\$ 23,560,331	100%	\$ -
09/30/13	\$ 26,523,168	100%	\$ -

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE N – RETIREMENT PLAN (Continued)

Funded Status and Funding Progress

As of December 31, 2012, the most recent actuarial valuation date, the plan was 81.87% funded. The actuarial accrued liability for benefits was \$814,523,343. The actuarial value of assets was \$666,871,683 resulting in an unfunded actuarial accrued liability (UAAL) of \$147,651,660. The covered payroll (annual payroll of active employees covered by the plan) was \$213,634,303 and the ratio of the UAAL to the covered payroll was 69.11%. The schedule of funding progress, on page 108, presented as RSI following the notes to the financial statements presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

NOTE O – OTHER POST EMPLOYMENT BENEFITS

Primary Government

Plan Description

Bexar County is self insured for employee and retiree healthcare and maintains three plans: Bexar County EPO Plan, Bexar County Premium PPO Plan, and Bexar County Base PPO Plan. The County administers a single employer defined benefit post employment healthcare Plan that covers 802 qualified retired County employees and their dependents, 12 COBRA participants, and 4,082 active employees. Participation in the Plan is elective by each retiree. Healthcare benefits include, but are not limited to, prescription drugs, hospitalization, and preventative care. To be eligible, the retiree must meet the requirements from TCDRS (see note N) and have been enrolled in the County's Healthcare Plan for the year in which they retire. The OPEB Plan provides medical, dental, vision, and basic life insurance benefits to plan members. The benefits provided are not guaranteed. Additionally, the benefit provisions are subject to change at any time and to annual appropriation of funds by the Commissioners' Court. Currently, the County is accounting for OPEB using an internal service fund. A separate financial report for the healthcare plan is not issued.

Summary of Significant Accounting Policies

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

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

Funding Policy

Commissioners' Court has the authority to establish and amend contribution requirements of the plan members and the participating employer. The plan is funded on a pay-as-you-go basis and incurred \$3,854,210 in total claims for the fiscal year ended September 30, 2013. The funds to pay these claims are derived from employer contributions and retiree premiums.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE O – OTHER POST EMPLOYMENT BENEFITS (Continued)

Primary Government (Continued)

Fund Policy (Continued)

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

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

Annual OPEB Cost

For the fiscal year ended September 30, 2013, the County's annual OPEB cost was \$11,824,621 which is equal to the Normal Cost plus a 30-year level-percent of payroll amortization of the Actuarial Accrued Liability, adjusted with interest to the end of the fiscal year at the discount rate. The dollar amount contributed by the County toward the OPEB cost was \$3,854,210, the amount required to cover current year expenditures. At September 30, 2013, the County had a net OPEB obligation of \$38,448,191.

Annual required contribution (ARC)	\$ 12,016,077
Interest to Net OPEB Obligation	1,142,918
ARC adjustment	(1,334,374)
Contributions made	<u>(3,854,210)</u>
Increase in net OPEB obligation	7,970,411
Net OPEB obligation - beginning of year	<u>30,477,780</u>
Net OPEB obligation - end of year	<u>\$ 38,448,191</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE O – OTHER POST EMPLOYMENT BENEFITS (Continued)

Primary Government (Continued)

Annual OPEB Cost (Continued)

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year 2013 and preceding fiscal year were as follows:

Fiscal Year Beginning	Fiscal Year Ending	Annual OPEB Cost	Annual OPEB Cost Contributed	Net OPEB Obligation Beginning	Change to Net OPEB Obligation	Net OPEB Obligation Ending
10/1/2010	9/30/2011	\$ 11,449,200	51.27%	\$16,759,724	\$ 5,579,422	\$ 22,339,145
10/1/2011	9/30/2012	\$ 11,929,276	39.14%	\$22,339,145	\$ 8,138,635	\$ 30,477,780
10/1/2012	9/30/2013	\$ 11,824,621	30.75%	\$30,477,780	\$ 7,970,411	\$ 38,448,191

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

Funded Status and Funding Progress

As of October 1, 2012, the most recent actuarial valuation date, the plan was 0% funded. The actuarial accrued liability for benefits was \$166,600,965. The actuarial value of assets was \$0 resulting in an unfunded actuarial accrued liability (UAAL) of \$166,600,965. The covered payroll (annual payroll of active employees covered by the plan) was \$155,492,000 and the ratio of the UAAL to the covered payroll was 107.1%. The schedule of funding progress, on page 107, presented as RSI following the notes to the financial statements shows the funding status for fiscal years ending September 30, 2011, 2012 and 2013.

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

Actuarial Methods and Assumptions

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Accordingly, actuarial calculations reflect a long term perspective.

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

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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE O – OTHER POST EMPLOYMENT BENEFITS (Continued)

Primary Government (Continued)

Actuarial Methods and Assumptions (Continued)

Actuarial Valuation Information

Actuarial valuation date	October 1, 2012
Actuarial cost method	Entry Age
Amortization method	Level percentage of payroll, open
Amortization period in years	30
Asset valuation method	Unfunded
Actuarial assumptions:	
Discount Rate	3.75%
Payroll	Aggregate 2.0% increase per year
Inflation	2.0%

Medical trend rates reflect known cost increases and changes since 2012. Trend rates are based on actuarial expectations for this plan. Actual experience has been used prior to 2013. For 2013 and thereafter, a 9.0% annual trend was used dropping by one-third percent per year to 5.0% and then an ultimate trend of 4.5% thereafter.

Additional Disclosures

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

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

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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

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, 2013, the aggregate amount of conduit debt outstanding was \$292,843,037.

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, 2013, the aggregate amount of conduit debt outstanding was \$106,100,000.

NOTE Q – COMMITMENTS AND CONTINGENCIES

Primary Government

The County is committed under various contracts in connection with the renovation of the detention facilities and certain other County buildings, road and bridge improvements, flood control projects, and parks and recreational improvements. These commitments are \$136,963,191.

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, 2013 by the Corporation are \$125,250 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 as of September 30, 2013 by the Corporation are \$9,712 for grant commitments. At September 30, 2013, the Corporation has designated \$100,000 for administrative reserve.

There are various lawsuits outstanding against the County at September 30, 2013 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 \$1,474,781.

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

During the fiscal year ended September 30, 2013, the County and the Deputy Sheriff's Association of Bexar County executed a collective bargaining agreement effective from May 12, 2012 through September 30, 2015. The total estimated cumulative cost of the agreement over the three-year contact period is \$24 million.

The System

At December 31, 2012 and 2011, the System was a defendant in certain pending civil litigation, and the System has notice of certain claims that have been asserted against it. In addition, unasserted claims may exist for known and unknown incidents. The System covers its exposure for asserted and unasserted claims through a program of self-insurance. The System has accrued its best estimate

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE Q – COMMITMENTS AND CONTINGENCIES (Continued)

The System (Continued)

of these contingent losses. The reserves for these contingent losses include estimates of the ultimate cost for both reported claims and claims incurred but not yet reported. In addition, the System has established a reserve in the amount of \$1,200,000 that includes potential System exposure for medical malpractice claims arising from a limited number of System-employed physicians. The reserve will provide “tail coverage” for a physician’s medical malpractice claim occurring prior to October 1, 2003, the period when such physicians were covered under a “claims made” medical malpractice policy.

NOTE R – SUBSEQUENT EVENTS

Governmental Activities

In December 2013, the County issued \$16,835,000 in Unlimited Tax Refunding Bonds, Series 2013 at a premium of \$1,960,390 to pay for costs of issuing the Refunding Bonds and to provide funds to refund \$4,045,000 in Unlimited Tax Road Bonds, Series 2004; and \$13,045,000 in Unlimited Tax Road Bonds, Series 2007. The bond proceeds were placed in an irrevocable trust to provide for all debt service payments on the old bonds. The reacquisition price exceeded the net carrying amount of the old debt by \$1,702,453. The current refunding was undertaken to reduce debt service payments over the next 15 years by \$1,218,756 and resulted in an economic gain of \$925,369. For the Series 2013 bonds, the payment of the related principal and interest are to be made from an annual ad valorem tax levied against all taxable property within the County. The annual interest rates on the bonds range from 1.75% to 5.00%. Interest accrues semiannually and the bonds mature in fiscal year 2017.

In December 2013, the County issued \$18,055,000 in Limited Tax Refunding Bonds, Series 2013 at a premium of \$2,059,354 to pay for the costs of issuing the Refunding Bonds and to provide funds to refund \$3,260,000 in Combination Tax and Revenue Certificates of Obligation, Series 2002; \$1,595,000 in Limited Tax General Obligation Refunding Bonds, Series 2004; and \$13,465,000 in Combination Tax and Revenue Certificates of Obligation, Series 2007. The bond proceeds were placed in an irrevocable trust to provide for all debt service payments on the old bonds. The reacquisition price exceeded the net carrying amount of the old debt by \$ 1,729,242. The current refunding was undertaken to reduce debt service payments over the next 15 years by \$1,249,685 and resulted in an economic gain of \$929,125. For the Series 2013 bonds, the payment of the related principal and interest are to be made from an annual ad valorem tax levied against all taxable property within the County. The annual interest rates on the bonds range from 2.00% to 5.00%.

In December 2013, the County issued \$13,375,000 in Pass-Through Revenue and Limited Tax Refunding Bonds, Series 2013A at a premium of \$1,589,254 to pay for the costs of issuing the Refunding Bonds and to provide funds to refund \$14,510,000 Pass-Through Revenue and Limited Tax Bonds, Series 2007. The bond proceeds were placed in an irrevocable trust to provide for all debt service payments on the old bonds. The reacquisition price exceeded the net carrying amount of the old debt by \$312,691. The current refunding was undertaken to reduce debt service payments over the next 8 years by \$1,347,154 and resulted in an economic gain of \$1,243,352. For the Series 2013A bonds, the payment of the related principal and interest are to be made from an annual ad valorem tax levied against all taxable property within the County. In addition the Bonds are secured by a subordinated lien on and pledge of the Pledged Revenues. In addition, and though it expects to pay a portion of the debt service on the Bonds from the Sales Tax proceeds received under the ATD agreement (being an amount equal to that portion of debt service on the Bonds that is not paid from the Pledged Revenues), the County has not pledged those revenues to be received under such ATD Agreement as additional security for the Bonds.

In December 2013, the County issued \$16,790,000 in Pass-Through Revenue and Limited Tax Refunding Bonds, Series 2013B at a premium of \$2,557,798 to pay for the costs of issuing the Refunding Bonds and to provide funds to refund \$17,835,000 Pass-Through Revenue and Limited Tax Bonds, Series 2008. The bond proceeds were placed in an irrevocable trust to provide for all debt service payments on the old bonds. The reacquisition price exceeded the net carrying amount of the old debt by \$1,373,550. The current refunding was undertaken to reduce debt service payments over the next 8 years by \$1,603,765 and resulted in an economic gain of \$1,473,721. For the Series 2013B bonds, the payment of the related principal and interest are to be made from an annual ad valorem tax levied against all taxable property within the County. In addition the Bonds are secured by a subordinated lien on and pledge of the Pledged Revenues. In addition, and though it expects to pay a portion of the debt service on the Bonds from the Sales Tax proceeds received under the ATD agreement (being an amount equal to that portion of debt service on the Bonds that is not paid from the Pledged Revenues), the County has not pledged those revenues to be received under such ATD Agreement as additional security for the Bonds.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE S – FUND AND NET POSITION BALANCES

Net Position Classifications

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

Fund Balance Classifications

Under GAAP, fund balance is divided into five classifications based upon the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

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

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

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

Assigned - Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. Such intent should be expressed by Commissioners’ Court or its designated officials to assign amounts to be used. The County Manager, by virtue of appointment to that office and as a normal function of that office, has the authority to assign fund balance to particular purposes. Assignments made by the County Manager can occur during the budget process or throughout the year in the normal course of business. Commissioners’ Court, at their discretion, may make assignments of fund balance or direct other County officials to do so. Constraints imposed on the use of the assigned amounts can be removed with no formal action.

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

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Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE S – FUND AND NET POSITION BALANCES (Continued)

Fund balances by classification as of September 30, 2013 pursuant to GASB No. 54 are as follows:

	<u>Major Funds</u>				<u>Total Governmental Funds</u>
	<u>General Fund</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Special Revenue Funds</u>	
Fund balances:					
Nonspendable:					
Long-term receivable	\$ 5,178,657	\$ -	\$ 2,645,022	\$ -	\$ 7,823,679
Restricted for:					
Debt service	-	66,694,458	-	-	66,694,458
Courthouse facilities	-	-	1,988,691	-	1,988,691
Roads and Bridges	-	-	18,917,395	-	18,917,395
Advanced Transportation District	-	-	53,347,096	-	53,347,096
Flood projects	-	-	448,489,911	-	448,489,911
Other capital projects	-	-	209,749,473	-	209,749,473
County Clerk Records Management	-	-	-	15,504,659	15,504,659
County Records Management	-	-	-	96,028	96,028
Courthouse Security	-	-	-	107,015	107,015
Justice of Peace Technology	-	-	-	215,587	215,587
Fire Code	-	-	-	2,832,559	2,832,559
District Clerk Records Management	-	-	-	241,917	241,917
Law Library	-	-	-	2	2
County Wide Court Technology	-	-	-	75,046	75,046
Dispute Resolution	-	-	-	-	-
Justice of Peace Security	-	-	-	333,217	333,217
Domestic Relations	-	-	-	135,343	135,343
Probate Contribution	-	-	-	711,405	711,405
LEOSE	-	-	-	17,199	17,199
Child Abuse Prevention	-	-	-	2,355	2,355
Drug Court Program	-	-	-	218,871	218,871
Family Protection Fee	-	-	-	-	-
District Court Records Technology	-	-	-	74,234	74,234
Juvenile Case Manager	-	-	-	321,783	321,783
Probate Guardianship	-	-	-	190,298	190,298
Probate Education	-	-	-	235,741	235,741
Juvenile Delinquency Prevention	-	-	-	23,318	23,318
Grants	-	-	-	9,006,848	9,006,848
Stormwater Mitigation	-	-	-	5,705,832	5,705,832
Chapter 19 Voter Registration	-	-	-	-	-
Election Contracting Services	-	-	-	1,287,158	1,287,158
Tax Account Special Inventory	-	-	-	37,140	37,140
District Attorney Programs	-	-	-	580,989	580,989
Asset Forfeitures	-	-	-	1,159,172	1,159,172
Housing Finance Corp	-	-	-	393,690	393,690
Health Facilities Development Corp	-	-	-	110,399	110,399
Industrial Development Corp	-	-	-	10,121	10,121
Committed to:					
Technology Improvement	-	-	-	195,825	195,825
Assigned:	-	-	-	-	-
Unassigned:	67,281,583	-	-	-	67,281,583
Total fund balances	<u>\$ 72,460,240</u>	<u>\$ 66,694,458</u>	<u>\$ 735,137,588</u>	<u>\$ 39,823,751</u>	<u>\$ 914,116,037</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
SEPTEMBER 30, 2013

NOTE S – FUND AND NET POSITION BALANCES (Continued)

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

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

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

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

At September 30, 2013, the OPEB Fund (an internal service fund) and the Community Venue Fund (an enterprise fund) had deficit net positions of \$39,056,679 and \$34,336,800, respectively. The OPEB Fund deficit is due to the accrual of the OPEB obligation. See Note O for more information. The County anticipates that the deficit in the OPEB Fund will be eliminated by plan changes and General Fund transfers. The deficit balance in the Community Venue Fund is primarily attributed to expenses for assets owned by other entities. The County issues bonds to finance 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 \$171,931,113 at September 30, 2013. See Table 14 in the Statistical Section for detailed balances.

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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, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES				
Ad valorem taxes				
Current	\$ 240,150,000	\$ 240,150,000	\$ 241,090,260	\$ 940,260
Delinquent	2,472,655	2,472,655	3,052,714	580,059
Penalty and interest	<u>2,030,250</u>	<u>2,030,250</u>	<u>2,007,755</u>	<u>(22,495)</u>
Gross	244,652,905	244,652,905	246,150,729	1,497,824
- TIFs	<u>(1,750,000)</u>	<u>(1,750,000)</u>	<u>(1,146,097)</u>	<u>603,903</u>
Net Ad valorem taxes	242,902,905	242,902,905	245,004,632	2,101,727
Other taxes, licenses, and permits	15,687,660	15,687,660	18,298,876	2,611,216
Intergovernmental revenues	5,753,000	5,753,000	7,552,244	1,799,244
Court costs and fines	22,142,380	22,142,380	24,121,453	1,979,073
Fees on motor vehicles	5,472,000	5,472,000	6,257,432	785,432
Other fees	13,062,930	13,062,930	15,208,981	2,146,051
Other commissions from governmental units	3,981,466	3,981,466	4,006,304	24,838
Revenue from use of assets	13,186,900	13,186,900	14,995,071	1,808,171
Sales, refunds and miscellaneous	<u>3,453,650</u>	<u>3,453,650</u>	<u>4,299,259</u>	<u>845,609</u>
TOTAL REVENUES	<u>325,642,891</u>	<u>325,642,891</u>	<u>339,744,252</u>	<u>14,101,361</u>
EXPENDITURES				
GENERAL GOVERNMENT				
Commissioners' Court				
Personnel cost	1,425,591	1,447,727	1,447,714	13
Remuneration for services	9,000	9,000	5,991	3,009
Operational costs	34,928	35,288	34,609	679
Supplies and materials	<u>9,385</u>	<u>8,885</u>	<u>7,486</u>	<u>1,399</u>
Total Commissioners' Court	<u>1,478,904</u>	<u>1,500,900</u>	<u>1,495,800</u>	<u>5,100</u>
County Clerk				
Personnel costs	6,247,404	6,247,404	6,189,585	57,819
Remuneration for services	11,710	15,035	15,030	5
Operational costs	178,784	186,459	172,882	13,577
Supplies and materials	<u>182,700</u>	<u>171,700</u>	<u>158,124</u>	<u>13,576</u>
Total County Clerk	<u>6,620,598</u>	<u>6,620,598</u>	<u>6,535,621</u>	<u>84,977</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, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
County Auditor				
Personnel costs	3,888,255	3,888,255	3,825,874	62,381
Remuneration for services	28,000	28,000	19,696	8,304
Operational costs	59,830	59,830	50,459	9,371
Supplies and materials	57,550	57,550	52,429	5,121
Total County Auditor	<u>4,033,635</u>	<u>4,033,635</u>	<u>3,948,458</u>	<u>85,177</u>
Information Technology				
Personnel costs	7,438,222	7,345,095	7,158,814	186,281
Remuneration for services	159,447	159,447	133,291	26,156
Operational costs	629,853	1,198,820	1,198,819	1
Supplies and materials	1,141,112	675,272	527,691	147,581
Total Information Technology	<u>9,368,634</u>	<u>9,378,634</u>	<u>9,018,615</u>	<u>360,019</u>
Tax Assessor-Collector				
Personnel Costs	8,478,258	8,478,258	8,368,755	109,503
Remuneration for services	28,000	28,000	9,271	18,729
Operational costs	596,304	596,804	563,464	33,340
Supplies and materials	589,693	579,193	572,857	6,336
Capital expenditures	-	10,000	9,445	555
Total Tax Assessor-Collector	<u>9,692,255</u>	<u>9,692,255</u>	<u>9,523,792</u>	<u>168,463</u>
Purchasing				
Personnel Costs	1,134,713	1,134,713	1,126,573	8,140
Remuneration for services	8,000	14,735	14,565	170
Operational costs	29,033	28,417	27,898	519
Supplies and materials	28,549	22,230	17,464	4,766
Capital expenditures	-	200	-	200
Total Purchasing	<u>1,200,295</u>	<u>1,200,295</u>	<u>1,186,500</u>	<u>13,795</u>
County Manager				
Personnel costs	1,002,016	1,006,867	1,006,867	-
Remuneration for services	30,000	30,000	25,650	4,350
Operational costs	29,236	29,236	18,669	10,567
Supplies and materials	21,067	16,216	6,271	9,945
Total County Manager	<u>1,082,319</u>	<u>1,082,319</u>	<u>1,057,457</u>	<u>24,862</u>
Budget				
Personnel costs	549,286	535,627	447,749	87,878
Remuneration for services	13,000	12,112	1,508	10,604
Operational costs	8,279	8,279	6,869	1,410
Supplies and materials	10,500	11,227	11,188	39
Total Budget	<u>581,065</u>	<u>567,245</u>	<u>467,314</u>	<u>99,931</u>

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Management and Finance				
Personnel costs	547,061	552,857	552,856	1
Remuneration for services	6,000	6,000	2,515	3,485
Operational costs	6,200	6,985	6,420	565
Supplies and materials	6,700	6,349	6,347	2
Total Management and Finance	<u>565,961</u>	<u>572,191</u>	<u>568,138</u>	<u>4,053</u>
Human Resources				
Personnel costs	894,479	927,940	927,940	-
Remuneration for services	21,000	21,000	142	20,858
Operational costs	46,215	40,341	27,482	12,859
Supplies and materials	47,700	33,499	26,661	6,838
Total Human Resources	<u>1,009,394</u>	<u>1,022,780</u>	<u>982,225</u>	<u>40,555</u>
Elections				
Personnel costs	1,269,043	1,269,043	1,227,469	41,574
Remuneration for services	10,600	10,600	4,185	6,415
Operational costs	793,300	780,472	308,150	472,322
Supplies and materials	176,925	176,925	136,336	40,589
Capital expenditures	-	12,828	12,204	624
Total Elections	<u>2,249,868</u>	<u>2,249,868</u>	<u>1,688,344</u>	<u>561,524</u>
Economic Development				
Personnel costs	753,761	832,893	832,892	1
Remuneration for services	2,000	8,085	8,084	1
Operational costs	102,550	76,850	76,209	641
Supplies and materials	5,800	11,500	10,459	1,041
Total Economic Development	<u>864,111</u>	<u>929,328</u>	<u>927,644</u>	<u>1,684</u>
Facilities and Parks - Administration				
Personnel costs	230,017	240,017	238,391	1,626
Remuneration for services	8,150	17,846	16,744	1,102
Operational costs	80,010	68,314	57,451	10,863
Supplies and materials	16,755	17,255	15,768	1,487
Total Facilities and Parks - Administration	<u>334,932</u>	<u>343,432</u>	<u>328,354</u>	<u>15,078</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, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Facilities and Parks - County Buildings				
Personnel costs	1,187,022	1,256,967	1,256,967	-
Remuneration for services	3,625	3,625	3,432	193
Operational costs	1,901,819	3,678,635	3,673,775	4,860
Supplies and materials	154,758	131,802	131,802	-
Total Facilities and Parks - County Buildings	<u>3,247,224</u>	<u>5,071,029</u>	<u>5,065,976</u>	<u>5,053</u>
County Wide				
Personnel costs	295,782	293,882	261,541	32,341
Remuneration for services	30,000	30,000	19,454	10,546
Operational costs	18,306,139	21,520,564	21,520,564	-
Supplies and materials	2,046,687	1,625,059	548,547	1,076,512
Total County Wide	<u>20,678,608</u>	<u>23,469,505</u>	<u>22,350,106</u>	<u>1,119,399</u>
TOTAL GENERAL GOVERNMENT	<u>63,007,803</u>	<u>67,734,014</u>	<u>65,144,344</u>	<u>2,589,670</u>
 JUDICIAL				
Criminal District Attorney				
Personnel costs	23,266,427	23,699,102	23,699,101	1
Remuneration for services	64,200	58,592	58,592	-
Operational costs	344,460	311,843	311,841	2
Supplies and materials	240,550	243,642	243,641	1
Total Criminal District Attorney	<u>23,915,637</u>	<u>24,313,179</u>	<u>24,313,175</u>	<u>4</u>
Central Magstration - District Clerk				
Personnel costs	1,022,116	1,052,834	1,052,834	-
Remuneration for services	100	100	-	100
Operational costs	15,775	12,508	11,839	669
Supplies and materials	26,850	26,850	26,695	155
Total Central Magstration - District Clerk	<u>1,064,841</u>	<u>1,092,292</u>	<u>1,091,368</u>	<u>924</u>
Central Magstration - Criminal District Courts				
Personnel costs	587,002	587,002	574,494	12,508
Operational costs	1,930,887	2,117,550	1,963,887	153,663
Supplies and materials	1,500	1,500	488	1,012
Total Central Magstration - District Courts	<u>2,519,389</u>	<u>2,706,052</u>	<u>2,538,869</u>	<u>167,183</u>
Trial Expenses				
Operational costs	1,129,983	1,362,819	1,362,819	-
Supplies and materials	121,560	170,368	170,367	1
Total Trial Expenses	<u>1,251,543</u>	<u>1,533,187</u>	<u>1,533,186</u>	<u>1</u>

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
District Clerk				
Personnel costs	6,972,899	6,972,899	6,936,368	36,531
Remuneration for services	5,000	5,000	3,484	1,516
Operational costs	135,320	135,320	104,347	30,973
Supplies and materials	252,250	252,250	229,818	22,432
Total District Clerk	<u>7,365,469</u>	<u>7,365,469</u>	<u>7,274,017</u>	<u>91,452</u>
Jury Operations				
Personnel costs	340,700	351,299	351,298	1
Remuneration for services	-	4,500	2,557	1,943
Operational costs	1,223,239	1,207,790	975,555	232,235
Supplies and materials	127,509	127,859	125,041	2,818
Total Jury Operations	<u>1,691,448</u>	<u>1,691,448</u>	<u>1,454,451</u>	<u>236,997</u>
County Courts at Law				
Personnel costs	5,631,482	5,719,304	5,719,304	-
Remuneration for services	5,000	5,000	4,584	416
Operational costs	3,044,198	3,243,741	3,243,738	3
Supplies and materials	23,800	24,599	23,723	876
Total County Courts at Law	<u>8,704,480</u>	<u>8,992,644</u>	<u>8,991,349</u>	<u>1,295</u>
Probate Courts				
Personnel costs	1,565,771	1,657,832	1,657,831	1
Operational costs	74,668	74,668	70,351	4,317
Supplies and materials	3,130	3,130	2,902	228
Total Probate Courts	<u>1,643,569</u>	<u>1,735,630</u>	<u>1,731,084</u>	<u>4,546</u>
Justices of the Peace, Precinct 1				
Personnel costs	576,632	576,632	572,120	4,512
Remuneration for services	4,000	4,000	1,967	2,033
Operational costs	16,074	16,074	14,425	1,649
Supplies and materials	38,200	38,200	12,971	25,229
Total Justices of the Peace, Precinct 1	<u>634,906</u>	<u>634,906</u>	<u>601,483</u>	<u>33,423</u>
Justices of the Peace, Precinct 1, Place 3				
Personnel costs	672,584	692,240	692,240	-
Remuneration for services	1,380	1,380	612	768
Operational costs	33,675	35,576	35,576	-
Supplies and materials	28,675	22,137	22,136	1
Total Justices of the Peace, Precinct 1, Place 3	<u>736,314</u>	<u>751,333</u>	<u>750,564</u>	<u>769</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, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Justices of the Peace, Precinct 2				
Personnel costs	835,297	862,554	862,554	-
Remuneration for services	1,950	2,902	2,902	-
Operational costs	271,169	276,105	276,105	-
Supplies and materials	25,000	27,000	26,371	629
Total Justices of the Peace, Precinct 2	<u>1,133,416</u>	<u>1,168,561</u>	<u>1,167,932</u>	<u>629</u>
Justice of the Peace, Precinct 3				
Personnel costs	753,971	766,833	766,831	2
Remuneration for services	2,700	1,816	1,814	2
Operational costs	136,666	195,402	195,402	-
Supplies and materials	27,400	26,943	26,941	2
Total Justices of the Peace, Precinct 3	<u>920,737</u>	<u>990,994</u>	<u>990,988</u>	<u>6</u>
Justice of the Peace, Precinct 4				
Personnel costs	594,397	607,397	605,295	2,102
Remuneration for services	3,649	3,649	2,263	1,386
Operational costs	250,816	237,816	217,173	20,643
Supplies and materials	35,790	35,790	21,369	14,421
Total Justices of the Peace, Precinct 4	<u>884,652</u>	<u>884,652</u>	<u>846,100</u>	<u>38,552</u>
District Courts - Criminal				
Personnel costs	3,940,338	4,078,860	4,078,860	-
Remuneration for services	13,200	18,906	18,073	833
Operational costs	7,156,774	7,029,252	6,673,600	355,652
Supplies and materials	45,032	39,067	33,514	5,553
Total District Courts - Criminal	<u>11,155,344</u>	<u>11,166,085</u>	<u>10,804,047</u>	<u>362,038</u>
District Courts - Civil				
Personnel costs	3,368,058	3,407,786	3,407,786	-
Remuneration for services	17,350	9,300	8,919	381
Operational costs	3,618,243	3,578,516	3,329,972	248,544
Supplies and materials	32,025	40,075	39,298	777
Total District Courts - Civil	<u>7,035,676</u>	<u>7,035,677</u>	<u>6,785,975</u>	<u>249,702</u>
District Court - Juvenile				
Personnel costs	1,839,374	1,910,485	1,910,485	-
Remuneration for services	9,600	9,814	9,814	-
Operational costs	927,837	856,516	741,217	115,299
Supplies and materials	28,300	28,300	27,565	735
Total District Court - Juvenile	<u>2,805,111</u>	<u>2,805,115</u>	<u>2,689,081</u>	<u>116,034</u>

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Judicial Services				
Personnel costs	3,830,736	4,025,126	4,025,125	1
Remuneration for services	7,500	8,130	8,126	4
Operational costs	543,930	504,530	504,527	3
Supplies and materials	44,160	46,407	46,405	2
Total Judicial Services	<u>4,426,326</u>	<u>4,584,193</u>	<u>4,584,183</u>	<u>10</u>
Bail Bond Board				
Personnel costs	55,623	57,470	57,470	-
Operational costs	135	135	35	100
Supplies and materials	93	93	23	70
Total Bail Bond Board	<u>55,851</u>	<u>57,698</u>	<u>57,528</u>	<u>170</u>
4th Court of Appeals				
Personnel costs	71,303	71,357	71,357	-
Operational costs	3,180	3,127	1,849	1,278
Total 4th Court of Appeals	<u>74,483</u>	<u>74,484</u>	<u>73,206</u>	<u>1,278</u>
Appellate Public Defenders				
Personnel costs	403,050	403,050	256,458	146,592
Remuneration for Services	800	800	776	24
Operational costs	8,630	8,630	8,031	599
Supplies and materials	3,500	3,500	3,006	494
Total Appellate Public Defenders	<u>415,980</u>	<u>415,980</u>	<u>268,271</u>	<u>147,709</u>
Mental Health Public Defenders				
Personnel costs	132,043	132,043	119,086	12,957
Remuneration for Services	2,700	2,700	580	2,120
Operational costs	4,921	4,896	1,786	3,110
Supplies and materials	1,750	1,775	1,772	3
Total Mental Health Public Defenders	<u>141,414</u>	<u>141,414</u>	<u>123,224</u>	<u>18,190</u>
D.P.S. Warrants				
Personnel costs	53,540	54,802	54,802	-
Total D.P.S. Warrants	<u>53,540</u>	<u>54,802</u>	<u>54,802</u>	<u>-</u>
TOTAL JUDICIAL	<u>78,630,126</u>	<u>80,195,795</u>	<u>78,724,883</u>	<u>1,470,912</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, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
PUBLIC SAFETY				
Sheriff Law Enforcement				
Personnel costs	44,203,368	47,442,594	47,442,594	-
Remuneration for services	152,464	337,429	337,427	2
Operational costs	2,075,815	2,076,171	2,076,171	-
Supplies and materials	2,109,213	2,463,700	2,463,067	633
Capital expenditures	75,000	1	-	1
Total Sheriff Law Enforcement	<u>48,615,860</u>	<u>52,319,895</u>	<u>52,319,259</u>	<u>636</u>
Adult Detention Center				
Personnel costs	48,867,432	53,065,004	53,065,004	-
Operational costs	3,902,349	4,083,180	4,083,180	-
Supplies and materials	1,332,313	1,334,315	1,334,315	-
Total Adult Detention Center	<u>54,102,094</u>	<u>58,482,499</u>	<u>58,482,499</u>	<u>-</u>
Sheriff Support Services				
Personnel costs	2,134,745	2,050,107	2,050,105	2
Operational costs	8,455	8,192	8,190	2
Supplies and materials	5,600	19,254	19,250	4
Total Sheriff Support Services	<u>2,148,800</u>	<u>2,077,553</u>	<u>2,077,545</u>	<u>8</u>
Juvenile Probation				
Personnel costs	8,952,803	9,960,223	9,960,223	-
Remuneration for services	285,342	325,201	325,201	-
Operational costs	2,493,387	2,522,050	2,522,050	-
Supplies and materials	228,524	361,196	361,194	2
Capital expenditures	-	25,000	18,321	6,679
Total Juvenile Probation	<u>11,960,056</u>	<u>13,193,670</u>	<u>13,186,989</u>	<u>6,681</u>
Juvenile Institutions				
Personnel costs	14,150,126	14,526,073	14,523,703	2,370
Remuneration for services	500	-	-	-
Operational costs	1,301,393	1,080,316	1,080,315	1
Supplies and materials	421,354	411,701	394,849	16,852
Capital expenditures	-	10,426	-	10,426
Total Juvenile Institutions	<u>15,873,373</u>	<u>16,028,516</u>	<u>15,998,867</u>	<u>29,649</u>
Child Support Probation				
Personnel costs	572,677	646,448	631,333	15,115
Operational costs	7,228	7,228	5,663	1,565
Total Child Support Probation	<u>579,905</u>	<u>653,676</u>	<u>636,996</u>	<u>16,680</u>

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Community Supervision & Correction				
Operational costs	552,922	552,563	291,171	261,392
Supplies and materials	30,000	30,359	30,359	-
Total Community Supervision & Correction	582,922	582,922	321,530	261,392
Medical Examiner				
Personnel costs	3,690,250	3,666,251	3,509,914	156,337
Remuneration for services	31,400	31,400	29,478	1,922
Operational costs	456,023	456,023	449,616	6,407
Supplies and materials	215,598	254,298	249,714	4,584
Total Medical Examiner	4,393,271	4,407,972	4,238,722	169,250
Crime Lab				
Personnel costs	1,746,288	1,815,509	1,815,509	-
Remuneration for services	35,116	28,616	28,613	3
Operational costs	111,693	110,960	110,957	3
Supplies and materials	142,047	140,699	140,697	2
Total Crime Lab	2,035,144	2,095,784	2,095,776	8
Constable Precinct 1				
Personnel costs	1,352,912	1,402,039	1,402,039	-
Remuneration for services	3,000	1,939	1,937	2
Operational costs	74,969	59,953	59,951	2
Supplies and materials	83,800	73,346	73,346	-
Total Constable Precinct 1	1,514,681	1,537,277	1,537,273	4
Constable Precinct 2				
Personnel costs	1,555,868	1,601,958	1,601,957	1
Remuneration for services	5,500	4,147	3,989	158
Operational costs	245,182	274,476	274,476	-
Supplies and materials	118,500	130,460	130,460	-
Total Constable Precinct 2	1,925,050	2,011,041	2,010,882	159
Constable Precinct 3				
Personnel costs	1,264,247	1,288,922	1,288,922	-
Remuneration for services	7,000	4,352	4,350	2
Operational costs	185,304	223,360	223,360	-
Supplies and materials	173,000	190,512	190,512	-
Total Constable Precinct 3	1,629,551	1,707,146	1,707,144	2

(continued)

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Constable Precinct 4				
Personnel costs	1,360,954	1,412,240	1,412,240	-
Remuneration for services	3,400	3,400	3,316	84
Operational costs	227,449	212,113	212,112	1
Supplies and materials	114,890	98,738	96,572	2,166
Total Constable Precinct 4	<u>1,706,693</u>	<u>1,726,491</u>	<u>1,724,240</u>	<u>2,251</u>
Facilities and Parks - Adult Detention Center				
Personnel costs	1,652,903	1,652,904	1,505,688	147,216
Remuneration for services	5,301	5,301	5,174	127
Operational costs	760,351	3,504,282	3,493,158	11,124
Supplies and materials	360,472	340,472	322,573	17,899
Total Facilities and Parks - ADC	<u>2,779,027</u>	<u>5,502,959</u>	<u>5,326,593</u>	<u>176,366</u>
Facilities and Parks - Juvenile Institutions				
Personnel costs	1,035,235	1,035,235	989,426	45,809
Remuneration for services	1,000	1,000	743	257
Operational costs	555,543	1,525,319	1,510,483	14,836
Supplies and materials	111,314	101,314	79,664	21,650
Total Facilities and Parks - Juvenile Institutions	<u>1,703,092</u>	<u>2,662,868</u>	<u>2,580,316</u>	<u>82,552</u>
Facilities and Parks - Forensic Science Center				
Operational cost	511,748	492,244	492,243	1
Supplies and materials	7,200	7,200	5,284	1,916
Total Facilities and Parks - FSC	<u>518,948</u>	<u>499,444</u>	<u>497,527</u>	<u>1,917</u>
Fire Marshal				
Personnel costs	821,682	812,503	736,143	76,360
Remuneration for services	6,900	6,900	6,042	858
Operational costs	178,339	204,518	204,518	-
Supplies and materials	53,712	53,712	53,615	97
Total Fire Marshal	<u>1,060,633</u>	<u>1,077,633</u>	<u>1,000,318</u>	<u>77,315</u>
Emergency Management Office				
Personnel costs	327,006	352,740	352,740	-
Remuneration for services	9,500	9,500	5,875	3,625
Operational costs	338,033	309,958	100,991	208,967
Supplies and materials	189,650	191,993	191,992	1
Capital expenditure	1,500	1,500	-	1,500
Total Emergency Management Office	<u>865,689</u>	<u>865,691</u>	<u>651,598</u>	<u>214,093</u>
TOTAL PUBLIC SAFETY	<u>153,994,789</u>	<u>167,433,037</u>	<u>166,394,074</u>	<u>1,038,963</u>

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
EDUCATION AND RECREATION				
Bibliotech, Precinct 1				
Personnel costs	-	109,810	109,810	-
Operational costs	-	37,287	37,286	1
Supplies and materials	-	16,993	11,181	5,812
Total Bibliotech, Precinct 1	<u>-</u>	<u>164,090</u>	<u>158,277</u>	<u>5,813</u>
AgriLife				
Personnel costs	517,644	517,644	502,715	14,929
Remuneration for services	19,320	19,320	19,119	201
Operational costs	156,237	162,002	155,004	6,998
Supplies and materials	12,264	13,323	11,216	2,107
Total AgriLife	<u>705,465</u>	<u>712,289</u>	<u>688,054</u>	<u>24,235</u>
County Parks				
Personnel costs	1,802,330	1,802,330	1,712,167	90,163
Remuneration for services	3,500	3,500	3,450	50
Operational costs	284,395	490,164	447,069	43,095
Supplies and materials	253,083	254,053	243,455	10,598
Capital expenditures	-	6,490	6,487	3
Total County Parks	<u>2,343,308</u>	<u>2,556,537</u>	<u>2,412,628</u>	<u>143,909</u>
TOTAL EDUCATION AND RECREATION	<u>3,048,773</u>	<u>3,432,916</u>	<u>3,258,959</u>	<u>173,957</u>
PUBLIC WORKS				
Energy Management				
Personnel costs	119,005	122,832	122,832	-
Remuneration for services	1,300	1,300	807	493
Operational costs	5,464,218	90,817	90,816	1
Supplies and materials	1,450	1,805	1,804	1
Total Energy Management	<u>5,585,973</u>	<u>216,754</u>	<u>216,259</u>	<u>495</u>
TOTAL PUBLIC WORKS	<u>5,585,973</u>	<u>216,754</u>	<u>216,259</u>	<u>495</u>
HEALTH AND PUBLIC WELFARE				
Environmental Services				
Personnel costs	228,038	234,103	234,103	-
Remuneration for services	2,285	1,116	1,116	-
Operational costs	18,684	17,347	16,653	694
Supplies and materials	16,131	18,637	18,637	-
Total Environmental Services	<u>265,138</u>	<u>271,203</u>	<u>270,509</u>	<u>694</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, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Community Resources Administration				
Personnel costs	364,201	371,296	371,295	1
Remuneration for services	18,937	11,937	9,611	2,326
Operational costs	27,741	41,593	37,749	3,844
Supplies and materials	3,597	3,200	3,047	153
Total Community Resources Administration	<u>414,476</u>	<u>428,026</u>	<u>421,702</u>	<u>6,324</u>
Community Programs				
Personnel costs	426,590	426,480	413,222	13,258
Remuneration for services	750	798	797	1
Operational costs	4,446	4,446	4,337	109
Supplies and materials	2,600	2,662	2,661	1
Total Community Programs	<u>434,386</u>	<u>434,386</u>	<u>421,017</u>	<u>13,369</u>
Mental Health Initiative				
Personnel costs	233,524	240,879	240,878	1
Remuneration for services	8,562	8,562	3,677	4,885
Operational costs	168,897	161,542	113,388	48,154
Supplies and materials	2,800	2,800	2,555	245
Total Mental Health Initiative	<u>413,783</u>	<u>413,783</u>	<u>360,498</u>	<u>53,285</u>
Veterans Services				
Personnel costs	241,428	241,428	240,535	893
Remuneration for services	2,150	2,150	1,145	1,005
Operational costs	4,271	9,107	5,069	4,038
Supplies and materials	4,130	4,232	4,231	1
Total Veterans Services	<u>251,979</u>	<u>256,917</u>	<u>250,980</u>	<u>5,937</u>
Child Welfare				
Remuneration for services	850	850	352	498
Operational costs	2,404,317	2,403,317	2,363,984	39,333
Supplies and materials	71,631	72,631	72,631	-
Total Child Welfare	<u>2,476,798</u>	<u>2,476,798</u>	<u>2,436,967</u>	<u>39,831</u>
Economic Development - SMWBE				
Personnel costs	243,235	379,089	379,089	-
Remuneration for services	5,650	9,680	9,529	151
Operational costs	167,400	129,236	128,481	755
Supplies and materials	58,050	56,355	56,353	2
Total Economic Development - SMWBE	<u>474,335</u>	<u>574,360</u>	<u>573,452</u>	<u>908</u>
TOTAL HEALTH AND PUBLIC WELFARE	<u>4,730,895</u>	<u>4,855,473</u>	<u>4,735,125</u>	<u>120,348</u>

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2013

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
INTERGOVERNMENTAL EXPENDITURES				
Services by Other Agencies				
Operational costs	6,538,856	6,538,856	6,015,337	523,519
Total Services by Other Agencies	<u>6,538,856</u>	<u>6,538,856</u>	<u>6,015,337</u>	<u>523,519</u>
TOTAL INTERGOVERNMENTAL EXPENDITURES	<u>6,538,856</u>	<u>6,538,856</u>	<u>6,015,337</u>	<u>523,519</u>
Contingencies				
Contingencies	14,620,221	1,259,069	-	1,259,069
Total Contingencies	<u>14,620,221</u>	<u>1,259,069</u>	<u>-</u>	<u>1,259,069</u>
TOTAL EXPENDITURES	<u>330,157,436</u>	<u>331,665,914</u>	<u>324,488,981</u>	<u>7,176,933</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(4,514,545)</u>	<u>(6,023,023)</u>	<u>15,255,271</u>	<u>6,924,428</u>
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	3,070	3,070	3,070	-
Interfund transfers out	<u>(9,713,903)</u>	<u>(10,179,185)</u>	<u>(10,179,184)</u>	<u>1</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(9,710,833)</u>	<u>(10,176,115)</u>	<u>(10,176,114)</u>	<u>1</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	<u>\$ (14,225,378)</u>	<u>\$ (16,199,138)</u>	<u>5,079,157</u>	<u>\$ 6,924,429</u>
Fund balance - beginning			<u>67,381,083</u>	
Fund balance - ending			<u>\$ 72,460,240</u>	

Bexar County, Texas

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

September 30, 2013

General Fund Budget

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

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

Bexar County, Texas

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

September 30, 2013

Primary Government

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

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
10/01/2008	\$ -	\$ 128,591,423	\$ 128,591,423	0.00%	\$ 154,948,319	82.99%
10/01/2010	\$ -	\$ 159,197,151	\$ 159,197,151	0.00%	\$ 157,382,517	101.15%
10/01/2012	\$ -	\$ 166,600,965	\$ 166,600,965	0.00%	\$ 155,492,000	107.10%

The System

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

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Liability (AAL) - (b)	Unfunded AAL (UAAL) (b-a)
01/01/2010	\$ 10,072	\$ 33,227	\$ 23,155
01/01/2011	\$ 14,031	\$ 35,123	\$ 21,092
01/01/2012	\$ 17,927	\$ 28,074	\$ 10,147

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

Bexar County, Texas

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

September 30, 2013

Primary Government

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

Actuarial Valuation Date ¹	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
12/31/2010	\$ 615,705,829	\$ 726,801,815	\$ 111,095,986	84.71%	\$ 217,066,212	51.18%
12/31/2011 ²	\$ 643,782,380	\$ 775,163,006	\$ 131,380,626	83.05%	\$ 210,826,765	62.32%
12/31/2012	\$ 666,871,683	\$ 814,523,343	\$ 147,651,660	81.87%	\$ 213,634,303	69.11%

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

²Funding information for 2011 may differ from prior year compliance data due to plan changes effective January 1, 2013

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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Bexar County, Texas
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2013

	<u>County Clerk Records Management</u>	<u>County Records Management</u>	<u>Courthouse Security</u>	<u>Justice of Peace Technology</u>
ASSETS				
Cash	\$ 7,846,045	\$ 66,323	\$ 62,979	\$ 166,087
Investments	7,715,770	65,222	61,931	163,331
Receivables:				
Accounts receivable	-	-	-	-
Due from other governments	-	-	-	-
Accrued interest	-	-	-	-
TOTAL ASSETS	<u>\$ 15,561,815</u>	<u>\$ 131,545</u>	<u>\$ 124,910</u>	<u>\$ 329,418</u>
 LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ 57,110	\$ 30,701	\$ -	\$ 1,824
Accrued liabilities	46	4,816	17,895	112,007
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Due to other governmental units	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	<u>57,156</u>	<u>35,517</u>	<u>17,895</u>	<u>113,831</u>
 FUND BALANCE				
Restricted	15,504,659	96,028	107,015	215,587
Committed	-	-	-	-
TOTAL FUND BALANCE	<u>15,504,659</u>	<u>96,028</u>	<u>107,015</u>	<u>215,587</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 15,561,815</u>	<u>\$ 131,545</u>	<u>\$ 124,910</u>	<u>\$ 329,418</u>

<u>Fire Code</u>	<u>District Clerk Records Management</u>	<u>Law Library</u>	<u>County Wide Court Technology</u>	<u>Dispute Resolution</u>	<u>Justice of Peace Security Fund</u>
\$ 1,472,827	\$ 121,971	\$ 129,002	\$ 37,837	\$ 7,295	\$ 171,603
1,448,370	119,946	126,470	37,209	7,173	168,754
-	-	3,514	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 2,921,197</u>	<u>\$ 241,917</u>	<u>\$ 258,986</u>	<u>\$ 75,046</u>	<u>\$ 14,468</u>	<u>\$ 340,357</u>
\$ 30,303	\$ -	\$ 55,408	\$ -	\$ 2,910	\$ 7,140
58,335	-	202,980	-	11,558	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	596	-	-	-
-	-	-	-	-	-
<u>88,638</u>	<u>-</u>	<u>258,984</u>	<u>-</u>	<u>14,468</u>	<u>7,140</u>
2,832,559	241,917	2	75,046	-	333,217
-	-	-	-	-	-
<u>2,832,559</u>	<u>241,917</u>	<u>2</u>	<u>75,046</u>	<u>-</u>	<u>333,217</u>
<u>\$ 2,921,197</u>	<u>\$ 241,917</u>	<u>\$ 258,986</u>	<u>\$ 75,046</u>	<u>\$ 14,468</u>	<u>\$ 340,357</u>

(continued)

Bexar County, Texas
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2013

	Domestic Relations	Probate Contribution	LEOSE	Child Abuse Prevention
ASSETS				
Cash	\$ 72,160	\$ 294,068	\$ 8,550	\$ 1,187
Investments	70,962	289,186	8,801	1,168
Receivables:				
Accounts receivable	-	-	14,014	-
Due from other governments	-	158,719	-	-
Accrued interest	-	-	-	-
TOTAL ASSETS	\$ 143,122	\$ 741,973	\$ 31,365	\$ 2,355
 LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ 5,765	\$ 14,841	\$ -	\$ -
Accrued liabilities	2,014	15,727	14,166	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Due to other governmental units	-	-	-	-
Unearned revenue	-	-	-	-
TOTAL LIABILITIES	7,779	30,568	14,166	-
 FUND BALANCE				
Restricted	135,343	711,405	17,199	2,355
Committed	-	-	-	-
TOTAL FUND BALANCE	135,343	711,405	17,199	2,355
TOTAL LIABILITIES AND FUND BALANCES	\$ 143,122	\$ 741,973	\$ 31,365	\$ 2,355

<u>Drug Court Program</u>	<u>Family Protection Fee</u>	<u>District Court Records Technology</u>	<u>Juvenile Case Manager</u>	<u>Probate Gaurdianship</u>	<u>Probate Education</u>	<u>Juvenile Delinquency Prevention</u>
\$ 111,628	\$ -	\$ 37,428	\$ 164,676	\$ 102,779	\$ 120,555	\$ 11,757
109,774	-	36,806	161,942	101,072	118,553	11,561
-	-	-	-	-	-	-
-	4,700	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 221,402</u>	<u>\$ 4,700</u>	<u>\$ 74,234</u>	<u>\$ 326,618</u>	<u>\$ 203,851</u>	<u>\$ 239,108</u>	<u>\$ 23,318</u>
\$ -	\$ -	\$ -	\$ -	\$ 13,553	\$ 1,556	\$ -
2,531	-	-	4,835	-	1,811	-
-	4,700	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>2,531</u>	<u>4,700</u>	<u>-</u>	<u>4,835</u>	<u>13,553</u>	<u>3,367</u>	<u>-</u>
218,871	-	74,234	321,783	190,298	235,741	23,318
-	-	-	-	-	-	-
<u>218,871</u>	<u>-</u>	<u>74,234</u>	<u>321,783</u>	<u>190,298</u>	<u>235,741</u>	<u>23,318</u>
<u>\$ 221,402</u>	<u>\$ 4,700</u>	<u>\$ 74,234</u>	<u>\$ 326,618</u>	<u>\$ 203,851</u>	<u>\$ 239,108</u>	<u>\$ 23,318</u>

(continued)

Bexar County, Texas
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2013

	<u>Grants</u>	<u>Technology Improvement</u>	<u>Stormwater Mitigation</u>	<u>Chapter 19 Voter Registration</u>
ASSETS				
Cash	\$ 4,216,786	\$ 190,141	\$ 2,891,689	\$ 10,879
Investments	4,794,222	186,983	2,843,675	10,698
Receivables:				
Accounts receivable	-	-	-	31,520
Due from other governments	6,331,586	-	-	-
Accrued interest	-	-	-	-
TOTAL ASSETS	<u>\$ 15,342,594</u>	<u>\$ 377,124</u>	<u>\$ 5,735,364</u>	<u>\$ 53,097</u>
 LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ 1,836,863	\$ 105,285	\$ 17,162	\$ 21,578
Accrued liabilities	4,159,151	76,014	12,370	6,556
Due to other funds	-	-	-	24,912
Advances from other funds	250,000	-	-	-
Due to other governmental units	89,732	-	-	-
Unearned revenue	-	-	-	51
TOTAL LIABILITIES	<u>6,335,746</u>	<u>181,299</u>	<u>29,532</u>	<u>53,097</u>
 FUND BALANCE				
Restricted	9,006,848	-	5,705,832	-
Committed	-	195,825	-	-
TOTAL FUND BALANCE	<u>9,006,848</u>	<u>195,825</u>	<u>5,705,832</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 15,342,594</u>	<u>\$ 377,124</u>	<u>\$ 5,735,364</u>	<u>\$ 53,097</u>

Election Contracting Services	Tax Collector's Special Inventory	District Attorney Programs	Asset Forfeitures
\$ 771,957	\$ 23,308	\$ 300,092	\$ 690,981
759,140	-	295,106	678,027
-	-	-	2,528
-	-	-	-
-	14,637	-	-
<u>\$ 1,531,097</u>	<u>\$ 37,945</u>	<u>\$ 595,198</u>	<u>\$ 1,371,536</u>
\$ 13,725	\$ 24	\$ 3,028	\$ 81,466
1,515	781	11,181	130,898
-	-	-	-
150,000	-	-	-
-	-	-	-
78,699	-	-	-
<u>243,939</u>	<u>805</u>	<u>14,209</u>	<u>212,364</u>
1,287,158	37,140	580,989	1,159,172
-	-	-	-
<u>1,287,158</u>	<u>37,140</u>	<u>580,989</u>	<u>1,159,172</u>
<u>\$ 1,531,097</u>	<u>\$ 37,945</u>	<u>\$ 595,198</u>	<u>\$ 1,371,536</u>

(continued)

Bexar County, Texas
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2013

	<u>Blended Units</u>			<u>Total</u>
	<u>Bexar County Housing Finance Corporation</u>	<u>Bexar County Health Facilities Development Corporation</u>	<u>Bexar County Industrial Development Corporation</u>	
ASSETS				
Cash	\$ 278,153	\$ 55,661	\$ 5,103	\$ 20,441,507
Investments	273,533	54,738	5,018	20,725,141
Receivables:				
Accounts receivable	14,120	-	-	65,696
Due from other governments	-	-	-	6,495,005
Accrued interest	-	-	-	14,637
TOTAL ASSETS	<u>\$ 565,806</u>	<u>\$ 110,399</u>	<u>\$ 10,121</u>	<u>\$ 47,741,986</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ 134,715	\$ -	\$ -	\$ 2,434,957
Accrued liabilities	37,401	-	-	4,884,588
Due to other funds	-	-	-	29,612
Advances from other funds	-	-	-	400,000
Due to other governmental units	-	-	-	90,328
Unearned revenue	-	-	-	78,750
TOTAL LIABILITIES	<u>172,116</u>	<u>-</u>	<u>-</u>	<u>7,918,235</u>
FUND BALANCE				
Restricted	393,690	110,399	10,121	39,627,926
Committed	-	-	-	195,825
TOTAL FUND BALANCE	<u>393,690</u>	<u>110,399</u>	<u>10,121</u>	<u>39,823,751</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 565,806</u>	<u>\$ 110,399</u>	<u>\$ 10,121</u>	<u>\$ 47,741,986</u>

Bexar County, Texas
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
For Fiscal Year Ended September 30, 2013

	County Clerk Records Management	County Records Management	Courthouse Security	Justice of Peace Technology	Fire Code
REVENUES					
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Court cost and fines	4,345	388,338	438,316	332,031	-
Other fees	2,898,457	-	323,639	-	1,927,351
Revenue from use of assets	34,718	92	713	574	5,625
Sales, refunds and miscellaneous	-	-	-	-	-
TOTAL REVENUES	2,937,520	388,430	762,668	332,605	1,932,976
EXPENDITURES					
General government	1,472,105	367,008	-	-	-
Judicial	-	95,995	-	267,271	-
Public safety	-	53,417	1,117,090	-	753,074
Education and recreation	-	-	-	-	-
Public works	-	-	-	-	-
Health and public welfare	-	-	-	-	-
Capital expenditures	-	-	-	-	36,744
TOTAL EXPENDITURES	1,472,105	516,420	1,117,090	267,271	789,818
REVENUES OVER (UNDER) EXPENDITURES	1,465,415	(127,990)	(354,422)	65,334	1,143,158
OTHER FINANCING SOURCES (USES)					
Interfund transfers in	-	-	409,973	-	-
Interfund transfers out	(49,531)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(49,531)	-	409,973	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	1,415,884	(127,990)	55,551	65,334	1,143,158
Fund balance - beginning	14,088,775	224,018	51,464	150,253	1,689,401
Fund balance - ending	<u>\$ 15,504,659</u>	<u>\$ 96,028</u>	<u>\$ 107,015</u>	<u>\$ 215,587</u>	<u>\$ 2,832,559</u>

(continued)

Bexar County, Texas
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
For Fiscal Year Ended September 30, 2013

	District Clerk Records Management	Law Library	County Wide Court Technology	Dispute Resolution	Justice of Peace Security Fund	Domestic Relations
REVENUES						
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court cost and fines	161	511,317	-	514,907	82,197	356,666
Other fees	349,307	-	27,754	-	-	-
Revenue from use of assets	811	658	138	102	689	452
Sales, refunds and miscellaneous	-	86,158	-	-	-	-
TOTAL REVENUES	350,279	598,133	27,892	515,009	82,886	357,118
EXPENDITURES						
General government	-	-	-	-	-	-
Judicial	474,497	871,260	-	-	11,152	-
Public safety	-	-	-	-	-	-
Education and recreation	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Health and public welfare	-	-	-	603,433	-	416,733
Capital expenditures	-	-	-	-	7,770	-
TOTAL EXPENDITURES	474,497	871,260	-	603,433	18,922	416,733
REVENUES OVER (UNDER) EXPENDITURES	(124,218)	(273,127)	27,892	(88,424)	63,964	(59,615)
OTHER FINANCING SOURCES (USES)						
Interfund transfers in	-	223,551	-	88,422	-	-
Interfund transfers out	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	223,551	-	88,422	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	(124,218)	(49,576)	27,892	(2)	63,964	(59,615)
Fund balance - beginning	366,135	49,578	47,154	2	269,253	194,958
Fund balance - ending	\$ 241,917	\$ 2	\$ 75,046	\$ -	\$ 333,217	\$ 135,343

<u>Probate Contribution</u>	<u>LEOSE</u>	<u>Child Abuse Prevention</u>	<u>Drug Court Program</u>	<u>Family Protection Fee</u>	<u>District Court Records Technology</u>	<u>Juvenile Case Manager</u>
\$ 238,719	\$ -	\$ -	\$ -	\$ 4,700	\$ -	\$ -
-	-	571	-	116,064	130,406	414,660
-	-	-	90,630	-	-	-
1,615	38	1	516	1	629	590
-	-	-	-	-	-	-
<u>240,334</u>	<u>38</u>	<u>572</u>	<u>91,146</u>	<u>120,765</u>	<u>131,035</u>	<u>415,250</u>
-	-	-	-	-	-	-
255,936	-	-	67,670	120,765	282,975	-
-	1,650	-	-	-	-	293,843
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>255,936</u>	<u>1,650</u>	<u>-</u>	<u>67,670</u>	<u>120,765</u>	<u>282,975</u>	<u>293,843</u>
<u>(15,602)</u>	<u>(1,612)</u>	<u>572</u>	<u>23,476</u>	<u>-</u>	<u>(151,940)</u>	<u>121,407</u>
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(15,602)</u>	<u>(1,612)</u>	<u>572</u>	<u>23,476</u>	<u>-</u>	<u>(151,940)</u>	<u>121,407</u>
<u>727,007</u>	<u>18,811</u>	<u>1,783</u>	<u>195,395</u>	<u>-</u>	<u>226,174</u>	<u>200,376</u>
<u>\$ 711,405</u>	<u>\$ 17,199</u>	<u>\$ 2,355</u>	<u>\$ 218,871</u>	<u>\$ -</u>	<u>\$ 74,234</u>	<u>\$ 321,783</u>

(continued)

Bexar County, Texas
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
For Fiscal Year Ended September 30, 2013

	Probate Gaurdianship	Probate Education	Juvenile Delinquency Prevention	Grants	Technology Improvement	Stormwater Mitigation
REVENUES						
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ 36,948,023	\$ -	\$ -
Court cost and fines	128,453	-	1,244	-	-	-
Other fees	-	31,173	-	-	608,159	1,947,830
Revenue from use of assets	450	545	46	18,668	-	12,788
Sales, refunds and miscellaneous	-	-	-	-	3,416	-
TOTAL REVENUES	128,903	31,718	1,290	36,966,691	611,575	1,960,618
EXPENDITURES						
General government	-	-	-	2,062,609	270,066	-
Judicial	130,164	19,441	-	1,657,484	52,880	-
Public safety	-	-	-	11,686,599	277,735	-
Education and recreation	-	-	-	977,577	16,204	-
Public works	-	-	-	206,907	-	854,355
Health and public welfare	-	-	-	20,356,799	-	-
Capital expenditures	-	-	-	2,538,695	-	63,688
TOTAL EXPENDITURES	130,164	19,441	-	39,486,670	616,885	918,043
REVENUES OVER (UNDER) EXPENDITURES	<u>(1,261)</u>	<u>12,277</u>	<u>1,290</u>	<u>(2,519,979)</u>	<u>(5,310)</u>	<u>1,042,575</u>
OTHER FINANCING SOURCES (USES)						
Interfund transfers in	-	-	-	1,051,806	-	-
Interfund transfers out	-	-	-	(105,272)	-	(73,980)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>946,534</u>	<u>-</u>	<u>(73,980)</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	<u>(1,261)</u>	<u>12,277</u>	<u>1,290</u>	<u>(1,573,445)</u>	<u>(5,310)</u>	<u>968,595</u>
Fund balance - beginning	<u>191,559</u>	<u>223,464</u>	<u>22,028</u>	<u>10,580,293</u>	<u>201,135</u>	<u>4,737,237</u>
Fund balance - ending	<u>\$ 190,298</u>	<u>\$ 235,741</u>	<u>\$ 23,318</u>	<u>\$ 9,006,848</u>	<u>\$ 195,825</u>	<u>\$ 5,705,832</u>

Chapter 19 Voter Registration	Election Contracting Services	Tax Collector's Special Inventory	District Attorney Programs	Asset Forfeitures
\$ 102,831	\$ 3,355,051	\$ -	\$ 22,500	\$ -
-	-	-	28,034	916,895
-	-	-	406,769	-
-	507	100,252	517	3,230
-	-	-	80	20,341
<u>102,831</u>	<u>3,355,558</u>	<u>100,252</u>	<u>457,900</u>	<u>940,466</u>
102,831	2,985,166	63,112	-	-
-	-	-	680,833	770,413
-	-	-	-	242,653
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	5,750
<u>102,831</u>	<u>2,985,166</u>	<u>63,112</u>	<u>680,833</u>	<u>1,018,816</u>
-	370,392	37,140	(222,933)	(78,350)
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	370,392	37,140	(222,933)	(78,350)
-	916,766	-	803,922	1,237,522
<u>\$ -</u>	<u>\$ 1,287,158</u>	<u>\$ 37,140</u>	<u>\$ 580,989</u>	<u>\$ 1,159,172</u>

(continued)

Bexar County, Texas

**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
For Fiscal Year Ended September 30, 2013**

	Blended Units			Total
	Bexar County Housing Finance Corporation	Bexar County Health Facilities Development Corporation	Bexar County Industrial Development Corporation	
REVENUES				
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ 40,671,824
Court cost and fines	-	-	-	4,364,605
Other fees	194,351	9,644	-	8,815,064
Revenue from use of assets	1,372	316	30	186,683
Sales, refunds and miscellaneous	-	-	-	109,995
TOTAL REVENUES	195,723	9,960	30	54,148,171
EXPENDITURES				
General government	366,705	45,487	8,274	7,743,363
Judicial	-	-	-	5,758,736
Public safety	-	-	-	14,426,061
Education and recreation	-	-	-	993,781
Public works	-	-	-	1,061,262
Health and public welfare	-	-	-	21,376,965
Capital expenditures	-	-	-	2,652,647
TOTAL EXPENDITURES	366,705	45,487	8,274	54,012,815
REVENUES OVER (UNDER) EXPENDITURES	<u>(170,982)</u>	<u>(35,527)</u>	<u>(8,244)</u>	<u>135,356</u>
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	-	-	-	1,773,752
Interfund transfers out	-	-	-	(228,783)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,544,969</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	<u>(170,982)</u>	<u>(35,527)</u>	<u>(8,244)</u>	<u>1,680,325</u>
Fund balance - beginning	<u>564,672</u>	<u>145,926</u>	<u>18,365</u>	<u>38,143,426</u>
Fund balance - ending	<u>\$ 393,690</u>	<u>\$ 110,399</u>	<u>\$ 10,121</u>	<u>\$ 39,823,751</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, 2013

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Property tax	\$ 68,460,000	\$ 69,087,905	\$ 627,905
Intergovernmental revenue	2,959,300	4,236,938	1,277,638
Revenue from use of assets - interest	1,300,000	866,495	(433,505)
Sales, refunds and miscellaneous	-	9,465	9,465
TOTAL REVENUES	<u>72,719,300</u>	<u>74,200,803</u>	<u>1,481,503</u>
EXPENDITURES			
Debt service:			
Principal	29,790,000	29,790,000	-
Interest	49,431,879	50,339,550	(907,671)
Bond issuance cost	1,475,400	4,055,869	(2,580,469)
Debt service SARA	4,359,550	4,387,134	(27,584)
TOTAL EXPENDITURES	<u>85,056,829</u>	<u>88,572,553</u>	<u>(3,515,724)</u>
REVENUES (UNDER) EXPENDITURES	<u>(12,337,529)</u>	<u>(14,371,750)</u>	<u>(2,034,221)</u>
OTHER FINANCING SOURCES			
Transfers in	9,843,285	7,582,725	(2,260,560)
Premium on bond issues	-	3,202,103	3,202,103
TOTAL OTHER FINANCING SOURCES	<u>9,843,285</u>	<u>10,784,828</u>	<u>941,543</u>
REVENUES AND OTHER SOURCES (UNDER) EXPENDITURES	<u>\$ (2,494,244)</u>	<u>(3,586,922)</u>	<u>\$ (1,092,678)</u>
Fund balance - beginning		<u>70,281,380</u>	
Fund balance - ending		<u>\$ 66,694,458</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
COUNTY CLERK RECORDS MANAGEMENT FUND
For Fiscal Year Ended September 30, 2013

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 2,000	\$ 4,345	\$ 2,345
Other fees	2,400,000	2,898,457	498,457
Revenue from use of assets	<u>22,000</u>	<u>34,718</u>	<u>12,718</u>
TOTAL REVENUES	<u>2,424,000</u>	<u>2,937,520</u>	<u>513,520</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Remuneration for services	20,000	7,728	12,272
Operational costs	6,860,100	1,412,237	5,447,863
Supplies and materials	<u>115,000</u>	<u>52,140</u>	<u>62,860</u>
TOTAL GENERAL GOVERNMENT	<u>6,995,100</u>	<u>1,472,105</u>	<u>5,522,995</u>
TOTAL EXPENDITURES	<u>6,995,100</u>	<u>1,472,105</u>	<u>5,522,995</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(4,571,100)</u>	<u>1,465,415</u>	<u>6,036,515</u>
 OTHER FINANCING (USES)			
Interfund transfers out	<u>(49,531)</u>	<u>(49,531)</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER (USES)	<u>\$ -</u>	1,415,884	<u>\$ -</u>
Fund balance - beginning		<u>14,088,775</u>	
Fund balance - ending		<u>\$ 15,504,659</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
COUNTY RECORDS MANAGEMENT FUND
For Fiscal Year Ended September 30, 2013

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 392,000	\$ 388,338	\$ (3,662)
Revenue from use of assets	<u>400</u>	<u>92</u>	<u>(308)</u>
TOTAL REVENUES	<u>392,400</u>	<u>388,430</u>	<u>(3,970)</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Operational costs	<u>377,075</u>	<u>367,008</u>	<u>10,067</u>
TOTAL GENERAL GOVERNMENT	<u>377,075</u>	<u>367,008</u>	<u>10,067</u>
JUDICIAL			
Operational cost	<u>97,500</u>	<u>95,995</u>	<u>1,505</u>
TOTAL JUDICIAL	<u>97,500</u>	<u>95,995</u>	<u>1,505</u>
PUBLIC SAFETY			
Operational costs	<u>70,000</u>	<u>53,417</u>	<u>16,583</u>
TOTAL PUBLIC SAFETY	<u>70,000</u>	<u>53,417</u>	<u>16,583</u>
TOTAL EXPENDITURES	<u>544,575</u>	<u>516,420</u>	<u>28,155</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (152,175)</u>	(127,990)	<u>\$ 24,185</u>
Fund balance - beginning		<u>224,018</u>	
Fund balance - ending		<u>\$ 96,028</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
COURTHOUSE SECURITY FUND
For Fiscal Year Ended September 30, 2013

	Final Budget	Actual Amount	Variance
REVENUES			
Court cost and fines	\$ 380,000	\$ 438,316	\$ 58,316
Other fees	285,000	323,639	38,639
Revenue from use of assets	500	713	213
TOTAL REVENUES	665,500	762,668	97,168
EXPENDITURES			
PUBLIC SAFETY			
Personnel costs	1,117,090	1,117,090	-
TOTAL PUBLIC SAFETY	1,117,090	1,117,090	-
TOTAL EXPENDITURES	1,117,090	1,117,090	-
REVENUES OVER (UNDER) EXPENDITURES	(451,590)	(354,422)	97,168
OTHER FINANCING SOURCES			
Interfund transfers in	409,973	409,973	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	\$ (41,617)	55,551	\$ 97,168
Fund balance - beginning		51,464	
Fund balance - ending		\$ 107,015	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
JUSTICE OF PEACE TECHNOLOGY FUND
For Year Ended September 30, 2013

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES:			
Court cost and fines	\$ 270,000	\$ 332,031	\$ 62,031
Revenue from use of assets	<u>500</u>	<u>574</u>	<u>74</u>
TOTAL REVENUES	<u>270,500</u>	<u>332,605</u>	<u>62,105</u>
EXPENDITURES:			
JUDICIAL			
Personnel costs	141,857	141,856	1
Remuneration for services	1,927	1,927	-
Operational cost	82,762	77,620	5,142
Supplies and materials	<u>45,868</u>	<u>45,868</u>	<u>-</u>
TOTAL JUDICIAL	<u>272,414</u>	<u>267,271</u>	<u>5,143</u>
TOTAL EXPENDITURES	<u>272,414</u>	<u>267,271</u>	<u>5,143</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (1,914)</u>	65,334	<u>\$ 67,248</u>
Fund balance - beginning		<u>150,253</u>	
Fund balance - ending		<u>\$ 215,587</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FIRE CODE FUND
For Fiscal Year Ended September 30, 2013

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Other fees	\$ 1,000,000	\$ 1,927,351	\$ 927,351
Revenue from use of assets	<u>3,000</u>	<u>5,625</u>	<u>2,625</u>
TOTAL REVENUES	<u>1,003,000</u>	<u>1,932,976</u>	<u>929,976</u>
EXPENDITURES			
PUBLIC SAFETY			
Personnel costs	540,051	540,051	-
Remuneration for service	27,660	22,915	4,745
Operational costs	71,500	71,341	159
Supplies and materials	<u>142,026</u>	<u>118,767</u>	<u>23,259</u>
TOTAL PUBLIC SAFETY	<u>781,237</u>	<u>753,074</u>	<u>28,163</u>
CAPITAL EXPENDITURES	<u>36,751</u>	<u>36,744</u>	<u>7</u>
TOTAL EXPENDITURES	<u>817,988</u>	<u>789,818</u>	<u>28,170</u>
REVENUES OVER EXPENDITURES	<u>\$ 185,012</u>	1,143,158	<u>\$ 958,146</u>
Fund balance - beginning		<u>1,689,401</u>	
Fund balance - ending		<u>\$ 2,832,559</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
DISTRICT CLERK RECORDS MANAGEMENT FUND
For Fiscal Year Ended September 30, 2013

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 100	\$ 161	\$ 61
Other fees	315,300	349,307	34,007
Revenue from use of assets	<u>280</u>	<u>811</u>	<u>531</u>
TOTAL REVENUES	<u>315,680</u>	<u>350,279</u>	<u>34,599</u>
EXPENDITURES			
JUDICIAL			
Operational cost	477,900	465,047	12,853
Supplies and materials	<u>9,450</u>	<u>9,450</u>	<u>-</u>
TOTAL JUDICIAL	<u>487,350</u>	<u>474,497</u>	<u>12,853</u>
CAPITAL EXPENDITURES	<u>50</u>	<u>-</u>	<u>50</u>
TOTAL EXPENDITURES	<u>487,400</u>	<u>474,497</u>	<u>12,903</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (171,720)</u>	(124,218)	<u>\$ 47,502</u>
Fund balance - beginning		<u>366,135</u>	
Fund balance - ending		<u>\$ 241,917</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
LAW LIBRARY FUND
For Fiscal Year Ended September 30, 2013

	Final Budget	Actual Amount	Variance
REVENUES			
Court cost and fines	\$ 450,000	\$ 511,317	\$ 61,317
Revenue from use of assets	400	658	258
Sales, refunds and miscellaneous	90,000	86,158	(3,842)
TOTAL REVENUES	540,400	598,133	57,733
EXPENDITURES			
JUDICIAL			
Personnel costs	253,518	256,743	3,225
Operational cost	117,561	117,561	-
Supplies and materials	500,183	496,956	(3,227)
TOTAL JUDICIAL	871,262	871,260	(2)
TOTAL EXPENDITURES	871,262	871,260	(2)
REVENUES OVER (UNDER) EXPENDITURES	(330,862)	(273,127)	57,735
OTHER FINANCING SOURCES			
Interfund transfers in	159,531	223,551	64,020
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	\$ (171,331)	(49,576)	\$ 121,755
Fund balance - beginning		49,578	
Fund balance - ending		\$ 2	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
COUNTY WIDE COURT TECHNOLOGY FUND
For Fiscal Year Ended September 30, 2013

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Other fees	\$ 20,000	\$ 27,754	\$ 7,754
Revenue from use of assets	<u>50</u>	<u>138</u>	<u>88</u>
TOTAL REVENUES	<u>20,050</u>	<u>27,892</u>	<u>7,842</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Operational costs	<u>20,000</u>	<u>-</u>	<u>20,000</u>
TOTAL GENERAL GOVERNMENT	<u>20,000</u>	<u>-</u>	<u>20,000</u>
 TOTAL EXPENDITURES	 <u>20,000</u>	 <u>-</u>	 <u>20,000</u>
 REVENUES OVER EXPENDITURES	 <u>\$ 50</u>	 27,892	 <u>\$ 27,842</u>
 Fund balance - beginning		 <u>47,154</u>	
 Fund balance - ending		 <u>\$ 75,046</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
DISPUTE RESOLUTION FUND
For Fiscal Year Ended September 30, 2013

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 515,000	\$ 514,907	\$ (93)
Revenue from use of assets	40	102	62
TOTAL REVENUES	<u>515,040</u>	<u>515,009</u>	<u>(31)</u>
EXPENDITURES			
HEALTH AND PUBLIC WELFARE			
Personnel costs	560,344	560,344	-
Remuneration for service	21,517	21,515	2
Operational cost	12,758	12,756	2
Supplies and materials	8,818	8,818	-
TOTAL HEALTH AND PUBLIC WELFARE	<u>603,437</u>	<u>603,433</u>	<u>4</u>
TOTAL EXPENDITURES	<u>603,437</u>	<u>603,433</u>	<u>4</u>
REVENUES (UNDER) EXPENDITURES	(88,397)	(88,424)	(27)
OTHER FINANCING SOURCES			
Interfund transfers in	73,843	88,422	14,579
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	<u>\$ (14,554)</u>	(2)	<u>\$ 14,552</u>
Fund balance - beginning		<u>2</u>	
Fund balance - ending		<u>\$ -</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
JUSTICE OF PEACE SECURITY FUND
For Fiscal Year Ended September 30, 2013

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 65,000	\$ 82,197	\$ 17,197
Revenue from use of assets	300	689	389
TOTAL REVENUES	<u>65,300</u>	<u>82,886</u>	<u>17,586</u>
EXPENDITURES			
JUDICIAL			
Operational cost	41,609	10,532	31,077
Supplies and materials	620	620	-
TOTAL JUDICIAL	<u>42,229</u>	<u>11,152</u>	<u>31,077</u>
CAPITAL EXPENDITURES	<u>7,771</u>	<u>7,770</u>	<u>1</u>
TOTAL EXPENDITURES	<u>50,000</u>	<u>18,922</u>	<u>31,078</u>
REVENUES OVER EXPENDITURES	<u>\$ 15,300</u>	63,964	<u>\$ 48,664</u>
Fund balance - beginning		<u>269,253</u>	
Fund balance - ending		<u>\$ 333,217</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
DOMESTIC RELATIONS FUND
For Fiscal Year Ended September 30, 2013

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 380,000	\$ 356,666	\$ (23,334)
Revenue from use of assets	<u>500</u>	<u>452</u>	<u>(48)</u>
TOTAL REVENUES	<u>380,500</u>	<u>357,118</u>	<u>(23,382)</u>
EXPENDITURES			
HEALTH AND PUBLIC WELFARE			
Personnel costs	288,550	237,489	51,061
Remuneration for service	2,950	1,603	1,347
Operational cost	193,628	177,405	16,223
Supplies and materials	<u>3,800</u>	<u>236</u>	<u>3,564</u>
TOTAL HEALTH AND PUBLIC WELFARE	<u>488,928</u>	<u>416,733</u>	<u>72,195</u>
TOTAL EXPENDITURES	<u>488,928</u>	<u>416,733</u>	<u>72,195</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (108,428)</u>	(59,615)	<u>\$ 48,813</u>
Fund balance - beginning		<u>194,958</u>	
Fund balance - ending		<u>\$ 135,343</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
PROBATE CONTRIBUTION FUND
For Fiscal Year Ended September 30, 2013

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ 80,000	\$ 238,719	\$ 158,719
Revenue from use of assets	<u>2,000</u>	<u>1,615</u>	<u>(385)</u>
TOTAL REVENUES	<u>82,000</u>	<u>240,334</u>	<u>158,334</u>
EXPENDITURES			
JUDICIAL			
Personnel costs	250,000	132,177	117,823
Remuneration for services	25,000	11,816	13,184
Operational cost	107,500	107,104	396
Supplies and materials	<u>55,500</u>	<u>4,839</u>	<u>50,661</u>
TOTAL JUDICIAL	<u>438,000</u>	<u>255,936</u>	<u>182,064</u>
TOTAL EXPENDITURES	<u>438,000</u>	<u>255,936</u>	<u>182,064</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (356,000)</u>	(15,602)	<u>\$ 340,398</u>
Fund balance - beginning		<u>727,007</u>	
Fund balance - ending		<u>\$ 711,405</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
LAW ENFORCEMENT OFFICER SPECIAL EDUCATION (LEOSE) FUND
For Fiscal Year Ended September 30, 2013

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Revenue from use of assets	\$ -	\$ 38	\$ 38
TOTAL REVENUES	<u>-</u>	<u>38</u>	<u>38</u>
EXPENDITURES			
PUBLIC SAFETY			
Remuneration for service	12,550	1,650	10,900
Supplies and materials	<u>4,500</u>	<u>-</u>	<u>4,500</u>
TOTAL PUBLIC SAFETY	<u>17,050</u>	<u>1,650</u>	<u>15,400</u>
TOTAL EXPENDITURES	<u>17,050</u>	<u>1,650</u>	<u>15,400</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (17,050)</u>	(1,612)	<u>\$ 15,438</u>
Fund balance - beginning		<u>18,811</u>	
Fund balance - ending		<u>\$ 17,199</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
CHILD ABUSE PREVENTION FUND
For Fiscal Year Ended September 30, 2013

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ -	\$ 571	\$ 571
Revenue from use of assets	<u>-</u>	<u>1</u>	<u>1</u>
TOTAL REVENUES	<u>-</u>	<u>572</u>	<u>572</u>
EXPENDITURES			
GENERAL GOVERNMENT			
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES OVER EXPENDITURES	<u>\$ -</u>	<u>572</u>	<u>\$ 572</u>
Fund balance - beginning		<u>1,783</u>	
Fund balance - ending		<u>\$ 2,355</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
DRUG COURT PROGRAM FUND
For Fiscal Year Ended September 30, 2013

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Other fees	\$ 80,000	\$ 90,630	\$ 10,630
Revenue from use of assets	<u>400</u>	<u>516</u>	<u>116</u>
TOTAL REVENUES	<u>80,400</u>	<u>91,146</u>	<u>10,746</u>
EXPENDITURES			
JUDICIAL			
Personnel costs	<u>77,214</u>	<u>67,670</u>	<u>9,544</u>
TOTAL JUDICIAL	<u>77,214</u>	<u>67,670</u>	<u>9,544</u>
TOTAL EXPENDITURES	<u>77,214</u>	<u>67,670</u>	<u>9,544</u>
REVENUES OVER EXPENDITURES	<u>\$ 3,186</u>	23,476	<u>\$ 20,290</u>
Fund balance - beginning		<u>195,395</u>	
Fund balance - ending		<u>\$ 218,871</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FAMILY PROTECTION FEE
For Fiscal Year Ended September 30, 2013

	Final Budget	Actual Amount	Variance
REVENUES			
Intergovernmental revenue	\$ -	\$ 4,700	\$ 4,700
Court cost and fines	119,000	116,064	(2,936)
Revenue from use of assets	10	1	(9)
TOTAL REVENUES	119,010	120,765	1,755
EXPENDITURES			
JUDICIAL			
Operational cost	120,765	120,765	-
TOTAL JUDICIAL	120,765	120,765	-
TOTAL EXPENDITURES	120,765	120,765	-
REVENUES OVER (UNDER) EXPENDITURES	\$ (1,755)	-	\$ 1,755
Fund balance - beginning		-	
Fund balance - ending		\$ -	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
DISTRICT COURT RECORDS TECHNOLOGY FUND
For Fiscal Year Ended September 30, 2013

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 125,000	\$ 130,406	\$ 5,406
Revenue from use of assets	<u>200</u>	<u>629</u>	<u>429</u>
TOTAL REVENUES	<u>125,200</u>	<u>131,035</u>	<u>5,835</u>
EXPENDITURES			
JUDICIAL			
Operational cost	<u>300,000</u>	<u>282,975</u>	<u>17,025</u>
TOTAL JUDICIAL	<u>300,000</u>	<u>282,975</u>	<u>17,025</u>
TOTAL EXPENDITURES	<u>300,000</u>	<u>282,975</u>	<u>17,025</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (174,800)</u>	<u>(151,940)</u>	<u>\$ 22,860</u>
Fund balance - beginning		<u>226,174</u>	
Fund balance - ending		<u>\$ 74,234</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
JUVENILE CASE MANAGER FUND
For Fiscal Year Ended September 30, 2013

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 335,000	\$ 414,660	\$ 79,660
Revenue from use of assets	<u>300</u>	<u>590</u>	<u>290</u>
TOTAL REVENUES	<u>335,300</u>	<u>415,250</u>	<u>79,950</u>
EXPENDITURES			
PUBLIC SAFETY			
Personnel costs	<u>296,578</u>	<u>293,843</u>	<u>2,735</u>
TOTAL PUBLIC SAFETY	<u>296,578</u>	<u>293,843</u>	<u>2,735</u>
TOTAL EXPENDITURES	<u>296,578</u>	<u>293,843</u>	<u>2,735</u>
REVENUES OVER EXPENDITURES	<u>\$ 38,722</u>	121,407	<u>\$ 82,685</u>
Fund balance - beginning		<u>200,376</u>	
Fund balance - ending		<u>\$ 321,783</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
PROBATE GAURDIANSHIP FUND
For Fiscal Year Ended September 30, 2013

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 115,100	\$ 128,453	\$ 13,353
Revenue from use of assets	<u>300</u>	<u>450</u>	<u>150</u>
TOTAL REVENUES	<u>115,400</u>	<u>128,903</u>	<u>13,503</u>
EXPENDITURES			
JUDICIAL			
Operational cost	<u>200,000</u>	<u>130,164</u>	<u>69,836</u>
TOTAL JUDICIAL	<u>200,000</u>	<u>130,164</u>	<u>69,836</u>
 TOTAL EXPENDITURES	 <u>200,000</u>	 <u>130,164</u>	 <u>69,836</u>
 REVENUES OVER (UNDER) EXPENDITURES	 <u>\$ (84,600)</u>	 (1,261)	 <u>\$ 83,339</u>
 Fund balance - beginning		 <u>191,559</u>	
 Fund balance - ending		 <u>\$ 190,298</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
PROBATE EDUCATION FUND
For Fiscal Year Ended September 30, 2013

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Other Fees	\$ 27,500	\$ 31,173	\$ 3,673
Revenue from use of assets	<u>450</u>	<u>545</u>	<u>95</u>
TOTAL REVENUES	<u>27,950</u>	<u>31,718</u>	<u>3,768</u>
EXPENDITURES			
JUDICIAL			
Remuneration for services	25,000	12,520	12,480
Operational cost	10,000	6,378	3,622
Supplies and materials	<u>7,500</u>	<u>543</u>	<u>6,957</u>
TOTAL JUDICIAL	<u>42,500</u>	<u>19,441</u>	<u>23,059</u>
TOTAL EXPENDITURES	<u>42,500</u>	<u>19,441</u>	<u>23,059</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (14,550)</u>	12,277	<u>\$ 26,827</u>
Fund balance - beginning		<u>223,464</u>	
Fund balance - ending		<u>\$ 235,741</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
JUVENILE DELINQUENCY PREVENTION FUND
For Fiscal Year Ended September 30, 2013

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 1,500	\$ 1,244	\$ (256)
Revenue from use of assets	<u>30</u>	<u>46</u>	<u>16</u>
TOTAL REVENUES	<u>1,530</u>	<u>1,290</u>	<u>(240)</u>
EXPENDITURES			
GENERAL GOVERNMENT	<u> </u>	<u> </u>	<u> </u>
TOTAL GENERAL GOVERNMENT	<u>-</u>	<u>-</u>	<u>-</u>
 TOTAL EXPENDITURES	 <u>-</u>	 <u>-</u>	 <u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 1,530</u>	1,290	<u>\$ (240)</u>
 Fund balance - beginning		 <u>22,028</u>	
Fund balance - ending		<u>\$ 23,318</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GRANTS FUND

For Fiscal Year Ended September 30, 2013

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ 36,100,000	\$ 36,948,023	\$ 848,023
Revenue from use of assets	<u>20,000</u>	<u>18,668</u>	<u>(1,332)</u>
TOTAL REVENUES	<u>36,120,000</u>	<u>36,966,691</u>	<u>846,691</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Personnel costs	113,750	113,624	126
Operational costs	<u>1,995,000</u>	<u>1,948,985</u>	<u>46,015</u>
TOTAL GENERAL GOVERNMENT	<u>2,108,750</u>	<u>2,062,609</u>	<u>46,141</u>
JUDICIAL			
Personnel costs	910,000	895,278	14,722
Remuneration for services	100	56	44
Operational cost	775,050	762,009	13,041
Supplies and materials	<u>250</u>	<u>141</u>	<u>109</u>
TOTAL JUDICIAL	<u>1,685,400</u>	<u>1,657,484</u>	<u>27,916</u>
PUBLIC SAFETY			
Personnel costs	7,950,500	7,899,037	51,463
Remuneration for service	1,450	1,319	131
Operational costs	3,885,000	3,785,989	99,011
Supplies and materials	<u>300</u>	<u>254</u>	<u>46</u>
TOTAL PUBLIC SAFETY	<u>11,837,250</u>	<u>11,686,599</u>	<u>150,651</u>
EDUCATION AND RECREATION			
Operational cost	815,000	803,534	11,466
Supplies and materials	<u>185,000</u>	<u>174,043</u>	<u>10,957</u>
TOTAL EDUCATION AND RECREATION	<u>1,000,000</u>	<u>977,577</u>	<u>22,423</u>
PUBLIC WORKS			
Operational costs	<u>210,000</u>	<u>206,907</u>	<u>3,093</u>
TOTAL PUBLIC WORKS	<u>210,000</u>	<u>206,907</u>	<u>3,093</u>

(continued)

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GRANTS FUND

For Fiscal Year Ended September 30, 2013

HEALTH AND PUBLIC WELFARE			
Personnel costs	2,310,000	2,293,018	16,982
Remuneration for service	5,000	4,099	901
Operational cost	18,100,000	18,059,602	40,398
Supplies and materials	<u>100</u>	<u>80</u>	<u>20</u>
TOTAL HEALTH AND PUBLIC WELFARE	<u>20,415,100</u>	<u>20,356,799</u>	<u>58,301</u>
CAPITAL EXPENDITURES	<u>2,540,000</u>	<u>2,538,695</u>	<u>1,305</u>
TOTAL EXPENDITURES	<u>39,796,500</u>	<u>39,486,670</u>	<u>309,830</u>
REVENUES OVER (UNDER) EXPENDITURES	(3,676,500)	(2,519,979)	1,156,521
OTHER FINANCING SOURCES (USES)			
Interfund transfers in	-	1,051,806	1,051,806
Interfund transfers out	<u>(106,000)</u>	<u>(105,272)</u>	<u>728</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	<u>\$ (3,782,500)</u>	(1,573,445)	<u>\$ 2,209,055</u>
Fund balance - beginning		<u>10,580,293</u>	
Fund balance - ending		<u>\$ 9,006,848</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
TECHNOLOGY IMPROVEMENT FUND
For Fiscal Year Ended September 30, 2013

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Other Fees	\$ 898,912	\$ 608,159	\$ (290,753)
Sales, refunds and miscellaneous	<u>-</u>	<u>3,416</u>	<u>3,416</u>
TOTAL REVENUES	<u>898,912</u>	<u>611,575</u>	<u>(287,337)</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Personnel costs	144,560	140,074	4,486
Supplies and materials	<u>173,344</u>	<u>129,992</u>	<u>43,352</u>
TOTAL GENERAL GOVERNMENT	<u>317,904</u>	<u>270,066</u>	<u>47,838</u>
JUDICIAL			
Supplies and materials	<u>383,684</u>	<u>52,880</u>	<u>330,804</u>
TOTAL JUDICIAL	<u>383,684</u>	<u>52,880</u>	<u>330,804</u>
PUBLIC SAFETY			
Supplies and materials	<u>327,617</u>	<u>277,735</u>	<u>49,882</u>
TOTAL PUBLIC SAFETY	<u>327,617</u>	<u>277,735</u>	<u>49,882</u>
EDUCATION AND RECREATION			
Supplies and materials	<u>17,704</u>	<u>16,204</u>	<u>1,500</u>
TOTAL EDUCATION AND RECREATION	<u>17,704</u>	<u>16,204</u>	<u>1,500</u>
PUBLIC WORKS			
Supplies and materials	<u>15,911</u>	<u>-</u>	<u>15,911</u>
TOTAL PUBLIC WORKS	<u>15,911</u>	<u>-</u>	<u>15,911</u>
HEALTH AND PUBLIC WELFARE			
Supplies and materials	<u>1,800</u>	<u>-</u>	<u>1,800</u>
TOTAL HEALTH AND PUBLIC WELFARE	<u>1,800</u>	<u>-</u>	<u>1,800</u>
TOTAL EXPENDITURES	<u>1,064,620</u>	<u>616,885</u>	<u>447,735</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (165,708)</u>	<u>(5,310)</u>	<u>\$ 160,398</u>
Fund balance - beginning		<u>201,135</u>	
Fund balance - ending		<u>\$ 195,825</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
STORMWATER MITIGATION FUND
For Fiscal Year Ended September 30, 2013

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Other fees	\$ 1,815,000	\$ 1,947,830	\$ 132,830
Revenue from use of assets	<u>10,000</u>	<u>12,788</u>	<u>2,788</u>
TOTAL REVENUES	<u>1,825,000</u>	<u>1,960,618</u>	<u>135,618</u>
EXPENDITURES			
PUBLIC WORKS			
Personnel costs	484,720	479,755	4,965
Remuneration for service	35,860	13,596	22,264
Operational costs	663,148	295,082	368,066
Supplies and materials	<u>152,037</u>	<u>65,922</u>	<u>86,115</u>
TOTAL PUBLIC WORKS	<u>1,335,765</u>	<u>854,355</u>	<u>481,410</u>
CAPITAL EXPENDITURES	<u>100,508</u>	<u>63,688</u>	<u>36,820</u>
TOTAL EXPENDITURES	<u>1,436,273</u>	<u>918,043</u>	<u>518,230</u>
REVENUES OVER EXPENDITURES	388,727	1,042,575	653,848
OTHER FINANCING (USES)			
Interfund transfers out	<u>(73,980)</u>	<u>(73,980)</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER (USES)	<u>\$ 314,747</u>	968,595	<u>\$ 653,848</u>
Fund balance - beginning		<u>4,737,237</u>	
Fund balance - ending		<u>\$ 5,705,832</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
CHAPTER 19 VOTER REGISTRATION FUND
For Fiscal Year Ended September 30, 2013

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ 287,000	\$ 102,831	\$ (184,169)
TOTAL REVENUES	<u>287,000</u>	<u>102,831</u>	<u>(184,169)</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Remuneration for services	10,750	3,498	7,252
Operational costs	135,000	77,755	57,245
Supplies and materials	60,000	21,578	38,422
TOTAL GENERAL GOVERNMENT	<u>205,750</u>	<u>102,831</u>	<u>102,919</u>
CAPITAL EXPENDITURES	<u>60,000</u>	<u>-</u>	<u>60,000</u>
TOTAL EXPENDITURES	<u>265,750</u>	<u>102,831</u>	<u>162,919</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 21,250</u>	<u>-</u>	<u>\$ (21,250)</u>
Fund balance - beginning		<u>-</u>	
Fund balance - ending		<u>\$ -</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
ELECTIONS CONTRACTING SERVICES FUND
For Fiscal Year Ended September 30, 2013

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ 2,912,000	\$ 3,355,051	\$ 443,051
Other fees	210,000	-	(210,000)
Revenue from use of assets	-	507	507
TOTAL REVENUES	<u>3,122,000</u>	<u>3,355,558</u>	<u>233,558</u>
EXPENDITURES			
Administration cost	615,346	611,258	4,088
Jurisdictional elections cost	<u>2,373,908</u>	<u>2,373,908</u>	-
TOTAL GENERAL GOVERNMENT	<u>2,989,254</u>	<u>2,985,166</u>	<u>4,088</u>
CAPITAL EXPENDITURES	<u>55,000</u>	<u>-</u>	<u>55,000</u>
TOTAL EXPENDITURES	<u>3,044,254</u>	<u>2,985,166</u>	<u>59,088</u>
REVENUES OVER EXPENDITURES	<u>\$ 77,746</u>	370,392	<u>\$ 292,646</u>
Fund balance - beginning		<u>916,766</u>	
Fund balance - ending		<u>\$ 1,287,158</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
TAX COLLECTOR'S SPECIAL INVENTORY FUND
For Fiscal Year Ended September 30, 2013

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Revenue from use of assets	\$ 100	\$ 100,252	\$ 100,152
TOTAL REVENUES	<u>100</u>	<u>100,252</u>	<u>100,152</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Personnel costs	169,288	63,088	106,200
Remuneration for services	10,000	-	10,000
Operational costs	4,000	24	3,976
Supplies and materials	<u>19,000</u>	<u>-</u>	<u>19,000</u>
TOTAL GENERAL GOVERNMENT	<u>202,288</u>	<u>63,112</u>	<u>139,176</u>
 TOTAL EXPENDITURES	 <u>202,288</u>	 <u>63,112</u>	 <u>139,176</u>
 REVENUES OVER (UNDER) EXPENDITURES	 <u>\$ (202,188)</u>	 37,140	 <u>\$ 239,328</u>
 Fund balance - beginning		 <u>-</u>	
 Fund balance - ending		 <u>\$ 37,140</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
DISTRICT ATTORNEY PROGRAMS FUND
For Fiscal Year Ended September 30, 2013

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ -	\$ 22,500	\$ 22,500
Court cost and fines	-	28,034	28,034
Other fees	430,000	406,769	(23,231)
Revenue from use of assets	-	517	517
Sales, refunds and miscellaneous	<u>100</u>	<u>80</u>	<u>(20)</u>
TOTAL REVENUES	<u>430,100</u>	<u>457,900</u>	<u>27,800</u>
EXPENDITURES			
JUDICIAL			
Personnel costs	651,000	588,130	62,870
Remuneration for services	50,000	-	50,000
Operational cost	250,900	89,249	161,651
Supplies and materials	<u>190,000</u>	<u>3,454</u>	<u>186,546</u>
TOTAL JUDICIAL	<u>1,141,900</u>	<u>680,833</u>	<u>461,067</u>
CAPITAL EXPENDITURES	<u>100,000</u>	<u>-</u>	<u>100,000</u>
TOTAL EXPENDITURES	<u>1,241,900</u>	<u>680,833</u>	<u>561,067</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (811,800)</u>	<u>(222,933)</u>	<u>\$ 588,867</u>
Fund balance - beginning		<u>803,922</u>	
Fund balance - ending		<u>\$ 580,989</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
ASSET FORFEITURE FUND
For Fiscal Year Ended September 30, 2013

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 100,456	\$ 916,895	\$ 816,439
Revenue from use of assets	-	3,230	3,230
Sales, refunds and miscellaneous	-	20,341	20,341
TOTAL REVENUES	<u>100,456</u>	<u>940,466</u>	<u>840,010</u>
EXPENDITURES			
JUDICIAL			
Personnel costs	474,000	401,724	72,276
Remuneration for services	145,000	49,848	95,152
Operational cost	221,000	211,162	9,838
Supplies and materials	340,000	107,679	232,321
TOTAL JUDICIAL	<u>1,180,000</u>	<u>770,413</u>	<u>409,587</u>
PUBLIC SAFETY			
Personnel costs	35,827	22,702	13,125
Remuneration for service	35,540	26,903	8,637
Operational costs	132,326	95,304	37,022
Supplies and materials	166,733	97,744	68,989
TOTAL PUBLIC SAFETY	<u>370,426</u>	<u>242,653</u>	<u>127,773</u>
CAPITAL EXPENDITURES	<u>13,989</u>	<u>5,750</u>	<u>8,239</u>
TOTAL EXPENDITURES	<u>1,564,415</u>	<u>1,018,816</u>	<u>545,599</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (1,463,959)</u>	<u>(78,350)</u>	<u>\$ 1,385,609</u>
Fund balance - beginning		<u>1,237,522</u>	
Fund balance - ending		<u>\$ 1,159,172</u>	



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PROPRIETARY FUND TYPE

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

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

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

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, 2013

	<u>Sheriff's Commissary</u>	<u>Parking Facilities</u>	<u>Firing Range</u>	<u>Total</u>
ASSETS				
Current assets:				
Cash, cash equivalents	\$ 238,110	\$ 490,086	\$ 2,869	\$ 731,065
Investments	234,155	470,099	2,821	707,075
Receivables:				
Accounts	-	2,545	-	2,545
TOTAL CURRENT ASSETS	<u>472,265</u>	<u>962,730</u>	<u>5,690</u>	<u>1,440,685</u>
Noncurrent Assets:				
Capital assets:				
Equipment	481,426	-	-	481,426
Reference library	38,960	-	-	38,960
Less: Accumulated depreciation	(146,538)	-	-	(146,538)
TOTAL NONCURRENT ASSETS	<u>373,848</u>	<u>-</u>	<u>-</u>	<u>373,848</u>
TOTAL ASSETS	<u>\$ 846,113</u>	<u>\$ 962,730</u>	<u>\$ 5,690</u>	<u>\$ 1,814,533</u>
LIABILITIES				
Current Liabilities:				
Accounts payable	\$ 94,883	\$ 59,029	\$ 4,382	\$ 158,294
Accrued liabilities	44,492	8,596	1,307	54,395
Due to other governmental units	-	9,000	-	9,000
TOTAL CURRENT LIABILITIES	<u>139,375</u>	<u>76,625</u>	<u>5,689</u>	<u>221,689</u>
TOTAL LIABILITIES	<u>139,375</u>	<u>76,625</u>	<u>5,689</u>	<u>221,689</u>
NET POSITION				
Net investment in capital assets	373,847	-	-	373,847
Unrestricted	332,891	886,105	1	1,218,997
TOTAL NET POSITION	<u>\$ 706,738</u>	<u>\$ 886,105</u>	<u>\$ 1</u>	<u>\$ 1,592,844</u>

Bexar County, Texas
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - NONMAJOR ENTERPRISE FUNDS
For Fiscal Year Ended September 30, 2013

	<u>Sheriff's Commissary</u>	<u>Parking Facilities</u>	<u>Firing Range</u>	<u>Total</u>
OPERATING REVENUES				
Commissary sales	\$ 3,164,447	\$ -	\$ -	3,164,447
User fees	-	1,310,500	-	1,310,500
Other income	-	10	-	10
NET OPERATING REVENUES	<u>3,164,447</u>	<u>1,310,510</u>	<u>-</u>	<u>4,474,957</u>
OPERATING EXPENSES:				
Personnel costs	1,222,109	307,948	50,076	1,580,133
Purchased services	1,584,835	175,499	58,225	1,818,559
Supplies	242,102	29,484	3,745	275,331
Repairs and maintenance	-	120,705	-	120,705
Depreciation and amortization	50,090	-	-	50,090
TOTAL OPERATING EXPENSES	<u>3,099,136</u>	<u>633,636</u>	<u>112,046</u>	<u>3,844,818</u>
Operating income (loss)	<u>65,311</u>	<u>676,874</u>	<u>(112,046)</u>	<u>630,139</u>
NON-OPERATING REVENUES				
Investment earnings	<u>1,224</u>	<u>1,386</u>	<u>45</u>	<u>2,655</u>
TOTAL NON-OPERATING REVENUES	<u>1,224</u>	<u>1,386</u>	<u>45</u>	<u>2,655</u>
Income (loss) before transfers	66,535	678,260	(112,001)	632,794
Transfers from other funds	-	-	112,002	112,002
Transfers to other funds	-	(453,070)	-	(453,070)
Changes in net position	<u>66,535</u>	<u>225,190</u>	<u>1</u>	<u>291,726</u>
Total net position - beginning	<u>640,203</u>	<u>660,915</u>	<u>-</u>	<u>1,301,118</u>
Total net position - ending	<u>\$ 706,738</u>	<u>\$ 886,105</u>	<u>\$ 1</u>	<u>\$ 1,592,844</u>

Bexar County, Texas
STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
For Fiscal Year Ended September 30, 2013

	Sheriff's Commissary	Parking Facilities	Firing Range	Total
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received for commissary sales	\$ 3,164,447	\$ -	\$ -	\$ 3,164,447
Cash received for parking fees	-	1,309,887	-	1,309,887
Receipts from other governmental units	-	1,987	-	1,987
Payments to suppliers	(1,880,668)	(331,909)	(57,522)	(2,270,099)
Payments to employees for services	(1,222,185)	(306,568)	(48,835)	(1,577,588)
Net cash provided (used) for operating activities	<u>61,594</u>	<u>673,397</u>	<u>(106,357)</u>	<u>628,634</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfer from other funds	-	-	112,001	112,001
Transfer to other funds	-	(3,070)	-	(3,070)
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>(3,070)</u>	<u>112,001</u>	<u>108,931</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Transfer to other funds	-	(450,000)	-	(450,000)
Net cash (used) for capital and related financing activities	<u>-</u>	<u>(450,000)</u>	<u>-</u>	<u>(450,000)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment purchases	-	-	(2,820)	(2,820)
Investment sales	175,275	86,558	-	261,833
Investment earnings	1,224	1,386	45	2,655
Net cash provided (used) by investing activities	<u>176,499</u>	<u>87,944</u>	<u>(2,775)</u>	<u>261,668</u>
Net increase in cash and cash equivalents	238,093	308,271	2,869	549,233
Cash and cash equivalents - beginning of year	<u>17</u>	<u>181,815</u>	<u>-</u>	<u>181,832</u>
Cash and cash equivalents - end of year	<u>\$ 238,110</u>	<u>\$ 490,086</u>	<u>\$ 2,869</u>	<u>\$ 731,065</u>

Bexar County, Texas
STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
For the Year Ended September 30, 2013

	<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)	\$ 65,311	\$ 676,874	\$ (112,046)	\$ 630,139
Adjustments to reconcile operating income (loss) to net cash provided for operating activities:				
Depreciation expense	50,090	-	-	50,090
Change in net assets and liabilities:				
(Increase) in accounts receivable	-	(623)	-	(623)
Increase (decrease) in vouchers	(62,617)	4,775	4,382	(53,460)
Increase (Decrease) in accrued liabilities	8,810	(9,616)	1,307	501
Increase in due to other governmental units	-	1,987	-	1,987
Net cash provided (used) for operating activities	<u>61,594</u>	<u>673,397</u>	<u>(106,357)</u>	<u>628,634</u>
 Reconciliation of cash and cash equivalents on Statement of Cash Flows to Statement of Net Position				
Cash and cash equivalents	238,110	490,086	2,869	731,065
Cash and cash equivalents	<u>\$ 238,110</u>	<u>\$ 490,086</u>	<u>\$ 2,869</u>	<u>\$ 731,065</u>

PROPRIETARY FUND TYPE

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

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

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

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

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

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Bexar County, Texas
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
For Fiscal Year Ended September 30, 2013

	<u>Fleet Maintenance</u>	<u>Other Post Employment Benefits</u>	<u>Self Insurance</u>	<u>Records Management Center</u>	<u>Total</u>
ASSETS					
Current assets:					
Cash	\$ 357,510	\$ 1,441	\$ 2,254,143	\$ 213,718	\$ 2,826,812
Investments	351,575	1,415	2,216,717	210,167	2,779,874
Receivables, net:					
Accounts	2,696	-	1,893,524	-	1,896,220
Inventories	99,859	-	-	-	99,859
Deposits	-	-	10,000	-	10,000
TOTAL CURRENT ASSETS	<u>811,640</u>	<u>2,856</u>	<u>6,374,384</u>	<u>423,885</u>	<u>7,612,765</u>
Noncurrent Assets					
Capital assets:					
Equipment	-	-	-	1,023,630	1,023,630
Less: Accumulated depreciation	-	-	-	(197,247)	(197,247)
TOTAL NONCURRENT ASSETS	<u>-</u>	<u>-</u>	<u>-</u>	<u>826,383</u>	<u>826,383</u>
TOTAL ASSETS	<u>\$ 811,640</u>	<u>\$ 2,856</u>	<u>\$ 6,374,384</u>	<u>\$ 1,250,268</u>	<u>\$ 8,439,148</u>
LIABILITIES					
Current liabilities:					
Vouchers payable	\$ 235,371	\$ 2,857	\$ 102,711	\$ 3,930	\$ 344,869
Claims payable	-	-	5,112,199	-	5,112,199
Accrued liabilities	24,489	210,475	5,462	17,044	257,470
Due to other funds	-	398,012	-	-	398,012
TOTAL CURRENT LIABILITIES	<u>259,860</u>	<u>611,344</u>	<u>5,220,372</u>	<u>20,974</u>	<u>6,112,550</u>
Noncurrent liabilities:					
Advance from other funds	110,000	-	-	-	110,000
Claims payable	-	-	555,739	-	555,739
OPEB obligation	-	38,448,191	-	-	38,448,191
TOTAL NONCURRENT LIABILITIES	<u>110,000</u>	<u>38,448,191</u>	<u>555,739</u>	<u>-</u>	<u>39,113,930</u>
TOTAL LIABILITIES	<u>369,860</u>	<u>39,059,535</u>	<u>5,776,111</u>	<u>20,974</u>	<u>45,226,480</u>
NET POSITION					
Net investment in capital assets	-	-	-	826,384	826,384
Unrestricted	441,780	(39,056,679)	598,273	402,910	(37,613,716)
TOTAL NET POSITION	<u>\$ 441,780</u>	<u>\$ (39,056,679)</u>	<u>\$ 598,273</u>	<u>\$ 1,229,294</u>	<u>\$ (36,787,332)</u>

BEXAR COUNTY, TEXAS
INTERNAL SERVICE FUNDS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
For Fiscal Year Ended September 30, 2013

	<u>Fleet Maintenance</u>	<u>Other Post Employment Benefits</u>	<u>Self- Insurance</u>	<u>Records Management Center</u>	<u>Total</u>
OPERATING REVENUES					
Premiums	\$ -	\$ 2,119,286	\$ 37,384,429	\$ -	\$ 39,503,715
Records management storage fees	-	-	-	321,075	321,075
Employee clinic fees	-	-	19,235	-	19,235
Fleet maintenance sales	698,676	-	-	-	698,676
Other income	3,278	214,436	386,010	-	603,724
NET OPERATING REVENUES	<u>701,954</u>	<u>2,333,722</u>	<u>37,789,674</u>	<u>321,075</u>	<u>41,146,425</u>
OPERATING EXPENSES:					
Administrative fee	-	323,895	2,885,109	-	3,209,004
Claims expense	-	5,649,602	32,853,420	-	38,503,022
Insurance expenses	-	-	1,886,513	-	1,886,513
OPEB costs	-	7,970,410	-	-	7,970,410
Personnel costs	552,063	-	282,947	172,071	1,007,081
Rent and utilities	27,386	-	56,736	58,751	142,873
Purchased services	7,925	-	182,254	21,975	212,154
Supplies	56,118	-	3,650	2,978	62,746
Repairs and maintenance	1,620	-	-	33,553	35,173
Depreciation and amortization	-	-	-	102,363	102,363
TOTAL OPERATING EXPENSES	<u>645,112</u>	<u>13,943,907</u>	<u>38,150,629</u>	<u>391,691</u>	<u>53,131,339</u>
Operating income (loss)	<u>56,842</u>	<u>(11,610,185)</u>	<u>(360,955)</u>	<u>(70,616)</u>	<u>(11,984,914)</u>
NON-OPERATING REVENUES					
Investment earnings	-	4,191	-	-	4,191
TOTAL NON-OPERATING REVENUES	<u>-</u>	<u>4,191</u>	<u>-</u>	<u>-</u>	<u>4,191</u>
Transfers from other funds	-	-	5,856,790	49,531	5,906,321
Transfers to other funds	-	-	-	-	-
TOTAL TRANSFERS	<u>-</u>	<u>-</u>	<u>5,856,790</u>	<u>49,531</u>	<u>5,906,321</u>
Changes in net position	56,842	(11,605,994)	5,495,835	(21,085)	(6,074,402)
Total net position-beginning	<u>384,938</u>	<u>(27,450,685)</u>	<u>(4,897,562)</u>	<u>1,250,379</u>	<u>(30,712,930)</u>
Total net position-ending	<u>\$ 441,780</u>	<u>\$ (39,056,679)</u>	<u>\$ 598,273</u>	<u>\$ 1,229,294</u>	<u>\$ (36,787,332)</u>

Bexar County, Texas
STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For Fiscal Year Ended September 30, 2013

	Fleet Maintenance	OPEB	Self- Insurance	Records Management Center	Total
OPERATING ACTIVITIES					
Cash received for premiums	\$ -	\$ 2,731,734	\$ 36,530,755	\$ -	\$ 39,262,489
Cash received for employee clinic fees	-	-	19,235		19,235
Cash received for fleet maintenance services	701,954	-	-	-	701,954
Cash received for records management storage	-	-	-	321,075	321,075
Payments to vendors, suppliers, and contractors	(6,824)	(176,540)	(7,322,986)	(115,699)	(7,622,049)
Payments to employees for services	(551,597)	-	(282,979)	(172,026)	(1,006,602)
Claims paid	-	(5,649,602)	(32,841,532)	-	(38,491,134)
Net cash provided (used) by operating activities	<u>143,533</u>	<u>(3,094,408)</u>	<u>(3,897,507)</u>	<u>33,350</u>	<u>(6,815,032)</u>
NONCAPITAL FINANCING ACTIVITIES					
Transfers from other funds	-	-	5,856,790	49,531	5,906,321
Net cash provided by noncapital financing activities	<u>-</u>	<u>-</u>	<u>5,856,790</u>	<u>49,531</u>	<u>5,906,321</u>
INVESTING ACTIVITIES					
Investment purchases	-	-	(292,096)	-	(292,096)
Investment sales	81,808	2,368,807		55,378	2,505,993
Investment earnings	-	4,191	-	-	4,191
Net cash provided (used) by investing activities	<u>81,808</u>	<u>2,372,998</u>	<u>(292,096)</u>	<u>55,378</u>	<u>2,218,088</u>
Net increase (decrease) in cash and cash equivalents	225,341	(721,410)	1,667,187	138,259	1,309,377
Cash and cash equivalents - beginning of year	132,169	722,851	586,956	75,459	1,517,435
Cash and cash equivalents - end of year	<u>\$ 357,510</u>	<u>\$ 1,441</u>	<u>\$ 2,254,143</u>	<u>\$ 213,718</u>	<u>\$ 2,826,812</u>

Bexar County, Texas
STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For Fiscal Year Ended September 30, 2013

	<u>Fleet Maintenance</u>	<u>OPEB</u>	<u>Self- Insurance</u>	<u>Records Management Center</u>	<u>Total</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:					
Operating income (loss)	\$ 56,842	(11,610,185)	\$ (360,955)	\$ (70,616)	\$ (11,984,914)
Adjustments to reconcile operating income (loss) to net cash provided (used) for operating activities:					
Depreciation expense	-	-	-	102,363	102,363
Change in net assets and liabilities:					
(Increase) in inventories	(42,740)	-	-	-	(42,740)
(Increase) in accounts receivable	-	-	(1,239,684)	-	(1,239,684)
(Increase) in deposits	-	-	(10,000)	-	(10,000)
Decrease in prepaid insurance	-	-	10,000	-	10,000
Increase (decrease) in vouchers payable	119,269	(21,650)	(196,514)	1,587	(97,308)
Increase in claims payable	-	-	11,888	-	11,888
Increase in OPEB obligation	-	7,970,410	-	-	7,970,410
Increase (decrease) in accrued liabilities	10,162	169,005	(2,112,242)	16	(1,933,059)
Increase in due to other funds	-	398,012	-	-	398,012
Net cash provided (used) by operating activities	<u>\$ 143,533</u>	<u>\$ (3,094,408)</u>	<u>\$ (3,897,507)</u>	<u>\$ 33,350</u>	<u>\$ (6,815,032)</u>

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

Cash and cash equivalents	<u>\$ 357,510</u>	<u>\$ 1,441</u>	<u>\$ 2,254,143</u>	<u>\$ 213,718</u>	<u>\$ 2,826,812</u>
Cash and cash equivalents	<u>\$ 357,510</u>	<u>\$ 1,441</u>	<u>\$ 2,254,143</u>	<u>\$ 213,718</u>	<u>\$ 2,826,812</u>



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FIDUCIARY FUND TYPE

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

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

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

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

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

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

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

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

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

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

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

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Bexar County, Texas
AGENCY FUNDS
COMBINING NET POSITION
September 30, 2013

	<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	\$ 14,015	\$ 5,723,547	\$ 29,427,579	\$ 28,786	\$ 1,977,987
Accounts receivable	1,299,279	13	6,620	329,128	-
	<u>1,313,294</u>	<u>5,723,560</u>	<u>29,434,199</u>	<u>357,914</u>	<u>1,977,987</u>
TOTAL ASSETS	<u>\$ 1,313,294</u>	<u>\$ 5,723,560</u>	<u>\$ 29,434,199</u>	<u>\$ 357,914</u>	<u>\$ 1,977,987</u>
LIABILITIES					
Vouchers payable	\$ 14,015	\$ -	\$ -	\$ 7,163	\$ 6,644
Accrued liabilities	1,212,850	687,510	-	350,751	-
Due to participants	6,454	708,910	29,434,199	-	1,971,343
Due to other governmental units	79,975	4,327,140	-	-	-
	<u>1,313,294</u>	<u>5,723,560</u>	<u>29,434,199</u>	<u>357,914</u>	<u>1,977,987</u>
TOTAL LIABILITIES	<u>\$ 1,313,294</u>	<u>\$ 5,723,560</u>	<u>\$ 29,434,199</u>	<u>\$ 357,914</u>	<u>\$ 1,977,987</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>
\$ 33,915,405	\$ 5,886,676	\$ 218,445	\$ 203,005	\$ 13,297,235	\$ 90,692,680
-	1,898,502	-	-	-	3,533,542
<u>\$ 33,915,405</u>	<u>\$ 7,785,178</u>	<u>\$ 218,445</u>	<u>\$ 203,005</u>	<u>\$ 13,297,235</u>	<u>\$ 94,226,222</u>
\$ -	\$ 113,086	\$ -	\$ -	\$ -	\$ 140,908
-	103,939	-	-	-	2,355,050
-	7,568,153	218,445	-	13,297,235	53,204,739
33,915,405	-	-	203,005	-	38,525,525
<u>\$ 33,915,405</u>	<u>\$ 7,785,178</u>	<u>\$ 218,445</u>	<u>\$ 203,005</u>	<u>\$ 13,297,235</u>	<u>\$ 94,226,222</u>

Bexar County, Texas
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For Fiscal Year Ended September 30, 2013

	<u>Balance</u> <u>October 1, 2012</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>September 30, 2013</u>
ASSETS				
Cash and cash equivalents	\$ 84,310,153	\$ 90,692,680	\$ 84,310,153	\$ 90,692,680
Accounts receivable	728,303	3,533,542	728,303	3,533,542
Due from other governmental units	36,942	-	36,942	-
TOTAL ASSETS	<u>\$ 85,075,398</u>	<u>\$ 94,226,222</u>	<u>\$ 85,075,398</u>	<u>\$ 94,226,222</u>
LIABILITIES				
Vouchers payable	\$ 397,442	\$ 140,908	\$ 397,442	\$ 140,908
Accrued liabilities	406,233	2,355,050	406,233	2,355,050
Due to participants	50,210,790	53,204,739	50,210,790	53,204,739
Due to other governmental units	34,060,933	38,525,525	34,060,933	38,525,525
TOTAL LIABILITIES	<u>\$ 85,075,398</u>	<u>\$ 94,226,222</u>	<u>\$ 85,075,398</u>	<u>\$ 94,226,222</u>

Bexar County, Texas
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For Fiscal Year Ended September 30, 2013

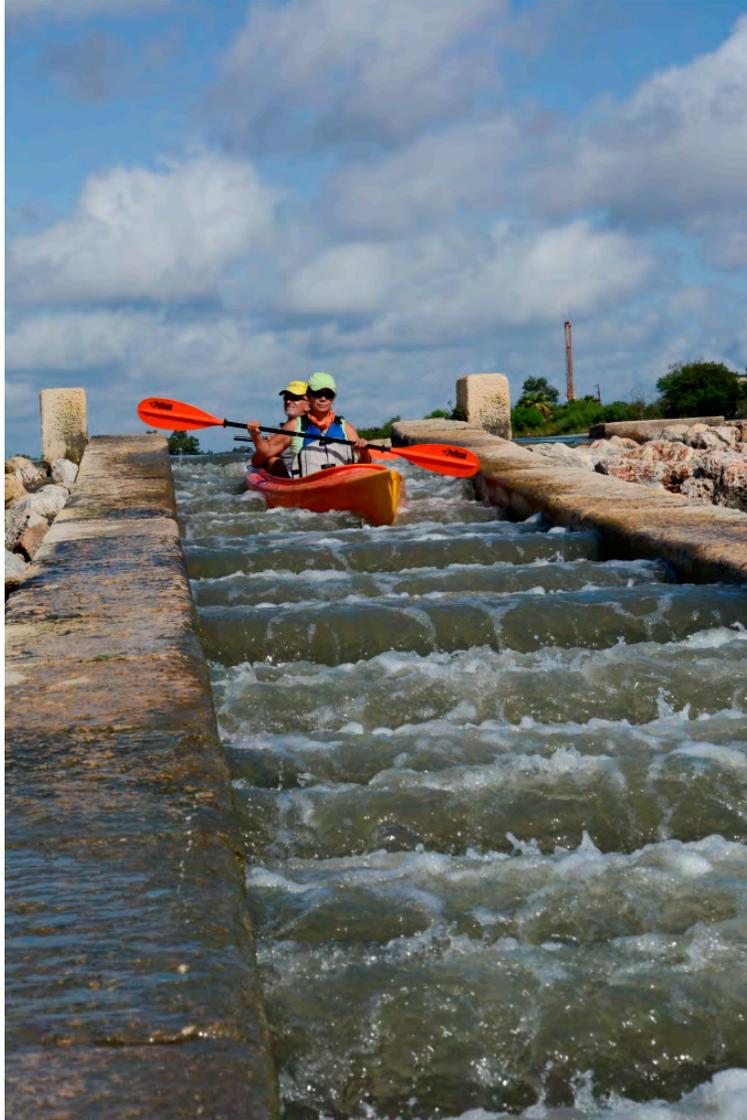
	<u>Balance</u> <u>October 1, 2012</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>September 30, 2013</u>
<u>Secondary Recipient of Grants</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 14,015	\$ -	\$ 14,015
Accounts receivable	485,297	1,299,279	485,297	1,299,279
Due from other governmental units	31,431	-	31,431	-
TOTAL ASSETS	\$ 516,728	\$ 1,313,294	\$ 516,728	\$ 1,313,294
LIABILITIES				
Vouchers payable	\$ 60,994	\$ 14,015	\$ 60,994	\$ 14,015
Accrued liabilities	162,393	1,212,850	162,393	1,212,850
Due to participants	293,341	6,454	293,341	6,454
Due to other governmental units	-	79,975	-	79,975
TOTAL LIABILITIES	\$ 516,728	\$ 1,313,294	\$ 516,728	\$ 1,313,294
<u>Officers' Special Funds</u>				
ASSETS				
Cash and cash equivalents	\$ 3,825,673	\$ 5,723,547	\$ 3,825,673	\$ 5,723,547
Accounts receivable	9,340	13	9,340	13
TOTAL ASSETS	\$ 3,835,013	\$ 5,723,560	\$ 3,835,013	\$ 5,723,560
LIABILITIES				
Accrued liabilities	\$ -	\$ 687,510.00	\$ -	\$ 687,510.00
Due to participants	389,681	708,910	389,681	708,910
Due to other governmental units	3,445,332	4,327,140	3,445,332	4,327,140
TOTAL LIABILITIES	\$ 3,835,013	\$ 5,723,560	\$ 3,835,013	\$ 5,723,560
<u>Clerks' Trust Funds</u>				
ASSETS				
Cash and cash equivalents	\$ 26,502,837	\$ 29,427,579	\$ 26,502,837	\$ 29,427,579
Accounts receivable	7,814	6,620	7,814	6,620
TOTAL ASSETS	\$ 26,510,651	\$ 29,434,199	\$ 26,510,651	\$ 29,434,199
LIABILITIES				
Due to participants	\$ 26,510,651	\$ 29,434,199	\$ 26,510,651	\$ 29,434,199
TOTAL LIABILITIES	\$ 26,510,651	\$ 29,434,199	\$ 26,510,651	\$ 29,434,199

Bexar County, Texas
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For Fiscal Year Ended September 30, 2013

	<u>Balance</u> <u>October 1, 2012</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>September 30, 2013</u>
<u>Flexible Spending Accounts</u>				
ASSETS				
Cash and cash equivalents	\$ 56,414	\$ 28,786	\$ 56,414	\$ 28,786
Accounts receivable	225,852	329,128	225,852	329,128
TOTAL ASSETS	<u>\$ 282,266</u>	<u>\$ 357,914</u>	<u>\$ 282,266</u>	<u>\$ 357,914</u>
LIABILITIES				
Vouchers payable	\$ 48,124	\$ 7,163	\$ 48,124	\$ 7,163
Accrued liabilities	234,142	350,751	234,142	350,751
TOTAL LIABILITIES	<u>\$ 282,266</u>	<u>\$ 357,914</u>	<u>\$ 282,266</u>	<u>\$ 357,914</u>
<u>Bail Bond Security Fund</u>				
ASSETS				
Cash and cash equivalents	\$ 1,922,759	\$ 1,977,987	\$ 1,922,759	\$ 1,977,987
TOTAL ASSETS	<u>\$ 1,922,759</u>	<u>\$ 1,977,987</u>	<u>\$ 1,922,759</u>	<u>\$ 1,977,987</u>
LIABILITIES				
Vouchers payable	\$ -	\$ 6,644	\$ -	\$ 6,644
Due to participants	1,922,759	1,971,343	1,922,759	1,971,343
TOTAL LIABILITIES	<u>\$ 1,922,759</u>	<u>\$ 1,977,987</u>	<u>\$ 1,922,759</u>	<u>\$ 1,977,987</u>
<u>Tax Collector's Accounts</u>				
ASSETS				
Cash and cash equivalents	\$ 30,260,629	\$ 33,915,405	\$ 30,260,629	\$ 33,915,405
TOTAL ASSETS	<u>\$ 30,260,629</u>	<u>\$ 33,915,405</u>	<u>\$ 30,260,629</u>	<u>\$ 33,915,405</u>
LIABILITIES				
Due to other governmental units	\$ 30,260,629	\$ 33,915,405	\$ 30,260,629	\$ 33,915,405
TOTAL LIABILITIES	<u>\$ 30,260,629</u>	<u>\$ 33,915,405</u>	<u>\$ 30,260,629</u>	<u>\$ 33,915,405</u>

Bexar County, Texas
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
For Fiscal Year Ended September 30, 2013

	<u>Balance</u> <u>October 1, 2012</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>September 30, 2013</u>
<u>Community Corrections</u>				
ASSETS				
Cash and cash equivalents	\$ 7,866,175	\$ 5,886,676	\$ 7,866,175	\$ 5,886,676
Accounts receivable	-	1,898,502	-	1,898,502
TOTAL ASSETS	<u>\$ 7,866,175</u>	<u>\$ 7,785,178</u>	<u>\$ 7,866,175</u>	<u>\$ 7,785,178</u>
LIABILITIES				
Vouchers payable	\$ 288,324	\$ 113,086	\$ 288,324	\$ 113,086
Accrued liabilities	9,698	103,939	9,698	103,939
Due to participants	7,568,153	7,568,153	7,568,153	7,568,153
TOTAL LIABILITIES	<u>\$ 7,866,175</u>	<u>\$ 7,785,178</u>	<u>\$ 7,866,175</u>	<u>\$ 7,785,178</u>
<u>Inmate Banking</u>				
ASSETS				
Cash and cash equivalents	\$ 151,788	\$ 218,445	\$ 151,788	\$ 218,445
TOTAL ASSETS	<u>\$ 151,788</u>	<u>\$ 218,445</u>	<u>\$ 151,788</u>	<u>\$ 218,445</u>
LIABILITIES				
Due to participants	\$ 151,788	\$ 218,445	\$ 151,788	\$ 218,445
TOTAL LIABILITIES	<u>\$ 151,788</u>	<u>\$ 218,445</u>	<u>\$ 151,788</u>	<u>\$ 218,445</u>
<u>Unclaimed Money</u>				
ASSETS				
Cash and cash equivalents	\$ 349,461	\$ 203,005	\$ 349,461	\$ 203,005
Due from other governmental units	5,511	-	5,511	-
TOTAL ASSETS	<u>354,972</u>	<u>203,005</u>	<u>354,972</u>	<u>203,005</u>
LIABILITIES				
Due to other governmental units	\$ 354,972	\$ 203,005	\$ 354,972	\$ 203,005
TOTAL LIABILITIES	<u>\$ 354,972</u>	<u>\$ 203,005</u>	<u>\$ 354,972</u>	<u>\$ 203,005</u>
<u>DA Seized Assets</u>				
ASSETS				
Cash and cash equivalents	\$ 13,374,417	\$ 13,297,235	\$ 13,374,417	\$ 13,297,235
TOTAL ASSETS	<u>\$ 13,374,417</u>	<u>\$ 13,297,235</u>	<u>\$ 13,374,417</u>	<u>\$ 13,297,235</u>
LIABILITIES				
Due to participants	\$ 13,374,417	\$ 13,297,235	\$ 13,374,417	\$ 13,297,235
TOTAL LIABILITIES	<u>\$ 13,374,417</u>	<u>\$ 13,297,235</u>	<u>\$ 13,374,417</u>	<u>\$ 13,297,235</u>



Photograph taken by: San Antonio River Authority

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Bexar County, Texas
STATISTICAL SECTION OVERVIEW
For Fiscal Year Ending September 30, 2013

The statistical section is organized in six sections:

- Financial Trends – Compiles information reported in the Comprehensive Annual Report over the past ten years. Information for government wide statements is only available for the fiscal periods 2004-2013. These schedules report how the County’s financial position and well-being have changed over time.

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

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

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

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

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

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

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

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

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

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

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

Over the past ten years Bexar County has experienced an increased in the population of taxpayers. This growth has led to increased development, and accordingly, the tax base has increased. 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>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Governmental activities					
Net investment in capital assets	\$ 890,541,511	\$ 855,395,328	\$ 830,351,671	\$ 667,452,063	\$ 552,659,899
Restricted for:					
Debt service	66,484,927	70,322,846	71,270,325	72,590,214	58,544,093
Grants and special revenues	9,006,848	10,580,293	12,565,983	6,450,008	7,010,763
Capital projects	48,998,893	36,381,015	14,139,934	7,180,849	29,460,809
Legislative	30,621,078	27,361,998	24,984,690	22,097,507	21,092,719
Unrestricted	<u>(336,108,071)</u>	<u>(169,515,206)</u>	<u>(87,278,102)</u>	<u>14,448,995</u>	<u>11,672,815</u>
Total governmental activities net position	<u>\$ 709,545,186</u>	<u>\$ 830,526,274</u>	<u>\$ 866,034,501</u>	<u>\$ 790,219,636</u>	<u>\$ 680,441,098</u>
Business-type activities					
Net investment in capital assets	\$ 50,287,916	\$ 53,683,820	\$ 55,333,951	\$ 58,475,790	\$ 55,037,943
Restricted for:					
Debt Service	23,993,498	16,283,647	16,844,006	11,778,600	27,873,483
Unrestricted	<u>(107,025,370)</u>	<u>(46,741,238)</u>	<u>(6,211,870)</u>	<u>20,268,109</u>	<u>24,948,302</u>
Total business-type activities net position	<u>\$ (32,743,956)</u>	<u>\$ 23,226,229</u>	<u>\$ 65,966,087</u>	<u>\$ 90,522,499</u>	<u>\$ 107,859,728</u>
Primary government					
Net investment in capital assets	\$ 940,829,427	\$ 909,079,148	\$ 885,685,622	\$ 725,927,853	\$ 607,697,842
Restricted	179,105,244	160,929,799	139,804,938	120,097,178	143,981,867
Unrestricted	<u>(443,133,441)</u>	<u>(216,256,444)</u>	<u>(93,489,972)</u>	<u>34,717,104</u>	<u>36,621,117</u>
Total primary government net position	<u>\$ 676,801,230</u>	<u>\$ 853,752,503</u>	<u>\$ 932,000,588</u>	<u>\$ 880,742,135</u>	<u>\$ 788,300,826</u>

Source: Comprehensive Annual Financial Reports (CAFR).

Table 1 (Continued)

<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
\$471,706,192	\$370,478,235	\$293,985,943	\$277,876,863	\$281,659,366
48,455,747	39,209,744	18,826,411	21,923,646	17,347,953
9,101,649	10,738,290	24,216,784	14,985,944	15,236,743
15,479,227	19,355,258	11,898,126	11,204,209	11,284,451
20,727,303	19,130,341	138,539	-	-
26,355,835	21,340,552	33,124,843	31,330,740	10,260,414
<u>\$591,825,953</u>	<u>\$480,252,420</u>	<u>\$382,190,646</u>	<u>\$357,321,402</u>	<u>\$335,788,927</u>
\$ 58,217,572	\$ 50,248,908	\$ 43,134,436	\$ 38,144,766	\$ 35,840,402
17,369,988	8,138,315	35,711,929	33,380,475	30,867,611
36,519,536	38,310,787	7,954,069	9,047,073	9,224,448
<u>\$112,107,096</u>	<u>\$ 96,698,010</u>	<u>\$ 86,800,434</u>	<u>\$ 80,572,314</u>	<u>\$ 75,932,461</u>
\$529,923,764	\$420,727,143	\$337,120,379	\$316,021,629	\$317,499,768
111,133,914	96,571,948	90,791,789	81,494,274	74,736,758
62,875,371	59,651,339	41,078,912	40,377,813	19,484,862
<u>\$703,933,049</u>	<u>\$576,950,430</u>	<u>\$468,991,080</u>	<u>\$437,893,716</u>	<u>\$411,721,388</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>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Expenses					
Governmental activities:					
General government	\$ 101,135,305	\$ 92,955,003	\$ 88,844,727	\$ 79,241,599	\$ 79,952,880
Judicial	86,567,259	85,766,375	89,523,783	84,233,142	82,775,317
Public safety	194,156,366	192,289,893	186,374,799	191,453,779	186,516,533
Education and recreation	6,521,027	8,964,869	10,838,874	10,215,955	9,767,900
Public works	254,058,915	166,817,829	159,386,468	90,456,200	77,045,904
Health and public welfare	25,646,248	33,613,676	29,164,474	32,396,181	31,435,262
Interest and other fees	53,631,744	46,034,776	42,552,731	35,272,177	22,115,394
Unallocated depreciation	114,711	114,711	114,711	114,711	114,711
Total governmental activities	<u>721,831,575</u>	<u>626,557,132</u>	<u>606,800,567</u>	<u>523,383,744</u>	<u>489,723,901</u>
Business-type activities:					
Venue Fund	81,424,815	66,119,373	47,297,341	38,312,586	24,051,523
Commissary Fund	3,099,136	3,132,808	3,349,848	3,214,752	3,387,512
Firing Range Fund	112,046	-	-	-	-
Parking Facilities Fund	633,636	519,977	307,949	-	-
Total business-type activities	<u>85,269,633</u>	<u>69,772,158</u>	<u>50,955,138</u>	<u>41,527,338</u>	<u>27,439,035</u>
Total primary government	<u>\$ 807,101,208</u>	<u>\$ 696,329,290</u>	<u>\$ 657,755,705</u>	<u>\$ 564,911,082</u>	<u>\$ 517,162,936</u>
Program Revenues					
Governmental activities:					
Charges for service:					
General government	\$ 33,949,799	\$ 30,742,789	\$ 29,315,903	\$ 27,395,795	\$ 27,939,525
Judicial	10,415,106	11,590,304	13,189,094	14,205,997	11,703,776
Public safety	34,983,339	34,016,987	28,563,454	29,883,485	26,389,811
Education and recreation	1,500	1,500	333,200	285,668	217,990
Public works	17,765,629	17,007,799	15,791,488	15,526,491	14,663,986
Health and public welfare	344,410	56,145	935,617	943,697	993,796
Operating grants and contributions:					
General government	3,933,230	3,451,222	4,156,702	1,942,725	1,670,749
Judicial	5,185,664	4,695,937	4,470,725	4,783,113	6,336,138
Public safety	12,221,127	14,514,051	18,847,341	20,321,533	13,482,071
Education and recreation	200,000	-	1,369,585	107,665	715,796
Public works	-	-	2,505,065	129,294	59,943
Health and public welfare	20,630,393	25,468,653	27,755,036	17,984,327	14,058,173
Capital grants and contributions	114,740,142	106,463,221	201,984,356	157,728,121	112,841,904
Total governmental activities	<u>\$ 254,370,339</u>	<u>\$ 248,008,608</u>	<u>\$ 349,217,566</u>	<u>\$ 291,237,911</u>	<u>\$ 231,073,658</u>

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

Table 2 (Continued)

<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
\$ 91,979,961	\$ 70,903,094	\$ 82,966,855	\$ 60,375,452	\$ 53,248,573
79,390,023	70,394,123	66,655,717	59,079,170	56,763,280
177,888,141	163,589,223	144,485,826	138,802,346	132,294,841
12,434,366	9,367,415	8,695,455	8,267,646	7,140,884
73,059,766	36,183,533	35,620,410	32,688,621	54,154,408
18,881,286	15,976,770	17,445,966	15,593,396	14,659,766
14,532,168	8,668,159	8,202,573	8,775,159	12,445,420
114,711	114,711	114,711	114,711	114,711
<u>468,280,422</u>	<u>375,197,028</u>	<u>364,187,513</u>	<u>323,696,501</u>	<u>330,821,883</u>
10,131,567	13,749,496	15,836,252	14,968,664	15,407,801
529,786	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>10,661,353</u>	<u>13,749,496</u>	<u>15,836,252</u>	<u>14,968,664</u>	<u>15,407,801</u>
<u>\$ 478,941,775</u>	<u>\$ 388,946,524</u>	<u>\$ 380,023,765</u>	<u>\$ 338,665,165</u>	<u>\$ 346,229,684</u>
\$ 27,309,879	\$ 29,581,697	\$ 28,471,474	\$ 27,913,332	\$ 22,952,988
14,093,877	12,502,394	27,196,238	24,305,494	23,362,577
27,828,996	27,383,908	12,959,917	12,783,543	11,348,157
199,715	172,998	170,990	106,849	100,097
13,231,057	13,488,693	13,604,414	21,913,000	21,071,442
978,847	980,803	-	-	700,000
1,618,364	957,539	1,116,324	6,408,677	122,934
5,516,970	10,925,129	6,581,867	3,851,600	3,033,886
15,621,641	6,861,351	13,018,419	14,365,151	13,068,123
1,191,067	3,071,742	3,502,393	2,960,679	2,655,600
133,723,103	69,821,283	8,257,542	3,067,257	27,379,805
11,972,585	9,069,667	12,254,545	14,636,229	11,243,257
6,707,206	6,130,956	13,854,079	497,369	2,412,201
<u>\$ 259,993,307</u>	<u>\$ 190,948,160</u>	<u>\$ 140,988,202</u>	<u>\$ 132,809,180</u>	<u>\$ 139,451,067</u>

Table 2 (Continued)

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

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Business-type activities:					
Capital grants and contributions	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	5,774,948	5,121,101	4,882,504	4,682,544	4,555,635
Total business-type activities	<u>5,774,948</u>	<u>5,121,101</u>	<u>4,882,504</u>	<u>4,682,544</u>	<u>4,555,635</u>
Total primary government	<u>\$ 260,145,287</u>	<u>\$ 253,129,709</u>	<u>\$ 354,100,070</u>	<u>\$ 295,920,455</u>	<u>\$ 235,629,293</u>
Net (Expense) Revenue					
Governmental activities	\$(467,461,236)	\$(378,548,524)	\$(257,583,001)	\$(232,145,833)	\$(258,650,243)
Business-type activities	(79,494,685)	(64,651,057)	(46,072,634)	(36,849,243)	(22,883,400)
Total primary government	<u>\$(546,955,921)</u>	<u>\$(443,199,581)</u>	<u>\$(303,655,635)</u>	<u>\$(268,995,076)</u>	<u>\$(281,533,643)</u>
General Revenues and Other Changes in Net Position					
Governmental Activities:					
Taxes:					
Property taxes	\$ 289,003,130	\$ 286,918,075	\$ 281,355,998	\$ 285,110,519	\$ 275,869,660
Flood control taxes	30,111,625	29,298,076	28,976,192	29,213,225	34,620,600
Bingo taxes	1,149,925	1,095,392	1,034,600	928,749	905,780
Motor vehicle taxes	12,512,742	10,594,249	9,216,992	8,470,889	10,031,273
Mixed drink taxes	6,393,077	5,770,200	6,527,575	6,482,878	6,228,156
Unrestricted investment earnings	1,601,732	2,528,607	2,499,439	2,777,878	7,340,211
Miscellaneous	5,366,849	6,399,746	7,206,835	8,826,902	12,145,918
Loss on disposal of assets	-	-	(2,831,146)	113,331	123,790
Transfers between governmental and business-type activities	341,068	435,952	453,070	-	-
Total governmental activities	<u>346,480,148</u>	<u>343,040,297</u>	<u>334,439,555</u>	<u>341,924,371</u>	<u>347,265,388</u>
Business-type Activities:					
Motor vehicle taxes	8,302,881	7,927,555	7,395,457	7,017,695	6,731,847
Occupancy taxes	15,543,139	14,402,231	13,519,585	12,320,625	11,564,549
Unrestricted investment earnings	19,538	17,365	21,247	167,173	336,802
Miscellaneous	10	-	9,373	2,072	2,834
Transfers between governmental and business-type activities	(341,068)	(435,952)	(453,070)	-	-
Total business-type activities	<u>23,524,500</u>	<u>21,911,199</u>	<u>20,492,592</u>	<u>19,507,565</u>	<u>18,636,032</u>
Total Primary Government	<u>\$ 370,004,648</u>	<u>\$ 364,951,496</u>	<u>\$ 354,932,147</u>	<u>\$ 361,431,936</u>	<u>\$ 365,901,420</u>
Change in Net Position					
Governmental activities	\$(120,981,088)	\$(35,508,227)	\$ 76,856,554	\$ 109,778,538	\$ 88,615,145
Business-type activities	(55,970,185)	(42,739,858)	(25,580,043)	(17,337,229)	(4,247,368)
Total primary government	<u>\$(176,951,273)</u>	<u>\$ (78,248,085)</u>	<u>\$ 51,276,511</u>	<u>\$ 92,441,309</u>	<u>\$ 84,367,777</u>

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

Table 2 (Continued)

2008	2007	2006	2005	2004
\$ -	\$ -	\$ -	\$ -	\$ -
2,040,783	1,300,000	1,300,000	1,300,000	1,300,000
<u>2,040,783</u>	<u>1,300,000</u>	<u>1,300,000</u>	<u>1,300,000</u>	<u>1,300,000</u>
<u>\$ 262,034,090</u>	<u>\$ 192,248,160</u>	<u>\$ 142,288,202</u>	<u>\$ 134,109,180</u>	<u>\$ 140,751,067</u>
\$(208,287,115)	\$(184,248,868)	\$(223,199,311)	\$(190,887,321)	\$(191,370,816)
(8,620,570)	(12,449,496)	(14,536,252)	(13,668,664)	(14,107,801)
<u>\$(216,907,685)</u>	<u>\$(196,698,364)</u>	<u>\$(237,735,563)</u>	<u>\$(204,555,985)</u>	<u>\$(205,478,617)</u>
\$ 255,429,534	\$ 233,585,237	\$ 209,881,420	\$ 193,368,931	\$ 184,703,624
26,583,760	9,847,070	8,702,080	8,023,769	7,778,772
797,163	724,819	696,385	593,779	457,715
11,291,934	11,923,937	9,235,072	-	-
6,193,140	5,726,672	5,332,937	4,817,418	4,479,810
15,026,865	14,543,094	11,122,825	4,479,652	2,164,665
4,538,252	5,959,813	3,118,685	541,177	362,683
-	-	-	-	589,019
-	-	-	293,781	440,672
<u>319,860,648</u>	<u>282,310,642</u>	<u>248,089,404</u>	<u>212,118,507</u>	<u>200,976,960</u>
7,097,116	6,962,717	6,864,223	5,904,894	5,426,230
13,668,374	12,799,160	11,541,320	10,618,155	9,108,875
2,463,345	2,585,195	2,358,829	2,079,249	1,801,746
-	-	-	-	-
-	-	-	(293,781)	(440,672)
<u>23,228,835</u>	<u>22,347,072</u>	<u>20,764,372</u>	<u>18,308,517</u>	<u>15,896,179</u>
<u>\$ 343,089,483</u>	<u>\$ 304,657,714</u>	<u>\$ 268,853,776</u>	<u>\$ 230,427,024</u>	<u>\$ 216,873,139</u>
\$ 111,573,533	\$ 98,061,774	\$ 24,890,093	\$ 21,231,186	\$ 9,606,144
14,608,265	9,897,576	6,228,120	4,639,853	1,788,378
<u>\$ 126,181,798</u>	<u>\$ 107,959,350</u>	<u>\$ 31,118,213</u>	<u>\$ 25,871,039</u>	<u>\$ 11,394,522</u>

Table 3

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

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
Revenues				
Ad valorem taxes	\$ 319,716,213	\$ 312,328,560	\$ 309,879,849	\$ 312,626,778
Other taxes, licenses, and permits	34,774,586	35,384,613	25,751,912	23,588,288
Intergovernmental revenue	77,221,430	63,600,138	69,776,671	52,477,680
Court costs and fines	29,002,601	28,286,612	28,636,474	28,723,501
Fees on motor vehicles	20,802,047	20,395,853	23,101,681	23,280,134
Other fees	24,897,062	21,483,624	17,520,617	18,017,567
Commissions from governmental units	4,006,304	4,244,598	4,779,636	4,423,514
Revenues from use of assets	16,324,000	17,339,699	14,677,230	16,981,610
Sales, refunds, and miscellaneous	4,440,392	5,548,406	7,798,411	9,643,909
Commissions on county taxes	-	-	-	-
Total Revenues	<u>531,184,635</u>	<u>508,612,103</u>	<u>501,922,481</u>	<u>489,762,981</u>
Expenditures				
General government	82,373,919	79,850,671	72,372,014	70,265,609
Judicial	84,556,591	82,126,315	84,136,746	81,547,606
Public safety	182,665,115	176,643,544	174,264,394	179,697,609
Education and recreation	5,873,245	8,618,453	10,252,009	10,937,115
Public works	195,489,744	111,367,011	115,084,358	55,372,105
Health and public welfare	26,873,015	33,113,146	28,958,430	31,545,348
Capital expenditures	50,306,999	94,469,871	83,128,036	87,500,585
Debt service:				
Principal	29,790,000	30,920,000	30,425,000	25,285,000
Interest	50,339,550	44,068,795	42,292,081	32,546,245
Bond issuance cost ¹	4,055,869	1,637,339	142,341	1,801,640
Debt service SARA ²	4,387,134	4,900,000	5,000,000	4,700,000
Total Expenditures	<u>716,711,181</u>	<u>667,715,145</u>	<u>646,055,409</u>	<u>581,198,862</u>
Excess (deficiency) of revenues over expenditures	(185,526,546)	(159,103,042)	(144,132,928)	(91,435,881)
Other Financing Sources (Uses)				
Interfund transfers in	12,129,547	15,136,590	16,457,750	15,931,474
Interfund transfers out	(17,694,800)	(20,993,626)	(17,835,144)	(15,981,005)
Issuance of capital lease	-	-	-	-
Issuance of commercial paper	-	-	-	-
Issuance of long term debt	530,720,000	144,719,999	-	151,800,000
Discount on bond issues	-	-	-	-
Issuance of refunding bonds	-	17,650,000	-	36,915,000
Payment to refunded debt paying agent	-	(20,417,103)	-	(39,384,000)
Premium on bond issues	40,480,868	9,066,853	-	11,423,782
Payment to other governmental units	-	-	-	-
Total Other Financing Sources (Uses)	<u>565,635,615</u>	<u>145,162,713</u>	<u>(1,377,394)</u>	<u>160,705,251</u>
Net Change in Fund Balances	<u>\$ 380,109,069</u>	<u>\$ (13,940,329)</u>	<u>\$ (145,510,322)</u>	<u>\$ 69,269,370</u>
Debt service as a percentage of noncapital expenditures	12.0%	13.1%	12.9%	11.7%

Source: Comprehensive Annual Financial Reports (CAFR).

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

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

Table 3 (Continued)

	2009	2008	2007	2006	2005	2004
\$	308,919,094	\$ 281,263,390	\$ 244,211,668	\$ 217,974,800	\$ 201,610,941	\$ 191,633,278
	23,105,524	15,767,008	10,031,840	8,414,707	6,708,043	6,394,569
	39,935,873	37,109,206	37,064,942	49,325,165	43,062,906	49,065,178
	27,989,595	30,273,190	28,643,536	25,024,624	23,571,139	18,993,058
	24,228,958	25,586,120	27,071,760	25,552,733	25,988,198	25,273,753
	17,630,868	16,546,105	19,454,670	19,587,423	14,261,073	11,630,090
	3,632,217	3,369,191	4,289,058	4,002,121	4,282,345	4,162,416
	19,769,465	27,407,525	26,020,885	20,686,227	15,529,417	12,496,516
	15,200,828	8,949,385	8,559,411	11,203,209	7,950,237	8,310,365
	-	-	-	-	-	783,173
	<u>480,412,422</u>	<u>446,271,120</u>	<u>405,347,770</u>	<u>381,771,009</u>	<u>342,964,299</u>	<u>328,742,396</u>
	72,125,092	77,130,748	64,491,487	57,310,981	56,524,066	51,044,056
	81,372,423	75,933,997	68,461,941	64,730,554	57,645,825	54,927,707
	178,449,602	172,552,162	156,293,541	137,962,292	133,321,562	124,926,309
	9,680,173	12,222,246	9,110,295	8,525,534	8,074,685	6,963,177
	46,923,748	49,309,794	15,631,596	14,501,740	10,627,009	38,671,036
	31,366,407	18,823,565	15,928,345	17,390,808	15,578,673	14,579,823
	86,289,068	80,746,829	54,553,089	40,500,011	25,848,495	33,986,741
	28,177,246	19,930,577	15,196,232	14,372,928	16,904,084	25,858,538
	19,904,430	12,283,857	8,297,446	14,228,256	16,025,865	13,151,447
	3,192,902	1,329,858	1,549,639	768,583	-	-
	4,700,000	5,200,000	6,200,000	5,500,000	-	-
	<u>562,181,091</u>	<u>525,463,633</u>	<u>415,713,611</u>	<u>375,791,687</u>	<u>340,550,264</u>	<u>364,108,834</u>
	(81,768,669)	(79,192,513)	(10,365,841)	5,979,322	2,414,035	(35,366,438)
	7,489,827	3,886,386	16,805,945	5,009,940	23,181,245	17,086,516
	(7,489,827)	(3,886,386)	(19,374,635)	(5,784,226)	(23,079,465)	(20,202,999)
	-	4,719,752	4,643,054	2,996,106	-	-
	-	32,384,000	4,000,000	3,000,000	-	-
	339,720,000	138,855,000	135,630,000	4,000,000	43,035,000	14,500,000
	-	-	-	-	(79,152)	-
	14,890,000	-	-	26,530,000	-	14,090,000
	(14,925,453)	-	-	(28,157,516)	-	(15,435,932)
	7,034,116	1,150,013	1,533,113	1,597,513	2,554,879	2,316,101
	-	-	-	-	(6,600,000)	-
	<u>346,718,663</u>	<u>177,108,765</u>	<u>143,237,477</u>	<u>9,191,817</u>	<u>39,012,507</u>	<u>12,353,686</u>
\$	<u>264,949,994</u>	<u>\$ 97,916,252</u>	<u>\$ 132,871,636</u>	<u>\$ 15,171,139</u>	<u>\$ 41,426,542</u>	<u>\$ (23,012,752)</u>
	10.1%	7.2%	6.5%	8.5%	10.5%	11.8%

Table 4

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

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u> ¹	<u>2009</u> ¹
General Fund					
Nonspendable	\$ 5,178,657	\$ 5,158,860	\$ 5,279,320	\$ -	\$ -
Unassigned	67,281,583	62,222,223	55,724,026	-	-
Total general fund	<u>\$ 72,460,240</u>	<u>\$ 67,381,083</u>	<u>\$ 61,003,346</u>	<u>\$ -</u>	<u>\$ -</u>
All Other Governmental Funds					
Debt Service					
Restricted	\$ 66,694,458	\$ 70,281,380	\$ 71,160,124	\$ -	\$ -
Capital Projects					
Nonspendable	2,645,022	2,614,406	2,000,000	-	-
Restricted	732,492,566	355,586,673	376,020,003	-	-
Nonmajor Governmental Funds					
Nonspendable	-	-	-	-	-
Restricted	39,627,926	37,942,291	37,550,673	-	-
Committed	195,825	201,135	213,151	-	-
Total all other governmental funds	<u>\$ 841,655,797</u>	<u>\$ 466,625,885</u>	<u>\$ 486,943,951</u>	<u>\$ -</u>	<u>\$ -</u>

	<u>2008</u> ¹	<u>2007</u> ¹	<u>2006</u> ¹	<u>2005</u> ¹	<u>2004</u> ¹
General Fund					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned	-	-	-	-	-
Total general fund	<u>\$ -</u>				
All Other Governmental Funds					
Debt Service					
Committed	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Projects					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Nonmajor Governmental Funds					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Total all other governmental funds	<u>\$ -</u>				

Source: Comprehensive Annual Financial Reports (CAFR).

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

Table 4 (Continued)

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

	<u>2013</u> ³	<u>2012</u> ³	<u>2011</u> ³	<u>2010</u>	<u>2009</u>
General Fund					
Reserved ¹	\$ -	\$ -	\$ -	\$ 744,722	\$ 573,247
Unreserved	-	-	-	53,965,492	48,061,941
Total general fund	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 54,710,214</u>	<u>\$ 48,635,188</u>
All Other Governmental Funds					
Reserved ¹	\$ -	\$ -	\$ -	\$ 153,409,448	\$ 157,340,992
Unreserved, designated, for:					
Capital projects fund	-	-	-	467,633,270	396,000,394
Special revenue funds ²	-	-	-	866,492	575,446
Unreserved, Special Revenue Funds	-	-	-	17,879,884	22,677,918
Total all other governmental funds	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 639,789,094</u>	<u>\$ 576,594,750</u>

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
General Fund					
Reserved ¹	\$ 1,390,051	\$ 662,060	\$ 848,963	\$ 545,565	\$ 625,737
Unreserved	50,100,132	53,230,968	47,877,791	29,364,455	21,859,502
Total general fund	<u>\$ 51,490,183</u>	<u>\$ 53,893,028</u>	<u>\$ 48,726,754</u>	<u>\$ 29,910,020</u>	<u>\$ 22,485,239</u>
All Other Governmental Funds					
Reserved ¹	\$ 205,997,838	\$ 94,894,832	\$ 39,491,667	\$ 44,410,154	\$ 27,769,997
Unreserved, designated, for:					
Capital projects fund	76,999,644	85,768,313	19,364,818	24,973,040	802,752
Special revenue funds ²	679,068	1,110,476	1,089,228	882,936	1,254,527
Unreserved, Special Revenue Funds	25,113,211	26,697,043	20,819,589	14,144,767	20,280,573
Total all other governmental funds	<u>\$ 308,789,761</u>	<u>\$ 208,470,664</u>	<u>\$ 80,765,302</u>	<u>\$ 84,410,897</u>	<u>\$ 50,107,849</u>

Source: Comprehensive Annual Financial Reports (CAFR).

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

² Prior to fiscal years 2007 is titled Grants.

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

Table 5

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

Fiscal Year ¹	Estimated Market Value			Total Taxable Assessed Value	Total Direct Tax Rate
	Real Property	Personal Property	Less: Tax Exempt Property		
2004	56,825,012,759	7,247,363,276	7,025,350,553	57,047,025,482	0.333671
2005	58,584,257,386	7,746,973,555	6,058,106,940	60,273,124,001	0.331190
2006	63,523,927,986	8,210,434,209	6,297,181,547	65,437,180,648	0.331190
2007	73,411,772,533	9,018,494,676	7,513,295,659	74,916,971,550	0.326866
2008	87,952,556,241	8,390,541,505	9,421,111,927	86,921,985,819	0.326866
2009	99,217,100,900	7,760,810,614	10,037,665,304	96,940,246,210	0.326866
2010	100,888,251,361	6,840,932,551	9,417,396,606	98,311,787,306	0.326866
2011	99,346,049,349	6,672,642,668	9,074,438,799	96,944,253,218	0.326866
2012	99,608,396,709	6,426,038,613	9,042,113,650	96,992,321,672	0.326866
2013	101,483,890,183	6,423,198,774	9,145,325,077	98,761,763,880	0.326866

Sources: Bexar County Tax Assessor-Collector Certified Roll Reports (For FY 2004-2013).

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



Photograph taken by: San Antonio River Authority

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Table 6

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

	2004	2005	2006	2007	2008
County Direct Rates					
General	0.320950	0.318471	0.318471	0.295104	0.289399
Flood	0.012720	0.012720	0.012719	0.031762	0.037467
Total direct rate	0.333670	0.331191	0.331190	0.326866	0.326866
City and Town Rates					
City of San Antonio	0.578540	0.578540	0.578540	0.578540	0.572300
Balcones Heights	0.527030	0.527030	0.558500	0.532404	0.498356
Castle Hills	0.503747	0.503747	0.479634	0.458908	0.425801
China Grove	0.022066	0.022066	0.229180	0.232940	0.021501
Converse	0.597500	0.597500	0.577500	0.565000	0.540000
Elmendorf	0.114721	0.114721	0.175000	0.250000	0.252961
Grey Forest	0.109522	0.109522	0.109522	0.975960	0.093525
Hill County Village	0.095000	0.095000	0.095000	0.095000	0.095000
Hollywood Park	0.417926	0.417926	0.417926	0.395908	0.381464
Kirby	0.657821	0.657821	0.664948	0.644471	0.588414
Leon Valley	0.517400	0.517400	0.537400	0.537400	0.527400
Live Oak	0.465000	0.465000	0.410000	0.385000	0.364400
Olmos Park	0.657822	0.657822	0.598837	0.544546	0.514787
Shavano Park	0.326915	0.326915	0.343016	0.335000	0.329682
City of Somerset	0.639450	0.639450	0.614013	0.555009	0.513609
St. Hedwig	0.435756	0.435756	0.479895	0.479895	0.479895
Terrell Hills	0.544500	0.544500	0.516864	0.465853	0.430422
Universal City	0.414680	0.414680	0.426487	0.457920	0.525827
Windcrest	0.332654	0.332654	0.412622	0.412454	0.407239
Helotes	0.355000	0.355000	0.336287	0.336287	0.336287
Von Ormy	0.000000	0.000000	0.000000	0.000000	0.000000
School Districts Rates					
Alamo Heights ISD	1.629600	1.629600	1.656600	1.486600	1.156600
East Central ISD	1.680000	1.680000	1.680000	1.520000	1.190000
Edgewood ISD	1.734500	1.734500	1.722200	1.610000	1.405000
Harlandale ISD	1.756000	1.756000	1.756000	1.700000	1.349000
Northeast ISD	1.794000	1.794000	1.794000	1.669000	1.402900
Northside ISD	1.762500	1.762500	1.775000	1.592500	1.262500
San Antonio ISD	1.722000	1.722000	1.720000	1.579700	1.249700
South S.A. ISD	1.738300	1.738300	1.840000	1.710000	1.445000
Southside ISD	1.720000	1.720000	1.720000	1.690000	1.360000
Somerset ISD	1.685000	1.685000	1.685000	1.536700	1.194000
Southwest ISD	1.642200	1.642200	1.618800	1.496000	1.195000
Fire District Rates					
Bexar Emergency #1	0.100000	0.100000	0.100000	0.100000	0.097848
Bexar Emergency #2	0.057000	0.057000	0.057000	0.070000	0.700000
Bexar Emergency #3	0.060000	0.051000	0.051000	0.035200	0.031222
Bexar Emergency #4	0.000000	0.000000	0.000000	0.000000	0.059990
Bexar Emergency #5	0.100000	0.100000	0.100000	0.091058	0.088555
Bexar Emergency #6	0.100000	0.100000	0.100000	0.093816	0.100000
Bexar Emergency #7	0.000000	0.000000	0.100000	0.100000	0.099666
Bexar Emergency #8	0.000000	0.000000	0.000000	0.000000	0.000000
Bexar Emergency #10	0.000000	0.000000	0.000000	0.000000	0.000000
Other Special District Rates					
Alamo Community College	0.107050	0.107050	0.107050	0.137050	0.134550
University Health System	0.243869	0.243869	0.243869	0.243869	0.237408
River Authority	0.016425	0.016425	0.016425	0.016045	0.015951
S.A. MUD #1	0.930000	0.930000	0.930000	0.847800	0.762300

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

Table 6 (Continued)

2009	2010	2011	2012	2013
0.296187	0.296187	0.296187	0.296187	0.296187
0.030679	0.030679	0.030679	0.030679	0.030679
0.326866	0.326866	0.326866	0.326866	0.326866
0.567140	0.565690	0.565690	0.565690	0.565690
0.490729	0.510481	0.558843	0.572199	0.572199
0.425801	0.458668	0.501345	0.501345	0.501345
0.060230	0.064492	0.071700	0.081700	0.087900
0.515000	0.515000	0.525434	0.572931	0.606675
0.269966	0.299846	0.313255	0.481749	0.477261
0.093525	0.093525	0.093525	0.093525	0.096525
0.095000	0.095000	0.095000	0.095000	0.095000
0.382261	0.490000	0.490000	0.536710	0.536710
0.623000	0.661649	0.697500	0.710978	0.710978
0.527400	0.527400	0.527400	0.535510	0.574282
0.405131	0.449369	0.476783	0.477291	0.463155
0.480820	0.463400	0.478499	0.480888	0.479865
0.325082	0.324800	0.320000	0.320000	0.320000
0.517613	0.516787	0.648884	0.704675	0.707059
0.479895	0.479895	0.479895	0.479895	0.479895
0.399293	0.391301	0.385068	0.385068	0.385068
0.512972	0.519636	0.590531	0.582981	0.586029
0.436227	0.436495	0.436495	0.436495	0.432970
0.363651	0.363651	0.363651	0.360000	0.355000
0.390000	0.390000	0.351000	0.320000	0.288000
1.156600	1.162000	1.168000	1.198000	1.218000
1.319500	1.319500	1.319500	1.296000	1.296000
1.405000	1.420000	1.420000	1.407400	1.398000
1.479000	1.479000	1.604800	1.544400	1.538500
1.402900	1.402900	1.402900	1.402900	1.425000
1.302500	1.337500	1.365500	1.375500	1.375500
1.249700	1.249700	1.279700	1.307600	1.357600
1.440000	1.433800	1.454900	1.454900	1.454900
1.365600	1.368900	1.368900	1.368900	1.368900
1.205000	1.228000	1.289000	1.278000	1.278000
1.210000	1.243200	1.256100	1.222600	1.273000
0.100000	0.100000	0.100000	0.100000	0.100000
0.070000	0.070000	0.070000	0.070000	0.940000
0.030000	0.030772	0.034300	0.034532	0.038628
0.069990	0.068500	0.074000	0.079900	0.079998
0.087025	0.088353	0.090596	0.089139	0.095500
0.100000	0.100000	0.100000	0.100000	0.097879
0.100000	0.100000	0.099687	0.099687	0.099040
0.070000	0.000000	0.000000	0.100000	0.982650
0.100000	0.100000	0.100000	0.100000	0.100000
0.135855	0.135855	0.141623	0.141623	0.149150
0.261022	0.266235	0.276235	0.276235	0.276235
0.015951	0.015951	0.016652	0.017370	0.017370
0.695700	0.668300	0.687200	0.706904	0.692500

Table 7

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

	2013	
	Market Value	Percent of Total Taxable Value
H. E. Butt Grocery Company	\$ 1,091,712,381	1.11%
Methodist Healthcare System	540,522,741	0.55%
VHS San Antonio Partners LP	469,526,138	0.48%
Walmart Stores Inc.	412,389,880	0.42%
Southwestern Bell Telephone	351,030,450	0.36%
USAA	307,078,290	0.31%
La Cantera Specialty Retail LP	228,525,590	0.23%
SA Real Estate LLLP	220,992,250	0.22%
Western Rim Investors	215,405,840	0.22%
Target Corporation	197,770,520	0.20%
	<u>\$ 4,034,954,080</u>	<u>4.10%</u>
2004		
	Market Value	Percent of Total Taxable Value
H.E. Butt Grocery Company	\$ 649,249,470	1.14%
Southwestern Bell Telephone Company	515,150,856	0.90%
USAA	319,746,300	0.56%
Walmart	301,334,360	0.53%
Methodist Hospital Systems	194,114,435	0.34%
Baptist (VHS San Antonio)	173,022,510	0.30%
Time Warner/Paragon/Fibercom	162,961,539	0.29%
Frost National Bank	154,655,670	0.27%
Simon Properties	140,293,650	0.25%
Marriot	125,113,080	0.22%
	<u>\$ 2,735,641,870</u>	<u>4.80%</u>

Source: Bexar Appraisal District

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

County Tax Rate - General and Debt

Fiscal Year	Collected Within the Fiscal Year of the Levy			Subsequent Collections	Total Collections to Date	Percent of Current Levy	Receivable Outstanding taxes from prior Years ¹
	Taxes Levied for Fiscal Year ¹	Amount	Percent of Levy	Taxes from Prior Year Levy	Amount		
2004	182,996,097	179,297,078	98.0	3,258,815	182,555,894	99.8	12,058,064
2005	191,389,035	187,860,871	98.2	3,095,024	190,955,895	99.8	11,616,455
2006	207,393,607	203,851,097	98.3	3,082,434	206,933,531	99.8	11,880,379
2007	232,857,689	229,355,021	98.5	2,971,749	232,326,770	99.8	11,142,226
2008	253,110,020	249,567,648	98.6	2,973,740	252,541,389	99.8	11,415,483
2009	274,110,478	270,493,314	98.7	2,810,641	273,303,955	99.7	12,359,490
2010	283,632,760	279,982,520	98.7	2,447,275	282,429,795	99.6	13,953,925
2011	281,269,878	277,373,606	98.6	2,280,655	279,654,261	99.4	14,306,351
2012	283,055,152	278,676,422	98.5	1,757,543	280,433,965	99.1	13,760,990
2013	288,449,751	284,572,346	98.7	-	284,572,346	98.7	13,399,256

County Tax Rate - Flood and Debt

Fiscal Year	Collected Within the Fiscal Year of the Levy			Subsequent Collections	Total Collections to Date	Percent of Current Levy	Receivable Outstanding taxes from prior Years ¹
	Taxes Levied for Fiscal Year	Amount	Percent of Levy	Taxes from Prior Year Levy	Amount		
2004	7,633,836	7,480,196	98.0	132,857	7,613,053	99.7	607,588
2005	8,042,566	7,888,282	98.1	132,743	8,021,025	99.7	586,621
2006	8,694,557	8,538,987	98.2	132,147	8,671,134	99.7	588,853
2007	9,839,643	9,685,804	98.4	126,813	9,812,617	99.7	560,731
2008	26,779,785	26,407,917	98.6	317,241	26,725,158	99.8	827,131
2009	34,804,952	34,354,457	98.7	357,901	34,712,357	99.7	1,100,234
2010	29,285,278	28,908,352	98.7	255,982	29,164,334	99.6	1,245,183
2011	29,133,246	28,733,381	98.6	234,336	28,967,717	99.4	1,288,486
2012	29,461,328	29,005,583	98.5	186,168	29,191,751	99.1	1,265,205
2013	30,143,855	29,736,667	98.6	-	29,736,667	98.6	1,256,623

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

Note: ¹ Outstanding taxes from prior years consists of all delinquent taxes from tax year 2013 - 1991 for county, and tax year 2013 - 1991 for flood.

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

Governmental Activities							
Year	Refunding Bonds	General Obligation Bonds	Certificates of Obligation	Other Obligations	Unamortized Premiums, Discounts, Deferred Charges, net	Total Bonds Payable	Restricted for Debt Service
2004	64,328,259	19,891,704	50,150,052	3,092,140	2,593,974	140,056,129	(17,347,953)
2005	65,264,984	24,315,000	73,939,827	73,260	4,684,502	168,277,573	(21,923,646)
2006	68,915,448	16,770,000	63,615,000	9,850,802	4,316,496	163,467,746	(18,826,411)
2007	61,790,001	35,470,000	175,960,000	15,008,071	5,477,292	293,705,364	(39,209,744)
2008	52,890,001	50,130,000	293,835,000	47,401,246	6,191,521	450,447,768	(48,455,747)
2009	49,525,000	47,665,000	619,220,000	39,384,000	12,688,804	768,482,804	(58,544,093)
2010	78,765,000	69,105,000	731,970,000	-	23,237,728	903,077,728	(72,590,214)
2011	69,580,000	66,430,000	713,405,000	-	21,926,641	871,341,641	(71,270,325)
2012	76,410,000	58,035,000	828,265,000	-	27,369,278	990,079,278	(70,322,846)
2013	68,195,000	55,325,000	1,340,120,000	-	66,262,529	1,529,902,529	(66,484,927)

Note: ¹ Figures for 2013 were not available for personal income.

² Debt per capita uses the estimated population figures from 2004 - 2013

Table 9 (Continued)

Business-type Activities						
Revenue Bonds	Unamortized Premiums, Discounts, Deferred Charges, net	Total Bonds Payable	Restricted for Debt Service	Total Primary Government	Percentage of Personal Income¹	Debt Per Capita²
137,650,000	3,339,848	140,989,848	(30,867,611)	232,830,413	6.64%	149.20
128,685,000	3,154,258	131,839,258	(33,380,475)	244,812,710	5.91%	154.48
117,065,000	2,968,668	120,033,668	(35,711,929)	228,963,074	6.10%	142.26
103,335,000	2,783,078	106,118,078	(8,138,315)	352,475,383	8.30%	226.59
104,465,000	(12,642,925)	91,822,075	(17,369,988)	476,444,108	8.20%	290.31
103,050,000	(11,773,982)	91,276,018	(27,873,483)	773,341,246	8.23%	470.03
212,885,000	(6,875,165)	206,009,835	(11,778,600)	1,024,718,749	8.02%	597.58
217,330,000	(7,886,202)	209,443,798	(16,844,006)	992,671,108	7.97%	578.89
331,100,000	(6,920,659)	324,179,341	(16,283,647)	1,227,652,126	7.97%	715.93
329,805,000	634,972	330,439,973	(23,993,498)	1,769,864,077	N/A	973.73

**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	General Bonded Debt Outstanding		Total	Percentage of Actual Taxable Value of Property	Per Capita
				Unamortized Premiums, Discounts, Deferred Charges, net	Restricted for Debt Service			
2004	64,328,259	19,891,704	50,150,052	2,593,974	(17,347,953)	119,616,036	0.21%	77
2005	65,264,984	24,315,000	73,939,827	4,684,502	(21,923,646)	146,280,667	0.24%	92
2006	68,915,448	16,770,000	63,615,000	4,316,496	(18,826,411)	134,790,533	0.21%	84
2007	61,790,001	35,470,000	175,960,000	5,477,292	(39,209,744)	239,487,549	0.32%	150
2008	52,890,001	50,130,000	293,835,000	6,191,521	(48,455,747)	354,590,775	0.41%	216
2009	49,525,000	47,665,000	619,220,000	12,688,804	(58,544,093)	670,554,711	0.70%	435
2010	78,765,000	69,105,000	731,970,000	23,237,728	(72,590,214)	830,487,514	0.85%	513
2011	69,580,000	66,430,000	713,405,000	21,926,641	(71,270,325)	800,071,316	0.83%	495
2012	76,410,000	58,035,000	828,265,000	27,369,278	(70,322,846)	919,756,432	0.95%	539
2013	68,195,000	55,325,000	1,340,120,000	66,262,529	(66,484,927)	1,463,417,602	1.49%	805

Source: Comprehensive Annual Financial Reports (CAFR).

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

Fiscal Year	Total Debt Service ¹	Total Expenditures	Ratio of Debt Service to total Expenditures
2004	38,922,975	364,108,834	10.69%
2005	32,929,949	340,550,264	9.67%
2006	29,205,538	370,291,687	7.89%
2007	21,256,881	409,513,611	5.19%
2008	29,964,629	520,263,633	5.76%
2009	51,174,407	557,481,091	9.18%
2010	59,632,885	576,498,862	10.34%
2011	72,859,422	641,055,409	11.37%
2012	74,988,795	662,815,145	11.31%
2013	80,129,550	712,324,047	11.25%

Source: Comprehensive Annual Financial Reports (CAFR).

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

Table 12

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

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Applicable to Bexar County</u>	<u>Estimated Share of Overlapping Debt</u>
Cities:			
Alamo Heights	\$ 11,395,000	100.00%	\$ 11,395,000
Converse	6,150,000	100.00%	6,150,000
Fair Oaks Ranch	1,515,000	62.97%	953,996
Balcones Heights	741,000	100.00%	741,000
Elmendorf	1,258,000	98.48%	1,238,878
Grey Forest	85,000	100.00%	85,000
Helotes	8,450,000	100.00%	8,450,000
Hill Country Village	960,000	100.00%	960,000
Kirby	2,210,000	100.00%	2,210,000
Leon Valley	9,415,000	100.00%	9,415,000
Live Oak	15,215,000	100.00%	15,215,000
Lytle	2,260,000	1.70%	38,420
Olmos Park	3,800,000	100.00%	3,800,000
St. Hedwig	750,000	100.00%	750,000
San Antonio	1,423,685,000	100.00%	1,423,685,000
Schertz	75,585,000	5.91%	4,467,074
Selma	12,375,000	69.76%	8,632,800
Shavano Park	5,255,000	100.00%	5,255,000
Somerset	1,445,000	100.00%	1,445,000
Terrell Hills	10,215,000	100.00%	10,215,000
Universal City	14,409,000	100.00%	14,409,000
Von Ormy	114,000	100.00%	114,000
Windcrest	460,000	100.00%	460,000
School Districts:			
Alamo Heights ISD	102,357,603	100.00%	102,357,603
East Central ISD	74,610,000	100.00%	74,610,000
Edgewood ISD	83,290,000	100.00%	83,290,000
Harlandale ISD	188,439,457	100.00%	188,439,457
Judson ISD	445,954,065	100.00%	445,954,065
Northeast ISD	1,444,614,128	100.00%	1,444,614,128
San Antonio ISD	616,939,988	100.00%	616,939,988
South San Antonio ISD	183,586,867	100.00%	183,586,867
Southside ISD	55,260,000	100.00%	55,260,000
Southwest ISD	202,365,161	100.00%	202,365,161
Boerne ISD	192,226,626	25.70%	49,402,243
Comal ISD	492,921,213	15.76%	77,684,383
Medina Valley ISD	56,721,713	24.35%	13,811,737
Northside ISD	1,919,495,000	99.54%	1,910,665,323
Schertz-Cibolo-Universal City ISD	295,895,515	10.06%	29,767,089
Somerset ISD	33,809,991	73.83%	24,961,916
Floresville ISD	75,534,985	0.09%	67,981
Special Districts:			
Alamo Community College District	513,470,000	100.00%	513,470,000
Bexar Co Hosp Dist	721,615,000	100.00%	721,615,000
San Antonio MUD #1	1,050,000	100.00%	1,050,000
San Antonio RA	27,630,000	92.71%	25,615,773
Cibolo Canyons Special Improvement District	20,410,000	100.00%	20,410,000
Total Overlapping	<u>9,355,944,312</u>		<u>8,316,023,882</u>
Bexar County	<u>1,463,640,000</u>	100.00%	<u>1,463,640,000</u>
Total Direct and Overlapping Debt	<u>\$ 10,819,584,312</u>		<u>\$ 9,779,663,882</u>

Source: Municipal Advisory Council of Texas, as of September 30, 2013

Overlapping percentages are derived from the 2013 market values provided by the appraisal districts.

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

<u>Venue Project Revenue Bonds</u>						
Fiscal Year	Total Revenues ¹	Less: Operating Expenses ²	Net Available Revenue	Annual Minimum Requirement ³	Ratio Available to Annual Requirement	Additional Mandatory Special Redemption ⁴
2004	17,636,851	616,143	17,020,708	12,901,087	1.32	2,210,000
2005	19,902,298	410,643	19,491,655	12,766,999	1.53	4,295,000
2006	22,064,372	1,491,850	20,572,522	12,509,483	1.64	6,725,000
2007	23,647,072	100,240	23,546,832	12,102,887	1.95	8,560,000
2008 ⁵	24,524,396	113,787	24,410,609	10,860,351	2.25	10,565,000
2009 ⁵	19,924,705	686,531	19,238,174	7,493,210	2.57	-
2010 ⁵	20,803,473	619,347	20,184,126	70,741,787	0.29	-
2011	22,244,006	762,268	21,481,738	14,264,596	1.51	-
2012	23,642,911	649,204	22,993,707	131,402,052	0.17	-
2013	25,162,903	715,710	24,447,193	20,981,046	1.17	-

Source: Comprehensive Annual Financial Reports (CAFR).

Note: ¹ Includes operating and non-operating revenues.

² Includes operating expenses minus depreciation plus transfers out.

³ Figures are minimum principal and interest added together.

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

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

⁵ Amounts were adjusted to exclude Commissary Fund transactions.

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

Description	Ownership	2007 Expenditure	2008 Expenditure	2009 Expenditure
<u>Governmental Activities</u>				
Mission Trails MPO	COSA	\$ 42,586	\$ -	\$ -
Mid-Beitel Creek	COSA	168,960	-	-
Perrin Beitel & Briar Glenn	COSA	-	119,333	63,800
Ingram Road Low Water Crossing	COSA	-	163,057	162,854
Hausman Road Drainage	COSA	-	30,949	230,501
Hausman Road Drainage Phase II	COSA	-	-	-
Huebner Creek at Prue Road	COSA	-	-	61,351
Huebner Creek Enhanced Conveyance	COSA	-	91,501	169,568
Laddie Place	COSA	-	40,207	164,790
Shane Road Low Water Crossing	COSA	-	-	185,344
Rock Creek Enhanced Conveyance	COSA	-	6,534	153,189
San Pedro Huisache Phase II	COSA	-	-	205,000
Olmos Dam Repair	COSA	-	473,561	437,007
Balcone Heights Storm Water	COSA	-	-	137,828
Rossillo Tributary	COSA	-	-	97,200
Roland Avenue Bridge	COSA	-	77,437	230,212
Huebner Creek at Hollyhock	COSA	-	-	37,716
Broadway Drainage Improvements	COSA	-	-	-
Six Mile Creek Drainage Improvements	COSA	-	-	-
Elmendorf Lake	COSA	-	-	-
French Creek Drainage Study	COSA	-	-	-
French Creek Tributary	COSA	-	-	-
Barbara Drive	COSA	-	-	-
New Braunfels	COSA	-	-	-
Science Park	COSA	-	-	-
San Pedro Huisache Phase III	COSA	-	-	-
Hausman Phase II	COSA	-	-	-
VFW Drainage	COSA	-	-	-
Concepcion Creek Drainage Improvement	COSA	-	-	-
Knoll Creek	COSA	-	-	-
Jones Maltsberger at Elm Creek	COSA	-	-	-
Prue Road at French Creek	COSA	-	-	-
North Verde Road LWC	COSA	-	-	-
Salado Creek Tributary	COSA	-	-	-
San Pedro Creek Restoration	COSA	-	-	-
Applewhite Road	COSA	-	7,552	-
Mission Trails	COSA	133,203	-	33,488
Cimarron Subdivision	COC	-	-	-
Hertberg Historic Center	Non Profit	-	250,000	-
Mission Reach Restoration	SARA	3,318,975	18,327,205	6,757,299
Mission Reach Restoration - Betterments	SARA	-	-	-
Museum Reach Restoration	SARA	3,489,169	7,041,861	-
Calaveras 8 Increase Detention	SARA	-	-	201,669
Calaveras Dam 6	SARA	-	-	-
Calaveras Dam 10	SARA	-	-	-
Eagleland Reach - Betterments	SARA	-	-	-
Eagleland Reach	SARA	-	-	-

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

Table 14 (Continued)

2010 Expenditure	2011 Expenditure	2012 Expenditure	2013 Expenditure	Ending Balance
\$ -	\$ -	\$ -	\$ -	\$ 42,586
814	1,112,551	196,228	21,487	1,500,040
26,668	295,983	91,569	501,635	1,098,988
796,628	6,283,912	1,927,084	116,634	9,450,170
3,088,008	542,150	251,355	7,836,030	11,978,994
-	-	272,234	7,997,794	8,270,028
36,706	31,994	478,110	154,432	762,593
7,093,016	2,757,133	1,983,581	457,507	12,552,307
293,753	16,997,001	1,886,706	1,663,443	21,045,900
237,401	718,060	968,982	5,000	2,114,787
-	377,288	94,645	450,072	1,081,728
838,744	914,353	6,982,214	1,698,806	10,639,118
677,999	4,382,301	20,260	-	5,991,128
46,393	-	-	-	184,221
135,237	504,542	302,186	2,099,778	3,138,943
249,535	668,339	1,983,172	2,112,994	5,321,688
25,270	184,487	143,812	2,970	394,255
42,616	389,864	395,270	-	827,750
40,270	752,275	1,863,596	1,161,909	3,818,050
223,386	262,791	185	-	486,362
-	73,342	94,333	-	167,676
-	28,990	237,751	215,683	482,425
-	157,172	375,155	26,344	558,670
-	-	310,874	184,667	495,541
-	28,561	326,011	22,209	376,782
-	155,236	509,509	102,420	767,165
-	138,631	-	-	138,631
-	252,271	672,694	1,119,425	2,044,389
-	84,014	332,936	11,122	428,072
-	204,111	3,660,236	527,197	4,391,543
-	-	167,140	100	167,240
-	-	-	345,185	345,185
-	-	-	107,504	107,504
-	-	-	70,340	70,340
-	-	-	674,575	674,575
-	-	-	-	7,552
-	-	-	-	166,691
-	35,983	108,973	203,364	348,320
-	-	-	-	250,000
5,214,150	43,762,188	37,807,831	37,504,393	152,692,041
415,605	527,957	18,285,205	8,401,528	27,630,294
-	133,228	3,809	-	10,668,067
118,047	171,678	40,975	964,032	1,496,402
181,912	656,426	63,801	51,074	953,213
-	-	159,551	167,550	327,101
450,334	312,920	1,605,355	404,672	2,773,281
142,346	147,129	629,052	34,718	953,244

Table 14 (Continued)

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

Description	Ownership	2007 Expenditure	2008 Expenditure	2009 Expenditure
<u>Governmental Activities (Continued)</u>				
Martinez Dams	SARA	-	-	-
Park Reach	SARA	-	-	-
St. Mary's Drainage Project	SMU	-	-	-
Sewer Halliburton Economic Development	SAWS	-	-	-
State Highway 211 Right Way	STATE	-	548,770	1,425
Culebra Road	STATE	172,440	1,055,242	1,497,630
Blanco Road	STATE	2,196,381	4,716,588	11,835,827
Loop 1604 - Lower Sequin Road	STATE	-	-	-
Culebra Road FM 471	STATE	-	-	-
Potranco Road FM 1957	STATE	-	-	-
US Highway 281 and Loop 1604	STATE	-	-	-
Haven for Hope Homeless Campus	HFH	-	-	6,248,663
Medina Lake Dam	BMA	-	-	-
Hot Wells Interpretive Center and Public Park	DJL	-	-	-
Governmental Activities Totals		<u>\$ 9,521,714</u>	<u>\$ 32,949,797</u>	<u>\$ 28,912,362</u>
<u>Business-type Activities</u>				
Mission Reach		\$ -	\$ -	\$ 3,108,167
Eagleland Reach		-	-	677
Park Reach		-	-	677
Veteran's Memorial Plaza		-	-	-
Briscoe River Portal		-	-	-
UTSA Soccer/Track		-	-	677
NISD National Swim Center		-	-	677
Hartman/Soar Soccer		-	-	4,643,393
Brooks City Soccer		-	-	677
Mission Concepcion Athletic Co.		-	-	198,347
Culebra Creek Soccer		-	-	89,552
St. Mary's Athletic Comp.		-	-	677
Classics Elite Soccer		-	-	90,102
Wheatly Heights Athletic Comp.		-	-	105,439
McAllister Little League		-	-	182,364
SE Skyline Baseball		-	-	1,471,963
Texas Fencing Center		-	-	677
Missions Baseball Academy		-	-	677
Performing Arts Center		-	-	2,010,241
Almeda Theater		-	-	156,360
Briscoe Western Art Foundation		-	-	677
Total Business-type Activities		<u>-</u>	<u>-</u>	<u>12,062,024</u>
Total County Expenditures for Assets Owned by Others		<u>\$ 9,521,714</u>	<u>\$ 32,949,797</u>	<u>\$ 40,974,387</u>

Note: ¹ Less than ten years of data presented because 2007 was the first year of implementation of the new reporting model. Except for 2007, the information will be presented on a prospective basis. Further, expenses related to business-type activities began in 2009.

Table 14 (Continued)

2010 Expenditure	2011 Expenditure	2012 Expenditure	2013 Expenditure	Ending Balance
-	-	318,755	324,509	643,264
-	-	503	1,343,895	1,344,398
-	107,751	996,925	630,451	1,735,128
-	-	-	749,364	749,364
10,600	-	-	-	560,795
4,795,213	783,547	1,503,206	32,068	9,839,346
7,560,445	1,350,504	10,812	3,900	27,674,457
-	-	1,409,664	905,553	2,315,217
-	-	256,627	1,307,556	1,564,183
-	-	75,556	59,814	135,370
-	-	-	92,000,000	92,000,000
4,751,337	-	-	760,925	11,760,925
-	-	1,134,963	97,387	1,232,350
-	-	-	124,467	124,467
<u>\$37,492,434</u>	<u>\$ 86,286,662</u>	<u>\$ 90,939,391</u>	<u>\$175,758,486</u>	<u>\$ 461,860,846</u>
\$ 3,298,092	\$ 335,451	\$ -	-	\$ 6,741,711
-	-	-	-	677
-	-	-	-	677
-	110,917	591,455	2,037,602	2,739,973
-	934,734	1,695,749	-	2,630,483
-	446,519	5,713,829	8,428,717	14,589,742
52,122	567,473	5,642,643	737,085	7,000,000
356,607	-	-	-	5,000,000
-	-	307,851	4,538,400	4,846,929
1,025,236	5,145,558	9,643,981	61,493	16,074,615
1,373,782	3,766,665	-	-	5,230,000
-	-	5,999,323	-	6,000,000
1,109,853	-	-	-	1,199,955
581,163	4,687,977	2,122,565	-	7,497,144
2,487,636	-	-	-	2,670,000
1,666,029	138,354	16,800	-	3,293,147
-	-	900,396	1,098,927	2,000,000
-	1,767,334	1,303,489	914,159	3,985,659
6,366,448	9,930,624	17,742,395	34,669,770	70,719,478
62,878	-	958,905	4,532,780	5,710,923
1,410,746	2,588,576	-	-	4,000,000
<u>19,790,592</u>	<u>30,420,182</u>	<u>52,639,381</u>	<u>57,018,933</u>	<u>171,931,113</u>
<u>\$57,283,026</u>	<u>\$116,706,844</u>	<u>\$ 143,578,772</u>	<u>\$ 232,777,418</u>	<u>\$ 633,791,959</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
2004	1,560,500	44,018,496	29,496	5.7%	285,329	95,213
2005	1,584,800	46,776,585	30,843	4.7%	293,720	98,473
2006	1,609,500	51,180,678	32,991	4.3%	301,194	99,845
2007	1,594,000	54,324,033	34,163	4.1%	N/A	100,043
2008	1,641,170	56,891,253	35,090	5.1%	307,924	102,806
2009	1,645,301	60,220,178	36,465	7.2%	314,801	113,307
2010	1,714,773	59,911,913	34,761	7.3%	324,015	119,283
2011	1,756,153	63,532,926	36,177	8.1%	330,259	119,352
2012	1,785,704	68,567,177	38,398	6.1%	338,933	119,710
2013	1,817,610	N/A	N/A	6.2%	334,351	120,273

Source: ¹ Estimated population figures - Greater San Antonio Chamber of Commerce (San Antonio Region Economic Trends 2004-2006). Source for Fiscal Year 2007 - 2013 - U.S. Census Bureau (www.census.gov). Source for Fiscal Year 2009 -EDIS www.edis commerce.statenc.us/docs/countyprofile/old/Tx/48029.pdf.
² Per capita personal income was computed using Census Bureau midyear population estimates. Estimates for 2004 reflect county population estimates available as of April 2006.
³ Personal Income and Per Capita Personal Income Figures - Bureau of Economic Analysis (2004 - 2012). Figures for 2013 were not available for personal income and per capita personal income.
⁴ Unemployment rates - Texas Workforce Commission September 2013, Quarterly Report.
⁵ School Enrollment for schools located in Bexar County -Texas Education Agency. Enrollment figures are for grades Pre-K through 12th grade. University enrollment figures are not included. Enrollment figures for 2007 were not available.
⁶ Figures represent Fall enrollment for the calendar year.

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

2013			
Principal Employers	Category	Total	Percent of County Employment
Joint Base San Antonio ¹	Government	100,802	13.08
H.E.B. Grocery Company	Retail	17,717	2.30
USAA	Finance/ Insurance	15,900	2.06
City of San Antonio	Government	13,573	1.76
Northside Independent School District	Services	13,356	1.73
Northeast Independent School District	Services	8,500	1.10
Methodist Healthcare System	Medical	8,118	1.05
San Antonio Independent School District	Services	7,425	0.96
Baptist Health System	Medical	7,205	0.93
University Health System	Medical	6,702	0.87
	TOTAL	199,298	25.86
Total County Employment for 2013²		770,825	
2004			
Principal Employers	Category	Total	Percent of County Employment
Joint Base San Antonio ¹	Government	61,715	9.22
USAA	Finance/Insurance	16,356	2.44
H.E.B. Grocery Company	Retail	15,381	2.30
Zachry Group	Construction	12,000	1.79
City of San Antonio	Government	10,119	1.51
Northside Independent School District	Services	10,052	1.50
San Antonio Independent School District	Services	8,000	1.20
SBC Southwestern Bell	Communications	6,500	0.97
Northeast Independent School District	Services	6,473	0.97
SBC Communications Inc.	Services	5,800	0.87
	TOTAL	152,396	22.78
Total County Employment for 2004²		669,087	

Source: San Antonio Business Journal Book of Lists 2014, Greater San Antonio Chamber of Commerce and confirmation from individual corporate human resource offices.

Note: ¹ Under the BRAC Joint Basing Recommendation for San Antonio, installation support functions at the the Army's Fort Sam Houston were combined with those at Randolph and Lackland Air Force Bases under a single organization (Joint Base San Antonio). Includes military personnel and civilian personnel.

² Total County Employment figure for 2004 and 2013 -Texas Workforce Commission website.

Table 17

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

		<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
<u>Function/Program</u>					
<u>PUBLIC SAFETY</u>					
Sheriff-Adult Detention	Average Daily Inmate Population				
	Male	3,149	3,209	3,341	3,681
	Female	521	477	433	476
	Number of Prisoners Booked	62,031	57,267	59,322	66,893
	Number of Prisoners Released	61,653	57,308	59,298	66,587
	Number of Uniformed Officers		753	853	849
Sheriff-Law Enforcement Patrol	Number of Patrol Deputies ¹	N/A	N/A	N/A	N/A
	Number of Law Enforcement Officers ²	532	530	519	519
<u>JUDICIAL</u>					
<u>District Courts</u>					
Criminal	Cases Filed During the Year ³	11,930	11,043	11,859	12,612
	Civil	42,749	42,718	42,955	31,925
	Juvenile	3,213	2,152	2,855	3,343
<u>County Courts-At Law</u>					
Criminal	Cases Filed During the Year ³	33,174	31,474	30,589	34,834
	Civil	9,145	8,807	9,302	8,490
	Probate	4,677	4,629	5,328	3,966
	Mental Health	7,265	5,744	5,335	2,754
Justice of the Peace Courts	Civil and Criminal Cases Filed During the Year ³	204,041	153,438	155,272	185,653
<u>HEALTH & PUBLIC WELFARE</u>					
Number of Grants	Federal	46	47	51	41
	State	40	69	61	66
	Private	9	15	11	8
Child Welfare Board	Children in DFPS legal responsibility ⁴	5,571	5,761	5,238	4,608
	Children in Substitute Care ⁴	1,877	2,164	5,184	4,589
	Children in Foster Care ⁴	3,473	3,747	3,564	3,239
<u>PUBLIC WORKS</u>					
	Number of Work Orders for Road Maintenance	2,400	8,812	8,723	8,723
	Number of Work Orders for Traffic Maintenance	1,250	2,800	2,800	2,800
	Number of Capital Projects in Design	13	6	11	11
	Number of Capital Projects in Construction	9	13	9	9
	Number of Capital Projects Completed	2	8	3	3
<u>GENERAL GOVERNMENT</u>					
Commissioners Court	Number of Official Public Meetings				
	Regular Sessions	24	24	24	24
	Special Sessions (Work Sessions)	9	10	9	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.

Table 17 (Continued)

<u>2009</u>	<u>2008</u>	<u>2007</u> ³	<u>2006</u>	<u>2005</u>	<u>2004</u>
3,957	3,689	3,680	3,591	3,458	3,319
449	450	514	516	532	438
68,513	62,973	75,611	71,017	68,600	67,058
68,308	62,154	75,050	70,305	68,366	67,028
855	716	711	895	919	918
N/A	N/A	N/A	N/A	N/A	N/A
531	521	529	495	470	443
13,459	11,822	11,612	9,649	10,269	9,901
35,161	36,109	26,740	34,663	34,422	34,887
3,323	3,406	3,612	3,285	3,464	3,029
38,274	34,717	39,823	43,403	39,069	36,137
9,227	10,566	12,378	11,107	10,413	9,113
4,291	4,327	4,045	4,432	4,448	4,618
3,201	3,555	3,444	3,364	3,292	2,848
170,192	172,062	151,430	159,183	131,727	109,966
85	86	82	100	100	82
36	31	35	35	34	33
8	5	12	10	13	13
4,579	5,074	5,335	5,197	4,810	3,825
4,501	5,008	5,285	5,063	4,725	3,747
3,246	3,585	3,890	3,879	3,742	3,117
8,789	8,723	8,607	8,159	7,937	7,197
4,150	4,100	4,262	3,727	4,021	3,798
13	15	24	22	26	32
8	6	10	3	23	15
6	4	12	10	10	3
24	24	25	23	24	27
17	15	14	19	19	24

⁴ Texas Department of Family and Protective Services (DFPS) works with the Bexar County Child Welfare Board to facilitate implementation and administration of the Children's Protective Services Program. Children in foster care are placed in foster homes or institutions; children in substitute care are placed in treatment facilities, hospitals, adoptive homes, or independent living arrangements. Children in the legal responsibility of DFPS are those whom the courts have awarded legal responsibility by temporary or permanent managing conservatorship or other court ordered legal basis. Children may reside in an out of home placement or were returned to their home of origin.

**Bexar County, Texas
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
Last Ten Fiscal Years
(Unaudited)**

<u>Function/Program</u>		<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
<u>PUBLIC SAFETY</u>						
Sheriff-Adult Detention	Number of inmate beds	4563	4596	4596	4,596	4,598
Sheriff-Law Enforcement	Number of patrol vehicles	132	136	132	171	171
<u>JUDICIAL</u>						
District Courts						
Criminal	Number of elected judges	11	11	11	11	11
Civil	Number of elected judges	14	14	14	14	13
Juvenile	Number of elected judges	3	3	3	3	3
County Courts-At-Law						
Criminal	Number of elected judges	13	13	13	13	13
Civil	Number of elected judges	2	2	2	2	2
Probate	Number of elected judges	2	2	2	2	2
Justice of the Peace Courts						
	Number of elected judges	8	6	6	6	6
<u>EDUCATION & RECREATION</u>						
County Parks	Number of acres maintained	481	481	247	1,135	570
	Number of county parks	11	11	11	11	11
	Number of civic centers	3	3	3	3	3
<u>PUBLIC WORKS</u>						
	Road Miles Maintained	1231	1200	1200	1,004	1,030
	Road Resurfaced (miles)	122	93	78	103	117
	Heavy Trucks/Equipment	312	312	308	329	311
<u>GENERAL GOVERNMENT</u>						
	Number of Light Vehicles ¹	670	670	784	690	692

Source: Bexar County Annual Budget.

Note: ¹ Light vehicles have a carrying capacity of one ton and under. This includes cars used by every department except the Sheriff Department.

² Fiscal year 2007 totals are estimates. No capital assets were reported for the function of Health and Public Welfare.

Table 18 (Continued)

<u>2008</u>	<u>2007²</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>
4,390	4,294	4,294	4,294	4,294
110	122	112	105	101
9	9	9	9	9
13	13	13	13	13
2	2	2	2	2
9	10	9	9	9
3	2	3	3	3
2	2	2	2	2
6	6	5	5	5
570	602	602	548	548
11	8	9	9	9
3	3	3	3	3
1,026	961	956	948	945
121	114	112	132	101
299	250	293	N/A	N/A
506	572	481	326	299

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

Function/Program	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
General Government/ Administrative	692	739	753	767	803	807	801	803	748	765
Judicial	843	844	863	904	902	921	945	953	941	978
Public safety										
Officers	1,779	1,894	1,966	1,905	2,024	2,064	2,050	2038	1966	2000
Civilians	552	490	501	482	491	515	506	507	498	494
Education and recreation	66	67	67	62	69	73	67	67	62	62
Public works	254	265	269	270	277	272	277	286	286	276
Health and public welfare	50	54	40	50	68	59	58	57	55	58
Total	4,236	4,353	4,459	4,440	4,634	4,711	4,704	4711	4556	4633

Source: Bexar County payroll.

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

	(a)	(b)	(a/b)	(b-a)	(c)	(b-a)/(c)	
Fiscal Year	Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	Unfunded Actuarial Accrued Liability	Annual Covered Payroll ¹	UAAL as a Percentage of Covered Payroll	Total TCDRS Required Contribution Rate ²
2004	406,467,238	467,799,283	86.89%	61,332,045	157,693,659	38.89%	9.81%
2005	439,658,564	505,135,375	87.04%	65,476,811	167,111,308	39.18%	9.43%
2006 ³	439,106,883	541,188,418	91.12%	48,081,535	174,803,879	27.51%	9.49%
2007	533,909,770	586,511,660	91.03%	52,601,890	189,723,874	27.73%	9.90%
2008	532,359,466	632,707,583	84.14%	100,348,117	205,997,638	48.71%	9.90%
2009	587,887,756	685,350,890	85.78%	97,463,134	214,085,357	45.53%	9.90%
2010	615,705,829	726,801,815	84.71%	111,095,986	217,066,212	51.18%	10.62%
2011	643,782,380	775,163,006	83.05%	31,380,626	210,826,765	62.32%	10.72%
2012	666,871,683	814,523,343	81.87%	147,651,660	213,634,303	69.11%	11.30%
2013 ⁴	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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

² Figure from previous Comprehensive Annual Financial Statements (Fiscal Year 2004 - 2008 Note Q and Fiscal Year 2009 - present Note N)

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

⁴ Fiscal Year 2013 figures will not be available from TCDRS until April or May 2014.

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

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

Legal Debt Margin Calculation for Fiscal Year 2013			
Assessed Value of All Taxable Property	\$	98,761,763,880	
Assessed Value of Real Property	\$	92,338,565,106	
Roads Debt Limit (25% of Assessed Value of Real Property) ^A			\$ 23,084,641,277
Amount of Debt Applicable to Constitutional Debt Limit:			
Total Bonded Debt Applicable		4,387,134	
Less: Debt Service Available Funds	\$	3,303,489	1,083,645
Legal Debt Margin, Bonds Issued under Article 3, Section 52 of the Texas Constitution			<u>\$ 23,083,557,632</u>

Year	Debt Limit	Total Net Debt Applicable to Limit	Legal Debt Margin	Total Net Debt Applicable to the Limit as a Percentage of Debt Limit
2004	\$ 12,449,915,552	\$ 5,369,793	\$ 12,444,545,759	4.31%
2005	13,085,678,783	5,838,835	13,079,839,948	4.46%
2006	14,306,686,610	5,838,835	14,300,847,775	4.08%
2007	16,474,619,219	5,838,835	16,468,780,384	3.54%
2008	19,632,861,079	4,958,835	19,627,902,244	2.53%
2009	22,294,858,899	2,055,114	22,292,803,785	0.92%
2010	22,867,713,689	1,403,296	22,866,310,393	0.61%
2011	22,463,790,333	1,700,846	22,462,089,487	0.76%
2012	22,641,570,765	1,591,736	22,639,979,029	0.70%
2013	23,084,641,277	1,083,645	23,083,557,632	0.47%

^A Bonds Issued Under Article 3, Section 52 of the Texas Constitution

The County is authorized under Article 3, Section 52 of the State Constitution to issue bonds payable from ad valorem taxes for the construction and maintenance of roads. There is no constitutional or statutory limit as to rate on bonds issued pursuant to such constitutional provision. However, the amount of bonds which may be issued is limited to 25% of the assessed valuation of real property in the County.

Bonds Issued Under Article 8, Section 9 and Article 11, Section 2 of the Texas Constitution

In addition to unlimited tax bonds the County may issue bonds payable from the proceeds of a limited ad valorem tax provided for in Article 8, Section 9 of the State Constitution. Such constitutional provision provides that a county is limited to an ad valorem tax rate of \$0.80 per \$100 of assessed valuation for General Fund purposes.

Certain of the County's bonds payable from such limited tax may be issued under the provisions of Article 722, Vernon's Texas Civil Statutes. The principal amount of all bonds which may be issued under the provisions of such Statute is limited in the aggregate to 5% of all taxable property. The debt limit under Article 722 is approximately \$4,938,088,194 compared to applicable bonds outstanding at September 30, 2013 of \$1,463,640,000.

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

Employment Statistics ¹

	2013	2004
Total Employed	768,213	808,007
Total Unemployed	51,062	37,736
Total Labor Force	819,275	845,743
Percent of Unemployment	6.2%	4.5%

Non-agricultural employment by categories ²

	2013	Percent		2004	Percent
Natural Resources & Mining	4,500	0.50	Natural Resources & Mining	2,300	0.31
Construction	42,500	4.75	Construction	41,200	5.57
Manufacturing	46,900	5.24	Manufacturing	44,100	5.97
Trade/Transportation/Utilities	151,800	16.96	Trade/Transportation/Utilities	134,400	18.18
Information	21,000	2.35	Information	23,800	3.22
Finance Activities	70,600	7.89	Finance Activities	60,900	8.24
Services and Miscellaneous ³	393,400	43.94	Service and Micellaneous	294,700	39.87
Government	164,600	18.38	Government	137,800	18.64

	CPS Energy ⁴		San Antonio Water System ⁵		County
	Electric Customers	Gas Customers	Water Connections	Wastewater Connections	Registered Voters ⁶
2004	602,313	306,845	310,433	N/A	850,088
2005	638,344	310,699	317,214	N/A	871,251
2006	639,001	310,860	331,476	361,993	848,506
2007	662,131	314,785	344,168	379,962	865,234
2008	681,295	319,261	348,834	389,894	872,957
2009	694,468	320,627	352,059	395,161	884,068
2010	707,509	322,593	356,546	400,096	844,171
2011	716,622	324,702	360,281	405,119	863,759
2012	728,307	328,300	365,099	412,275	874,173
2013	741,467	331,192	464,957	416,801	912,093

Source: ¹ Texas Workforce Commission, Unemployment (LAUS) Report. Employment statistics are presented for the current year and for fiscal year 2004 for a limited ten year presentation.

² The Texas Workforce Commission, LMCI Economic Profiles, San Antonio, MSA Report.

³ Professional & Business Services, Educational & Health Services, Leisure & Hospitality and Other Services are combined.

⁴ Formally called City Public Service.

⁵ Greater San Antonio Chamber of Commerce (San Antonio Region Economic Trends 2004-2005)

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

⁶ Bexar County Elections Department.



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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 Standard* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Bexar County, Texas (the County), as of and for the year ended September 30, 2013, 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, 2014. We did not audit the financial statements of Cibolo Canyons Special Improvement District (the District) and the University Health System (the System), discretely presented component units. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the System and the District, is based solely on the report of the other auditors.

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

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

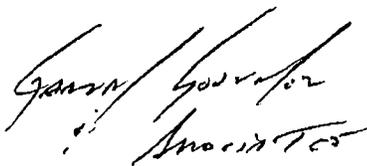
Compliance and Other Matters

As part of obtaining reasonable assurance about whether County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters which we have reported to management of the County in a separate letter dated March 31, 2014.

Purpose of this Report

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



James G. Govea
Auditor

March 31, 2014

Garza/Gonzalez & Associates

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

The Honorable County Judge and Commissioners
Bexar County, Texas

Report on Compliance for Each Major Federal Program

We have audited Bexar County, Texas (the County)'s compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement and the State of Texas Single Audit Circular* that could have a direct and material effect on each of the County's major federal and state programs for the year ended September 30, 2013. The County's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations and the State of Texas Single Audit Circular*. Those standards; OMB Circular A-133, and the State of Texas Single Audit Circular require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal and state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal and State Program

In our opinion, the County, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal or state programs for the year ended September 30, 2013.

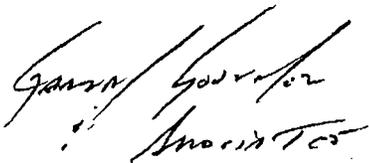
Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with OMB Circular A-133 and the State of Texas Single Audit Circular, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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



Gary G. Gorman
Auditor

March 31, 2014

Bexar County, Texas
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 As of September 30, 2013

Fund/ Agency/ Organization	Grantor/Program Title	CFDA	Grantor or Pass-through Grantor's Number	Program Expenditures	Passed Through to Sub-recipients
<u>FEDERAL FUNDS</u>					
<u>U.S. Department of Agriculture</u>					
Passed Through					
100-4001-40534/ 001-1051-2170	Texas Health and Human Services Commission National School Lunch Program Commodities - Juvenile Probation	10.555	TX-015-2048	\$ 343,195	\$ -
Total U.S. Department of Agriculture				<u>343,195</u>	<u>-</u>
<u>Department of Energy</u>					
MS1015 / 113-DOE-4290	Bexar County Parking Garage Photovoltaic Panels	81.087	DE-EE0000375	154,108	-
MS1016470301/ 113-DOE-4336	A.R.R.A. - Energy Efficiency & Conservation Block Grant Program	81.128	DE-EE0000918	13,829	-
Total Department of Energy				<u>167,937</u>	<u>-</u>
<u>U.S. Department of Defense</u>					
Office of the Economic Adjustment					
MS1232510001	Joint Land Use Study of Randolph Air Force Base	12.610	HQ00051110039	59,512	-
Total U.S. Department of Defense				<u>59,512</u>	<u>-</u>
<u>U.S. Fish and Wildlife Service</u>					
Passed Through					
Texas Park and Wildlife Department					
MS1014504101/ 113-DOI-4151	Southern Edwards Plateau Habitat Conservation Plan	15.615	213490	39,600	-
Total U.S. Fish and Wildlife Service				<u>39,600</u>	<u>-</u>
<u>U.S. Department of Health and Human Services</u>					
AR11	HIV Emergency Relief Project Part A, 2011 - 2012	93.914	6 H89HA00041-17-03	(275)	(275)
AR12	HIV Emergency Relief Project Part A, 2012 - 2013	93.914	6 H89HA00041-18-04	1,128,039	941,913
AR13	HIV Emergency Relief Project Part A, 2013 - 2014	93.914	6 H89HA00041-19-01	1,579,310	1,312,729
AM12/ 113-RM1-4335	HIV Emergency Relief Project Part A -Minority AIDS Initiative Programs 2012 - 2013	93.914	6 H89HA00041-18-04	223,554	199,854
AM13	HIV Emergency Relief Project Part A -Minority AIDS Initiative Programs 2013 - 2014	93.914	6 H89HA00041-19-01	165,868	136,645
AS12	HIV Emergency Relief Project Part A - Supplemental, 2012 - 2013	93.914	6 H89HA00041-18-04	521,018	405,840
AS13	HIV Emergency Relief Project Part A - Supplemental, 2013 - 2014	93.914	6 H89HA00041-19-01	414,399	357,472
MS1320470601	B.C. Veterans Court (Year 3 of 3)	93.243	1H79TI023387-03	25,296	-
MS1203390101/ 113-HHS-6813	Adult Drug Court	93.243	5H79TI021528-03	173,499	-
JM121901/ 113-HHS-6812	Keeping It Real (Year 2 of 3)	93.243	5H79TI022838-02	624	-
MS1344/MS1444	B.C. Adult Treatment Court Collaborative	93.243	1H79TI024177-01/02	162,098	-
JM131901	Keeping It Real (Year 3 of 3)	93.243	5H79TI022838-03	317,426	-
JM141901	Keeping It Real (Year 1 of 3)	93.243	1H79TI025049-01	9,386	-
Passed Through					
Texas Attorney General					
Child Support Enforcement Program					
100-4001-40561/001-1052-2089	Title IV-D - Community Supervision	93.563	10-C0023	367,910	-
100-4001-41004/001-1051-3090	Title IV-D - Child Support Enforcement	93.563		1,440,215	-
100-1300-40563/001-1051-2092	Title IV-E - District Attorney Depend & Neglect	93.658		220,947	-
Texas Department of Housing and Community Affairs					
Comprehensive Energy Assistance Program					
CEAP12199	CEAP- Administration	93.568	58120001338	133,961	-
CEAP12102	CEAP- Assurance 16 Case Management	93.568	58120001338	102,413	-
CEAP12104	CEAP- Direct Service Support	93.568	58120001338	96,002	-
CEAP12105	CEAP- Energy Crisis	93.568	58120001338	469,063	-
CEAP12106	CEAP- Co-Payment	93.568	58120001338	672,151	-
CEAP12107	CEAP- Elderly and Disabled Assistance	93.568	58120001338	1,333,562	-
CEAP12202	CEAP- Assurance 16 Case Management; Supplemental Award	93.568	58120001675	170,759	-
CEAP12209	CEAP- Household Crisis Program; Supplemental Award	93.568	58120001675	743,537	-
CEAP12210	CEAP- Utility Assistance; Supplemental Award	93.568	58120001675	3,028,962	-
CEAP12299	CEAP- Administration; Supplemental Award	93.568	58120001675	122,019	-
CEAP13102	CEAP- Assurance 16 Case Management	93.568	58130001616	143,009	-
CEAP13105	CEAP- Household Crisis Program	93.568	58130001616	577,455	-
CEAP13106	CEAP- Utility Assistance Program	93.568	58130001616	1,944,923	-
CEAP13199	CEAP- Administration	93.568	58130001616	147,350	-

Bexar County, Texas
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
As of September 30, 2013

Fund/ Agency/ Organization	Grantor/Program Title	CFDA	Grantor or Pass-through Grantor's Number	Program Expenditures	Passed Through to Sub-recipients
FEDERAL FUNDS (continued)					
Texas Department of State Health Services					
BH12	HIV Emergency Relief Project, Part B, HOPWA, 2012 - 2012 (02/01/2012 - 08/31/2012)	14.241	2012-040630-001A	(3)	(3)
BH13	HIV Emergency Relief Project, Part B, HOPWA, 2012 - 2013 (9/01/12 - 1/31/13)	14.241	2013-041311-001	65,374	65,374
BH13A	HIV Emergency Relief Project, Part B, HOPWA, 2012 - 2013 (2/01/13 - 1/31/14)	14.241	2013-043219-001	154,231	153,226
BS12	HIV Emergency Relief Project, Part B, Service Delivery, 2012 - 2012 (04/01/2012 - 08/31/2012)	93.917	2012-040786-001A	(163)	(163)
BS13	HIV Emergency Relief Project, Part B, Service Delivery, 2012 - 2013 (09/01/2012 - 08/31/2013)	93.917	2013-041927-001	1,667,390	1,439,847
BS14	HIV Emergency Relief Project, Part B, Service Delivery, 2013 - 2014 (09/01/2013 - 08/31/2014)	93.917	2014-001464-00	102,208	89,188
Texas Juvenile Probation Commission					
JP130301	Title IV-E, Administration	93.658	TJPC-E	41,407	-
JP140301	Title IV-E, Administration	93.658	TJPC-E	4,817	-
University of Texas Health Science Center at San Antonio					
JM122201	UTHSCSA Sex Education Program	93.297	5U58DP002919-02/UTHSCSA278	13,439	-
Total U.S. Department of Health and Human Services				<u>18,483,180</u>	<u>5,101,650</u>
U.S. Department of Homeland Security					
MS1001230001/ 113-ICE-6450	Immigration and Customs Enforcement	16.XXX	TX15000	36,556	-
Passed Through					
Texas Engineering Extension Service					
HLS1101507001	Citizen Corp, CCP FY2011	97.067	11-SS-48029-02/EMW-2011-SS-00019	41,859	-
HLS1002507001/ 113-DHS-6747	State Homeland Security Program, SHSP, FY2010	97.067	10-GA 8029-06F/2010-SS-T0-0008	25,953	-
HLS1202507001	State Homeland Security Program, SHSP, FY2012	97.067	12-GA 48029-04/EMW-2012-SS-00018-S01	47,481	-
HLS1102507001	State Homeland Security Program, SHSP-LEAP, FY2011	97.067	11-SR 48029-01/EMW-2011-SS-00019	150,000	-
HLS1003507001/ 113-DHS-6729	Urban Areas Security Initiative, USAI, FY2010	97.067	10-GA 48029-07/2010-SS-T0-0008	320,555	-
Texas Department of Public Safety's Division of Emergency Management					
100-5070-40526/001-1051-2050	Emergency Management Performance Grant (EMPG)	97.042	13TX-EMPG-0615	92,726	-
Total U.S. Department of Homeland Security				<u>715,130</u>	<u>-</u>
U.S. Department of Housing and Urban Development					
CD06/ 120-C05	Community Development Block Grant 2005	14.218	B-05-UC-48-0500	(25,000)	(25,000)
CD08/ 120-C07	Community Development Block Grant 2007	14.218	B-07-UC-48-0500	40,506	-
CD09/ 120-C08	Community Development Block Grant 2008	14.218	B-08-UC-48-0500	47,168	47,168
CD11/ 120-C10	Community Development Block Grant 2010	14.218	B-10-UC-48-0500	194,153	193,340
CD12/ 120-C11	Community Development Block Grant 2011	14.218	B-11-UC-48-0500	422,548	419,107
CD13	Community Development Block Grant 2012	14.218	B-12-UC-48-0500	948,747	610,325
HM04/ 117-H03	HOME Investment Partnership Agreement 2003	14.239	M03-UC-48-0500	24,520	24,520
HM05/ 117-H04	HOME Investment Partnership Agreement 2004	14.239	M04-UC-48-0500	143,146	143,146
HM06/ 117-H05	HOME Investment Partnership Agreement 2005	14.239	M05-UC-48-0500	6,871	6,655.72
HM07/ 117-H06	HOME Investment Partnership Agreement 2006	14.239	M06-UC-48-0500	2,266	18
HM08/ 117-H07	HOME Investment Partnership Agreement 2007	14.239	M07-UC-48-0500	167,325	51,780
HM11/ 117-H10	HOME Investment Partnership Agreement 2010	14.239	M10-UC-48-0500	49,279	15,000
HM12/ 117-H11	HOME Investment Partnership Agreement 2011	14.239	M11-UC-48-0500	374,371	300,000
HM13	HOME Investment Partnership Agreement 2012	14.239	M12-UC-48-0500	162,855	124,982
Total U.S. Department of Housing and Urban Development				<u>2,558,754</u>	<u>1,911,041</u>

Bexar County, Texas
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
As of September 30, 2013

Fund/ Agency/ Organization	Grantor/Program Title	CFDA	Grantor or Pass-through Grantor's Number	Program Expenditures	Passed Through to Sub-recipients
FEDERAL FUNDS (continued)					
U.S. Department of Justice					
100-9999-40522/ 001-1051-2105	State Criminal Alien Assistance Program (SCAAP)	16.606	2010-AP-BX-0158	126,270	-
JA10/ 113-DOJ-4210	Justice Assistance Grant - 2009	16.738	2009-DJ-BX-1335	(400)	-
JA11/ 113-DOJ-6610	Justice Assistance Grant - 2010	16.738	2010-DJ-BX-1308	82,178	-
JA12	Justice Assistance Grant - 2011	16.738	2011-BJ-BX-3270	143,749	-
JA13	Justice Assistance Grant - 2012	16.738	2012-BJ-BX-0821	639,633	283,400
JA14	Justice Assistance Grant - 2013	16.738	2013-DJ-BX-1037	5,186	-
MS1229230001	Bullet Proof Vests (2011)	16.607	N/A	308	-
MS1329230001	Bullet Proof Vests (2012)	16.607	N/A	12,580	-
JM101601/ 113-DOJ-4235	Safe Havens: Supervised Visitation and Exchange Program	16.527	2009-CW-AX-K026	46,451	-
MS0501230001/ 113-OTM-6585	Organized Crime Drug Enforcement Task Force (OCDETF)	16.XXX	SWTXW0503H	23,200	-
MS0502230001/ 113-OTM-6586	FBI - Sheriff	16.579	N/A	19,135	-
MS0503230001/ 113-OTM-6587	DEA - Sheriff	16.579	N/A	20,398	-
MS0504230001/ 113-OTM-6588	U.S. Marshals Service - Sheriff	16.XXX	N/A	38,187	-
MS1113471301/ 113-DOJ-6500	B.C. Re-Entry Court	16.812	2010-RM-BX-0001	239,943	-
MS13424713XX	B.C. Re-Entry Council Planning Initiatives	16.812	2012-CZ-BX-0019	7,171	-
MS1107470401/ 113-DOJ-6504	Safety Alliance for Elders	16.528	2010-EW-AX-K008	39,549	-
MS1111340601/ 113-DOJ-6490	B.C. Veterans Court	16.585	2010-DC-BX-0051	48,004	-
MS1212230001	Sheriff Intellectual Property	16.752	2011-BE-BX-0005	5,258	-
MS1217471301	2nd Chance Act Reentry (CORE)	16.812	2011-RW-BX-0017	239,604	-
Passed Through					
JR09/ 113-DOJ-4209	City of San Antonio A.R.R.A. - Justice Assistance Grant - 2009	16.804	2009-SB-B9-2934	54,135	-
Texas Governor's Office					
JM132501	New Life	16.575	2432402	65,166	-
JM131801	Early Intervention (Family Preservation Services)	16.523	1331014	100,040	-
JM141801-05	Early Intervention (Family Preservation Services)	16.523	1331015	4,120	-
JM132001	Juvenile Drug Court	16.523	1692210	81,061	-
MS1241470401	Central Magistration Diversion Prgm Family Preservation Services	16.738	2576901	29,296	-
Texas Attorney General					
JM132201/02	Access and Visitation Program - Title IV-D	93.597	10-C0023	52,184	-
JM142201	Access and Visitation Program - Title IV-D	93.597	13-C0106	3,721	-
MS1230230001	Internet Crimes Against Children	16.543	2009-MC-CX-K010/1338417	2,978	-
MS1330230001	Internet Crimes Against Children	16.543	1338417	4,628	-
Total U.S. Department of Justice				2,133,731	283,400
U.S. Department of Transportation					
Passed Through					
MP120101/ 113-DOT-4240	Metropolitan Planning Organization Unified Planning Work Program	20.205	50-10XF0009	10,524	-
Texas Department of Transportation					
MS1218230001	Texas Traffic safety - S.T.E.P.	20.600	2012-BEXAR-CO-S-S01YG-0019	87,870	-
MS1318230001	Texas Traffic safety - S.T.E.P.	20.600	2013-BEXAR-CO-S-S01YG-0013	508,933	-
MS1326130001	No-Refusal Initiative (D.W.I.) - 2013	20.601	2013-BEXARCOD-G-1YG-0190/583EG	180,000	-
MP130101	Healthy Heads Know to Shine the Light on Safety	20.600	83EGF5122/2013-SANANTON-G-1YG-0168	13,380	-
Total U.S. Department of Transportation				800,707	-
U.S. Department of the Treasury					
313-2001-42010	Sheriff Asset Forfeitures Program	N/A		299,365	-
308-1300-42010	District Attorney Asset Forfeitures Program	N/A	N/A	55,357	-
317-3002-42010	Constable Precinct 2 Asset Forfeitures Program	N/A	N/A	54,442	-
319-3004-42010	Constable Precinct 4 Asset Forfeitures Program	N/A	N/A	14,367	-
Total U.S. Department of the Treasury				423,530	-
U.S. Social Security Administration					
100-4001-40516/ 001-1051-2091	SSA Incentive	96.001	N/A	83,400	-
Total U.S. Social Security Administration				83,400	-
Total Federal Funds				25,808,676	7,296,091

Bexar County, Texas
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
As of September 30, 2013

Fund/ Agency/ Organization	Grantor/Program Title	CFDA	Grantor or Pass-through Grantor's Number	Program Expenditures	Passed Through to Sub-recipients
<u>STATE FUNDS</u>					
<u>Texas Comptroller of Public Accounts</u>					
MS1201230001/ 113-CPA-6510	Tobacco Compliance, Sheriff	N/A	N/A	3,260	-
320-1100-40542/ 682-1051-2032	State Chapter 19 Vote	N/A	N/A	103,796	-
100-1300-40502/ 001-1051-2253	Prosecutor Longevity Pay	N/A	N/A	291,403	-
001-1300-40506	DA Witness Reimbursement	N/A	N/A	77,782	-
302-4600-40529/017-1051-2122	Probate Supplemental	N/A	N/A	80,000	-
Total Texas Comptroller of Public Accounts				<u>556,241</u>	<u>-</u>
<u>Texas Governor's Office</u>					
MS1206390101/ 113-CJD-6820	Adult Drug Court	N/A	20470-04	998	-
MS1306390101	Adult Drug Court	N/A	20470-05	207,825.00	-
MS1406390102/3	Adult Drug Court	N/A	20470-06	4,232.43	-
MS1207470601/ 113-CJD-6821	B.C. Veterans Court	N/A	23902-02	31,487.30	-
MS1307470601	B.C. Veterans Court	N/A	23902-03	119,015.91	-
MS1407470601/2	B.C. Veterans Court	N/A	23902-04	9,684.75	-
MS1205370001/ 113-CJD-6764	Family Drug Treatment Court	N/A	17367-08	(787.50)	-
MS1305370001	Family Drug Treatment Court	N/A	17367-09	168,880.00	-
MS1405370001/2	Family Drug Treatment Court	N/A	17367-11	9,931	-
MS1221230001	Human Trafficking Grant	N/A	25353-01	21,495	-
MS1321230001	Human Trafficking Grant	N/A	25353-02	180,847	-
JM142001	Kids Averted from Placement Services (KAPS)	N/A	24560-02	70,000	-
JM142001	Juvenile Drug Court	N/A	16922-11	2,907	-
Total Texas Governor's Office				<u>826,515</u>	<u>-</u>
<u>Texas Attorney General</u>					
MS1311130001	Texas Automated Victim Notification - VINE	N/A	1336320	92,716	-
100-4001-40560/001-1051-1089	Title IV-D - Bexar County Children First Program	N/A	10-C0022	14,840	-
San Antonio I. S. D.				-	-
JM111801/ 113-ISD-6749	Project Connect		SAISD200	22,512	-
Total Texas Attorney General				<u>130,068</u>	<u>-</u>
<u>Texas Department of State Health Services</u>					
SR11/ 113-TS2-4325	HIV Emergency Relief Project, Part B, State Services	N/A	2012-039163-001	(60)	(60)
SR13	HIV Emergency Relief Project, Part B, State Services	N/A	2013-041927-001	676,236	676,236
SR14	HIV Emergency Relief Project, Part B, State Services	N/A	2014-001464-00	64,539	64,539
<u>Passed Through</u>					
Texas State University - San Marcos					
MS1231230001	Tobacco Enforcement Program - Sheriff Office	N/A	N/A	3,718	-
MS1331230001	Tobacco Enforcement Program - Sheriff Office	N/A	N/A	28,995	-
MS1431230001	Tobacco Enforcement Program - Sheriff Office	N/A	N/A	120	-
Total Texas Department of State Health Services				<u>773,548</u>	<u>740,714</u>

Bexar County, Texas
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
As of September 30, 2013

Fund/ Agency/ Organization	Grantor/Program Title	CFDA	Grantor or Pass-through Grantor's Number	Program Expenditures	Passed Through to Sub-recipients
<u>STATE FUNDS (continued)</u>					
<u>Texas Department of Transportation</u>					
Passed Through					
City of San Antonio					
MS1304230001	Regional Auto Crimes Team	N/A	SA-T04-10063-13	156,305	-
MS1404230001	Regional Auto Crimes Team	N/A	SA-T04-10063-14	9,034	-
Total Texas Department of Transportation				165,340	-
<u>Texas Commission on Environmental Quality</u>					
100-4001-40555/001-1051-2200	Texas Commission on Environmental Quality	N/A	N/A	27,097	-
Total Texas Commission on Environmental Quality				27,097	-
<u>Texas Task Force on Indigent Defense</u>					
100-4001-40504/ 001-1051-2252	Indigent Defense	N/A	N/A	1,433,616	-
Total Texas Task Force on Indigent Defense				1,433,616	-
<u>Texas Parks and Wildlife</u>					
MS1120504101	B.C. Mission County Park II	N/A	55-000008	750,000	-
MS1227504101	B.C. Mission County Park III	N/A	55-000017	54,753	-
Total Texas Parks and Wildlife				804,753	-
Total State Funds				4,717,178	740,714
Total Federal and State Funds				<u>\$ 30,525,854</u>	<u>\$ 8,036,805</u>

Bexar County, Texas
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
Year Ended September 30, 2013

1. GENERAL

The accompanying schedule presents the activity of the federal and state award programs of Bexar County, Texas (the "County"), except for the federal and state award programs for the University Health System, the discretely presented component unit of the County, which have been excluded. The County's reporting entity is defined in Note A.1. to the County's basic financial statements.

2. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. All federal and state grant funds were accounted for in the General Fund, Capital Projects Fund or various special revenue funds, which comprise the "Other Governmental Funds" column in the governmental funds financial statements. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Statements of Revenues and Expenditures and Changes in Fund Balances of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses).

The modified accrual basis of accounting is used in the governmental funds financial statements. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual (i.e., both measurable and available) and expenditures in the accounting period in which the fund liability is incurred, if measurable, except for un-matured interest on long-term debt, which is recognized when due, and certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Federal and state grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant, and accordingly, when such funds are received in advance, they are recorded as deferred revenues until earned.

3. CONTINGENT LIABILITIES RELATED TO COMPLIANCE

The County participates in numerous state and federal grant programs that are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, if any, refunds of any money received may be required, and the collectability of any related receivable at September 30, 2013 may be impaired.

BEXAR COUNTY, TEXAS
 SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
 Year Ended September 30, 2012

SECTION I -- SUMMARY OF AUDITORS' RESULTS

<i>Financial Statements</i>		
Type of auditors' report issued:	Unmodified	
Internal Control over financial reporting: Material weakness(es) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Significant deficiency(s) identified not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None Reported
Noncompliance material to financial statements noted?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

<i>Federal and State Awards</i>		
Internal control over major programs: Material weakness(es) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Significant deficiency(s) identified not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None Reported
Type of auditors' report issued on compliance for major Programs	Unmodified	
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section. 510(a)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

<i>Identification of Major Programs</i>	
CFDA Number(s)	Name of Federal or State Program
Federal	
93.914	HIV Emergency Relief Project Part A
14.218	Community Development Block Grants
20.600 20.601 20.600	Highway Safety Cluster – Texas Traffic Safety – S.T.E.P. No-Refusal Initiative Healthy Heads Know to Shine the Light on Safety
97.067	Homeland Security Grant Program Cluster
93.563	Child Support Enforcement Program
State	
N/A	State Indigent Defense Program

Bexar County, Texas
 SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
 Year Ended September 30, 2013

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

	Dollar Threshold used to distinguish between Type A and Type B programs:	
	Federal – \$ 774,260	
	State – \$ 300,000	
	Auditee qualified as low-risk auditee?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

SECTION II --- FINANCIAL STATEMENT FINDINGS

There are no financial statement findings for the year ended September 30, 2013.

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

There are no federal or state award findings for the year ended September 30, 2013.

Bexar County, Texas
 SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
 Year Ended September 30, 2013

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

Reference Number	Finding	Questioned Cost
Texas Parks and Wildlife Department - Local Park Grant - Mission County Park III		
2012-01	<p>Prevailing Wage Rates</p> <p>Criteria: The County is required by the "Grant Instructions" manual of the Texas Parks and Wildlife Department (Contracts and Bond Section) to ensure that contractors "comply with the Texas prevailing wages requirements established in Government Code Ch. 2258" regarding wages paid.</p> <p>Condition: We determined that the contractors involved in the project are submitting "Certified Payrolls" which are spot checked by the department, however there is no written documentation that the County is performing an inspection of wages paid by contractors and sub-contractors or other required analysis.</p> <p>Cause: Unknown.</p> <p>Effect: Individuals employed by the project may not be paid the required "Prevailing Wages" since documented reviews of "Certified Payrolls" submitted by contractors and sub-contractors have not been documented in writing.</p> <p>Recommendation: We recommend that the County perform a review of the "Certified Payrolls" submitted as required by the "Grant Instruction" manual to ensure the wages paid are consistent with the prevailing wage rates. The spot checks performed by the department should include signatures documenting the review and approval process. We also recommend the County establish written policies and procedures to document the review process.</p> <p>This finding has been satisfactorily resolved.</p>	None



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