



BEXAR COUNTY, TEXAS

COMPREHENSIVE
ANNUAL FINANCIAL REPORT

Fiscal Year Ended

September 30, 2009

OFFICIAL ISSUING REPORT
TOMMY J. TOMPKINS, C.P.A.
COUNTY AUDITOR



This page intentionally
left blank

Bexar County, Texas
Comprehensive Annual Financial Report
September 30, 2008

TABLE OF CONTENTS

INTRODUCTORY SECTION

I. Transmittal Letter	I-1
II. List of Principal Officials	I-9
III. 2006 Certificate of Achievement	I-10
IV. Organizational Chart	I-11

FINANCIAL SECTION

I. Independent Auditors' Report	1
II. Management's Discussion & Analysis (Unaudited)	3
III. Basic Financial Statements	
a. Government-wide Statement of Net Assets (including component unit)	24
b. Government-wide Statement of Activities (including component unit)	26
c. Balance Sheet – Governmental Funds	28
d. Reconciliation of Balance Sheet – Governmental Funds to Statement of Net Assets	29
e. Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds	30
f. Reconciliation of Changes in Fund Balances - Governmental Funds to Statement of Activities	31
g. Statement of Net Assets – Proprietary Funds	32
h. Statement of Revenues, Expenses, and Changes in Fund Net Assets – Proprietary Funds	34
i. Statement of Cash Flows – Proprietary Funds	35
j. Statement of Fiduciary Assets and Liabilities	37
k. Notes to the Basic Financial Statements	39

TABLE OF CONTENTS (Continued)

FINANCIAL SECTION (continued)

IV. Required Supplementary Information	
a. General Fund Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (Non-GAAP Budgetary Basis) and Actual	77
b. Notes to Required Supplementary Information	89
V. Combining and Individual Fund Financial Statements and Schedules	
a. Combining Balance Sheet - Nonmajor Governmental Funds	96
b. Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	103
c. Schedules of Revenues, Expenditures, and Changes in Fund Balance - Budget (Non-GAAP Budgetary Basis) and Actual	
i. Debt Service Fund	109
ii. Special Revenue Funds	
1. County Clerk Records Management Fund	110
2. County Records Management Fund	111
3. Courthouse Security Fund	112
4. Justice of Peace Technology Fund	113
5. Fire Control Fund	114
6. District Clerk Records Management Fund	115
7. Unclaimed Money Fund	116
8. Law Library Fund	117
9. Dispute Resolution Fund	118
10. Justice of Peace Security Fund	119
11. Domestic Relations Fund	120
12. Probate Contribution Fund	121
13. Law Enforcement Officer Special Education (LEOSE) Fund	122
14. Parking Facilities Fund	123
15. Child Abuse Prevention Fund	124
16. Drug Court Program Fund	125
17. District Attorney State Supplement Fund	126
18. Juvenile Case Manager Fund	127
19. Probate Guardianship Fund	128
20. Probate Education Fund	129
21. Juvenile Delinquency Prevention Fund	130
22. Farm to Market and Lateral Road Fund	131
23. Grants Fund	132
24. Technology Improvement Fund	134
25. Storm Water	135
26. Chapter 19 Voter Registration Fund	136
27. Elections Contract Services Fund	137
28. Tax Collector's Special Inventory Tax Fund	138
29. District Attorney Programs Fund	139
30. County Wide Asset Forfeiture Fund	140

TABLE OF CONTENTS (Continued)

FINANCIAL SECTION (continued)

d. Combining Statement of Net Assets - Internal Service Funds	143
e. Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets - Internal Service Funds	144
f. Combining Statement of Cash Flows - Internal Service Funds	145
g. Combining Balance Sheet - Agency Funds	148
h. Combining Statement of Changes in Fiduciary Assets and Liabilities	150

STATISTICAL SECTION

I. Financial Trend Information	
a. Table 1-Net Assets by Component	156
b. Table 2-Changes in Net Assets	158
c. Table 3-Net Changes in Fund Balance, Governmental Funds	162
d. Table 4 -Fund Balances, Governmental Funds	164
II. Revenue Capacity Information	
a. Table 5-Assessed Value and Estimated Actual Value of Taxable Property	165
b. Table 6-Direct and Overlapping Property Tax Rates	166
c. Table 7-Principal Property Tax Payers	168
d. Table 8-Property Tax Levies and Collections	169
III. Debt Capacity Information	
a. Table 9-Ratio of Outstanding Debt by Type	170
b. Table 10-Ratio of Outstanding General Bonded County Debt	171
c. Table 11-Ratio of Annual Debt Service for General Bonded Debt to Total Expenditures - All Government Fund Types	172
d. Table 12-Direct and Overlapping Governmental Activities Debt	173
e. Table 13-Pledged -Revenue Coverage	174
f. Table 14-County Expenditures for Assets Owned by Other Entities	175
IV. Demographic and Economic Information	
a. Table 15-Demographic and Economic Statistics	176
b. Table 16-Principal Employers	177
V. Operating Information	
a. Table 17-Operating Indicators by Function/Program	178
b. Table 18-Capital Asset Statistics by Function/Program	180
c. Table 19-Full-time Equivalent County Governmental Employees by Function/Program	182
VI. Miscellaneous Information	
a. Table 20-Analysis of Funding Progress and Contribution Rates	183
b. Table 21-Legal Debt Margin Information	184
c. Table 22-Miscellaneous Information	185

TABLE OF CONTENTS (Continued)

COMPLIANCE SECTION

I.	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	187
II.	Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133 and the State of Texas Single Audit Circular	189
III.	Schedule of Expenditures of Federal and State Awards	191
IV.	Notes to the Schedule of Expenditures of Federal and State Awards	198
V.	Schedule of Findings and Questioned Costs	199
VI.	Schedule of Prior Year Audit Findings	202

**I
N
T
R
O
D
U
C
T
O
R
Y

S
E
C
T
I
O
N**

John T. Reynolds, C.P.A.
First Assistant County Auditor



212 Stumberg, Suite 100
San Antonio, Texas 78204-1034
(210) 335-2301

FAX: (210) 335-2996
Tompkins@bexar.org

March 31, 2010

TOMMY J. TOMPKINS, C.P.A.
BEXAR COUNTY AUDITOR

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, 2009. 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 Code §114.025 and §115.045.

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

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

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

The concept of reasonable assurance recognizes that:

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

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

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

Three component units, Bexar County Housing Finance Corporation (BCHF), 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 BCHF 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 Canyon Special Improvement District are considered component units for reporting purposes and are discretely presented in the report. The Commissioners' Court for

Bexar County, Texas
Transmittal Letter
For Year Ending September 30, 2009

the County appoints the seven member board and sets the tax rates for the County's Hospital District. Likewise, the Commissioners' Court also appoints the seven member board of the Cibolo Canyon Special Improvement District and it has the statutory requirement to approve any issuance of debt by the Improvement District. For more information on these component units, refer to Note A of the Basic Financial Statements.

The independent audit of the County's financial statements was performed by the firm of Garza/Gonzalez & Associates, a firm licensed as certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of Bexar County for the fiscal year ended September 30, 2009, 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 GAAP, and therefore able to render an unqualified opinion.

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

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

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

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

BEXAR COUNTY GOVERNMENT PROFILE

Historical

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

Bexar County comprises 1,248 square miles. The altitude varies from 600 to 1,200 feet. In the far northwestern corner of the county are the Glenrose Hills, in which the highest elevations of the county are found. To the southeast lie the somewhat lower Edwards Flint Hills. The northern third of the county has undulating to hilly terrain, with alkaline soils over limestone and limy earths with shallow to deep loamy soils. The northern quarter of the county has Edwards Plateau vegetation of tall and medium-height grasses, live oak, juniper, and mesquite. A central strip is Blackland Prairie with vegetation consisting of tall grasses. The remainder of the county has South Texas Plains vegetation; including grasses, live oak, mesquite, thorny bushes, and cacti.¹

The first Europeans to explore the region came with an expedition in 1691 led by Domingo Terán de los Ríos and Fray

¹ The Hand Book of Texas

Bexar County, Texas
Transmittal Letter
For Year Ending September 30, 2009

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

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

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

The County is best known for being the home of Mission San Antonio de Valero, better known as the Alamo, the Cradle of Texas Liberty. However, the County's history began in 1718 with a formal military and civilian settlement and then in 1731 when the Canary Islanders established the first civil government. The County is rich in heritage and history. Organized on December 20, 1836, Bexar County was established, with San Antonio as county seat. Bexar County is one of the original counties of the Republic of Texas. The Texas State Demographer estimates the population of Bexar County at 1.6 million at January 1, 2009 (a 17.6% increase over the 2000 census) which makes it the fourth largest County in the State. The County contains 25 incorporated cities. The Demographer also estimates the population for the greater San Antonio Metropolitan Area to be 2.1 million.⁴

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

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

The County Commissioners' Court or County Board was established by the Constitution of 1876 and was composed of the county judge, as presiding officer, and four commissioners elected from precincts for four year terms. During the Republic of Texas, the County Board was composed of the chief justice and the justices of the peace of the County; under the Constitutions of 1845, 1861, and 1866, it was composed of the chief justice and four elected Commissioners. During the Reconstruction period the Constitution of 1869 was issued, the Board was made of any three of the five justices of the peace of the county. The Bexar County Commissioners' Court has executive as well as judicial functions. It is responsible for establishing a courthouse and jail, making appointments, filling vacancies in the county offices, letting contracts in the name of the county, building and maintaining roads and bridges, administering the county's public welfare services, performing numerous duties in regard to elections, setting the county tax rate, issuing bonds, and adopting the county budget.

² Ibid

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

⁴ Texas State Data Center (www.txscd.utsa.edu)

⁵ The Handbook of Texas

Bexar County, Texas
Transmittal Letter
For Year Ending September 30, 2009

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. During FY 09, the Bexar County housing industry was not immune to the global recession. The impact on our local economy was notable with the previously robust growth in housing starts slowing dramatically. According to the Texas Real Estate Center, there were 5,105 single-family housing starts in Bexar County from October 2008 through September 2009. This represents an 18.83% decrease when compared to the same period the year before. According to the Bexar County Clerk's Office, the number of foreclosures in Bexar County also increased significantly. 14,529 foreclosure notices were filed in Bexar County during the period of October 2008 through September 2009. This is an increase of 34.73% when compared to the same period the year before.

In Bexar County the unemployment rate is currently at 7.2%, 2 percent above the level at September 2008 (5.1%), but, still below the State's 8.1%⁶. The County's diverse economic base ranges from agribusiness, manufacturing and construction, to tourism, medicine and the military. For metropolitan areas with one million plus populations, San Antonio is ranked among the lowest in cost of living at 95.3% which was 4.7% below the national average⁷. The County continues to provide new industries with one of the lowest cost workforces of any major U.S. city. Combined, the health care, biomedical, aerospace and information technology industries generate an economic impact of an estimated \$28.1 billion on the local economy.⁸

The health care industry in Bexar County has several key components; three major military medical centers, the South Texas Medical Center (which includes five University of Texas health professional schools, ten major hospitals and 80 health related facilities), 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 three major military installations contributed an economic impact which exceeded \$4.9 billion. The latest research indicates (2008) that tourism provides an estimated \$11 billion to the economy from approximately 11.1 million overnight visitors annually. Accordingly the hospitality work force is now the fifth largest employer in the County. Not only is San Antonio the number one tourist destination in Texas, it is among the top ten in the world.⁹

The County's proximity to Mexico provides favorable conditions for international business relations in the areas of agriculture, tourism, manufacturing, wholesale and retail markets. Fifty percent of U.S. exports to Mexico and fifty percent of Mexican exports to the U.S. pass through the port of San Antonio. Trade between the United States and Mexico was \$151 billion in 2008 - an increase of \$27 billion since 2001 (22%). The increase in trade is largely attributed to the passage of the North American Free Trade Agreement (NAFTA) in 1993.¹⁰ 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 60 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.¹¹

FINANCIAL POLICIES AND LONG-TERM FINANCIAL PLANNING

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

The County is responsible for establishing the tax rates for the County (operations and debt service) as well as to service the flood control projects in the County (operations and debt service). In addition, the County includes in its debt service tax rate the debt service requirements for the San Antonio River Authority for projects in Bexar County. The tax rate for the year ended September 30, 2008 was \$0.326866 per \$100 of valuation, and the rate for the year ended September 30, 2009 was

⁶ Texas Workforce Commission, September 2009, Quarterly Report

⁷ San Antonio Economic Development Foundation Cost of Living Index, 3rd Qtr, 2009

⁸ 2007-08 Economic Impact Study, San Antonio Chamber of Commerce

⁹ Ibid

¹⁰ Office of the United States Trade Representative, NAFTA, (www.ustr.gov)

¹¹ North American Development Bank, Capitalization, (www.nadb.org)

**Bexar County, Texas
Transmittal Letter
For Year Ending September 30, 2009**

maintained at the same level.

Current financial policies include:

- Commercial paper is utilized to take advantage of short term interest rates during interim financing periods;
- Reimbursement resolutions are used on an interim basis to finance projects rather than initially issuing long-term bonds;
- Balanced financial operations will be maintained;
- Expenditures are to be budgeted and controlled to insure that at the end of the fiscal year the undedicated fund balance in the general fund is at a minimum 10% of the fiscal year's expenditures;
- All elected officials and department heads are required to keep expenditures within allocated budgets;
- The County is to maintain an open line of communication with rating agencies and seeks to obtain a high debt rating with a stable outlook. The County currently uses the bond rating services of Fitch IBCA, Inc. Standard & Poor's Rating Service, and Moody's Investment Services. At September 30, 2009 the County had been assigned bond ratings of AA+, AA+, and Aa1, respectively;

Current long-term financial policies of the County are:

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

MAJOR INITIATIVES FOR THE YEAR

FY 2008-09 Midyear Commissioners Court Actions

Bexar County experienced a decline in the local economy this past year as did most of the country. Among the first signs of direct impact of the ailing economy to the County, were sharp declines in revenues. In response, Commissioners Court in January 2009 directed staff to enact immediate proactive budget balancing strategies aimed at reducing expenditures, without impacting the delivery of core County services to our citizens, and without requiring an increase in the tax rate in the next fiscal year. Office and department budgets were adjusted to reflect reduced expenditure targets and initiatives were implemented to help achieve those new targets. An immediate hiring freeze was implemented, and a salary freeze was enacted on all employees earning over \$100,000. Also, a freeze on all "out of cycle" midyear budget additions was enacted. In addition, Commissioners Court asked all County managers to explore other cost cutting measures, such as consolidation of staff function, elimination of non-essential services, managing staff attrition, enhanced use of technology, reorganization of business operations, and reengineering of business processes.

Additionally, Commissioners Court stepped up discussions with the major stakeholders in the County's criminal justice and judicial systems to take more aggressive action to improve efficiency and reduce operation costs. Commissioners Court called on judicial administrators and criminal justice managers to explore initiatives to increase case disposition rates and reduce jail bed utilization.

The majority of County offices and departments achieved their targeted reduction, both for mid-year FY 09, and for FY 10.

Mission Reach

The San Antonio River Improvement Project is a joint effort between Bexar County, the City of San Antonio (COSA), and the San Antonio River Authority (SARA) to provide funding to improve the San Antonio River. The project is divided into 3 reaches: Museum Reach, the Downtown Reach, and Mission Reach. The Mission Reach portion of the project broke ground in 2007 and is anticipated to be complete by 2013. The end result will be a 12-mile linear park that stretches from the

Bexar County, Texas
Transmittal Letter
For Year Ending September 30, 2009

Brackenridge Park through downtown to Mission Espada. The Museum Reach project was completed in May 2009.

In June 2009, the Commissioners Court approved a finance plan that will provide \$182 million for the Mission Reach segment of the project. Originally, the County was only planning to fund \$51 million of the total project cost, with the majority of the funding for the Mission Reach to be provided by the Federal Government through the Army Corps of Engineers. However, the federal funding is subject to the annual federal appropriations process, and at the current annual rate of funding, completion of the Mission Reach would be delayed significantly. In order to assure that the important Mission Reach project could be completed as expeditiously as possible, the County identified a funding strategy to guarantee \$182 million in County flood control funding for the river improvement project. This can be accomplished without a tax rate increase and without impacting the County's ability to deliver \$500 million in flood control projects over the next ten years for its regional flood control program. This strategy will also minimize inflationary cost increases for the Mission Reach project by allowing for an earlier completion date.

Debt Management

Fiscal Year 2008-09 represents the 2nd year of a 10-year Debt Service plan originally approved by Commissioners Court in FY 2006-07. The plan includes just over \$1.3 billion for capital improvement projects including the Mission Reach of the San Antonio River, the County's 10-year Regional Flood Control program, a new Justice Center Expansion, improvements to existing facilities and major technology projects such as a new Financial Management system and a County Integrated Justice System. The over \$1.3 billion in projects will be completed and fully-funded within the County's existing tax rate.

In FY 2008-09, Bexar County was able to take advantage of a new program authorized by the American Recovery and Reinvestment Tax Act of 2009 called "Build America Bonds (BABs)." This financing option requires the County to issue taxable debt and pay taxable interest on the bonds, which is higher than the interest on the tax-exempt bonds typically issued by the County. However, the County will receive a 35 percent rebate from the Federal Government. Net of this Federal rebate, the County's true interest cost for these BAB's, is approximately 4.6 percent saving the County about \$20 million in Debt Service expenses.

EMPLOYMENT GROWTH

The global recession curtailed the County's employment growth during FY 09. According to the Texas Workforce Commission, the County's unemployment rate increased from 5.1% to 7.2%, while at the same time, there was a net 20,826 jobs lost. The State's unemployment rate rose to 8.1% and 394,579 jobs were lost during the same period.

Even though the unemployment rate did increase during FY 09, the County did enjoy some external corporate employment growth (4,857 positions) from various sectors:

<u>Company</u>	<u>Positions</u>
NationWide	838
TIMPO	200
Transcom	1,400
Cole Hersee Company	30
Cyber Command	400
Medtronic	1,384
ACS	350
Chromalloy	120
Aperion Biologics	15
Texas A&M Inst. Of Renewable Natural Resources	10
Sterling Foods LLC	100
Children's Hunger Fund	10

Source: San Antonio Economic Development Foundation

FY 09 marked the first time in three years that non-farm employment decreased from the prior year. The following table reflects the internal and external loss of 20,826 jobs over the last twelve months ended September 30, 2009.

**Bexar County, Texas
Transmittal Letter
For Year Ending September 30, 2009**

<u>Sectors</u>	<u>Employment</u>		<u>Percent Inc. (Dec.)</u>
	<u>2008</u>	<u>2009</u>	
Trade/Transportation/Utilities	125,265	119,042	-4.97%
Government	126,225	131,293	4.02%
Education/Health Services	100,350	103,302	2.94%
Professional/Business Services	100,471	91,701	-8.73%
Leisure and Hospitality	88,204	86,938	-1.44%
Financial Activities	61,965	60,344	-2.62%
Manufacturing	35,496	32,516	-8.40%
Construction	43,520	37,733	-13.30%
Information	19,763	18,068	-8.58%
Unclassified	206	229	11.17%
Natural Resources	3,568	3,335	-6.53%
Other Services	21,769	21,475	-1.35%
	<u>726,802</u>	<u>705,976</u>	<u>-2.87%</u>

Source: Texas Workforce Commission

FINANCIAL INFORMATION

Budgetary Control

Budgets are adopted for the General, Special Revenue and Debt Service Funds on a basis wherein expenditures include encumbrances outstanding at the end of the fiscal year. Although this basis departs from generally accepted accounting principles, it provides meaningful feedback and control to management.

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

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

Debt Administration

Commissioners' Court has established policy to provide guidelines to control tax rates levied. Currently limited tax bonds, 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 09 the General Fund maintenance and operation tax rate was set at \$0.250920 and the debt service rate was set at \$0.038479. The maintenance and operation tax rate for flood control was set at \$0.021560 and at \$0.015907 for debt service. The overall rate was set at \$0.326866 per \$100 dollars of taxable appraised value for FY 09.

For the fiscal year ending September 30, 2010, the 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 \$0.008678 and at \$0.022001 for debt service. The overall rate for FY 10 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 G to the financial statements.

Bexar County, Texas
Transmittal Letter
For Year Ending September 30, 2009

ACKNOWLEDGEMENTS AND AWARDS

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

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Bexar County for its comprehensive annual financial report for the fiscal year ended September 30, 2008. This was the twenty first 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, 212 Stumberg, Suite 100, San Antonio, Texas, 78204, or call (210) 335-2301.

A handwritten signature in black ink, appearing to read "Tommy J. Tompkins", with a long horizontal flourish extending to the right.

Tommy J. Tompkins, C.P.A.
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	SYLVIA ROMO
COUNTY CLERK	GERARD C. RICKHOFF
DISTRICT ATTORNEY	SUSAN D. REED
DISTRICT CLERK	MARGARET G. MONTEMAYOR
SHERIFF	AMADEO ORTIZ
COUNTY AUDITOR	TOMMY J. TOMPKINS
PURCHASING AGENT	DANIEL R. GARZA

Certificate of Achievement for Excellence in Financial Reporting

Presented to

**Bexar County
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
September 30, 2008

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

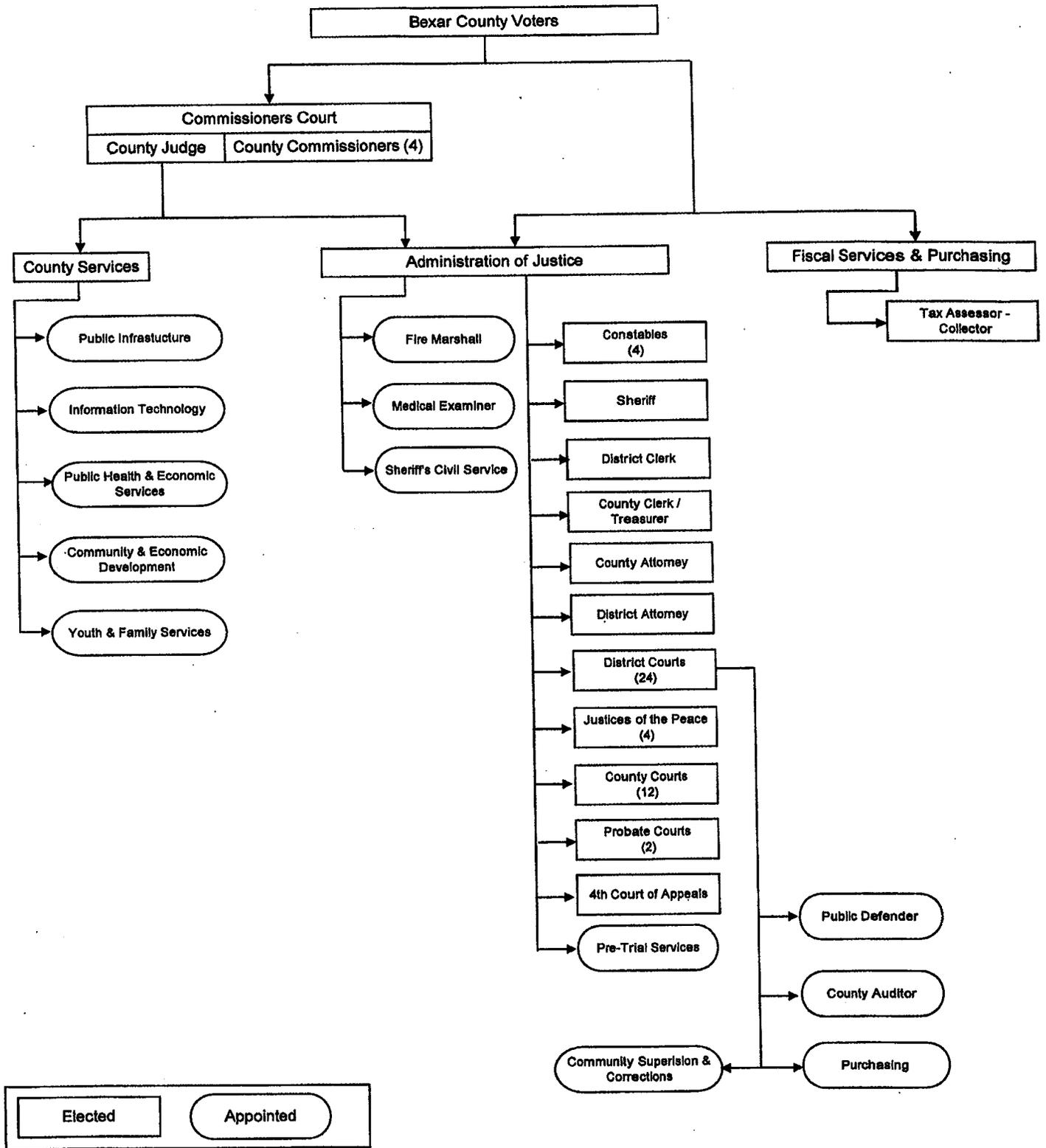


A stylized handwritten signature in black ink, appearing to be "J.R.E.", positioned above the title "President".

President

A handwritten signature in black ink, appearing to be "Jeffrey R. Emer", positioned above the title "Executive Director".

Executive Director





This page intentionally
left blank.

**F
I
N
A
N
C
I
A
L

S
E
C
T
I
O
N**

Garza/Gonzalez & Associates

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

The Honorable County Judge and Commissioners
Bexar County, Texas

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, the Cibolo Canyons Special Improvement District (the "District") a discretely presented component unit and the aggregate remaining fund information of Bexar County, Texas (the "County"), as of and for the year ended September 30, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the University Health System (the "System"), a discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the System, is based solely on the report of other auditors.

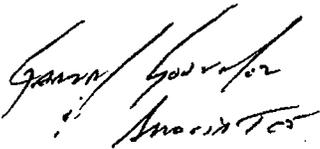
We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, based on our 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 discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2009, and the respective changes in financial position and, where applicable, cash flows, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 30, 2010, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

The Management's Discussion and Analysis; the General Fund Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (Non-GAAP Budgetary Basis) and Actual and the Schedules of Funding Progress as listed in the table of contents, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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 and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal and state awards is presented for additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of State, Local Governments, and Non-Profit Organizations*, and State of Texas Single Audit Circular and is not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements and schedules, and schedule of expenditures of federal and state awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken 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 express no opinion on them.



Grant Gougeon
Auditor

March 30, 2010

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2009

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, 2009. 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, 2009 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, 2009 by \$788,300,826 and are reported as total net assets of the primary government. This is comparable to the previous year when assets exceeded liabilities by \$703,933,049. The total net assets is comprised of unrestricted net assets (funds that may be used to meet ongoing obligations to citizens and creditors), restricted net assets (funds to be used for a specified purpose), and amounts invested in capital assets, net of related debt.
- The government-wide total net assets increased \$84,367,777 during the fiscal year ending September 30, 2009. The change can be attributed to an increase in governmental activities, \$88,615,145 and a decrease to business-type activities, \$4,247,368. Comparative changes can be examined as follows:
- Total net assets of the primary government are comprised of:
 - 1) Capital assets net of related debt include land, buildings, improvements, roads, bridges, equipment, furniture and fixtures as well as construction in progress, net of accumulated depreciation:

September 30, 2009	\$607,697,842
September 30, 2008	\$529,923,764
 - 2) Net assets which are restricted by constraints imposed from outside the County such as debt obligations, regulations and/or federal and state laws:

September 30, 2009	\$143,981,867
September 30, 2008	\$111,133,914
 - 3) Unrestricted net assets represent the portion available to meet current requirements and obligations to the County’s creditors and citizens:

September 30, 2009	\$36,621,117
September 30, 2008	\$62,875,371

FUND FINANCIAL STATEMENTS

- As of September 30, 2009, the County’s governmental funds reported combined fund balances of \$625,229,938 as compared with \$360,279,944 at September 30, 2008. Approximately 11% of the combined fund balances are (unreserved) at September 30, 2009 (\$70.7 million) and are available to meet the County’s current and future needs. The total fund balance for the Nonmajor funds was \$29,503,731 at September 30, 2009 and \$31,219,058 at September 30, 2008. The fund balance for the Nonmajor funds is dedicated to service specific County functions.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2009

FINANCIAL HIGHLIGHTS (Continued)

FUND FINANCIAL STATEMENTS (Continued)

- At the end of the current fiscal year, fund balance for the General Fund was \$48,635,188 or 15% of total General Fund expenditures for the year ended September 30, 2009. The County's General Fund experienced a \$2.8 million decline in fund balance as from the prior fiscal period.
- At September 30, 2009, net assets of the County's Internal Service Funds were approximately \$684,000, a decrease of \$4.7 million from the prior year due mainly to the accrual of the other post employment benefit (OPEB) obligation of \$5,754,174 in the OPEB Fund.

LONG-TERM DEBT

During the year, the County issued \$354.6 million in bonds and certificates for ongoing capital improvements which includes flood control projects. Note H to the financial statements provides details of long-term debt.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

GOVERNMENT-WIDE FINANCIAL STATEMENTS

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

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

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

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

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

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2009

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

GOVERNMENT-WIDE FINANCIAL STATEMENTS (Continued)

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, and the Commissary operated by the Sheriff's office for inmates.

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

FUND FINANCIAL STATEMENTS

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

Governmental Funds

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. This will allow the reader to better understand the long-term impact of the government's near-term financing decisions. The governmental funds' Balance Sheet and the governmental funds' Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities and can be found on pages 29 and 31.

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

Data from the other governmental funds, 28 special revenue funds, three blended component units, one grant fund, and one asset forfeiture fund, are combined into a single, aggregated presentation (nonmajor fund). Individual fund data for each of these nonmajor governmental funds is provided in the combining statements which can be found on pages 96-108.

The County maintains various special revenue funds, many of which are statutory and are required to annually submit a budget to the Commissioners' Court for review and adoption. Many of these programs 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.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2009

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

FUND FINANCIAL STATEMENTS (Continued)

Governmental Funds (Continued)

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

The County maintains two special revenue funds that are not statutory: Parking Facilities Fund and the Technology Improvement Fund. These funds are funded with public funds and the Commissioners' Court has specified in the annual budget how these funds are to be used.

Individual fund data for the special revenue funds is provided in the combining statements on pages 96-108.

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 County uses enterprise funds to account for the community venue operations – which includes the AT&T Center – and the Sheriff's Commissary Fund.

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.

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

The County uses internal service funds to account for maintenance of County vehicles; other post employment benefits; administration of the County's self-insurance programs for health, workers compensation; property liability claims; and the records management facility. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements. Individual fund data for the internal service funds is provided in the form of combining statements on pages 143-145. The County's four internal service funds are combined into a single, aggregated presentation in the proprietary funds financial statements.

Fiduciary Funds

A Fiduciary fund (Trust or Agency) is used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources are not available to support programs and services provided by the County. The County's fiduciary funds are agency funds which are purely custodial and thus do not involve measurement of results of operations. The County's fiduciary financial information is reported in a separate Statement of Fiduciary Assets and Liabilities on page 37. Individual fund data for the agency funds is provided with the combining statements on pages 148-153.

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 39.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2009

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

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 77.

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, 2009, along with the schedule of expenditures of federal and state awards, and schedule of federal and state award findings and questioned costs.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The current financial reporting model focuses on net assets and serves as a useful indicator of a government's financial position. For the primary government, assets exceeded liabilities by \$788,300,826 at the close of the most recent fiscal year as compared to \$703,933,049 at the close of the last fiscal year. This represents a 12% increase.

The following are condensed statements of net assets for fiscal years 2009 and 2008.

Condensed Statement of Net Assets
September 30, 2009
Primary Government

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
Current and other assets	\$ 715,559,839	\$ 43,851,383	\$ 759,411,222
Noncurrent assets	6,530,137	14,179,897	20,710,034
Capital assets	833,598,068	145,652,346	979,250,414
Total assets	<u>1,555,688,044</u>	<u>203,683,626</u>	<u>1,759,371,670</u>
Current and other liabilities	99,144,520	5,363,937	104,508,457
Noncurrent liabilities	776,102,426	90,459,961	866,562,387
Total liabilities	<u>875,246,946</u>	<u>95,823,898</u>	<u>971,070,844</u>
Net assets:			
Invested in capital assets, net or related debt	552,659,899	55,037,943	607,697,842
Restricted net assets	116,108,384	27,873,483	143,981,867
Unrestricted net assets	11,672,815	24,948,302	36,621,117
Total net assets	<u>\$ 680,441,098</u>	<u>\$ 107,859,728</u>	<u>\$ 788,300,826</u>

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2009

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Condensed Statement of Net Assets
September 30, 2008
Primary Government

	Governmental Activities	Business-Type Activities	Total
Current and other assets	\$ 451,147,330	\$ 33,462,531	\$ 484,609,861
Noncurrent assets	3,589,958	23,200,369	26,790,327
Capital assets	688,188,413	150,066,919	838,255,332
Total assets	<u>1,142,925,701</u>	<u>206,729,819</u>	<u>1,349,655,520</u>
Current and other liabilities	98,978,464	2,623,031	101,601,495
Noncurrent liabilities	452,121,284	91,999,692	544,120,976
Total liabilities	<u>551,099,748</u>	<u>94,622,723</u>	<u>645,722,471</u>
Net assets:			
Invested in capital assets, net or related debt	471,706,192	58,217,572	529,923,764
Restricted net assets	93,763,926	17,369,988	111,133,914
Unrestricted net assets	26,355,835	36,519,536	62,875,371
Total net assets	<u>\$ 591,825,953</u>	<u>\$ 112,107,096</u>	<u>\$ 703,933,049</u>

Total assets of \$1,759,371,670 reflect a 30% increase over the prior fiscal year. For governmental activities, a significant percentage of the increase is due to the increase in cash and investments from the prior year (\$256,247,651) primarily from bond proceeds issued during the current fiscal year for capital projects and a net increase in capital assets of \$145,409,655. The majority of the increase in capital assets reflects donated roads of approximately \$95,000,000 and expenditures of approximately \$71,000,000 for construction costs associated with roads, buildings and major renovations to existing buildings.

For governmental activities, total liabilities of \$971,070,843 at September 30, 2009 is a 50% increase over the prior fiscal year primarily due to the issuance of \$354,610,000 in bonds to finance an ongoing capital improvement program and to defease and refund outstanding bonds. At September 30, 2009, the most significant current liability is accounts payable and accrued liabilities, \$45,907,810, followed by the current portion of long-term debt of \$26,159,859, net of premiums, discounts, and deferred charges.

The County's assets exceeded its liabilities by \$788,300,826 at September 30, 2009 which is a 12% increase over the prior fiscal year. The following is an analysis of the increase.

Net assets invested in capital assets, net of related debt, \$607,697,842, is the County's investment in capital assets such as buildings, infrastructure, land, construction and equipment in progress, net of accumulated depreciation and net of related debt. Although the County's investment in its capital assets is reported net of related debt, it should be noted that resources needed to repay this debt must be externally provided from other sources. Liquidation of capital assets is not an alternative to providing funds to service debt and other related liabilities.

Restricted net assets of \$143,981,867 represent resources that are subject to external restrictions as to the use of the funds. For governmental activities, net assets are restricted as follows:

- 1) The largest portion of restricted net assets is \$86,417,576 for debt service.
- 2) The County has net assets in various grant programs (\$7,010,763); however, these net assets are to be used to fund continual budgets related to specific federal and state programs. Excess funding is returned at the end of the grant programs.
- 3) Legislative net assets (\$21,092,719) are comprised of a majority of the special revenue funds that were created through the establishment of fees by the State Legislature or through federal funding to serve specific purposes. Accordingly,

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2009

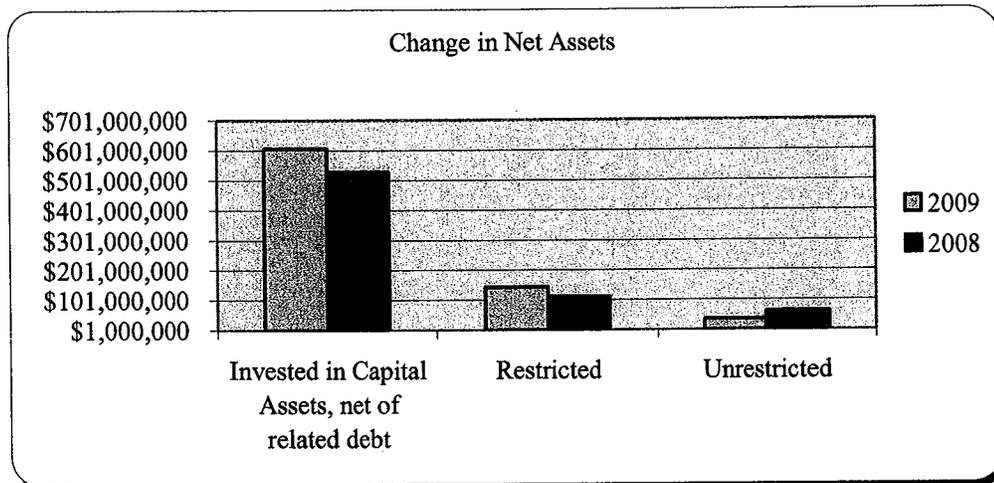
GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

those revenues generated may only be used as directed by legislation.

4) Net assets restricted for capital projects are \$29,460,809.

For business-type activities, restricted net assets represent resources that are pledged as security on the Community Venue Project revenue bonds.

Unrestricted net assets of \$36,621,117 are comprised of \$11,672,815 in governmental activities and \$24,948,302 in business-type activities. These net assets may be used to meet ongoing obligations to citizens and creditors.



The difference between total fund balance in the governmental fund Balance Sheet (fund financial statements) and total net assets in the Statement of Net Assets (government-wide) is \$55,211,160. 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 \$833,525,111
- Adjustments to receivables of \$18,581,370
- Long-term liabilities of (\$797,579,199)

A detailed reconciliation can be found in the Basic Financial Statements, page 29.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2009

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The condensed statement of activities reflects the changes in net assets for fiscal years ended September 30, 2009 and 2008.

Condensed Statement of Activities
For the Fiscal Year Ended September 30, 2009

	Primary Government		
	Governmental	Business-	
	Activities	Type	Total
		Activities	
Revenues			
Program revenues:			
Charges for service	\$ 81,908,884	\$ 4,555,635	\$ 86,464,519
Operating grants and contributions	36,322,870	-	36,322,870
Capital grants and contributions	112,841,904	-	112,841,904
General revenues:			
Ad valorem taxes	310,490,260	-	310,490,260
Motor vehicle taxes	10,031,273	6,731,847	16,763,120
Other taxes	7,133,936	11,564,549	18,698,485
Investment earnings	7,340,211	336,802	7,677,013
Miscellaneous	12,269,708	2,834	12,272,542
Total Revenues	578,339,046	23,191,667	601,530,713
Expenses			
General government	79,952,880	-	79,952,880
Judicial	82,775,317	-	82,775,317
Public safety	186,516,533	-	186,516,533
Education and recreation	9,767,900	-	9,767,900
Public works	77,045,904	-	77,045,904
Health and public welfare	31,435,262	-	31,435,262
Interest and other charges	22,115,394	-	22,115,394
Unallocated depreciation	114,711	-	114,711
Community venue	-	24,051,523	24,051,523
Commissary	-	3,387,512	3,387,512
Total Expenses	489,723,901	27,439,035	517,162,936
Change in Net Assets	88,615,145	(4,247,368)	84,367,777
Net Assets - Beginning of Period	591,825,953	112,107,096	703,933,049
Net Assets - End of Period	\$ 680,441,098	\$ 107,859,728	\$ 788,300,826

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2009

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Condensed Statement of Activities			
For the Fiscal Year Ended September 30, 2008			
Primary Government			
	Governmental	Business-	
	Activities	Type	Total
	Activities	Activities	
Revenues			
Program revenues:			
Charges for service	\$ 83,642,371	\$ 2,040,783	\$ 85,683,154
Operating grants and contributions	169,643,730	-	169,643,730
Capital grants and contributions	6,707,206	-	6,707,206
General revenues:			
Ad valorem taxes	282,013,294	-	282,013,294
Motor vehicle taxes	11,291,934	7,097,116	18,389,050
Other taxes	6,990,303	13,668,374	20,658,677
Investment earnings	15,026,865	2,463,345	17,490,210
Miscellaneous	4,538,252	-	4,538,252
Total Revenues	579,853,955	25,269,618	605,123,573
Expenses			
General government	91,979,961	-	91,979,961
Judicial	79,390,023	-	79,390,023
Public safety	177,888,141	-	177,888,141
Education and recreation	12,434,366	-	12,434,366
Public works	73,059,766	-	73,059,766
Health and public welfare	18,881,286	-	18,881,286
Interest and other charges	14,532,168	-	14,532,168
Unallocated depreciation	114,711	-	114,711
Community venue	-	10,131,567	10,131,567
Commissary	-	529,786	529,786
Total Expenses	468,280,422	10,661,353	478,941,775
Change in Net Assets	111,573,533	14,608,265	126,181,798
Net Assets - Beginning of Period	480,252,420	97,498,831	577,751,251
Net Assets - End of Period	\$ 591,825,953	\$ 112,107,096	\$ 703,933,049

REVENUE ANALYSIS

For the year ended September 30, 2009, total revenues for the primary government were \$601,530,713 compared to \$605,123,573 for the year ending September 30, 2008, a net decrease of \$3,592,860. Governmental activities provided \$578,339,046 in revenues and the business-type activity provided \$23,191,667 in 2009 and \$579,853,955 and \$25,269,618, respectively in 2008.

Property taxes represented the largest revenue source for the governmental activities for the two periods. The tax rate for fiscal years 2009 and 2008 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, 2009

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, 2009	Year Ended September 30, 2008	Percentage Change From Prior Year
Ad Valorem Tax Revenue	\$ 310,490,260	\$ 282,013,294	10.10%
Appraised Value	\$ 106,977,911,514	\$ 96,343,097,746	11.04%
Taxable Value	\$ 96,940,246,210	\$ 86,921,985,819	11.53%

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, 2009 and 2008 program revenues for the County were \$235,629,293 and \$262,034,090, 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, 2009	Year Ended September 30, 2008	Percentage Change From Prior Year
Charges for Services	\$ 86,464,519	\$ 85,683,154	0.91%
Operating and Capital Grants and Contributions	\$ 149,164,774	\$ 176,350,936	-15.42%

A change in the County's revenue stream resulted from a decrease in operating capital grants and contributions, as noted above. The decrease reflects a drop in donated assets to the County which is a reflection of reduced construction. For example, housing starts in fiscal 2009 were down approximately 19% from fiscal year 2008.

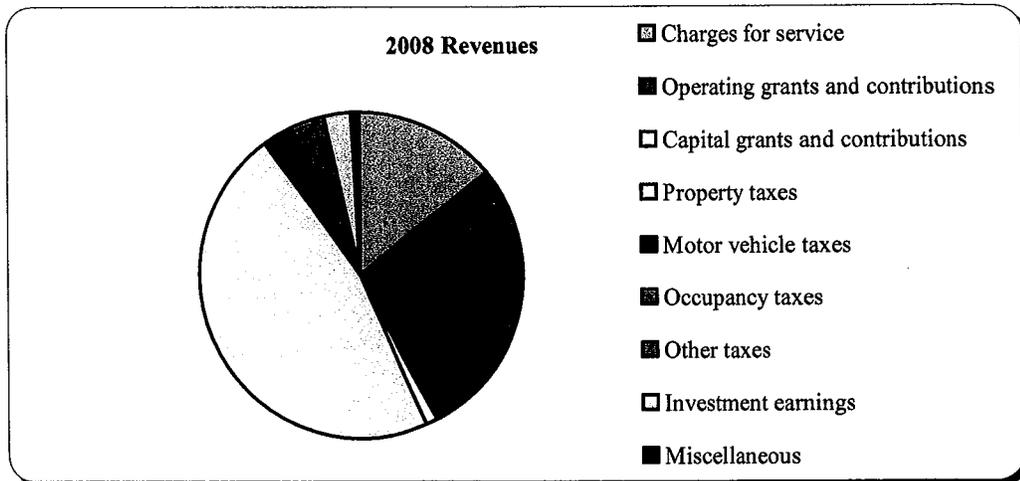
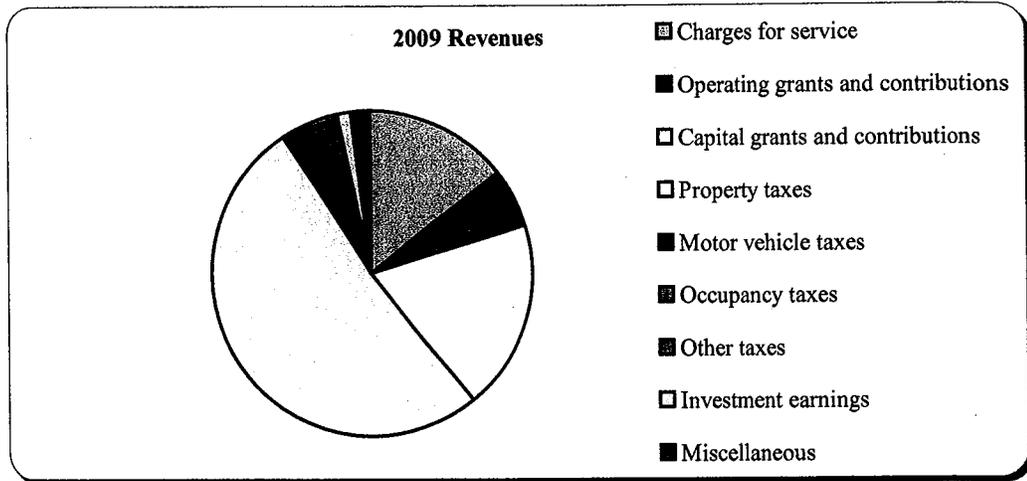
General revenues are revenues that are not assigned to support a specific function, but are available to provide financial resources as necessary. Included in general revenues are ad valorem taxes (discussed previously), other tax related revenues, interest earned from investments, and miscellaneous income. Overall, general revenues for the primary government increased \$22,811,937 over the prior fiscal period. The largest increase to general revenues was for ad valorem taxes of \$28,476,966 and the largest decrease was for investment earnings of \$9,813,197. The increase to ad valorem taxes was due to the increase in appraised and taxable values as noted above. The decrease in investment earnings is due to yields continuing to be at historic lows, all related to the current economic environment. For most of fiscal year 2009, the target federal funds rate has been at a range of 0% to 0.25%.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2009

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, 2009, the function and program costs for the governmental activities were \$489,723,901 and \$27,439,035 for the business-type activity. Comparative figures for the prior fiscal year are \$468,280,422 and \$10,661,353, respectively.

Operating expenditures for the governmental activities during the fiscal year increased \$21,433,479 over the previous fiscal year.

- General government expenses decreased \$12,027,081. The majority of the decrease was attributable to no capital asset donations to other entities in 2009 as there was in 2008 (\$9,860,612).

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2009

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

EXPENSE ANALYSIS (Continued)

- Health and public welfare expenses increased \$12,553,976. During 2009, the County contributed \$6,248,663 to the Haven for Hope, which is a campus for the homeless located on 22 acres in downtown San Antonio. The campus, run by the City of San Antonio, is dedicated to resolving the social issues of the homeless. The County also paid \$1,000,000 for the purchase of medical, dental, lab, and fitness equipment for CentroMed, a facility dedicated to providing wellness services to the under insured residents of Bexar County. Also in 2009, benefit payments for the Comprehensive Energy Assistance Program (CEAP) increased by over \$3,000,000 from 2008.
- The expenses to support public safety increased \$8,628,392. The majority of the increase was due to personnel costs - salary adjustments and added benefits.
- Interest and other charges, related to debt service on long-term debt increased \$7,741,426.
- Operating expenditures for the business-type activities during the fiscal year increased \$16,777,682 over the previous fiscal year.
 - (1) Community Venue expenses increased \$13,919,956. The majority of the increase was due to the grant payments to various entities for projects authorized by the voters in the 2008 Venue election.
 - (2) The Sheriff's Commissary expense increased \$2,857,726 over 2008 reflecting a full year of activity. Activity reported for 2008 was for three months.

The difference between the governmental funds net change in fund balance in the Statement of Revenues, Expenditures and Changes in Fund Balances and the change in net assets in the Statement of Activities (government-wide) is (\$176,334,849). 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 \$86,289,068 at the fund level for capital outlays that are capitalized at the government-wide level
- Depreciation expense of (\$38,407,965) recorded at the government-wide level only.
- Recording of transactions associated with long-term debt differ at the fund and government-wide levels, for a net difference of (\$318,590,107)

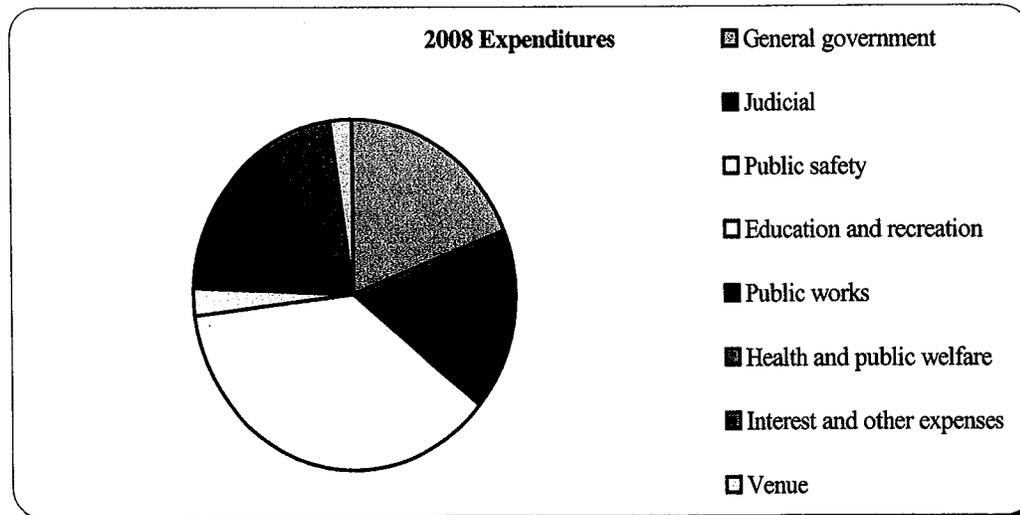
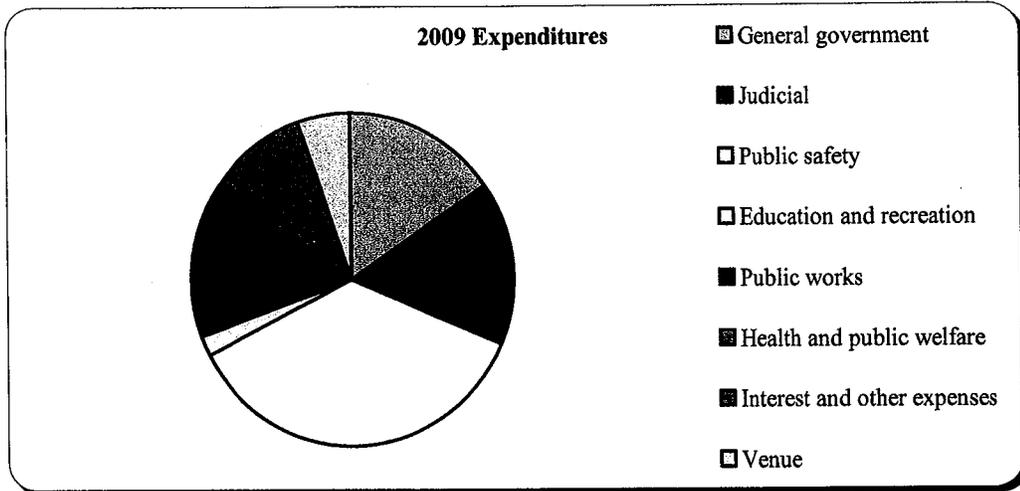
A detailed reconciliation can be found in the Basic Financial Statements, page 31.

**Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2009**

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, 2009

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, unreserved 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, 2009, the County's governmental funds reported combined fund balances of \$625,229,938 and at September 30, 2008 reported \$360,279,944, an increase of \$264,949,994 or 73.54%. Of the total fund balance, \$70,739,859 or 11.31% constitutes unreserved fund balance, which is available to meet the County's current and future needs of its citizens. Unreserved, designated fund balance of \$396,575,840 or 63.43% of total fund balance, is designated for capital expenditures (\$396,000,394) and special revenue funds (\$575,446). Reserved fund balance of \$157,914,239 or 25.26% of total fund balance, is primarily for encumbrances of \$99,921,549 in the Capital Projects, Special Revenue, and General Funds, and reserves for debt service of \$57,126,856.

The following schedule compares the revenues by source of the County's governmental funds for fiscal years ending September 30, 2009 and 2008.

	Revenues Classified by Source		
	Governmental Funds		
	September 30,		
	2009	2008	Increase (Decrease)
Revenues by source:			
Ad valorem taxes	\$ 308,919,094	\$ 281,263,390	\$ 27,655,704
Other taxes, licenses, and permits	23,105,524	15,767,008	\$ 7,338,516
Intergovernmental revenue	39,935,873	37,109,206	\$ 2,826,667
Court costs and fines	27,989,595	30,273,190	\$ (2,283,595)
Fees on motor vehicles	24,228,958	25,586,120	\$ (1,357,162)
Other fees	17,630,868	16,546,105	\$ 1,084,763
Commissions from governmental units	3,632,217	3,369,191	\$ 263,026
Revenues from use of assets	19,769,465	27,407,525	\$ (7,638,060)
Sales, refunds and miscellaneous	15,200,828	8,949,385	\$ 6,251,443
Total revenues	\$ 480,412,422	\$ 446,271,120	\$ 34,141,302

The General Fund

The General Fund is the chief operating fund of the County and a major governmental fund. At September 30, 2009, the total fund balance was \$48,635,188, of which \$48,061,941 was unreserved and \$573,247 was reserved for encumbrances, employment visa, and long-term receivables. As a measure of the General Fund's liquidity, it is useful to compare unreserved fund balance to total expenditures and other financing uses. Unreserved fund balance is 14.92% of the combined total of General Fund expenditures and other financing uses. This is in compliance with the County's policy that the unreserved 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, principal and interest payments on San Antonio River Authority bonds (see Note K to the financial statements), and bond issuance costs. The reserved fund balance at the end of 2009 was \$57,126,856 as compared to the reserved fund balance at the end of 2008, \$47,481,395, an increase of \$9,645,461. 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, 2009

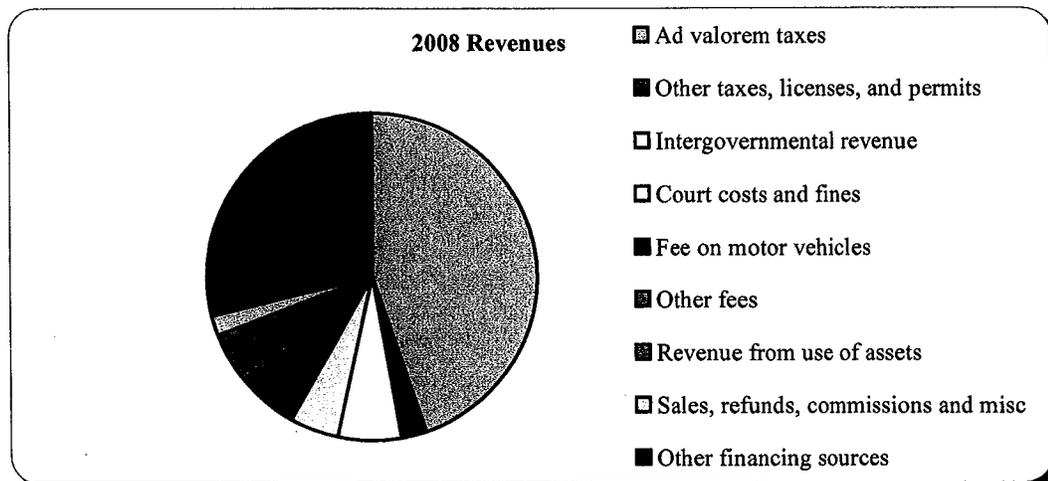
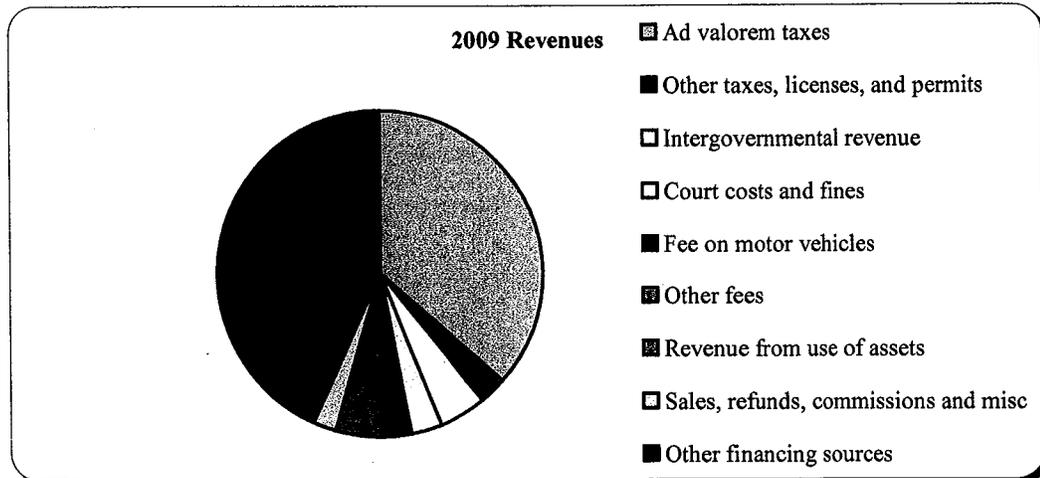
FINANCIAL ANALYSIS OF FUNDS (Continued)

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 2009, the fund balance was \$489,964,163 compared with the 2008 fund balance of \$230,089,308, an increase of \$259,874,855. The increase in fund balance represents the net increase from revenues and debt proceeds in excess of construction expenditures. During the current fiscal period, capital projects received \$338,347,512 from bond proceeds and premiums and \$55,745,933 in revenues and had expenditures of \$132,331,817. More detailed information concerning capital improvement activity can be found in the Notes to the Financial Statements, Notes A, G, and Q.

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

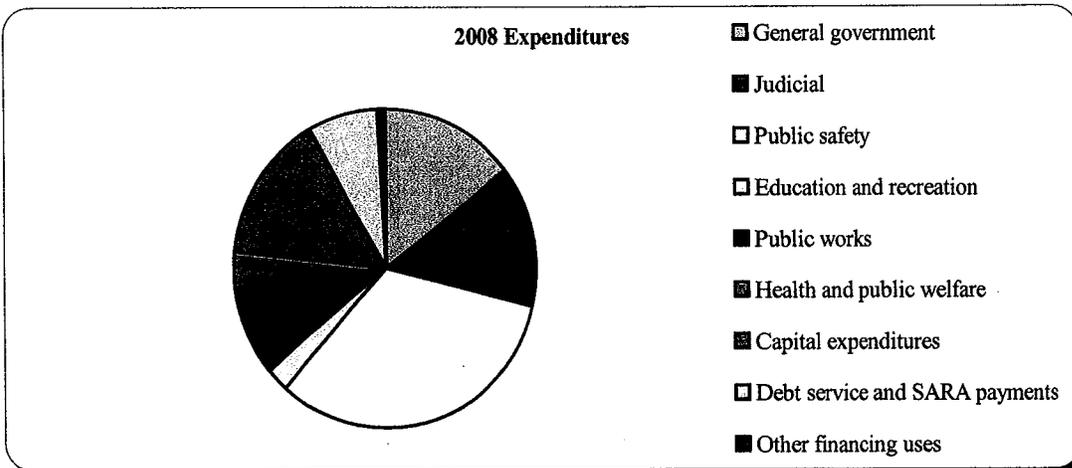
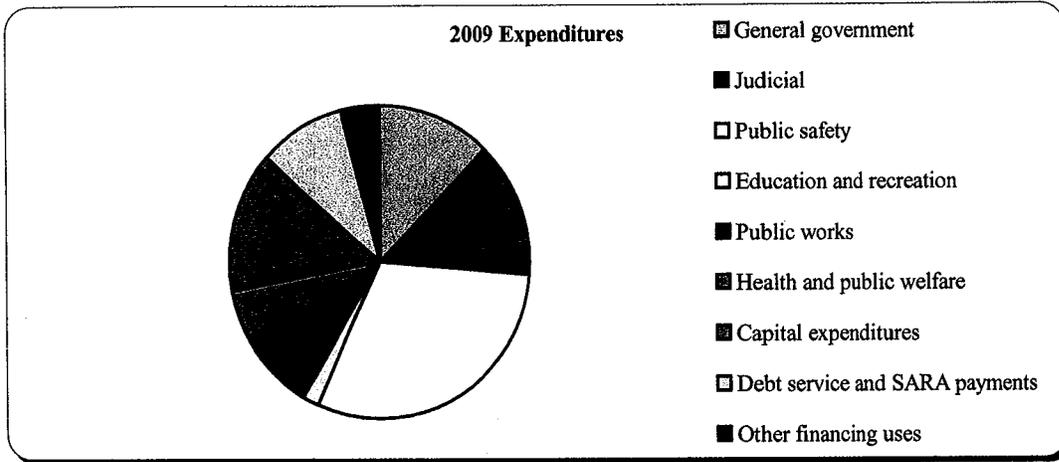


Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2009

FINANCIAL ANALYSIS OF FUNDS (Continued)

MAJOR GOVERNMENTAL FUNDS (Continued)

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



PROPRIETARY FUNDS

The County accounts for three proprietary funds – two business-type activities (the Community Venue Fund and the Sheriff's Commissary 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.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2009

FINANCIAL ANALYSIS OF FUNDS (Continued)

PROPRIETARY FUNDS (Continued)

Community Venue Fund

The Community Venue Fund currently is the County's only major business-type proprietary fund. This fund is used to account for proceeds derived by the County from its sale of venue project revenue bonds and receipts from visitor taxes, hotel occupancy tax and short-term motor vehicle tax for the construction, improvements and financing of the various community projects approved by the voters in the May 2008 election; and related debt service on the revenue bonds. The bond election authorized the County to issue \$415 million in venue bonds to fund some 19 projects within the County to include: San Antonio River improvements, construction of youth and amateur athletic facilities, community arena enhancements and renovations to the performing and cultural arts center. As of September 30, 2009, the County had issued \$11,510,000 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, 2009 the Venue Fund's net assets of \$106,964,021 is made up of \$54,985,410 in invested in capital assets net of related debt, \$27,873,483 of restricted net assets for debt service and construction, and \$24,105,128 of unrestricted net assets. The change in net assets was a decrease of \$4,126,818 from the previous fiscal year.

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, 2009, the Commissary Fund had total net assets of \$895,707 compared with \$1,016,257 at September 30, 2008. Revenues for the current fiscal year derived from sales were \$3,255,635 and \$740,783 for three months of activity in fiscal year 2008 with operating expenses of \$3,387,512 and \$529,786, respectively.

Internal Service Funds

The County uses Internal Service Funds to support activities of the General Fund as well as activities of the Special Revenue Funds. For the year ended September 30, 2009, the funds reflected total net assets of \$683,878 as compared to \$5,374,308 at September 30, 2008. Revenues were provided through \$38,286,778 in premiums, charges for service, sales and other income. Operating expenses for the current fiscal year were \$43,055,300. The largest expenses were claims paid through self insurance funds of \$31,943,372 and \$5,754,174 accrued for other postemployment benefit liability. The decrease in net assets is due to the accrual of the other postemployment benefits obligation. For more information, see the combining statements on pages 143-145.

GENERAL FUND BUDGETARY HIGHLIGHTS

As a response to the current economic environment, in January 2009 Commissioners Court implemented proactive budgeting strategies to reduce expenditures without impacting the delivery of core County services to its citizens. County offices and departments were asked to review their budgets and propose reductions in expenditures. This was accomplished by most offices and departments with mid-year reductions between 3-5% of estimated expenditures. An immediate hiring freeze was implemented, and a salary freeze was enacted on all employees earning over \$100,000. Commissioners Court asked all County managers to look at other cost cutting measures, such as consolidation of staff functions, elimination of non-essential services, managing staff attrition, enhanced use of technology, reorganization of business operations, and reengineering of business processes.

The General Fund's original and final amended *revenue* budget was \$326,004,305 with actual revenues of \$319,254,406. The original and final amended *expenditure* budget was \$332,841,155 and \$330,525,612, respectively. Actual expenditures were \$316,975,399.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2009

GENERAL FUND BUDGETARY HIGHLIGHTS (Continued)

The following table summarizes the General Fund's budgeted and actual amounts for fiscal year 2009.

2009 General Fund Budget vs. Actual
Fiscal Year 2009

	Original Budget	Final Budget	Actual
Revenues			
Ad valorem taxes	\$ 239,612,400	\$ 239,612,400	\$ 237,371,527
Other taxes, licenses, and permits	12,808,200	12,808,200	12,282,471
Intergovernmental revenue	6,008,768	6,008,768	7,327,046
Court costs and fines	27,142,100	27,142,100	23,349,658
Fees on motor vehicles	5,336,300	5,336,300	5,317,888
Other fees	10,799,984	10,799,984	11,092,240
Commissions from governmental units	3,371,203	3,371,203	3,632,217
Revenues from use of assets	16,991,550	16,991,550	13,644,286
Sales, refunds and miscellaneous	3,933,800	3,933,800	5,237,073
Total revenues	<u>326,004,305</u>	<u>326,004,305</u>	<u>319,254,406</u>
Expenditures	<u>332,841,155</u>	<u>330,525,612</u>	<u>316,975,399</u>
Transfers			
Interfund transfers in	44,145	44,145	17,599
Interfund transfers out	(8,235,709)	(8,466,345)	(5,428,829)
Total transfers	<u>(8,191,564)</u>	<u>(8,422,200)</u>	<u>(5,411,230)</u>
Net change in fund balance	<u>\$ (15,028,414)</u>	<u>\$ (12,943,507)</u>	<u>\$ (3,132,223)</u>

CAPITAL ASSETS AND DEBT ADMINISTRATION

CAPITAL ASSETS

The capital assets of the County are those assets (land, right-of-way, buildings, improvements, roads, bridges, machinery, and equipment) which are used by the County in performance of the County's functions. At September 30, 2009, capital assets (net of depreciation) for the governmental activities of the County were \$833,598,068 and at September 30, 2008 it was \$688,188,413. Retirements for the County were \$13,481,423 and \$47,335,376, respectively.

Depreciation on capital assets is recognized in the government-wide financial statements. Depreciation provided for the current fiscal period for the governmental activities was \$38,415,604 as compared to \$32,580,464 for the year ended September 30, 2008. At September 30, 2009, the County's governmental activities had \$166,383,439 invested in ongoing construction in progress compared to \$110,889,731 at the end of the prior fiscal year.

The net investment in capital assets in the County's business-type activity at September 30, 2009 was \$145,652,346, as compared to \$150,066,919 at September 30, 2008. The depreciation provided for the current fiscal year was \$4,443,214 and \$4,644,690 for the prior fiscal period.

Major capital activity during the current fiscal year included additions of approximately \$95,000,000 in donated roads and \$71,000,000 in expenditures for construction costs associated with roads, buildings and major renovations to existing buildings for governmental activities. For additional information related to capital asset activity, see Note G to the Notes of the Financial Statements.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2009

CAPITAL ASSETS AND DEBT ADMINISTRATION (Continued)

CAPITAL ASSETS (Continued)

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

	Capital Assets		
	(net of accumulated depreciation)		
	September 30,		Increase
	2009	2008	(Decrease)
Governmental Activities:			
Land	\$ 44,997,239	\$ 36,997,086	\$ 8,000,153
Buildings	150,882,622	148,383,593	2,499,029
Machinery and Equipment	43,750,824	38,236,932	5,513,892
Infrastructure	427,583,944	353,681,071	73,902,873
Construction in Progress	166,383,439	110,889,731	55,493,708
Totals	833,598,068	688,188,413	145,409,655
Business-Type Activities:			
Buildings	145,599,812	150,039,647	(4,439,835)
Equipment	52,533	27,272	25,261
Totals	145,652,345	150,066,919	(4,414,574)
Total Capital Assets, net	\$979,250,413	\$838,255,332	\$140,995,081

LONG-TERM DEBT

At September 30, 2009, the County had total long-term debt and other liabilities outstanding of \$808,371,385 as compared to \$483,551,547 in the prior year:

	Outstanding At September 30,	
	2009	2008
<u>Governmental Activities:</u>		
Bonds Payable	\$ 97,190,000	\$ 103,020,001
Certificates of Obligations	619,220,000	293,835,000
Unamortized Premium and Discount	14,294,836	8,069,172
Commercial Paper	39,384,000	39,384,000
Capital Leases	-	7,087,785
Notes Payable	-	929,461
Arbitrage Payable	224,378	173,000
Compensated Absences	27,412,404	26,433,154
Deferred Charges and Other	(1,606,032)	(1,877,651)
OPEB Obligation	12,251,799	6,497,625
Total Governmental Activities	\$ 808,371,385	\$ 483,551,547
<u>Business-Type Activities:</u>		
Tax Exempt Bonds	\$ 53,225,000	\$ 53,655,000
Taxable Bonds	49,825,000	50,810,000
Unamortized Premium and Discount	(749,641)	(770,557)
Deferred Charges	(11,024,341)	(11,872,368)
Arbitrage Rebate	555,237	723,674
Total Business-Type Activities	\$ 91,831,255	\$ 92,545,749

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2009

CAPITAL ASSETS AND DEBT ADMINISTRATION (Continued)

LONG-TERM DEBT (Continued)

During the current fiscal period for governmental activities, the County issued \$14,890,000 in refunding bonds, \$303,375,000 in certificates of obligation, \$5,220,000 in public property finance contractual obligations, and \$31,125,000 in pass through revenue and limited tax bonds. Also during the current fiscal period, the County retired \$20,720,000 in general obligation bonds and \$14,335,000 in certificates of obligation.

For business-type activities, the County retired \$1,415,000 in venue debt. In December 2009, the County issued \$23,020,000 in tax-exempt venue project revenue bonds (combined venue tax) and \$27,870,000 in tax-exempt venue project revenue bonds (motor vehicle rental tax). See Note H 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. | AA+ |
| • Moody's Investor Service, Inc. | Aa1 |

ECONOMIC FACTORS

For the fiscal year ending September 30, 2010, the current tax rate was left unchanged at \$0.326866 per \$100 valuation. It is anticipated that ad valorem revenues for fiscal year 2010 will be approximately \$312,000,000 with actual ad valorem revenues totaling \$308,919,094 for fiscal year 2009. For the General Fund in fiscal year 2010, both total operating resources and the adopted expenditure budget, including appropriated fund balance, were estimated to be approximately \$374,000,000.

The County unemployment rate increased from 5.1% to 7.2%, according to the Texas Workforce Commission. Fiscal year 2009 marked the first time in three years that non-farm employment decreased from the prior year. Even though the unemployment rate did increase during fiscal year 2009, the County did enjoy some external corporate employment growth (4,857 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, 212 Stumberg – Suite 100, San Antonio, Texas 78204.

**B
A
S
I
C**

**F
I
N
A
N
C
I
A
L
S**

**GOVERNMENT
WIDE
FINANCIAL
STATEMENTS**

Bexar County, Texas
STATEMENT OF NET ASSETS
September 30, 2009

	<u>Primary Government</u>			<u>Component Units</u>	
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>	<u>University Health System</u>	<u>Cibolo Canyons Special Improvement District</u>
ASSETS					
<u>Current Assets:</u>					
Cash, cash equivalents, and temporary investments	\$ 576,117,780	\$ 25,047,312	\$ 601,165,092	\$ 173,105,000	\$ 2,100,529
Investments	97,737,084	-	97,737,084	5,666,000	-
<u>Receivables:</u>					
Delinquent taxes, net of allowance for uncollectible accounts	10,203,830	-	10,203,830	189,900,000	17,929
Accounts and other	22,526,611	6,421,363	28,947,974	59,723,000	1,471
Internal Balances	6,741,771	(6,741,771)	-	-	-
Inventories	497,087	-	497,087	-	-
<u>Restricted Assets:</u>					
Cash and cash equivalents	-	18,932,945	18,932,945	-	-
Accrued interest	1,061,411	-	1,061,411	-	-
Prepaid assets	76,877	-	76,877	21,172,000	-
Deposits	170,150	-	170,150	-	-
Deferred charges	427,238	191,534	618,772	-	1,006,176
Total Current Assets	715,559,839	43,851,383	759,411,222	449,566,000	3,126,105
<u>Noncurrent Assets:</u>					
Investments	-	-	-	26,862,000	-
Accounts receivable	-	-	-	16,052,000	-
<u>Restricted assets:</u>					
Cash and cash equivalents	-	8,940,538	8,940,538	296,895,000	-
Other assets	-	-	-	282,097,000	-
Deferred charges	6,530,137	5,239,359	11,769,496	2,810,000	-
<u>Capital assets:</u>					
Land, equipment and construction in progress	221,532,486	-	221,532,486	95,852,000	52,700,306
Other capital assets, net of depreciation	612,065,582	145,652,346	757,717,928	130,416,000	6,363,672
Total Noncurrent Assets	840,128,205	159,832,243	999,960,448	850,984,000	59,063,978
TOTAL ASSETS	\$ 1,555,688,044	\$ 203,683,626	\$ 1,759,371,670	\$ 1,300,550,000	\$ 62,190,083

The accompanying notes are an integral part of this statement.

Bexar County, Texas
STATEMENT OF NET ASSETS
September 30, 2009

	<u>Primary Government</u>			<u>Component Units</u>	
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>	<u>University Health System</u>	<u>Cibolo Canyons Special Improvement District</u>
LIABILITIES					
<u>Current Liabilities</u>					
Accounts payable and accrued liabilities	\$ 45,907,810	\$ 3,821,854	\$ 49,729,664	\$ 119,467,000	\$ 48,844
Due to other governmental units	5,955,069	-	5,955,069	-	-
Unearned tax revenue	-	-	-	261,467,000	-
Deferred other revenue	-	-	-	4,303,000	-
Contract retainage	5,804,928	-	5,804,928	-	-
Current portion of:					
Long-term liabilities	6,853,100	-	6,853,100	-	-
Payable from restricted assets:					
Current portion of long-term debt	26,159,859	816,057	26,975,916	26,135,000	605,000
Accrued interest payable	8,463,754	726,026	9,189,780	-	16,085
Total Current Liabilities	99,144,520	5,363,937	104,508,457	411,372,000	669,929
<u>Noncurrent Liabilities</u>					
Long-term liabilities	775,358,426	90,459,961	865,818,387	276,398,000	60,450,666
Claims payable	744,000	-	744,000	-	-
Estimated self-insurance reserves	-	-	-	813,000	-
Total Noncurrent Liabilities	776,102,426	90,459,961	866,562,387	277,211,000	60,450,666
TOTAL LIABILITIES	875,246,946	95,823,898	971,070,844	688,583,000	61,120,595
NET ASSETS					
Invested in capital assets, net of related debt	552,659,899	55,037,943	607,697,842	226,268,000	37,051,814
Restricted for:					
Debt service	58,544,093	27,873,483	86,417,576	-	870,000
Grants and special revenues	7,010,763	-	7,010,763	-	-
Capital projects	29,460,809	-	29,460,809	-	-
Health care	-	-	-	517,000	-
Legislative	21,092,719	-	21,092,719	-	-
Unrestricted	11,672,815	24,948,302	36,621,117	385,182,000	(36,852,326)
TOTAL NET ASSETS	\$ 680,441,098	\$ 107,859,728	\$ 788,300,826	\$ 611,967,000	\$ 1,069,488

The accompanying notes are an integral part of this statement.

Bexar County, Texas
STATEMENT OF ACTIVITIES
For Fiscal Year Ended September 30, 2009

Functions/Programs	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government	\$ 79,952,880	\$ 27,939,525	\$ 1,670,749	\$ -
Judicial	82,775,317	11,703,776	6,336,138	-
Public safety	186,516,533	26,389,811	13,482,071	757,859
Education and recreation	9,767,900	217,990	715,796	-
Public works	77,045,904	14,663,986	59,943	112,084,045
Health and public welfare	31,435,262	993,796	14,058,173	-
Interest and other fees	22,115,394	-	-	-
Unallocated depreciation	114,711	-	-	-
Total governmental activities	<u>489,723,901</u>	<u>81,908,884</u>	<u>36,322,870</u>	<u>112,841,904</u>
Business-type activities:				
Venue Fund	24,051,523	1,300,000	-	-
Commissary Fund	3,387,512	3,255,635	-	-
Total business-type activities	<u>27,439,035</u>	<u>4,555,635</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 517,162,936</u>	<u>\$ 86,464,519</u>	<u>\$ 36,322,870</u>	<u>\$ 112,841,904</u>
Component Units:				
University Health System	\$ 824,616,000	\$ 607,636,000		\$ 245,000
Cibolo Canyons Special Improvement District	289,633	-		-
Total component units	<u>\$ 824,905,633</u>	<u>\$ 607,636,000</u>		<u>\$ 245,000</u>

General revenues:

Taxes:

Property taxes
Flood control taxes
Bingo taxes
Motor vehicle taxes
Occupancy taxes
Mixed drink taxes
Sales and use taxes
Unrestricted investment earnings
Miscellaneous
Gain on disposal of assets
Total general revenues, special items, and transfers
Change in net assets
Net assets - beginning
Net assets - ending

The accompanying notes are an integral part of this statement.

Net (Expenses) Revenues and Changes in Net Assets			Component Units	
Primary Government				
Governmental Activities	Business-type Activities	Total	University Health System	Cibolo Canyons Special Improvement District
\$ (50,342,606)	\$ -	\$ (50,342,606)		
(64,735,403)	-	(64,735,403)		
(145,886,792)	-	(145,886,792)		
(8,834,114)	-	(8,834,114)		
49,762,070	-	49,762,070		
(16,383,293)	-	(16,383,293)		
(22,115,394)	-	(22,115,394)		
(114,711)	-	(114,711)		
<u>(258,650,243)</u>	<u>-</u>	<u>(258,650,243)</u>		
-	(22,751,523)	(22,751,523)		
-	(131,877)	(131,877)		
-	(22,883,400)	(22,883,400)		
<u>\$ (258,650,243)</u>	<u>\$ (22,883,400)</u>	<u>\$ (281,533,643)</u>		
			\$ (216,735,000)	\$ (289,633)
\$ 275,869,660	\$ -	\$ 275,869,660	220,354,000	982,840
34,620,600	-	34,620,600	-	-
905,780	-	905,780	-	-
10,031,273	6,731,847	16,763,120	-	-
-	11,564,549	11,564,549	-	-
6,228,156	-	6,228,156	-	-
-	-	-	-	37,222
7,340,211	336,802	7,677,013	21,894,000	1,838
12,145,918	2,834	12,148,752	8,267,000	4,596
123,790	-	123,790	-	-
<u>347,265,388</u>	<u>18,636,032</u>	<u>365,901,420</u>	<u>250,515,000</u>	<u>1,026,496</u>
88,615,145	(4,247,368)	84,367,777	33,780,000	736,863
591,825,953	112,107,096	703,933,049	578,187,000	332,625
<u>\$ 680,441,098</u>	<u>\$ 107,859,728</u>	<u>\$ 788,300,826</u>	<u>\$ 611,967,000</u>	<u>\$ 1,069,488</u>

The accompanying notes are an integral part of this statement.

Bexar County, Texas
BALANCE SHEET - GOVERNMENTAL FUNDS
September 30, 2009

	<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	\$ 31,986,559	\$ 48,021,508	\$ 445,815,992	\$ 31,726,049	\$ 557,550,108
Investments	24,296,563	9,109,061	62,675,247	1,656,213	97,737,084
Receivables:					
Taxes, Net	8,116,151	1,598,455	479,118	10,106	10,203,830
Accounts receivable, Net	9,792,673	-	597	219,243	10,012,513
Due from other funds	302,664	-	996	1,707	305,367
Advances to other funds	7,651,771	-	-	-	7,651,771
Due from other governmental units	6,207,833	-	5,473,738	832,525	12,514,096
Accrued interest	573	309,957	335,682	415,199	1,061,411
Deferred charges	1,000	-	-	-	1,000
Deposits	160,150	-	-	-	160,150
TOTAL ASSETS	<u>\$ 88,515,937</u>	<u>\$ 59,038,981</u>	<u>\$ 514,781,370</u>	<u>\$ 34,861,042</u>	<u>\$ 697,197,330</u>
LIABILITIES					
Vouchers payable	\$ 7,711,919	\$ 422,449	\$ 14,641,652	\$ 2,655,909	\$ 25,431,929
Accrued interest payable	-	47,766	-	-	47,766
Accrued liabilities	9,580,949	24,673	3,980,105	1,440,467	15,026,194
Due to other funds	2,703	-	220	302,162	305,085
Advances from other funds	-	-	-	800,000	800,000
Due to other governmental units	5,830,701	-	-	124,368	5,955,069
Deferred revenues	16,741,977	1,417,237	412,105	25,102	18,596,421
Contract retainage payable	12,500	-	5,783,125	9,303	5,804,928
TOTAL LIABILITIES	<u>39,880,749</u>	<u>1,912,125</u>	<u>24,817,207</u>	<u>5,357,311</u>	<u>71,967,392</u>
FUND BALANCE					
Fund Balances, Reserved for:					
Encumbrances	277,228	-	93,393,954	6,250,367	99,921,549
Debt service	-	57,126,856	-	-	57,126,856
Employment visa	2,416	-	-	-	2,416
Long-term receivable	293,603	-	569,815	-	863,418
Fund Balances, Unreserved, Designated for:					
Capital expenditures	-	-	396,000,394	-	396,000,394
Special revenue funds	-	-	-	575,446	575,446
Fund Balances, Unreserved, reported in:					
General fund	48,061,941	-	-	-	48,061,941
Special revenue fund	-	-	-	22,677,918	22,677,918
TOTAL FUND BALANCES	<u>48,635,188</u>	<u>57,126,856</u>	<u>489,964,163</u>	<u>29,503,731</u>	<u>625,229,938</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 88,515,937</u>	<u>\$ 59,038,981</u>	<u>\$ 514,781,370</u>	<u>\$ 34,861,042</u>	<u>\$ 697,197,330</u>

The accompanying notes are an integral part of this statement.

Bexar County, Texas
Reconciliation of Balance Sheet - Governmental Funds to
Statement of Net Assets
September 30, 2009

Total Fund Balances--Governmental Funds		\$ 625,229,938
Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.		833,525,111
Certain receivables are not available and, therefore, are deferred in governmental funds.		9,513,171
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.		9,068,199
Internal service funds are used by the County's management for self insurance, fleet maintenance, and records management. The assets and liabilities of the funds are included with governmental activities in the Statement of Net Assets but are not included at the fund level.		683,878
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	\$ (716,410,000)	
Commercial paper	(39,384,000)	
Deferred charge on refunding (to be amortized as interest expense)	1,606,032	
Deferred charge for issuance cost (to be amortized as interest expense)	6,956,375	
Issuance premium (to be amortized as interest expense)	(14,353,158)	
Issuance discount (to be amortized as interest expense)	58,322	
Accrued interest	(8,415,988)	
Arbitrage rebate	(224,378)	
Compensated absences	<u>\$ (27,412,404)</u>	
		<u>(797,579,199)</u>
Total Net Assets--Governmental Activities		<u>\$ 680,441,098</u>

The accompanying notes are an integral part of this statement.

Bexar County, Texas
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For Fiscal Year Ended September 30, 2009

	<u>Major Funds</u>			<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>		
REVENUES					
Ad valorem taxes	\$ 237,371,527	\$ 51,469,582	\$ 20,076,687	\$ 1,298	\$ 308,919,094
Other taxes, licenses, and permits	12,282,471	-	10,714,704	108,349	23,105,524
Intergovernmental revenue	7,327,046	-	3,755,585	28,853,242	39,935,873
Court costs and fines	23,349,658	-	-	4,639,937	27,989,595
Fees on motor vehicles	5,317,888	-	12,748,306	6,162,764	24,228,958
Other fees	11,092,240	-	-	6,538,628	17,630,868
Commissions from governmental units	3,632,217	-	-	-	3,632,217
Revenues from use of assets	13,644,286	3,642,362	1,564,697	918,120	19,769,465
Sales, refunds and miscellaneous	5,237,073	-	6,885,954	3,077,801	15,200,828
TOTAL REVENUES	<u>319,254,406</u>	<u>55,111,944</u>	<u>55,745,933</u>	<u>50,300,139</u>	<u>480,412,422</u>
EXPENDITURES					
Current					
General government	62,641,999	-	2,743,794	6,739,299	72,125,092
Judicial	76,083,494	-	72,730	5,216,199	81,372,423
Public safety	162,044,672	-	2,925,803	13,479,127	178,449,602
Education and recreation	7,888,400	-	6,822	1,784,951	9,680,173
Public works	892,467	-	34,640,741	11,390,540	46,923,748
Health and public welfare	6,659,129	-	7,288,831	17,418,447	31,366,407
Capital expenditures	387,839	-	84,653,096	1,248,133	86,289,068
Debt Service:					
Principal	-	28,177,246	-	-	28,177,246
Interest	100,171	19,804,259	-	-	19,904,430
Bond issuance cost	-	3,192,902	-	-	3,192,902
Debt service SARA	-	4,700,000	-	-	4,700,000
TOTAL EXPENDITURES	<u>316,698,171</u>	<u>55,874,407</u>	<u>132,331,817</u>	<u>57,276,696</u>	<u>562,181,091</u>
Excess (deficiency) of revenues over expenditures	2,556,235	(762,463)	(76,585,884)	(6,976,557)	(81,768,669)
OTHER FINANCING SOURCES (USES)					
Interfund transfers in	17,599	2,036,773	-	5,435,455	7,489,827
Interfund transfer out	(5,428,829)	-	(1,886,773)	(174,225)	(7,489,827)
Issuance of long term debt	-	6,460,000	333,260,000	-	339,720,000
Issuance of refunding bonds	-	14,890,000	-	-	14,890,000
Payment to refunded debt paying agent	-	(14,925,453)	-	-	(14,925,453)
Premium on bond issues	-	1,946,604	5,087,512	-	7,034,116
TOTAL OTHER FINANCING SOURCES (USES)	<u>(5,411,230)</u>	<u>10,407,924</u>	<u>336,460,739</u>	<u>5,261,230</u>	<u>346,718,663</u>
Net change in fund balances	(2,854,995)	9,645,461	259,874,855	(1,715,327)	264,949,994
FUND BALANCE - Beginning	51,490,183	47,481,395	230,089,308	31,219,058	360,279,944
FUND BALANCE - Ending	<u>\$ 48,635,188</u>	<u>\$ 57,126,856</u>	<u>\$ 489,964,163</u>	<u>\$ 29,503,731</u>	<u>\$ 625,229,938</u>

The accompanying notes are an integral part of this statement.

Bexar County, Texas
Reconciliation of Changes in Fund Balances - Governmental Funds to
Statement of Activities
September 30, 2009

Net Change in Fund Balances--Total Governmental Funds		\$ 264,949,994
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.		86,289,068
Depreciation expense for capital assets that is allocated over their estimated useful lives.		(38,407,966)
Capital asset donations		97,520,892
The issuance of long-term debt (e.g., bonds, notes) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.		
Debt issued:		
General obligation bonds	\$ (14,890,000)	
Certificates of obligation	(339,720,000)	
Deferred charges	30,453	
Premiums	(7,034,117)	
Issuance costs	<u>3,366,417</u>	
		(358,247,247)
Repayments:		
To paying agent for bond principal	35,055,001	
Capital leases	7,087,785	
Notes	<u>929,461</u>	
		43,072,247
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 arbitrage	(51,378)	
Accrued interest on debt	(2,624,431)	
Amortization of debt premium	812,619	
Amortization of deferred charges	(302,072)	
Amortization of discounts	(4,166)	
Amortization of issuance costs	(266,429)	
Compensated absences	<u>\$ (979,250)</u>	
		(3,415,107)
Because some revenues will not be collected for several months after the County's fiscal year end, they are not considered "available" revenues and are deferred in the governmental funds. Deferred revenues increased by this amount in the current period.		
		1,543,694
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.		
		<u>(4,690,430)</u>
Change in Net Assets of Governmental Activities		<u>\$ 88,615,145</u>

The accompanying notes are an integral part of this statement.

Bexar County, Texas
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
September 30, 2009

	<u>Business-Type</u> <u>Activities</u>			<u>Governmental</u> <u>Activities</u>
	<u>Major Fund</u>	<u>Nonmajor Fund</u>	<u>Total Business-</u> <u>Type Activities</u>	<u>Internal</u> <u>Service</u> <u>Funds</u>
	<u>Community</u> <u>Venue Fund</u>	<u>Sheriff's</u> <u>Commissary</u> <u>Fund</u>		
ASSETS				
<u>Current assets:</u>				
Cash, cash equivalents, and temporary investments	\$ 24,105,128	\$ 942,184	\$ 25,047,312	\$ 18,567,672
Receivables:				
Accounts	-	85,000	85,000	-
Due from other funds	-	-	-	41,893
Due from other governmental units	6,282,441	53,922	6,336,363	-
Inventories	-	-	-	497,087
Restricted Assets:				
Cash and cash equivalents	18,932,945	-	18,932,945	-
Deposits	-	-	-	10,000
Prepaid insurance	-	-	-	76,877
Deferred charges	191,534	-	191,534	-
TOTAL CURRENT ASSETS	<u>49,512,048</u>	<u>1,081,106</u>	<u>50,593,154</u>	<u>19,193,529</u>
<u>Noncurrent Assets:</u>				
Deferred charges	5,239,359	-	5,239,359	-
Restricted Assets:				
Cash and cash equivalents	8,940,538	-	8,940,538	-
Capital assets:				
Buildings and improvements	176,278,539	-	176,278,539	-
Equipment	12,174,366	28,641	12,203,007	84,037
Reference library	-	38,960	38,960	-
Less: Accumulated depreciation	(42,853,092)	(15,068)	(42,868,160)	(11,076)
TOTAL NONCURRENT ASSETS	<u>159,779,710</u>	<u>52,533</u>	<u>159,832,243</u>	<u>72,961</u>
TOTAL ASSETS	<u>\$ 209,291,758</u>	<u>\$ 1,133,639</u>	<u>\$ 210,425,397</u>	<u>\$ 19,266,490</u>

The accompanying notes are an integral part of this statement.

Bexar County, Texas
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
September 30, 2009

	Business-Type Activities		Governmental Activities	
	Major Fund	Nonmajor Fund	Total Business- Type Activities	Internal Service Funds
	Community Venue Fund	Sheriff's Commissary Fund		
LIABILITIES				
Current Liabilities:				
Accounts payable	\$ -	\$ 4,460	\$ 4,460	\$ -
Vouchers payable	117,354	163,362	280,716	162,572
Claims payable	-	-	-	4,032,000
Accrued liabilities	2,911,331	70,110	2,981,441	1,240,066
Due to other funds	-	-	-	42,175
Arbitrage rebate payable	555,237	-	555,237	-
Payable from restricted assets:				
Accrued interest payable	726,026	-	726,026	-
Revenue bonds payable	816,057	-	816,057	-
TOTAL CURRENT LIABILITIES	5,126,005	237,932	5,363,937	5,476,813
Noncurrent Liabilities:				
Advances from other funds	6,741,771	-	6,741,771	110,000
Revenue bonds payable	90,459,961	-	90,459,961	-
Claims payable	-	-	-	744,000
OPEB obligation	-	-	-	12,251,799
TOTAL NONCURRENT LIABILITIES	97,201,732	-	97,201,732	13,105,799
TOTAL LIABILITIES	102,327,737	237,932	102,565,669	18,582,612
NET ASSETS				
Invested in capital assets, net of related debt	54,985,410	52,533	55,037,943	72,961
Restricted for debt service and construction	27,873,483	-	27,873,483	-
Unrestricted	24,105,128	843,174	24,948,302	610,917
TOTAL NET ASSETS	\$ 106,964,021	\$ 895,707	\$ 107,859,728	\$ 683,878

The accompanying notes are an integral part of this statement.

Bexar County, Texas
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
PROPRIETARY FUNDS
For Fiscal Year Ended September 30, 2009

	Business-Type Activities		Governmental Activities	
	Major Fund	Nonmajor Fund		
	Community Venue Fund	Sheriff's Commissary Fund	Total Business- Type Activities	Internal Service Funds
OPERATING REVENUES				
Premiums	\$ -	\$ -	\$ -	\$ 36,838,565
Records management storage fees	-	-	-	389,306
Employee clinic fees	-	-	-	1,565
Commissary sales	-	3,255,635	3,255,635	-
Fleet maintenance sales	-	-	-	784,970
License fee	1,300,000	-	1,300,000	-
Other income	-	2,834	2,834	272,372
TOTAL OPERATING REVENUES	1,300,000	3,258,469	4,558,469	38,286,778
OPERATING EXPENSES				
Administrative fees	-	-	-	2,564,642
Claims expense	-	-	-	31,943,372
Insurance expense	-	-	-	1,292,956
OPEB costs	-	-	-	5,754,174
Personnel costs	463,518	660,983	1,124,501	993,725
Rent and utilities	-	-	-	65,536
Purchased services	221,859	2,348,052	2,569,911	323,576
Supplies	1,154	375,097	376,251	47,170
Repairs and maintenance	-	-	-	62,510
Depreciation and amortization	4,606,028	3,380	4,609,408	7,639
TOTAL OPERATING EXPENSES	5,292,559	3,387,512	8,680,071	43,055,300
Net operating (loss)	(3,992,559)	(129,043)	(4,121,602)	(4,768,522)
NON-OPERATING REVENUES (EXPENSES)				
Hotel occupancy tax	11,564,549	-	11,564,549	-
Motor vehicle tax	6,731,847	-	6,731,847	-
Grant payments	(12,010,810)	-	(12,010,810)	-
Investment income	328,309	8,493	336,802	78,092
Interest expense	(6,722,814)	-	(6,722,814)	-
Amortization	(25,340)	-	(25,340)	-
TOTAL NON-OPERATING REVENUES	(134,259)	8,493	(125,766)	78,092
(Loss) before transfers	(4,126,818)	(120,550)	(4,247,368)	(4,690,430)
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	-	-	-	2,500,000
Transfers to other funds	-	-	-	(2,500,000)
Change in Net Assets	(4,126,818)	(120,550)	(4,247,368)	(4,690,430)
Net Assets at beginning of year	111,090,839	1,016,257	112,107,096	5,374,308
Net Assets at end of year	\$ 106,964,021	\$ 895,707	\$ 107,859,728	\$ 683,878

The accompanying notes are an integral part of this statement.

Bexar County, Texas
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For Fiscal Year Ended September 30, 2009

	Business-Type Activities		Total Business- Type Activities	Governmental Activities
	Major Fund	Nonmajor Fund		Internal Service Funds
	Community Venue Fund	Sheriff's Commissary Fund		
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received for premiums	\$ -	\$ -	\$ -	\$ 37,109,661
Cash received for employee clinic fees	-	-	-	1,565
Cash received for fleet maintenance services	-	-	-	786,246
Cash received for records management storage	-	-	-	389,305
Cash received for commissary sales	-	3,258,469	3,258,469	-
Cash received for license fee	1,300,000	-	1,300,000	-
Receipts from other funds	-	-	-	732,781
Payments to other funds	(22,336)	(53,922)	(76,258)	(425,337)
Payments to suppliers	(112,924)	(2,794,088)	(2,907,012)	(4,369,170)
Payments to employees for services	(462,730)	(653,785)	(1,116,515)	(989,443)
Claims paid	-	-	-	(30,862,657)
Net cash provided(used) for operating activities	<u>702,010</u>	<u>(243,326)</u>	<u>458,684</u>	<u>2,372,951</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Taxes received	18,929,596	-	18,929,596	-
Payments for Venue projects	(13,854,749)	-	(13,854,749)	-
Advances from other funds	6,741,771	-	6,741,771	-
Interest payments on noncapital debt	(529,919)	-	(529,919)	-
Net cash provided by noncapital financing activities	<u>11,286,699</u>	<u>-</u>	<u>11,286,699</u>	<u>-</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Principal payments on capital debt	(1,415,000)	-	(1,415,000)	-
Interest payments on capital debt	(5,330,476)	-	(5,330,476)	-
Bond issuance costs	(46,000)	-	(46,000)	-
Purchase of capital assets	-	(28,641)	(28,641)	(15,300)
Net cash used for capital and related financing activities	<u>(6,791,476)</u>	<u>(28,641)</u>	<u>(6,820,117)</u>	<u>(15,300)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	328,309	8,493	336,802	78,092
Interest earned and payable as arbitrage	(168,437)	-	(168,437)	-
Net cash provided by investing activities	<u>159,872</u>	<u>8,493</u>	<u>168,365</u>	<u>78,092</u>
Net increase(decrease) in cash and cash equivalents	5,357,105	(263,474)	5,093,631	2,435,743
Cash and cash equivalents--beginning of year	46,621,506	1,205,658	47,827,164	16,131,929
Cash and cash equivalents--end of year	<u>\$ 51,978,611</u>	<u>\$ 942,184</u>	<u>\$ 52,920,795</u>	<u>\$ 18,567,672</u>

The accompanying notes are an integral part of this statement.

Bexar County, Texas
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended September 30, 2009

	Business-Type Activities		Governmental Activities	
	Major Fund	Nonmajor Fund	Total Business- Type Activities	Internal Service Funds
	Community Venue Fund	Sheriff's Commissary Fund		
Reconciliation of operating income (loss) to net cash provided for operating activities:				
Operating income (loss)	\$ (3,992,559)	\$ (129,043)	\$ (4,121,602)	\$ (4,768,523)
Adjustments to reconcile operating income (loss) to net cash provided for operating activities:				
Amortization expense	166,194	-	166,194	-
Depreciation expense	4,439,834	3,380	4,443,214	7,639
Change in net assets and liabilities:				
(Increase) in inventories	-	-	-	(139,052)
Decrease in due from other funds	285	-	285	704,784
(Increase) Decrease in accounts receivable	-	(85,000)	(85,000)	943,598
(Increase) in prepaid insurance	-	-	-	(4,889)
(Increase) in due from other governmental units	-	(53,922)	(53,922)	-
Increase (Decrease) in vouchers and accounts payable	109,804	(40,990)	68,814	109,477
Increase in claims payable	-	-	-	5,891,291
Increase in accrued liabilities	788	62,249	63,037	25,966
(Decrease) in due to other funds	(22,336)	-	(22,336)	(397,340)
Net cash provided(used) for operating activities	<u>\$ 702,010</u>	<u>\$ (243,326)</u>	<u>\$ 458,684</u>	<u>\$ 2,372,951</u>

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

Cash and temporary investments	\$ 24,105,128	\$ 942,184	\$ 25,047,312	\$ 18,567,672
Restricted cash and cash equivalents	27,873,483	-	27,873,483	-
Cash and cash equivalents	<u>\$ 51,978,611</u>	<u>\$ 942,184</u>	<u>\$ 52,920,795</u>	<u>\$ 18,567,672</u>

Noncash operating, capital and related financing activities:
 Depreciation and amortization expense - \$4,617,047

The accompanying notes are an integral part of this statement.

Bexar County, Texas
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
September 30, 2009

	<u>TOTAL</u>
ASSETS	
Cash and temporary investments	\$ 69,174,573
Accounts receivable	114,513
Due from other governmental units	<u>509,530</u>
TOTAL ASSETS	<u>\$ 69,798,616</u>
LIABILITIES	
Vouchers payable	\$ 481,807
Accrued liabilities	259,339
Due to participants	30,419,432
Due to other governmental units	<u>38,638,038</u>
TOTAL LIABILITIES	<u>\$ 69,798,616</u>

The accompanying notes are an integral part of this statement.



This page intentionally
left blank.

**N
O
T
E
S

T
O

F
I
N
A
N
C
I
A
L
S**

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2009

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 Reporting Entity* and GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*. The underlying concept of GASB Statement No. 14 is that elected officials are "accountable" to their constituents for their actions. One of the objectives of this concept is to provide users of governmental financial statements with a basis for assessing the accountability of those elected officials. Accordingly, the definition of the financial reporting entity is based on accountability. GASB Statement No. 39 amends GASB Statement No. 14 to provide guidance to determine if certain organizations for which the primary government is not financially accountable should be reported as component units based upon the nature and significance of the relationship with the primary government.

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

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

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

Bexar County Housing Finance Corporation

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

Bexar County Health Facilities Development Corporation

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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2009

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1. The Reporting Entity (Continued)

Bexar County Industrial Development Corporation

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

Separate, audited financial statements for these corporations are available from the County Auditor's Office, 212 Stumberg, Suite 100, San Antonio, Texas 78204.

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

University Health System (The System)

The Bexar County Hospital District, d/b/a University Health System, Bexar County, Texas (the System), is a political subdivision of the State of Texas, and is comprised of University Hospital, University Health Center Downtown, University Family Health Center-Southwest, University Family Health Center-Southeast, University Family Health Center-Basse, University Center for Community Health 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 Systems tax rate and annual budget, and the System can not issue bonded debt without Commissioners' Court approval. Furthermore, the System's total net assets in relation to the total primary government's net assets is such that to exclude essential disclosures from the County's financial statements as they pertain to the System would be misleading. Therefore, relevant disclosures have been included in the County's financial statements. The System's financial information presented in the Government-wide Financial statements is as of, and for the year ended, December 31, 2008, which is the latest, audited System financial information available. Complete financial statements of the System may be obtained from the component unit's administrative office:

University Health System
4502 Medical Drive
San Antonio, Texas 78229

Cibolo Canyons Special Improvement District (The District)

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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2009

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1. The Reporting Entity (Continued)

The criteria used to determine inclusion as a discretely presented component unit are: The Board of Directors is comprised of seven members, as appointed by Commissioners' Court, and the District can not 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, 2009, 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 Assets and the Statement of Activities. These statements report information on all of the non-fiduciary activities of the primary government and its component units. Governmental activities are supported by taxes and intergovernmental revenues. They are reported separately from business-type activities, which rely, to a significant extent, on fees and charges for support.

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

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

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

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

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

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

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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2009

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Fund Level Financial Statements

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

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

GOVERNMENTAL FUNDS

General Fund

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

Debt Service Fund

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

Capital Projects Fund

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

PROPRIETARY FUNDS

Venue Fund

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

Sheriff's Commissary Fund

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

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

Additionally, the County uses internal service funds to account for County vehicle maintenance, self-insurance (medical benefits, workers' compensation, and property and liability insurance coverage), other post employment benefits, and the expenses of a records management center facility. The principal operating revenue of the County's internal service funds are from user fees assessed to self-insurance participants or service fees charged to other funds. 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 142.

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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2009

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Fund Level Financial Statements (Continued)

A complete description of the County's special revenue funds can be found on pages 93 and 94.

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 147.

4. Budget

Primary Government

Annual budgets are legally approved and adopted for the general, special revenue, and debt service funds. 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 within 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 unrestricted 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 Health Facilities Development Corporation, and the Bexar County Industrial Development Corporation funds do not have legally adopted budgets.

5. Proprietary Fund Accounting

Primary Government

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

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

6. Recent Accounting Pronouncements

Primary Government

The County will implement the following standards in future years if they are applicable to the County.

The GASB has issued Statement No. 51, *Accounting and Financial Reporting of Intangible Assets*. This statement establishes accounting and financial reporting requirements for intangible assets including easements, water rights, timber rights, patents, trademarks, and computer software. The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2009.

The GASB has issued Statement No. 53, *Accounting and Financial Reporting for Derivative Instrument*. This Statement addresses the recognition, measurement, and disclosure of information regarding derivative instruments entered into by state and

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2009

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Recent Accounting Pronouncements (Continued)

local governments. The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2009. As of September 30, 2009, the County holds no derivative instruments.

The GASB has issued Statement No. 54, "*Fund Balance Reporting and Governmental Fund Type Definitions.*" The objective of this Statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund type definitions. This Statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2010.

The GASB has issued Statement No. 55, "*The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments.*" The objective of this Statement is to incorporate the hierarchy of generally accepted accounting principles (GAAP) for state and local governments into the Governmental Accounting Standards Board's (GASB) authoritative literature. The "GAAP hierarchy" consists of the sources of accounting principles used in the preparation of financial statements of state and local governmental entities that are presented in conformity with GAAP, and the framework for selecting those principles. The requirements of this Statement are effective as of March 2009.

The GASB has issued Statement No. 56, "*Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards.*" The objective of this Statement is to incorporate into the Governmental Accounting Standards Board's (GASB) authoritative literature certain accounting and financial reporting guidance presented in the American Institute of Certified Public Accountants' Statements on Auditing Standards. The requirements of this Statement are effective as of March 2009.

The GASB has issued Statement No. 57, "*OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans.*" The objective of this Statement is to address issues related to the use of the alternative measurement method and the frequency and timing of measurements by employers that participate in agent multiple-employer other postemployment benefit (OPEB) plans (that is, agent employers). The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2011. The County does not participate in an agent multiple-employer plan.

The GASB has issued Statement No. 58, "*Accounting and Financial Reporting for Chapter 9 Bankruptcies.*" The objective of this Statement is to provide accounting and financial reporting guidance for governments that have petitioned for protection from creditors by filing for bankruptcy under Chapter 9 of the United States Bankruptcy Code. It requires governments to remeasure liabilities that are adjusted in bankruptcy when the bankruptcy court confirms (that is, approves) a new payment plan. The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2009.

7. Cash, Cash Equivalents and Temporary Investments

Primary Government

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

8. Long-term Investments

Primary Government

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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2009

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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

11. Capital Assets

Primary Government

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

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

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

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

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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2009

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

11. Capital Assets (Continued)

The System

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

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

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

The District

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

Public improvements are depreciated using the straight line method over an estimated useful life of 50 years.

12. Compensated Absences

Primary Government

The County allows employees to accumulate compensatory time, vacation, and sick leave with certain limitations. At September 30, 2009, the accumulated compensated absences amount to \$27,412,404. 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 Assets as a liability for compensated absences.

13. Property Taxes

Primary Government

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

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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2009

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

13. Property Taxes (Continued)

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 2008-2009 fiscal year was based, was \$983,832.

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

The tax rate assessed for the year ended September 30, 2009, to finance general fund operations was \$.56714 per \$100 valuation, which is the City's rate for fiscal year 2009.

NOTE B - CASH, CASH EQUIVALENTS, AND INVESTMENTS

Primary Government

As of September 30, 2009, the carrying amount of the County's cash and cash equivalents is:

Cash in Bank	\$ 145,000,785
Logic	26,083
Texpool	326,806,597
TexStar	226,379,684
Total	\$ 698,213,148

Local government investment pools operate in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. Local government investment pools use amortized cost rather than fair value to report net 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, 2009, the County's bank balances in excess of federal depository insurance were fully collateralized.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2009

NOTE C – LONG-TERM INVESTMENTS

Primary Government

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

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

As of September 30, 2009, the County had the following investments at fair value:

FHLB	\$ 40,713,016
FNMA	7,024,067
Certificates of Deposit	50,000,000
Total	<u>\$ 97,737,084</u>

As of September 30, 2009, the County's investments had the following maturities:

Investment Type	Fair Value	Weighted Average Maturity (Years)	Percentage of Total Fair Value
Federal Home Loan Bank Note (FHLB)	\$ 40,713,016	0.0724	6.25%
Federal National Mortgage Association Note (FNMA)	7,024,067	0.1126	1.08%
Certificates of Deposit	50,000,000	0.4122	7.68%
Investment Pools	553,212,363	0.1660	84.99%
Total fair value	<u>\$ 650,949,447</u>		<u>100.00%</u>
Portfolio weighted average maturity		0.1785	

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

Interest Rate Risk: In accordance with its investment policy, the County manages its exposure to declines in fair value by limiting the weighted average maturity of its investments to 365 days with a maximum investment length for any investment to not exceed more than 2 years. In addition, the timing of maturities are 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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2009

NOTE C – LONG-TERM INVESTMENTS (Continued)

Primary Government (Continued)

obligations explicitly guaranteed by the U.S. government are not considered to have credit risk. As of September 30, 2009, the published ratings on FHLB and FNMA instruments were Aaa by Moodys and AAA by Standard & Poors. Investments in Certificates of Deposit are fully collateralized with securities held by the County or its agent in the County's name. Texpool and Texstar are rated AAAM; Logic is rated 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 table on previous page shows the percentage of concentration risk for each investment type. The following investments comprise more than 5% of the fair value of the County's total portfolio: FHLB (6.25%) and Certificates of Deposits (7.68%).

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	\$ 10,716,151	\$ 2,600,000	\$ 8,116,151
Debt Service Fund	2,110,455	512,000	1,598,455
Capital Project Fund	633,118	154,000	479,118
Non-major Governmental Funds	10,106	-	10,106
	<u>\$ 13,469,830</u>	<u>\$ 3,266,000</u>	<u>\$ 10,203,830</u>
<u>The System</u>			
Current taxes	\$ 185,193,000	\$ 4,642,000	\$ 180,551,000
Delinquent taxes	9,205,000	3,158,000	6,047,000
Penalty and Interest	7,054,000	3,752,000	3,302,000
	<u>\$ 201,452,000</u>	<u>\$ 11,552,000</u>	<u>\$ 189,900,000</u>

Other receivables as of year end for the County's General Fund 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	\$ 39,053,643	\$ -	\$ -	\$ 39,053,643
Accounts receivable	279,502	597	219,243	499,342
Gross receivables	39,333,145	597	219,243	39,552,985
Less: allowance	(29,540,472)	-	-	(29,540,472)
Net total receivables	<u>\$ 9,792,673</u>	<u>\$ 597</u>	<u>\$ 219,243</u>	<u>\$ 10,012,513</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2009

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	Capital	\$ 220
	Records management *	282
	Nonmajor governmental fund	302,162
Capital project	General	996
Other post employment benefits *	Self insurance health and life *	20,947
Self insurance health and life *	Other post employment benefits *	20,946
Nonmajor governmental fund	General	<u>1,707</u>
	Total	<u>\$ 347,260</u>

* Internal Service Funds

The outstanding balances between funds result mainly from the time lag between the dates that (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	Nonmajor governmental fund	\$ 800,000
	Fleet Maintenance *	110,000
	Venue * *	<u>6,741,771</u>
	Total	<u>\$ 7,651,771</u>

* Internal Service Funds

** Enterprise Fund

The amounts payable to the General Fund relate to working capital loans made to other funds that incur expenses before related revenues are received. They are not scheduled to be collected in the subsequent year. The amount payable from 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, 2009:

TRANSFERS IN:

	<u>General</u>	<u>Debt Service</u>	<u>Nonmajor Governmental</u>	<u>Internal Service</u>	<u>Total</u>
TRANSFERS OUT					
General	\$ -	\$ -	\$ 5,428,829	\$ -	\$ 5,428,829
Capital Projects	-	1,886,773	-	-	1,886,773
Internal Service	-	-	-	2,500,000	2,500,000
Nonmajor Governmental	<u>17,599</u>	<u>150,000</u>	<u>6,626</u>	<u>-</u>	<u>174,225</u>
Total Transfers	<u>\$ 17,599</u>	<u>\$ 2,036,773</u>	<u>\$ 5,435,455</u>	<u>\$ 2,500,000</u>	<u>\$ 9,989,827</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2009

NOTE E – INTERFUND BALANCES AND TRANSFERS (Continued)

The transfer of \$5,428,829 from the General Fund to non major governmental funds included \$3,868,509 to the Farm to Market Lateral Road Fund to replace funds lost due to a reallocation of vehicle sales tax revenue by the State legislature, \$791,939 to Grants Fund as part of the County's cash match requirement for various awarded grants, and \$565,135 to the Courthouse Security Fund for salary expenses related to the Sheriff's deputies in the courthouse. The balance of \$203,246 was the result of various normal transactions between funds. The transfer out of the Capital Project Fund in the amount of \$1,886,773 was all related to retirement of debt related to pass-through financing funded by advanced transportation district revenues. The transfer of \$2,500,000 in internal service funds was reallocating excess funds in the self insurance fund to the other post employment fund. The transfer out of non major governmental funds in the amount of \$174,225 are the result of normal transactions between funds.

NOTE F – COUNTY EXPENDITURES FOR ASSETS OWNED BY OTHER ENTITIES

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

NOTE G – CAPITAL ASSETS

Primary Government

Capital asset activity for governmental activities for the year ended September 30, 2009 was as follows:

	Balance at October 1, 2008	Additions	Deletions	Balance at September 30, 2009
<u>Capital assets, not being depreciated:</u>				
Land (row, bldg, parks)	\$ 36,847,815	\$ 8,023,231	\$ -	\$ 44,871,046
Equipment in progress	5,321,332	6,143,316	(1,186,646)	10,278,002
Construction in progress	110,889,731	67,788,485	(12,294,777)	166,383,439
Total capital assets, not being depreciated	<u>153,058,878</u>	<u>81,955,032</u>	<u>(13,481,423)</u>	<u>221,532,487</u>
<u>Capital assets, being depreciated:</u>				
Buildings	250,484,344	9,562,144	-	260,046,488
Depreciable Land Assets	492,368	-	-	492,368
Machinery and Equipment	73,584,791	8,236,606	(2,357,088)	79,464,309
Infrastructure	546,257,489	97,552,901	-	643,810,390
Total capital assets being depreciated	<u>870,818,992</u>	<u>115,351,650</u>	<u>(2,357,088)</u>	<u>983,813,555</u>
<u>Less accumulated depreciation for:</u>				
Buildings	(102,100,751)	(7,063,115)	-	(109,163,866)
Depreciable Land Assets	(343,097)	(23,078)	-	(366,175)
Machinery and Equipment	(40,669,191)	(7,679,384)	2,357,088	(45,991,487)
Infrastructure	(192,576,418)	(23,650,027)	-	(216,226,445)
Total accumulated depreciation	<u>(335,689,457)</u>	<u>(38,415,604)</u>	<u>2,357,088</u>	<u>(371,747,973)</u>
Total capital assets, being depreciated, net	<u>535,129,535</u>	<u>76,936,046</u>	<u>-</u>	<u>612,065,581</u>
Governmental activities capital assets, net	<u><u>\$ 688,188,413</u></u>	<u><u>\$ 158,991,078</u></u>	<u><u>\$ (13,481,423)</u></u>	<u><u>\$ 833,598,068</u></u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2009

NOTE G – CAPITAL ASSETS (Continued)

Primary Government (Continued)

Capital asset activity for business-type activities for the year ended September 30, 2009 was as follows:

	<u>Balance at October 1, 2008</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at September 30, 2009</u>
<u>Capital assets, being depreciated:</u>				
Buildings and improvements	\$ 176,278,539	\$ -	\$ -	\$ 176,278,539
Reference library	38,960	-	-	38,960
Equipment	12,174,366	28,641	-	12,203,007
Total capital assets, being depreciated	<u>188,491,865</u>	<u>28,641</u>	<u>-</u>	<u>188,520,506</u>
<u>Less accumulated depreciation for:</u>				
Buildings and improvements	(26,238,892)	(4,439,834)	-	(30,678,726)
Reference library	(11,688)	(1,948)	-	(13,636)
Equipment	(12,174,366)	(1,432)	-	(12,175,798)
Total accumulated depreciation	<u>(38,424,946)</u>	<u>(4,443,214)</u>	<u>-</u>	<u>(42,868,160)</u>
Business-type activities capital assets, net	<u>\$ 150,066,919</u>	<u>\$ (4,414,573)</u>	<u>\$ -</u>	<u>\$ 145,652,346</u>

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

Governmental activities:

General Government	\$ 2,747,995
Judicial	1,571,105
Public Safety	8,223,436
Education and Recreation	258,834
Public Works	25,439,151
Health and Public Welfare	60,372
Unallocated	114,711
Total depreciation expense - governmental activities	<u>\$ 38,415,604</u>

Business-type activities:

Venue Fund	\$ 4,439,834
Sheriff's Commissary Fund	3,380
Total depreciation expense - business-type activities	<u>\$ 4,443,214</u>

Capital assets, net of related debt on page 25 was computed as follows:

Invested in Capital Assets, net of related debt:		
Fixed Assets, net of depreciation		\$ 833,598,068
Total outstanding debt	\$ (768,482,804)	
Less expenditures for assets owned by other entities	71,712,302	
Less County expenditures for items not capitalized	14,176,712	
Less unspent debt proceeds	<u>\$ 401,655,621</u>	<u>(280,938,169)</u>
Capital assets, net of related debt		<u>\$ 552,659,899</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2009

NOTE G – CAPITAL ASSETS (Continued)

The System

The System's capital asset activity for the year ended December 31, 2008 (in thousands) was as follows:

	Balance at January 1, 2008	Additions	Deletions	Balance at December 31, 2008
Land and land improvements	\$ 7,835	\$ -	\$ -	\$ 7,835
Buildings and leasehold improvements	245,132	22,749	-	267,881
Equipment	215,463	23,501	-	238,964
Total capital assets being depreciated	468,430	46,250	-	514,680
Less: accumulated depreciation	(278,492)	(31,054)	-	(309,546)
Construction in progress	25,054	(3,920)	-	21,134
Total capital assets, net	\$ 214,992	\$ 11,276	\$ -	\$ 226,268

The District

	Balance at October 1, 2008	Additions	Deletions	Balance at September 30, 2009
Capital Assets, Not Being Depreciated				
Construction In Progress	\$ -	\$ 59,177,326	\$ (6,477,020)	\$ 52,700,306
Total Capital Assets, Not Being Depreciated	-	59,177,326	(6,477,020)	52,700,306
Capital Assets, Being Depreciated				
Public Improvements				
NE Quad Water Group	-	4,370,854	-	4,370,854
Trunk Sewer Lines	-	669,195	-	669,195
Tubular Fencing	-	913,571	-	913,571
Stone Oak Extension (Road)	-	523,400	-	523,400
Total Capital Assets, Being Depreciated	-	6,477,020	-	6,477,020
Less Accumulated Depreciation for:				
Public Improvements				
NE Quad Water Group	-	(76,490)	-	(76,490)
Trunk Sewer Lines	-	(11,711)	-	(11,711)
Tubular Fencing	-	(15,987)	-	(15,987)
Stone Oak Extension (Road)	-	(9,160)	-	(9,160)
Total Accumulated Depreciation	-	(113,348)	-	(113,348)
Total Capital Assets, Being Depreciated, Net	-	6,363,672	-	6,363,672
Governmental Activities Capital Assets, Net	\$ -	\$ 65,540,998	\$ (6,477,020)	\$ 59,063,978

Interest incurred on the amount due to developer totaled \$10,560,117 and is included in the cost of the District's public improvements and construction projects.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2009

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 2009 were as follows:

	<u>Balance Outstanding October 1, 2008</u>	<u>Issued During Year</u>	<u>Retired During Year</u>	<u>Balance Outstanding September 30, 2009</u>	<u>Amount Due Within One Year</u>
<u>Governmental Activities:</u>					
<u>Refunding Bonds</u>					
<u>Limited Tax General Obligation and Refunding Bonds, Series 1999:</u>					
Date Issued: March 15, 1999					
Interest Rate: 4.40 - 5.00					
Original Amount: \$31,974,985					
Maturing Date: Refunded June 2009	\$ 14,150,001	\$ -	\$ 14,150,001	\$ -	\$ -
<u>Limited Tax General Obligation Refunding Bonds, Series 2002:</u>					
Date Issued: April 15, 2002					
Interest Rate: 5.00 - 5.25					
Original Amount: \$31,595,000					
Maturing Date: June 15, 2010	3,200,000	-	1,970,000	1,230,000	1,230,000
<u>Limited Tax General Obligation Refunding Bonds, Series 2004:</u>					
Date Issued: February 15, 2004					
Interest Rate: 2.50 - 5.00					
Original Amount: \$14,090,000					
Maturing Date: June 15, 2015	9,980,000	-	1,160,000	8,820,000	1,210,000
<u>Limited Tax General Obligation Refunding Bonds, Series 2004:</u>					
Date Issued: September 15, 2005					
Interest Rate: 4.00 - 5.00					
Original Amount: \$21,355,000					
Maturing Date: June 15, 2020	21,355,000	-	-	21,355,000	-
<u>Limited Tax General Obligation Refunding Bonds, Series 2006:</u>					
Date Issued: May 1, 2006					
Interest Rate: 4.00 - 4.25					
Original Amount: \$5,175,000					
Maturing Date: June 15, 2012	4,205,000	-	975,000	3,230,000	1,035,000
<u>Limited Tax General Obligation Refunding Bonds, Series 2009</u>					
Date Issued: May 15, 2009					
Interest Rate: 2.00 - 3.25					
Original Amount: \$14,890,000					
Maturing Date: June 15, 2019	\$ -	\$ 14,890,000	\$ -	\$ 14,890,000	\$ 4,200,000

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2009

NOTE H - LONG-TERM DEBT (Continued)

Primary Government (Continued)

	<u>Balance Outstanding October 1, 2008</u>	<u>Issued During Year</u>	<u>Retired During Year</u>	<u>Balance Outstanding September 30, 2009</u>	<u>Amount Due Within One Year</u>
General Obligation Bonds					
<u>Limited Tax General Obligation Bonds,</u>					
<u>Series 2000:</u>					
Date Issued: August 1, 2000					
Interest Rate: 5.00					
Original Amount: \$13,000,000					
Maturing Date: June 15, 2010					
\$ 1,175,000	\$	-	\$ 575,000	\$ 600,000	\$ 600,000
<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					
8,450,000		-	460,000	7,990,000	470,000
<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					
6,080,000		-	315,000	5,765,000	320,000
<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					
19,220,000		-	670,000	18,550,000	695,000
<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					
15,205,000		-	445,000	14,760,000	495,000
<u>103,020,001</u>		<u>14,890,000</u>	<u>20,720,001</u>	<u>97,190,000</u>	<u>10,255,000</u>
Total Bonds					
Certificates of Obligation					
<u>Combination Tax and Revenue Certificates of</u>					
<u>Obligation Series 1999</u>					
Date Issued: March 15, 1999					
Interest Rate: 4.25 - 4.75					
Original Amount: \$12,000,000					
Maturing Date: Refunded June 2009					
4,580,000		-	4,580,000	-	-
<u>Combination Tax and Revenue Certificates of</u>					
<u>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					
\$ 9,630,000	\$	-	\$ 1,145,000	\$ 8,485,000	\$ 1,205,000

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2009

NOTE H - LONG-TERM DEBT (Continued)

Primary Government (Continued)

	Balance Outstanding October 1, 2008	Issued During Year	Retired During Year	Balance Outstanding September 30, 2009	Amount Due Within One Year
<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	\$ 3,275,000	\$ -	\$ 345,000	\$ 2,930,000	\$ 360,000
<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	11,965,000	-	885,000	11,080,000	910,000
<u>Combination Tax and Revenue Certificates of Obligation, Series 2004-A</u>					
Date Issued: October 15, 2004					
Interest Rate: 5.00 - 5.25					
Original Amount: \$23,960,000					
Maturing Date: June 15, 2023	23,130,000	-	2,615,000	20,515,000	2,745,000
<u>Combination Flood Control Tax and Revenue Certificates of Obligation, Series 2004:</u>					
Date Issued: October 15, 2004					
Interest Rate: 3.00 - 4.60					
Original Amount: \$3,595,000					
Maturing Date: June 15, 2023	3,595,000	-	185,000	3,410,000	190,000
<u>Pass-Through Revenue and Limited Tax Bonds, Series 2007:</u>					
Date Issued: August 9, 2007					
Interest Rate: 4.31					
Original Amount: \$22,385,000					
Maturing Date: June 15, 2021	22,385,000	-	-	22,385,000	1,435,000
<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	\$ 21,365,000	\$ -	\$ 740,000	\$ 20,625,000	\$ 770,000

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2009

NOTE H - LONG-TERM DEBT (Continued)

Primary Government (Continued)

	<u>Balance Outstanding October 1, 2008</u>	<u>Issued During Year</u>	<u>Retired During Year</u>	<u>Balance Outstanding September 30, 2009</u>	<u>Amount Due Within One Year</u>
<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	\$ 70,260,000	\$ -	\$ 1,165,000	\$ 69,095,000	\$ 1,210,000
<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	68,975,000	-	985,000	67,990,000	1,155,000
<u>Combination Tax and Revenue Certificates of Obligation, Series 2008:</u>					
Date Issued: June 1, 2008					
Interest Rate: 3.00 - 5.25					
Original Amount: \$54,675,000					
Maturing Date: June 15, 2028	54,675,000	-	1,690,000	52,985,000	1,835,000
<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	-	31,125,000	-	31,125,000	1,955,000
<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	-	5,220,000	-	5,220,000	1,260,000
<u>Combination Tax and Revenue Certificates of Obligation, Series 2009A</u>					
Date Issued: August 1, 2009					
Interest Rate: 3.00 - 5.00					
Original Amount: \$98,445,000					
Maturing Date: June 15, 2035	\$ -	\$ 98,445,000	\$ -	\$ 98,445,000	\$ -

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2009

NOTE H - LONG-TERM DEBT (Continued)

Primary Government (Continued)

	<u>Balance Outstanding October 1, 2008</u>	<u>Issued During Year</u>	<u>Retired During Year</u>	<u>Balance Outstanding September 30, 2009</u>	<u>Amount Due Within One Year</u>
<u>Combination Tax and Flood Control Revenue Certificates of Obligation, Series 2009A</u>					
Date Issued: August 1, 2009					
Interest Rate: 4.00 - 5.00					
Original Amount: \$103,690,000					
Maturing Date: June 15, 2035	\$ -	\$ 103,690,000	\$ -	\$ 103,690,000	\$ -
<u>Combination Tax and Revenue Certificates of Obligation, Taxable Series 2009B, Direct Subsidy-Build America Bonds</u>					
Date Issued: August 1, 2009					
Interest Rate: 6.628					
Original Amount: \$50,620,000					
Maturing Date: June 15, 2039	-	50,620,000	-	50,620,000	-
<u>Combination Tax and Flood Control Revenue Certificates of Obligation, Taxable Series 2009B, Direct Subsidy-Build America Bonds</u>					
Date Issued: August 1, 2009					
Interest Rate: 6.628					
Original Amount: \$50,620,000					
Maturing Date: June 15, 2039	-	50,620,000	-	50,620,000	-
Total Certificates of Obligation	293,835,000	339,720,000	14,335,000	619,220,000	15,030,000
Total Bonds, Certificates of Obligation	396,855,001	354,610,000	35,055,001	716,410,000	25,285,000
Other Liabilities					
Arbitrage rebate	173,000	51,378	-	224,378	-
Capital leases	7,087,785	-	7,087,785	-	-
Commercial paper	39,384,000	-	-	39,384,000	-
Compensated absences	26,433,154	7,587,538	6,608,288	27,412,404	6,853,100
Notes	929,461	-	929,461	-	-
OPEB obligation	6,497,625	5,754,174	-	12,251,799	-
Total Other Liabilities	80,505,025	13,393,090	14,625,534	79,272,581	6,853,100
Total Governmental Activities	\$ 477,360,026	\$ 368,003,090	\$ 49,680,535	\$ 795,682,581	\$ 32,138,100

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2009

NOTE H - LONG-TERM DEBT (Continued)

Primary Government (Continued)

	<u>Balance Outstanding October 1, 2008</u>	<u>Issued During Year</u>	<u>Retired During Year</u>	<u>Balance Outstanding September 30, 2009</u>	<u>Amount Due Within One Year</u>
<u>Business-type Activities:</u>					
Revenue Bonds					
<u>Tax-Exempt Venue Project Revenue 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					
	\$ 42,145,000	\$ -	\$ 430,000	\$ 41,715,000	\$ 445,000
<u>Taxable Venue Project Revenue Refunding 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					
	50,810,000	-	985,000	49,825,000	1,020,000
<u>Tax-Exempt Venue Project Revenue Bonds, Series 2008C</u>					
Date Issued: September 4, 2008					
Interest Rate: 3.50 - 5.00					
Original Amount: \$5,525,000					
Maturing Date: August 15, 2037					
	5,525,000	-	-	5,525,000	105,000
<u>Tax-Exempt Venue Project Revenue Bonds, Series 2008D</u>					
Date Issued: September 4, 2008					
Interest Rate: 3.50 - 5.00					
Original Amount: \$5,985,000					
Maturing Date: August 15, 2037					
	5,985,000	-	-	5,985,000	115,000
	<u>104,465,000</u>	<u>-</u>	<u>1,415,000</u>	<u>103,050,000</u>	<u>1,685,000</u>
Other Liabilities					
	723,674	-	168,437	555,237	555,237
Total Business-type Activities	<u>\$ 105,188,674</u>	<u>\$ -</u>	<u>\$ 1,583,437</u>	<u>\$ 103,605,237</u>	<u>\$ 2,240,237</u>

The remainder of this page intentionally left blank.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2009

NOTE H - LONG-TERM DEBT (Continued)

Primary Government (Continued)

Annual debt service requirements as of September 30, 2009 are as follows:

Fiscal Year	Governmental Activities			Business-type Activities			Total
	Principal	Interest	Total	Principal	Interest	Total	All Debt
2010	\$ 25,285,000	\$ 32,393,831	\$ 57,678,831	\$ 1,685,000	\$ 5,808,210	\$ 7,493,210	\$ 65,172,041
2011	25,030,000	34,930,388	59,960,388	1,755,000	5,741,687	7,496,687	67,457,075
2012	26,095,000	33,929,779	60,024,779	1,830,000	5,668,121	7,498,121	67,522,900
2013	26,080,000	32,800,088	58,880,088	1,915,000	5,588,015	7,503,015	66,383,103
2014	22,650,000	31,688,974	54,338,974	2,455,000	5,501,802	7,956,802	62,295,776
2015-2019	101,795,000	144,061,639	245,856,639	12,310,000	25,565,284	37,875,284	283,731,923
2020-2024	105,125,000	118,648,548	223,773,548	15,600,000	21,886,876	37,486,876	261,260,424
2025-2029	107,555,000	92,952,279	200,507,279	20,890,000	16,588,468	37,478,468	237,985,747
2030-2034	125,835,000	64,986,427	190,821,427	19,575,000	9,371,998	28,946,998	219,768,425
2035-2039	150,960,000	28,248,236	179,208,236	9,170,000	5,494,875	14,664,875	193,873,111
2040-2044	-	-	-	9,145,000	3,253,425	12,398,425	12,398,425
2045-2047	-	-	-	6,720,000	717,675	7,437,675	7,437,675
	<u>\$ 716,410,000</u>	<u>\$ 614,640,189</u>	<u>\$ 1,331,050,189</u>	<u>\$ 103,050,000</u>	<u>\$ 111,186,436</u>	<u>\$ 214,236,436</u>	<u>\$ 1,545,286,625</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. This amount is reduced by outstanding bonds, certificates of obligation, commercial paper, and capital leases, net of unspent proceeds, related to improving, purchasing, or constructing capital assets.

The remainder of this page intentionally left blank.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2009

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	\$ 103,020,001	\$ 14,890,000	\$ 20,720,001	\$ 97,190,000	\$ 10,255,000
Certificates of Obligation	293,835,000	339,720,000	14,335,000	619,220,000	15,030,000
	<u>396,855,001</u>	<u>354,610,000</u>	<u>35,055,001</u>	<u>716,410,000</u>	<u>25,285,000</u>
Unamortized premium	8,131,660	7,034,117	812,619	14,353,158	1,184,142
Unamortized discount	(62,488)	-	(4,166)	(58,322)	(4,166)
Deferred charges	(1,877,651)	(30,453)	(302,072)	(1,606,032)	(305,117)
Total Bonds Payable	<u>403,046,522</u>	<u>361,613,664</u>	<u>35,561,382</u>	<u>729,098,804</u>	<u>26,159,859</u>
Other Liabilities					
Arbitrage rebate	173,000	51,378	-	224,378	-
Capital leases	7,087,785	-	7,087,785	-	-
Commercial paper	39,384,000	-	-	39,384,000	-
Compensated absences	26,433,154	7,587,538	6,608,288	27,412,404	6,853,100
Notes	929,461	-	929,461	-	-
OPEB obligation	6,497,625	5,754,174	-	12,251,799	-
Total Other Liabilities	<u>80,505,025</u>	<u>13,393,090</u>	<u>14,625,534</u>	<u>79,272,581</u>	<u>6,853,100</u>
Total Governmental Activities					
Long-term Liabilities	<u>\$ 483,551,547</u>	<u>\$ 375,006,754</u>	<u>\$ 50,186,916</u>	<u>\$ 808,371,385</u>	<u>\$ 33,012,959</u>

Business-type activities

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

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

	<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	\$ 42,145,000	\$ -	\$ 430,000	\$ 41,715,000	\$ 445,000
Taxable Rev Ref Bonds	50,810,000	-	985,000	49,825,000	1,020,000
Tax-Exempt Revenue Bonds	5,525,000	-	-	5,525,000	105,000
Tax-Exempt Revenue Bonds	5,985,000	-	-	5,985,000	115,000
	<u>104,465,000</u>	<u>-</u>	<u>1,415,000</u>	<u>103,050,000</u>	<u>1,685,000</u>
Unamortized discount	(770,557)	-	(20,916)	(749,641)	(20,916)
Deferred charges	(11,872,368)	-	(848,027)	(11,024,341)	(848,027)
Total Revenue Bonds Payable	<u>91,822,075</u>	<u>-</u>	<u>546,057</u>	<u>91,276,018</u>	<u>816,057</u>
Other Liabilities					
Arbitrage rebate	723,674	-	168,437	555,237	555,237
Total Business-Type Activities					
Long-term Liabilities	<u>\$ 92,545,749</u>	<u>\$ -</u>	<u>\$ 714,494</u>	<u>\$ 91,831,255</u>	<u>\$ 1,371,294</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2009

NOTE H - LONG-TERM DEBT (Continued)

Primary Government (Continued)

Fiscal Year 2008-09 Debt Obligation Activity

Governmental Activities:

In November 2008, the County issued \$31,125,000 in Pass-Through Revenue and Limited Tax Bonds, Series 2008 to provide funds to construct improvements to parts of Blanco Road within Bexar County and for the costs of issuing the Bonds. The Bonds are payable from an annual ad valorem tax levied against all taxable property within the County and further secured by a subordinate lien on and pledge of certain revenues. The pledged revenues will come from two sources. First, there is an agreement between Bexar County and the Advanced Transportation District (ATD) relating to the transfer to the County certain proceeds of the sales and use tax received by the ATD to provide for the payment of debt service requirements or reimbursement of certain costs relating to the construction. The ATD is transferring the sales and use tax monthly to the County as provided for in the agreement. Second, there is a pass-through agreement for payment of pass-through tolls between the Texas Department of Transportation (TxDOT) and Bexar County. The County will be reimbursed annually for each vehicle-mile traveled on the Project during the previous year within a minimum/maximum range. These amounts will become available after the project is substantially complete and all highway improvements open to the public. The annual interest rate ranges from 5.00% to 5.25%. Interest accrues semiannually and the bonds mature in fiscal year 2021.

In May 2009, the County issued \$14,890,000 in Limited Tax Refunding Bonds, Series 2009 to provide funds to refund \$3,450,000 in Combination Tax and Revenue Certificates of Obligation, Series 1999 and \$11,445,000 in Limited Tax General Obligation Refunding Bonds, Series 1999. The bond proceeds were placed in an irrevocable trust to provide for all debt service payments on the old bonds. The redemption date of the refunded bonds was July 1, 2009. The reacquisition price exceeded the net carrying amount of the old debt by \$30,453. This current refunding was undertaken to reduce debt service payments over the next 10 years by \$1,145,420 and resulted in an economic gain of \$1,060,918. For the Series 2009 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 rate on the bonds range from 2.00% to 3.25%. Interest accrues semiannually and the bonds mature in fiscal year 2019.

In May 2009, the County issued \$5,220,000 in Public Property Finance Contractual Obligations, Series 2009 to acquire vehicles, equipment, and other personal property and to pay for the costs of issuance. The property acquired with the proceeds was initially financed pursuant to the Master Equipment Lease/Purchase Agreement dated April 25, 2005. The payment of 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 rate is 2.00%. Interest accrues semiannually and the bonds mature in fiscal year 2013.

In August 2009, the County issued \$98,445,000 in Combination Tax and Revenue Certificates of Obligation, Series 2009A and \$50,620,000 in Combination Tax and Revenue Certificates of Obligation, Taxable Series 2009B (Direct Subsidy-Build America Bonds) with the payment of the related principal and interest to be made from an annual ad valorem tax levied against all taxable property within the County. The proceeds of both issuances will be used for constructing, renovating, improving, and equipping various Bexar County facilities; purchase of computer hardware and software and other technology related equipment; energy upgrades to existing Bexar County facilities; purchase of vehicles for various County departments; constructing and equipping a new parking facility and firing range for the Sheriff's Department; constructing, renovating, repairing and improving County roads; constructing and equipping two new parking facilities; constructing and equipping a new justice of the peace and constable facility; and payment of professional services related to the construction and financing of the projects. The annual interest rate of the Series A bonds ranges from 3.00% to 5.00%. Interest accrues semiannually and the bonds mature in fiscal year 2035. The Series B bonds qualify for, and will be designated as, "Build America Bonds" under and pursuant to the authority provided for in the Federal American Recovery and Reinvestment Act of 2009 and in accordance with the guidance included in the Internal Revenue Service's Notice 2009-26. The County has elected an irrevocable option permitting it to receive directly from the United States Department of Treasury a subsidy payment equal to 35% of the taxable interest it pays. The annual interest rate is 6.628%. Interest accrues semiannually and the bonds mature in fiscal year 2039.

In August 2009, the County issued \$103,690,000 in Combination Flood Control Tax and Revenue Certificates of Obligation, Series 2009A and \$50,620,000 in Combination Flood Control Tax and Revenue Certificates of Obligation, Taxable Series 2009B

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2009

NOTE H- LONG-TERM DEBT (Continued)

Primary Government (Continued)

(Direct Subsidy-Build America Bonds) with the payment of the related principal and interest to be made from an annual ad valorem tax levied against all taxable property within the County. Proceeds of both issuances will be used for constructing improvements for flood control purposes, including road and bridge improvements and the Mission Reach Project; purchase of technology for flood control improvements; purchase of equipment, machinery, land, rights-of-way, materials, and supplies for purposes relating to flood control improvements; and payment of professional services related to the construction and financing of the projects. The annual interest rate of the Series A bonds ranges from 4.00% to 5.00%. Interest accrues semiannually, and the bonds mature in fiscal year 2035. The Series B bonds qualify for, and will be designated as, "Build America Bonds" under and pursuant to the authority provided for in the federal American Recovery and Reinvestment Act of 2009 and in accordance with the guidance included in the Internal Revenue Service's Notice 2009-26. The County has elected an irrevocable option permitting it to receive directly from the United States Department of Treasury a subsidy payment equal to 35% of the taxable interest it pays. The annual interest rate is 6.628%. Interest accrues semiannually and the bonds mature in fiscal year 2039.

Defeasance of Debt

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

At September 30, 2009, the outstanding principal balance of these defeased bonds was as follows:

Governmental Activities:

General Obligation Bonds:

Limited Tax General Obligation Bonds, Series 2000	\$ 8,095,000	
Limited Tax General Obligation Refunding Bonds, Series 2004	1,480,000	
Limited Tax Bonds, Series 2004	<u>950,000</u>	
Total General Obligation Bonds		\$ 10,525,000

Certificates of Obligation:

Combination Tax & Revenue, Series 2002	1,455,000	
Combination Tax & Revenue, Series 2004-A	<u>\$ 830,000</u>	
Total Certificates of Obligation		<u>2,285,000</u>
Total Defeased Debt		<u><u>\$ 12,810,000</u></u>

Business-Type Activities:

Revenue Bonds:

Tax-Exempt Venue Project Revenue Bonds, Series 2000	\$ 67,060,000
Taxable Venue Project Revenue Bonds, Series 2000	<u>14,515,000</u>
Total Defeased Debt	<u><u>\$ 81,575,000</u></u>

Arbitrage Rebate

The Tax Recovery Act of 1986 established regulations for the rebate to the federal government of arbitrage earnings on certain local governmental 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's cumulative rebate amount as of September 30, 2009, which is recorded as a liability on the government-wide financial statements is \$224,378 for governmental activities and \$555,237 for business-type activities.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2009

NOTE H - LONG-TERM DEBT (Continued)

Primary Government (Continued)

Changes in arbitrage rebate payable for the year ended September 30, 2009 were as follows:

Governmental Activities:

Balance October 1, 2008	Additions	Deletions	Balance September 30, 2009	Due in One Year
\$ 173,000	\$ 51,378	\$ -	\$ 224,378	\$ -

Business-Type Activities:

Balance October 1, 2008	Additions	Deletions	Balance September 30, 2009	Due in One Year
\$ 723,674	\$ -	\$ 168,437	\$ 555,237	\$ 555,237

Commercial Paper

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

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

As of September 30, 2009, the County has \$39,384,000 of Commercial Paper, Series A Notes outstanding. The payment of the related principal and interest is to be made from an annual ad valorem tax levied against all taxable property within the County. The terms of the Series A Notes require the notes to be issued with a maturity of 270 days or less and allow for interest not to exceed 10% per annum.

Debt Service to Maturity (for Commercial Paper)

Expected debt service requirements for commercial paper issuances are shown below. These requirements are based on the outstanding principal and current rate in effect at September 30, 2009.

Governmental Activities:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	\$ -	\$ 189,950	\$ 189,950
2011	-	189,950	189,950
2012	39,384,000	184,750	39,568,750
Total	<u>\$ 39,384,000</u>	<u>\$ 564,650</u>	<u>\$39,948,650</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2009

NOTE H - LONG-TERM DEBT (Continued)

Primary Government (Continued)

Compensated Absences

Changes in long-term compensated absences for the year ended September 30, 2009 were as follows:

Governmental Activities:

<u>Balance</u> <u>October 1,</u>	<u>Additions</u>	<u>Taken/Paid</u>	<u>Balance</u> <u>September 30, 2009</u>	<u>Due in One</u> <u>Year</u>
\$ 26,433,154	\$ 7,587,538	\$ (6,608,288)	\$ 27,412,404	\$ 6,853,100

The System

A schedule of changes in the System's long-term debt for 2008 follows:

	<u>Balance at</u> <u>December 31,</u> <u>2007</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at</u> <u>December 31,</u> <u>2008</u>	<u>Amounts Due</u> <u>Within One</u> <u>Year</u>
Bonds payable:					
Certificate of obligations, series 2008, net	\$ -	\$ 289,333,000	\$ -	\$ 289,333,000	\$ 12,935,000

The combination tax and revenue Certificates of Obligation, series 2008, (the 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 5.0%, and are collateralized by a levy of ad valorem tax revenue and lien on and pledge of surplus revenues. The Commissioners' Court passed an order on August 19, 2008 approving and providing for the payment of the Certificates to finance the construction of permanent public improvements at the System. The Certificates are payable through February 15, 2038, from the I&S ad valorem property tax levy and lien on and pledge of surplus revenues. No principal or interest amounts had been repaid as of December 31, 2008. The current portion of long term debt in the financial statements include a liability of \$13,200,000 for compensated absences.

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, 2024.

	<u>Balance at</u> <u>October 1, 2008</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at</u> <u>September</u> <u>30, 2009</u>	<u>Amounts Due</u> <u>Within One</u> <u>Year</u>
Bonds payable:					
Limited Ad Valorem Tax Utility System Bonds: Series 2009	\$ -	\$ 22,520,000	\$ -	\$ 22,520,000	\$ 605,000

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2009

NOTE H - LONG-TERM DEBT (Continued)

The District (Continued)

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, 2009, the amount due to the developer is \$38,907,326, which includes \$6,021,220 of accrued interest.

A summary of changes in amounts due to developer for the year ended September 30, 2009 follows:

Balance - October 1, 2008	\$	-
Add: Reimbursement Request Numbers 1-5 Approved in Current Year		59,177,326
Less: Amounts Paid in Current Year		(20,270,000)
Balance - September 30, 2009	\$	<u>38,907,326</u>

Changes to Long Term Liabilities are shown below:

	Balance at October 1,2008	Additions	Reductions	Balance at September 30,2009	Amounts Due Within One Year
Bonds Payable	\$ -	\$ 22,520,000	\$ -	\$ 22,520,000	\$ 605,000
Due to Developer	-	59,177,326	(20,270,000)	38,907,326	-
Unamortized Discounts	-	(373,153)	1,493	(371,660)	-
Total	<u>\$ -</u>	<u>\$ 81,324,173</u>	<u>\$ (20,268,507)</u>	<u>\$ 61,055,666</u>	<u>\$ 605,000</u>

NOTE I – RESTRICTED ASSETS AND LIABILITIES

Primary Government

The government-wide and business-type activities financial statements utilize a net assets presentation. Net assets are categorized as invested in capital assets (net of related debt), restricted and unrestricted. In the fund financial statements, reserves and designations segregate portions of fund balance that are either not available or have been earmarked for specific purposes. The various designations are established by actions of the Commissioners' Court and management and can be increased, reduced or eliminated by similar actions. These designations and restrictions can be found on pages 25 and 28.

The System

Restricted assets are comprised of net long-term patient receivables, deferred charges, restricted assets and assets limited as to use. The composition of other assets is set forth in the following table.

Capital improvements	\$ 136,414,000
Professional self-insurance held in trust	9,693,000
Reserve fund	<u>135,990,000</u>
Total assets limited as to use	<u>\$ 282,097,000</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2009

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 \$750,000 for each occurrence of workers' compensation, \$50,000 for property, and \$100,000 for general liability claims, and an annual coverage of \$250,000,000 on property. Excess loss insurance is carried on the health program, which limits losses on claims to \$230,000 per occurrence and an annual aggregate of approximately \$36.4 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 \$4,776,000 reported at September 30, 2009 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, 2008 and 2009 were:

Fiscal Year	Current Claims				
	Beginning Liability	and Changes in Estimates	Claims Payments	Ending Balance	Due in One Year
2008	\$ 4,900,500	\$ 23,578,713	\$ 24,015,663	\$ 4,463,550	\$ 3,758,550
2009	\$ 4,463,550	\$ 27,070,778	\$ 26,758,328	\$ 4,776,000	\$ 4,032,000

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. During the fiscal year ended September 30, 2009, the County transferred \$4,700,000 to SARA as part of this agreement.

NOTE L - LEASES

OPERATING LEASES

The County has entered into several cancelable facilities and equipment leases which are accounted for as operating leases. Total operating lease expenditures for the year ended September 30, 2009 by fund type are as follows:

General	Nonmajor Governmental Funds	Internal Service	Business Type Activities	Total
\$ 3,238,471	\$ 935,402	\$ 19,247	\$ 1,541	\$ 4,194,661

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2009

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 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 to pay their reduced medical costs in installments. Any amounts designated as not being due prior to December 31, 2009, are classified as "long-term patient receivables" and are presented net of applicable allowances.

Non-*CareLink* patients meeting the financial and medical indigence 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 foregone for services and supplies furnished under its charity care policy. The level of charity care provided during the year ended December 31, 2008 and 2007 was \$337,217,000 and \$328,082,000 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 586 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, 2009

NOTE N - RETIREMENT PLAN (Continued)

Primary Government 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 9.9% of covered payroll for the months of the accounting year in 2008, and 9.9% of covered payroll for the months of the accounting year in 2009.

The deposit rate payable by all employee members for the calendar year 2009 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, 2009, the annual pension cost for the TCDRS plan for its employees was \$21,164,730 and the actual contributions were \$21,164,730. 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, 2006 and December 31, 2007, the basis for determining the contribution rates for calendar years 2008 and 2009. The December 31, 2008 actuarial valuation is the most recent valuation.

Actuarial Valuation Information

Actuarial valuation date	December 31, 2006	December 31, 2007	December 31, 2008
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	12.3	12.0	20
Asset valuation method	SAF: 10 yr smoothed value ESF: Fund Value	SAF: 10 yr smoothed value ESF: Fund Value	SAF: 10 yr smoothed value ESF: Fund Value
Actuarial assumptions:			
Investment return*	8.0%	8.0%	8.0%
Projected salary increases*	5.3%	5.3%	5.3%
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**

Accounting Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
09/30/07	\$ 18,247,585	100%	\$ -
09/30/08	\$ 19,981,983	100%	\$ -
09/30/09	\$ 21,164,730	100%	\$ -

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2009

NOTE N - RETIREMENT PLAN (Continued)

Primary Government Continued)

Funded Status and Funding Progress

As of December 31, 2008, the most recent actuarial valuation date, the plan was 84.14% funded. The actuarial accrued liability for benefits was \$632,707,583. The actuarial value of assets was \$532,359,466 resulting in an unfunded actuarial accrued liability (UAAL) of \$100,348,117. The covered payroll (annual payroll of active employees covered by the plan) was \$205,997,638 and the ratio of the UAAL to the covered payroll was 48.71%. The schedule of funding progress, on page 91, 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 439 qualified retired County employees and their dependents, 11 COBRA participants, and 3,825 active employees. Participation in the Plan is elective by each retiree. Healthcare benefits include, but are not limited to, prescription drugs, hospitalization, and preventive care. To be eligible, the retiree must meet the requirements for retirement from TCDRS (see note Q) 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 \$4,294,453 in total claims for the fiscal year ended September 30, 2009. The funds to pay these claims are derived from employer contributions and retiree premiums.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2009

NOTE O – OTHER POST EMPLOYMENT BENEFITS (Continued)

Primary Government 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 per Retiree</u>	<u>Retiree With Medicare</u>	<u>Contribution per Retiree</u>
EPO Plan		EPO Plan	
Retiree	\$ 216.20	Retiree	\$ 101.20
Retiree + 1 Dependent	428.43	Retiree + 1 Dependent	313.43
Retiree + 2 or More	561.07	Retiree + 2 or More	446.07
Premium PPO Plan		Premium PPO Plan	
Retiree	216.20	Retiree	101.20
Retiree + 1 Dependent	353.36	Retiree + 1 Dependent	238.36
Retiree + 2 or More	439.08	Retiree + 2 or More	324.08
Base PPO Plan		Base PPO Plan	
Retiree	216.20	Retiree	101.20
Retiree + 1 Dependent	316.04	Retiree + 1 Dependent	201.04
Retiree + 2 or More	378.35	Retiree + 2 or More	263.35

Annual OPEB Cost

For the fiscal year ended September 30, 2009, the County's annual OPEB cost was \$10,048,627 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 \$4,294,453, the amount required to cover current year expenditures. At September 30, 2009, the County had a net OPEB obligation of \$12,251,799.

Annual required contribution (ARC)	\$ 10,046,870
Interest to Net OPEB Obligation	271,260
ARC adjustment	(269,503)
Contributions made	<u>(4,294,453)</u>
Increase in net OPEB obligation	5,754,174
Net OPEB obligation - beginning of year	6,497,625
Net OPEB obligation - end of year	<u><u>\$ 12,251,799</u></u>

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year 2009 and the preceding fiscal year were as follows: Note that this is the second year of implementation of GASB Statement No. 45, which requires three years of data in the trend information table.

<u>Fiscal Year</u>	<u>Fiscal Year</u>	<u>Annual</u>	<u>Percentage</u>	<u>Net OPEB</u>	<u>Change to</u>	<u>Net OPEB</u>
<u>Beginning</u>	<u>Ending</u>	<u>OPEB Cost</u>	<u>of Annual</u>	<u>Obligation</u>	<u>Net OPEB</u>	<u>Net OPEB</u>
<u>Beginning</u>	<u>Ending</u>	<u>OPEB Cost</u>	<u>OPEB Cost</u>	<u>Beginning</u>	<u>Obligation</u>	<u>Obligation</u>
<u>Beginning</u>	<u>Ending</u>	<u>OPEB Cost</u>	<u>Contributed</u>	<u>Beginning</u>	<u>Obligation</u>	<u>Ending</u>
10/1/2007	9/30/2008	\$10,336,862	37.14%	\$ -	\$6,497,625	\$ 6,497,625
10/1/2008	9/30/2009	\$10,048,627	42.74%	\$ 6,497,625	\$5,754,174	\$ 12,251,799

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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2009

NOTE O – OTHER POST EMPLOYMENT BENEFITS (Continued)

Primary Government (Continued)

Funded Status and Funding Progress

As of October 1, 2008, the most recent actuarial valuation date, the plan was 0% funded. The actuarial accrued liability for benefits was \$128,591,423. The actuarial value of assets was \$0 resulting in an unfunded actuarial accrued liability (UAAL) of \$128,591,423. The covered payroll (annual payroll of active employees covered by the plan) was \$154,948,319 and the ratio of the UAAL to the covered payroll was 83.0%. The schedule of funding progress, on page 90, presented as RSI following the notes to the financial statements shows the funding status for fiscal years ending September 30, 2008 and 2009.

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.

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

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

Actuarial calculations reflect a long-term perspective.

Actuarial Valuation Information

Actuarial valuation date	October 1, 2008
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	4.0%
Payroll	Aggregate 3.0% increase per year
Medical trend rates	10.0%

Additional Disclosures

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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2009

NOTE O – OTHER POST EMPLOYMENT BENEFITS (Continued)

Primary Government (Continued)

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

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

NOTE P - CONDUIT DEBT

Primary Government

The component unit, Bexar County Housing Finance Corporation (BCHFC), is authorized to finance residential housing by issuing its tax exempt revenue bonds to acquire mortgage loans made to low or moderate income persons, and to pledge such mortgage loans as security for the payment of the principal and interest of such revenue bonds. The tax-exempt bonds issued by the BCHFC do not constitute a debt or a pledge of faith or credit of the BCHFC or the County, but are payable by the user pursuant to terms defined in the loan agreement underlying each issue. At September 30, 2009, the aggregate amount of conduit debt outstanding was \$431,651,233.

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 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. At September 30, 2009, the aggregate amount of conduit debt outstanding was \$78,395,000.

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 \$ 93,393,952 and are reflected in the reserve for encumbrance in the capital projects fund.

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, 2009 by the Corporation are \$143,423 for grant commitments and \$157,023 for down payment assistance for a total of \$300,446. In addition, the Corporation has designated \$150,000 for administrative reserve.

The Bexar County Health Facilities Development Corporation's purpose is to acquire, construct, provide, improve, finance, and refinance health facilities to assist the maintenance of the public health. Amounts committed at September 30, 2009 by the Corporation are \$25,000 for grant commitments, and \$100,000 designated for administrative reserve for a total of \$125,000.

There are various lawsuits outstanding against the County at September 30, 2009 involving claims relating to the jail, civil rights, and various other matters. In the opinion of management, the outcome of the litigation will not have a material adverse effect on the County's financial position or operations.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2009

NOTE Q - COMMITMENTS AND CONTINGENCIES (Continued)

The System (Continued)

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 collectibility 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, 2006, the County and the Deputy Sheriff's Association of Bexar County/International Union of Police Association executed a collective bargaining agreement effective from August 17, 2006 through September 30, 2009. The total estimated cumulative cost of the agreements over the three-year contract period was \$29.7 million. Negotiations are ongoing between the County and the Deputy Sheriff's Association of Bexar County/International Union of Police Association for a new collective bargaining agreement.

The System

At December 31, 2008, the System was a defendant in certain pending civil litigation, and the System has notice of certain claims that have been asserted against it. In addition, unasserted possible claims exist for known and unknown incidents. The System covers its exposure for asserted and unasserted claims through a program of self-insurance. The System has accrued its best estimate of these contingent losses. The reserves for these contingent losses include estimates of the ultimate cost for both reported claims and claims incurred but not yet reported. The reserve was \$386,000 and \$331,000 at December 31, 2008 and 2007, respectively. In addition, the System has established a reserve in the amount of \$1,200,000 to cover potential System exposure for medical malpractice claims arising from a limited number of System employed physicians. The reserve will provide "tail coverage" for a physician's medical malpractice claim occurring prior to October 1, 2003, the period when such physicians were covered under a "claims made" medical malpractice policy.

NOTE R - SUBSEQUENT EVENTS

Business-type activities

In December 2009, the County issued \$27,870,000 in Tax-Exempt Venue Project Revenue Bonds (Motor Vehicle Rental Tax), Series 2009. The bonds were issued for the primary purpose of financing a portion of the costs of certain projects authorized at the 2008 Venue Election. These projects include the planning, acquisition, establishment, development, construction, or renovation of amateur soccer fields, baseball diamonds, and other athletic and recreational fields, complexes and facilities, and any related infrastructure all for use by the public, non-profit organizations, organized leagues, and local schools, universities, and colleges in and around the County, and the costs of issuance. The bonds are payable solely from and secured by a lien on and pledge of certain County revenues imposed on substantially all short-term motor vehicle rentals with the County.

Also in December 2009, the County issued \$23,020,000 in Tax-Exempt Venue Project Revenue Bonds (Combined Venue Tax), Series 2009. The bonds were issued to finance a portion of the costs of the Combined Venue Tax Projects authorized at the 2008 Venue Election and the costs of issuance. The bonds are payable solely from and secured by a lien on and pledge of County revenues derived from the Hotel Occupancy Tax imposed on substantially all hotel room rentals within the County and a Motor Vehicle Rental Tax imposed on substantially all short-term motor vehicle rentals within the County.

The District

Due to Developer

On October 26, 2009, the District received reimbursement request number six from the developer in the amount of \$8,715,220. Since the request was approved by the Board and engineers subsequent to the fiscal year end, the related costs are not included in the accompanying financial statements.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2009

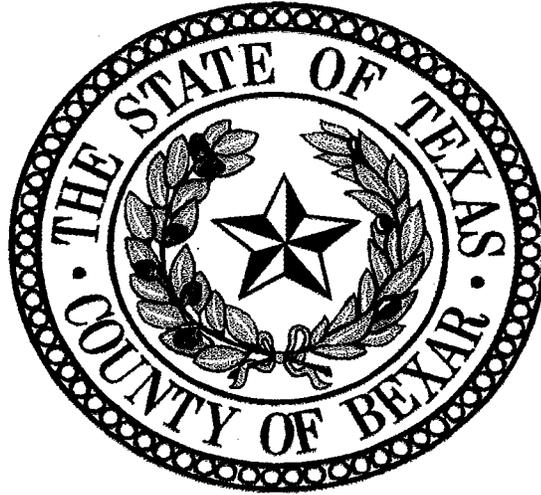
NOTE S – FUND DEFICIT

At September 30, 2009, the OPEB Fund (an internal service fund) had deficit net assets of \$4,413,119. This is due to the accrual of the OPEB obligation. See Note O for more information.

The District

The (\$36,852,326) deficit unrestricted net assets, in the government wide financial statements, is a result of the District's non-current liability due to the developer in the amount of \$38,907,326. This category of net assets will continue to reflect a deficit balance until the amount due to the developer is paid, which will occur with the issuance of additional bonds, the collection of pledged property tax revenue, and the sales and use taxes collected from the "non-resort" portion of the District

The remainder of this page intentionally left blank.



This page intentionally
left blank.

**R
E
Q
U
I
R
E
D**

**S
U
P
P
L
E
M
E
N
T
A
R
Y**

**I
N
F
O
R
M
A
T
I
O
N**

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES				
Ad valorem taxes				
Current	\$ 236,065,000	\$ 236,065,000	\$ 234,528,616	\$ (1,536,384)
Delinquent	3,350,000	3,350,000	2,581,203	(768,797)
Penalty and interest	2,198,400	2,198,400	2,261,605	63,205
Gross	241,613,400	241,613,400	239,371,424	(2,241,976)
Less - refunds	(1,000)	(1,000)	103	1,103
- TIFs	(2,000,000)	(2,000,000)	(2,000,000)	-
Net Ad valorem taxes	239,612,400	239,612,400	237,371,527	(2,240,873)
Other taxes, licenses, and permits	12,808,200	12,808,200	12,282,471	(525,729)
Intergovernmental revenues	6,008,768	6,008,768	7,327,046	1,318,278
Court costs and fines	27,142,100	27,142,100	23,349,658	(3,792,442)
Fees on motor vehicles	5,336,300	5,336,300	5,317,888	(18,412)
Other fees	10,799,984	10,799,984	11,092,240	292,256
Other commissions from governmental units	3,371,203	3,371,203	3,632,217	261,014
Revenue from use of assets	16,991,550	16,991,550	13,644,286	(3,347,264)
Sales, refunds and miscellaneous	3,933,800	3,933,800	5,237,073	1,303,273
TOTAL REVENUES	<u>326,004,305</u>	<u>326,004,305</u>	<u>319,254,406</u>	<u>(6,749,899)</u>
EXPENDITURES				
GENERAL GOVERNMENT				
Commissioners' Court				
Personnel cost	1,637,335	1,843,399	1,843,398	1
Remuneration for services	40,000	40,000	26,234	13,766
Operational costs	67,500	61,278	50,083	11,195
Supplies and materials	25,884	25,884	9,068	16,816
Total Commissioners' Court	<u>1,770,719</u>	<u>1,970,561</u>	<u>1,928,783</u>	<u>41,778</u>
County Clerk				
Personnel costs	5,983,553	6,353,825	6,347,573	6,252
Remuneration for services	17,001	20,601	18,560	2,041
Operational costs	321,611	331,611	253,371	78,240
Supplies and materials	171,260	161,260	99,061	62,199
Total County Clerk	<u>6,493,425</u>	<u>6,867,297</u>	<u>6,718,565</u>	<u>148,732</u>
County Auditor				
Personnel costs	3,604,075	3,617,677	3,617,677	-
Remuneration for services	33,000	33,000	23,807	9,193
Operational costs	359,727	359,727	320,236	39,491
Supplies and materials	96,256	96,256	52,153	44,103
Total County Auditor	<u>\$ 4,093,058</u>	<u>\$ 4,106,660</u>	<u>\$ 4,013,873</u>	<u>\$ 92,787</u>

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Support Services				
Personnel costs	\$ 7,517,081	\$ 7,665,076	\$ 7,665,074	\$ 2
Remuneration for services	232,928	211,140	146,035	65,105
Operational costs	1,108,256	1,108,256	1,064,834	43,422
Supplies and materials	1,984,526	2,141,740	1,649,432	492,308
Total Support Services	<u>10,842,791</u>	<u>11,126,212</u>	<u>10,525,375</u>	<u>600,837</u>
Tax Assessor-Collector				
Personnel	8,301,522	8,346,571	8,346,569	2
Remuneration for services	32,000	32,000	30,425	1,575
Operational costs	1,197,872	1,187,872	1,060,601	127,271
Supplies and materials	155,778	173,208	162,029	11,179
Capital expenditures	7,430	-	-	-
Total Tax Assessor-Collector	<u>9,694,602</u>	<u>9,739,651</u>	<u>9,599,624</u>	<u>140,027</u>
Purchasing				
Personnel	1,007,526	1,002,202	998,371	3,831
Remuneration for services	11,096	3,968	3,967	1
Operational costs	89,262	101,714	101,316	398
Supplies and materials	19,585	19,585	13,419	6,166
Total Purchasing	<u>1,127,469</u>	<u>1,127,469</u>	<u>1,117,073</u>	<u>10,396</u>
Planning and Resource Management				
Personnel costs	1,258,822	1,428,400	1,419,571	8,829
Remuneration for services	46,425	46,425	11,748	34,677
Operational costs	287,940	291,991	228,471	63,520
Supplies and materials	82,387	82,387	29,565	52,822
Total Planning and Resource Management	<u>1,675,574</u>	<u>1,849,203</u>	<u>1,689,355</u>	<u>159,848</u>
Collections				
Personnel costs	884,072	884,072	838,169	45,903
Remuneration for services	6,656	6,656	4,086	2,570
Operational costs	18,789	18,789	17,504	1,285
Supplies and materials	12,400	12,400	8,576	3,824
Total Collections	<u>921,917</u>	<u>921,917</u>	<u>868,335</u>	<u>53,582</u>
Personnel				
Personnel costs	1,520,611	1,649,991	1,646,358	3,633
Remuneration for services	91,344	87,930	16,770	71,160
Operational costs	288,255	288,255	272,709	15,546
Supplies and materials	285,514	285,514	166,903	118,611
Capital expenditures	32,150	32,150	-	32,150
Total Personnel	<u>\$ 2,217,874</u>	<u>\$ 2,343,840</u>	<u>\$ 2,102,740</u>	<u>\$ 241,100</u>

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Elections				
Personnel costs	\$ 1,356,782	\$ 1,356,782	\$ 1,306,972	\$ 49,810
Remuneration for services	903,060	903,060	323,522	579,538
Operational costs	865,207	865,207	531,333	333,874
Supplies and materials	217,472	217,472	194,087	23,385
Total Elections	<u>3,342,521</u>	<u>3,342,521</u>	<u>2,355,914</u>	<u>986,607</u>
Economic Development Special Project				
Personnel costs	655,954	692,828	692,828	-
Remuneration for services	37,457	37,457	37,410	47
Operational costs	404,440	404,440	108,450	295,990
Supplies and materials	20,700	20,700	13,292	7,408
Total Economic Development Special Project	<u>1,118,551</u>	<u>1,155,425</u>	<u>851,980</u>	<u>303,445</u>
Facilities Maintenance				
Personnel costs	1,101,293	1,243,904	1,243,904	-
Remuneration for services	5,400	5,400	4,935	465
Operational costs	1,404,415	2,612,389	2,558,786	53,603
Supplies and materials	162,880	253,880	213,570	40,310
Total Facilities Maintenance	<u>2,673,988</u>	<u>4,115,573</u>	<u>4,021,195</u>	<u>94,378</u>
County Wide				
Remuneration for services	127,600	127,600	26,929	100,671
Operational costs	19,612,655	19,612,655	17,128,940	2,483,715
Total County Wide	<u>19,740,255</u>	<u>19,740,255</u>	<u>17,155,869</u>	<u>2,584,386</u>
TOTAL GENERAL GOVERNMENT	<u>65,712,744</u>	<u>68,406,584</u>	<u>62,948,681</u>	<u>5,457,903</u>
 JUDICIAL				
Criminal District Attorney				
Personnel costs	22,369,268	23,230,088	23,230,088	-
Remuneration for services	87,300	74,183	72,890	1,293
Operational costs	446,833	466,831	459,851	6,980
Supplies and materials	196,126	199,245	199,245	-
Total Criminal District Attorney	<u>23,099,527</u>	<u>23,970,347</u>	<u>23,962,074</u>	<u>8,273</u>
Central Magistration				
Personnel costs	1,560,928	1,762,755	1,666,240	96,515
Remuneration for services	12,000	12,000	-	12,000
Operational costs	1,457,861	1,579,748	1,579,031	717
Supplies and materials	43,650	43,650	25,370	18,280
Total Central Magistration	<u>\$ 3,074,439</u>	<u>\$ 3,398,153</u>	<u>\$ 3,270,641</u>	<u>\$ 127,512</u>

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Trial Expenses				
Operational costs	\$ 1,137,300	\$ 1,137,300	\$ 1,122,434	\$ 14,866
Total Trial Expenses	<u>1,137,300</u>	<u>1,137,300</u>	<u>1,122,434</u>	<u>14,866</u>
District Clerk				
Personnel costs	6,871,860	7,014,509	7,014,508	1
Remuneration for services	9,710	9,710	9,627	83
Operational costs	378,079	368,580	317,908	50,672
Supplies and materials	153,687	153,687	140,535	13,152
Total District Clerk	<u>7,413,336</u>	<u>7,546,486</u>	<u>7,482,578</u>	<u>63,908</u>
Jury Operations				
Personnel costs	317,549	334,951	334,951	-
Remuneration for services	1,122,565	1,124,711	1,124,710	1
Operational costs	132,810	138,124	138,124	-
Supplies and materials	15,262	18,860	18,676	184
Total Jury Operations	<u>1,588,186</u>	<u>1,616,646</u>	<u>1,616,461</u>	<u>185</u>
County Courts at Law				
Personnel costs	4,593,774	5,103,534	5,103,532	2
Remuneration for services	541,600	534,013	464,293	69,720
Operational costs	2,923,708	6,107,413	3,257,288	2,850,125
Supplies and materials	31,478	41,478	29,055	12,423
Total County Courts at Law	<u>8,090,560</u>	<u>11,786,438</u>	<u>8,854,168</u>	<u>2,932,270</u>
Probate Courts				
Personnel costs	1,631,926	1,631,926	1,623,827	8,099
Remuneration for services	26,500	26,500	10,527	15,973
Operational costs	175,138	197,289	197,288	1
Supplies and materials	4,500	4,500	2,009	2,491
Total Probate Courts	<u>1,838,064</u>	<u>1,860,215</u>	<u>1,833,651</u>	<u>26,564</u>
Justices of the Peace, Precinct 1				
Personnel costs	649,626	649,278	590,172	59,106
Remuneration for services	2,000	2,948	2,947	1
Operational costs	24,931	24,331	21,653	2,678
Supplies and materials	31,825	31,825	19,218	12,607
Capital expenditures	5,072	5,072	-	5,072
Total Justices of the Peace, Precinct 1	<u>\$ 713,454</u>	<u>\$ 713,454</u>	<u>\$ 633,990</u>	<u>\$ 79,464</u>

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Justices of the Peace, Precinct 1, Place 3				
Personnel costs	\$ 697,381	\$ 698,077	\$ 698,077	\$ -
Remuneration for services	820	969	885	84
Operational costs	111,330	110,485	108,181	2,304
Supplies and materials	19,682	19,682	16,589	3,093
Total Justices of the Peace, Precinct 1, Place 3	<u>829,213</u>	<u>829,213</u>	<u>823,732</u>	<u>5,481</u>
Justices of the Peace, Precinct 2				
Personnel costs	874,778	900,691	900,689	2
Remuneration for services	3,780	4,212	3,925	287
Operational costs	159,027	219,132	219,130	2
Supplies and materials	47,000	58,945	53,840	5,105
Capital expenditures	-	16,988	16,987	1
Total Justices of the Peace, Precinct 2	<u>1,084,585</u>	<u>1,199,968</u>	<u>1,194,571</u>	<u>5,397</u>
Justice of the Peace, Precinct 3				
Personnel costs	729,613	729,613	729,111	502
Remuneration for services	5,500	5,741	5,741	-
Operational costs	149,647	151,471	151,469	2
Supplies and materials	32,700	32,700	29,940	2,760
Total Justices of the Peace, Precinct 3	<u>917,460</u>	<u>919,525</u>	<u>916,261</u>	<u>3,264</u>
Justice of the Peace, Precinct 4				
Personnel costs	594,370	594,370	586,812	7,558
Remuneration for services	7,484	7,484	4,207	3,277
Operational costs	139,696	140,793	140,793	-
Supplies and materials	42,533	57,633	55,388	2,245
Capital expenditure	10,777	15,177	7,690	7,487
Total Justices of the Peace, Precinct 4	<u>794,860</u>	<u>815,457</u>	<u>794,890</u>	<u>20,567</u>
District Courts - Criminal				
Personnel costs	3,797,315	4,020,802	4,020,801	1
Remuneration for services	228,375	178,375	147,444	30,931
Operational costs	5,559,764	6,961,278	6,955,963	5,315
Supplies and materials	58,810	58,810	53,465	5,345
Total District Courts - Criminal	<u>9,644,264</u>	<u>11,219,265</u>	<u>11,177,673</u>	<u>41,592</u>
District Courts - Civil				
Personnel costs	2,875,624	2,996,270	2,996,270	-
Remuneration for services	58,675	53,918	31,939	21,979
Operational costs	3,159,246	3,162,003	2,645,209	516,794
Supplies and materials	53,825	55,825	38,891	16,934
Total District Courts - Civil	<u>\$ 6,147,370</u>	<u>\$ 6,268,016</u>	<u>\$ 5,712,309</u>	<u>\$ 555,707</u>

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
District Court - Juvenile				
Personnel costs	\$ 1,345,438	\$ 1,345,438	\$ 1,323,552	\$ 21,886
Remuneration for services	15,701	15,701	7,239	8,462
Operational costs	981,411	1,011,656	1,010,290	1,366
Supplies and materials	23,350	23,350	21,919	1,431
Capital expenditures	250,000	250,000	250,000	-
Total District Court - Juvenile	<u>2,615,900</u>	<u>2,646,145</u>	<u>2,613,000</u>	<u>33,145</u>
Pre-Trial Services				
Personnel costs	3,228,664	3,511,022	3,510,728	294
Remuneration for services	5,446	5,446	4,627	819
Operational costs	420,501	574,209	545,142	29,067
Supplies and materials	63,238	68,925	60,392	8,533
Total Pre-Trial Services	<u>3,717,849</u>	<u>4,159,602</u>	<u>4,120,889</u>	<u>38,713</u>
Bail Bond Board				
Personnel costs	64,283	66,202	66,201	1
Remuneration for services	135	135	-	135
Operational costs	770	770	185	585
Supplies and materials	150	150	-	150
Total Bail Bond Board	<u>65,338</u>	<u>67,257</u>	<u>66,386</u>	<u>871</u>
4th Court of Appeals				
Personnel costs	65,075	65,075	64,958	117
Operational costs	16,667	16,667	11,139	5,528
Total 4th Court of Appeals	<u>81,742</u>	<u>81,742</u>	<u>76,097</u>	<u>5,645</u>
D.P.S. Warrants				
Personnel costs	99,357	101,882	101,882	-
Operational costs	500	500	500	-
Total D.P.S. Warrants	<u>99,857</u>	<u>102,382</u>	<u>102,382</u>	<u>-</u>
TOTAL JUDICIAL	<u>72,953,304</u>	<u>80,337,611</u>	<u>76,374,187</u>	<u>3,963,424</u>
PUBLIC SAFETY				
Sheriff				
Personnel costs	41,366,385	42,971,824	42,971,823	1
Remuneration for services	149,336	184,336	161,157	23,179
Operational costs	2,228,688	2,507,077	2,507,077	-
Supplies and materials	2,320,955	2,167,401	1,494,842	672,559
Capital expenditures	180,000	168,554	25,448	143,106
Total Sheriff	<u>\$ 46,245,364</u>	<u>\$ 47,999,192</u>	<u>\$ 47,160,347</u>	<u>\$ 838,845</u>

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Adult Detention Centers				
Personnel costs	\$ 50,543,362	\$ 53,354,636	\$ 53,208,057	\$ 146,579
Remuneration for services	10,900	10,900	9,372	1,528
Operational costs	4,494,938	6,472,012	6,472,011	1
Supplies and materials	1,611,439	1,606,439	1,436,271	170,168
Total Adult Detention Centers	<u>56,660,639</u>	<u>61,443,987</u>	<u>61,125,711</u>	<u>318,276</u>
Sheriff Support Services				
Personnel costs	2,363,960	2,363,960	2,254,150	109,810
Remuneration for services	4,785	4,785	4,644	141
Operational costs	26,280	26,280	22,110	4,170
Supplies and materials	21,454	21,454	14,363	7,091
Total Sheriff Support Services	<u>2,416,479</u>	<u>2,416,479</u>	<u>2,295,267</u>	<u>121,212</u>
Juvenile Services				
Personnel costs	7,521,981	8,205,148	8,205,046	102
Remuneration for services	320,114	370,114	367,186	2,928
Operational costs	3,033,507	2,611,157	2,378,217	232,940
Supplies and materials	221,211	322,561	235,875	86,686
Total Juvenile Services	<u>11,096,813</u>	<u>11,508,980</u>	<u>11,186,324</u>	<u>322,656</u>
Juvenile Detention				
Personnel costs	15,100,567	15,531,882	15,531,880	2
Remuneration for services	500	500	497	3
Operational costs	921,127	903,678	848,604	55,074
Supplies and materials	333,161	344,747	344,747	-
Capital expenditures	-	163	-	163
Total Juvenile Detention	<u>16,355,355</u>	<u>16,780,970</u>	<u>16,725,728</u>	<u>55,242</u>
Child Support Probation				
Personnel costs	659,057	659,057	640,967	18,090
Remuneration for services	19,899	19,899	2,001	17,898
Operational costs	13,305	13,305	6,876	6,429
Supplies and materials	11,070	11,070	2,398	8,672
Total Child Support Probation	<u>703,331</u>	<u>703,331</u>	<u>652,242</u>	<u>51,089</u>
Community Supervision & Correction				
Operational costs	797,279	781,092	663,704	117,388
Supplies and materials	21,000	29,162	29,089	73
Capital expenditures	-	8,025	8,000	25
Total Community Supervision & Correction	<u>\$ 818,279</u>	<u>\$ 818,279</u>	<u>\$ 700,793</u>	<u>\$ 117,486</u>

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Forensic Science Center				
Personnel costs	\$ 3,295,669	\$ 3,417,109	\$ 3,398,426	\$ 18,683
Remuneration for services	43,400	43,400	36,307	7,093
Operational costs	454,598	455,866	421,523	34,343
Supplies and materials	190,592	198,581	185,349	13,232
Capital expenditures	5,200	5,200	-	5,200
Total Forensic Science Center	<u>3,989,459</u>	<u>4,120,156</u>	<u>4,041,605</u>	<u>78,551</u>
Crime Lab				
Personnel costs	1,441,996	1,677,257	1,661,863	15,394
Remuneration for services	19,100	19,100	8,124	10,976
Operational costs	122,444	122,444	113,620	8,824
Supplies and materials	128,600	128,600	127,609	991
Capital expenditures	41,100	41,100	6,214	34,886
Total Crime Lab	<u>1,753,240</u>	<u>1,988,501</u>	<u>1,917,430</u>	<u>71,071</u>
Constable Precinct 1				
Personnel costs	1,410,880	1,500,119	1,500,118	1
Remuneration for services	3,250	2,481	2,192	289
Operational costs	79,741	83,249	83,248	1
Supplies and materials	109,916	103,916	50,103	53,813
Total Constable Precinct 1	<u>1,603,787</u>	<u>1,689,765</u>	<u>1,635,661</u>	<u>54,104</u>
Constable Precinct 2				
Personnel costs	1,577,237	1,804,132	1,797,905	6,227
Remuneration for services	8,000	8,000	6,024	1,976
Operational costs	128,641	154,143	153,329	814
Supplies and materials	135,910	106,070	91,018	15,052
Capital expenditures	20,000	1,840	-	1,840
Total Constable Precinct 2	<u>1,869,788</u>	<u>2,074,185</u>	<u>2,048,276</u>	<u>25,909</u>
Constable Precinct 3				
Personnel costs	1,268,813	1,268,813	1,192,475	76,338
Remuneration for services	3,119	3,119	618	2,501
Operational costs	103,769	108,742	108,741	1
Supplies and materials	72,836	72,836	53,322	19,514
Total Constable Precinct 3	<u>1,448,537</u>	<u>1,453,510</u>	<u>1,355,156</u>	<u>98,354</u>
Constable Precinct 4				
Personnel costs	1,119,064	1,218,743	1,210,440	8,303
Remuneration for services	2,500	2,678	2,676	2
Operational costs	103,085	170,927	170,927	-
Supplies and materials	98,654	103,445	103,445	-
Capital expenditures	98,271	65,759	65,666	93
Total Constable Precinct 4	<u>\$ 1,421,574</u>	<u>\$ 1,561,552</u>	<u>\$ 1,553,154</u>	<u>\$ 8,398</u>

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Adult Detention Center-Facilities Maintenance				
Personnel costs	\$ 2,040,432	\$ 2,040,432	\$ 1,907,485	\$ 132,947
Remuneration for services	2,900	2,900	1,200	1,700
Operational costs	782,408	2,983,908	2,950,228	33,680
Supplies and materials	249,782	369,582	307,630	61,952
Total ADC-Facilities Maintenance	<u>3,075,522</u>	<u>5,396,822</u>	<u>5,166,543</u>	<u>230,279</u>
Juvenile Detention-Facilities Maintenance				
Personnel costs	1,033,496	1,033,496	941,051	92,445
Remuneration for services	1,000	1,000	980	20
Operational costs	665,306	1,287,786	1,256,942	30,844
Supplies and materials	139,493	139,493	132,030	7,463
Total Juvenile Detention-Facilities Maintenance	<u>1,839,295</u>	<u>2,461,775</u>	<u>2,331,003</u>	<u>130,772</u>
Forensic Science Center-Facilities Maintenance				
Personnel costs	102,110	102,110	96,005	6,105
Remuneration for services	1,300	1,300	1,300	-
Operational cost	550,908	567,246	567,246	-
Supplies and materials	10,766	27,180	26,239	941
Capital expenditures	24,288	7,874	7,834	40
Total FSC-Facilities Maintenance	<u>689,372</u>	<u>705,710</u>	<u>698,624</u>	<u>7,086</u>
Fire Marshal/Emergency Management				
Personnel costs	964,986	1,118,397	1,105,730	12,667
Remuneration for services	21,190	21,190	18,866	2,324
Operational costs	242,908	243,108	207,073	36,035
Supplies and materials	319,405	328,082	277,179	50,903
Total Fire Marshal/Emergency Management	<u>1,548,489</u>	<u>1,710,777</u>	<u>1,608,848</u>	<u>101,929</u>
TOTAL PUBLIC SAFETY	<u>153,535,323</u>	<u>164,833,971</u>	<u>162,202,712</u>	<u>2,631,259</u>
 EDUCATION AND RECREATION				
Agriculture Extension Service				
Personnel costs	500,468	500,468	476,719	23,749
Remuneration for services	22,200	22,200	21,347	853
Operational costs	148,506	148,506	143,700	4,806
Supplies and materials	25,751	25,751	23,556	2,195
Total Agriculture Extension Service	<u>\$ 696,925</u>	<u>\$ 696,925</u>	<u>\$ 665,322</u>	<u>\$ 31,603</u>

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
County Parks				
Personnel costs	\$ 2,142,520	\$ 2,142,520	\$ 2,086,051	\$ 56,469
Remuneration for services	2,000	2,000	1,225	775
Operational costs	286,615	441,315	377,150	64,165
Supplies and materials	228,134	228,134	202,315	25,819
Total County Parks	<u>2,659,269</u>	<u>2,813,969</u>	<u>2,666,741</u>	<u>147,228</u>
TOTAL EDUCATION AND RECREATION	<u>\$ 3,356,194</u>	<u>\$ 3,510,894</u>	<u>\$ 3,332,063</u>	<u>\$ 178,831</u>
 PUBLIC WORKS				
Public Works				
Personnel costs	728,489	728,489	582,303	146,186
Remuneration for services	4,525	4,525	2,151	2,374
Operational costs	146,430	146,430	112,573	33,857
Supplies and materials	38,038	38,038	4,645	33,393
Total Public Works	<u>917,482</u>	<u>917,482</u>	<u>701,672</u>	<u>215,810</u>
Energy Management				
Personnel costs	134,161	138,209	138,209	-
Remuneration for services	3,100	3,100	3,067	33
Operational costs	4,577,639	270,204	54,095	216,109
Supplies and materials	2,100	2,100	511	1,589
Total Energy Management	<u>4,717,000</u>	<u>413,613</u>	<u>195,882</u>	<u>217,731</u>
TOTAL PUBLIC WORKS	<u>5,634,482</u>	<u>1,331,095</u>	<u>897,554</u>	<u>433,541</u>
 HEALTH AND PUBLIC WELFARE				
Environmental Services				
Personnel costs	452,135	452,135	391,453	60,682
Remuneration for services	2,375	2,375	1,483	892
Operational costs	127,469	127,469	97,505	29,964
Supplies and materials	13,559	13,559	6,620	6,939
Capital expenditures	28,000	28,000	-	28,000
Total Environmental Services	<u>623,538</u>	<u>623,538</u>	<u>497,061</u>	<u>126,477</u>
Child Welfare				
Remuneration for services	2,000	2,000	475	1,525
Operational costs	2,575,927	2,590,327	2,581,344	8,983
Supplies and materials	142,500	128,100	32,071	96,029
Total Child Welfare	<u>\$ 2,720,427</u>	<u>\$ 2,720,427</u>	<u>\$ 2,613,890</u>	<u>\$ 106,537</u>

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Community Development Programs				
Personnel costs	\$ 1,707,860	\$ 2,000,657	\$ 1,797,196	\$ 203,461
Remuneration for services	71,958	74,225	35,496	38,729
Operational costs	821,183	793,476	525,501	267,975
Supplies and materials	79,200	82,700	47,667	35,033
Total Community Development Programs	<u>2,680,201</u>	<u>2,951,058</u>	<u>2,405,860</u>	<u>545,198</u>
Veterans County Service				
Personnel costs	124,954	149,601	149,600	1
Remuneration for services	1,202	1,072	1,029	43
Operational costs	4,441	4,405	4,404	1
Supplies and materials	1,390	1,188	985	203
Total Veterans County Service	<u>131,987</u>	<u>156,266</u>	<u>156,018</u>	<u>248</u>
Health and Welfare				
Operational costs	327,782	327,782	290,964	36,818
Total Health and Welfare	<u>327,782</u>	<u>327,782</u>	<u>290,964</u>	<u>36,818</u>
TOTAL HEALTH AND PUBLIC WELFARE	<u>6,483,935</u>	<u>6,779,071</u>	<u>5,963,793</u>	<u>815,278</u>
INTERGOVERNMENTAL EXPENDITURES				
Services by Other Agencies				
Operational costs	4,996,386	5,326,386	5,256,409	69,977
Total Services by Other Agencies	<u>4,996,386</u>	<u>5,326,386</u>	<u>5,256,409</u>	<u>69,977</u>
TOTAL INTERGOVERNMENTAL EXPENDITURES	<u>4,996,386</u>	<u>5,326,386</u>	<u>5,256,409</u>	<u>69,977</u>
Contingencies				
Contingencies	20,168,787	-	-	-
Total Contingencies	<u>20,168,787</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>332,841,155</u>	<u>330,525,612</u>	<u>316,975,399</u>	<u>13,550,213</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES				
	<u>(6,836,850)</u>	<u>(4,521,307)</u>	<u>2,279,007</u>	<u>6,800,314</u>
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	44,145	44,145	17,599	(26,546)
Interfund transfers out	(8,235,709)	(8,466,345)	(5,428,829)	3,037,516
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ (8,191,564)</u>	<u>\$ (8,422,200)</u>	<u>\$ (5,411,230)</u>	<u>\$ 3,010,970</u>

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES	<u>\$ (15,028,414)</u>	<u>\$ (12,943,507)</u>	(3,132,223)	<u>\$ 9,811,284</u>
Add other reconciling items to adjust from budgetary basis to modified accrual basis				
Encumbrances			<u>277,228</u>	
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES, MODIFIED ACCRUAL BASIS			(2,854,995)	
Fund balance - beginning			<u>51,490,183</u>	
Fund balance - ending			<u>\$ 48,635,188</u>	

Bexar County, Texas
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
September 30, 2009

General Fund Budget

The budget for the General Fund is adopted on a budgetary basis rather than in conformity with generally accepted accounting principles (GAAP). Under the budgetary basis, expenditures include encumbrances outstanding at the end of the fiscal year. The items, which reconcile the budgetary basis to the modified accrual basis (GAAP), include encumbrances outstanding at year-end.

The original expenditure category (appropriation unit) 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, 2009

Primary Government

Schedule of Funding Progress for Bexar County
Retired Employee Healthcare Plan

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

Bexar County, Texas
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
September 30, 2009

The System

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

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - (b)	Unfunded AAL (UAAL) (b-a)
01/01/2007	\$ -	\$ 27,504	\$ 27,504
01/01/2008	\$ 2,689	\$ 28,099	\$ 25,410

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

Bexar County, Texas
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
 September 30, 2009

Primary Government:

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

Actuarial Valuation Date ¹	Actuarial Value 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
12/31/06	\$ 493,106,883	\$ 544,318,343	\$ 51,211,460	90.59%	\$ 174,803,879	29.30%
12/31/07	\$ 533,909,770	\$ 586,511,660	\$ 52,601,890	91.03%	\$ 189,723,874	27.73%
12/31/08	\$ 532,359,466	\$ 632,707,583	\$ 100,348,117	84.14%	\$ 205,997,638	48.71%

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

¹ Funding information for 12/31/2006 may differ from prior year compliance data due to plan changes effective 1/1/2008.

See Note N for a complete description of the Retirement Plans for the County.



This page intentionally
left blank.

**C
O
M
B
I
N
I
N
G

S
T
A
T
E
M
E
N
T
S**

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

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

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

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

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

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

DISTRICT CLERK RECORDS MANAGEMENT FUND - to account for fee revenue and expenditures related to records management in the District Clerk's Office.

UNCLAIMED MONEY FUND - to account for funds the County holds that rightfully belongs to another party.

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

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.

PARKING FACILITIES FUND - to account for operating costs of the County parking garage. Revenue is from the parking fees collected.

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

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

DISTRICT ATTORNEY COMPTROLLER FUND - to account for the State allocation of support funds for the District Attorney's office.

N
O
N
M
A
J
O
R

G
O
V
E
R
N
M
E
N
T
A
L

F
U
N
D
S

NON-MAJOR GOVERNMENTAL FUNDS

N
O
N
M
A
J
O
R

G
O
V
E
R
N
M
E
N
T
A
L

F
U
N
D
S

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.

FARM TO MARKET AND LATERAL ROAD FUND - to account for maintenance of County farm and lateral roads. A specific annual property tax levy and a portion of vehicle sales tax provide financing.

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

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

STORM WATER MITIGATION FUND – to account for revenues and expenditures associated with preventing and repairing damages due to storm water run off 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.

COUNTY WIDE 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 Industrial Development Corporation.



This page intentionally
left blank.

Bexar County, Texas
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2009

	<u>County Clerk Records Management</u>	<u>County Records Management</u>	<u>Courthouse Security</u>	<u>Justice of Peace Technology</u>
ASSETS				
Cash	\$ 8,983,730	\$ 757,906	\$ 38,400	\$ 784,637
Investments	-	-	-	-
Receivables:				
Delinquent taxes, net of allowance for uncollectible accounts	-	-	-	-
Accounts receivable	385	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Accrued interest	-	-	-	-
TOTAL ASSETS	<u>\$ 8,984,115</u>	<u>\$ 757,906</u>	<u>\$ 38,400</u>	<u>\$ 784,637</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ 85,247	\$ 19,725	\$ 252	\$ 29
Accrued liabilities	4,764	-	19,927	7,120
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Due to other governmental units	-	-	-	-
Deferred revenue	-	-	-	-
Contract retainage payable	-	-	-	-
TOTAL LIABILITIES	<u>90,011</u>	<u>19,725</u>	<u>20,179</u>	<u>7,149</u>
FUND BALANCES				
Fund balances				
Reserved for encumbrances	4,016	-	-	-
Unreserved				
Designated for grant awards	-	-	-	-
Designated for administrative commitments	-	-	-	-
Undesignated	8,890,088	738,181	18,221	777,488
TOTAL FUND BALANCES	<u>8,894,104</u>	<u>738,181</u>	<u>18,221</u>	<u>777,488</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 8,984,115</u>	<u>\$ 757,906</u>	<u>\$ 38,400</u>	<u>\$ 784,637</u>

<u>Fire Code</u>	<u>District Clerk Records Management</u>	<u>Unclaimed Money</u>	<u>Law Library</u>	<u>Dispute Resolution</u>	<u>Justice of Peace Security Fund</u>
\$ 1,223,157	\$ 75,742	\$ 259,911	\$ 166,900	\$ 16,448	\$ 128,327
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	3,430	-	-
-	-	-	-	777	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,223,157</u>	<u>\$ 75,742</u>	<u>\$ 259,911</u>	<u>\$ 170,330</u>	<u>\$ 17,225</u>	<u>\$ 128,327</u>
\$ 36,895	\$ 11,877	\$ -	\$ 4,537	\$ 2,628	\$ 9,705
14,845	1,385	119,788	84,849	9,930	-
-	-	-	-	209	-
-	-	-	-	-	-
-	-	122,390	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>51,740</u>	<u>13,262</u>	<u>242,178</u>	<u>89,386</u>	<u>12,767</u>	<u>9,705</u>
156,250	-	-	-	-	3,871
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,015,167</u>	<u>62,480</u>	<u>17,733</u>	<u>80,944</u>	<u>4,458</u>	<u>114,751</u>
<u>1,171,417</u>	<u>62,480</u>	<u>17,733</u>	<u>80,944</u>	<u>4,458</u>	<u>118,622</u>
<u>\$ 1,223,157</u>	<u>\$ 75,742</u>	<u>\$ 259,911</u>	<u>\$ 170,330</u>	<u>\$ 17,225</u>	<u>\$ 128,327</u>

Bexar County, Texas
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2009

	Domestic Relations	Probate Contribution	LEOSE	Parking Facilities
ASSETS				
Cash	\$ 311,583	\$ 99,159	\$ 103,083	\$ 896,176
Investments	-	966,550	-	-
Receivables:				
Delinquent taxes, net of allowance for uncollectible accounts	-	-	-	-
Accounts receivable	-	-	15,723	-
Due from other funds	-	-	930	-
Due from other governments	-	141,117	-	-
Accrued interest	-	6,101	-	-
TOTAL ASSETS	\$ 311,583	\$ 1,212,927	\$ 119,736	\$ 896,176
 LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ 43,631	\$ 1,327	\$ 2,654	\$ 3,829
Accrued liabilities	3,528	2,034	14,851	3,172
Due to other funds	-	-	386	-
Advances from other funds	-	-	-	-
Due to other governmental units	-	-	-	-
Deferred revenue	-	-	-	-
Contract retainage payable	-	-	-	-
TOTAL LIABILITIES	47,159	3,361	17,891	7,001
 FUND BALANCES				
Fund balances				
Reserved for encumbrances	-	24	2,665	-
Unreserved				
Designated for grant awards	-	-	-	-
Designated for administrative commitments	-	-	-	-
Undesignated	264,424	1,209,542	99,180	889,175
TOTAL FUND BALANCES	264,424	1,209,566	101,845	889,175
TOTAL LIABILITIES AND FUND BALANCES	\$ 311,583	\$ 1,212,927	\$ 119,736	\$ 896,176

<u>Child Abuse Prevention</u>	<u>Drug Court Program</u>	<u>District Attorney Comptroller</u>	<u>Juvenile Case Manager</u>	<u>Probate Guardianship</u>	<u>Probate Education</u>
\$ 544	\$ 72,104	\$ 1,578	\$ 47,863	\$ 157,944	\$ 176,224
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	4,968
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 544</u>	<u>\$ 72,104</u>	<u>\$ 1,578</u>	<u>\$ 47,863</u>	<u>\$ 157,944</u>	<u>\$ 181,192</u>
\$ -	\$ -	\$ 1,544	\$ 60	\$ 3,938	\$ 1,735
-	(1)	-	4,750	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>(1)</u>	<u>1,544</u>	<u>4,810</u>	<u>3,938</u>	<u>1,735</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>544</u>	<u>72,105</u>	<u>34</u>	<u>43,053</u>	<u>154,006</u>	<u>179,457</u>
<u>544</u>	<u>72,105</u>	<u>34</u>	<u>43,053</u>	<u>154,006</u>	<u>179,457</u>
<u>\$ 544</u>	<u>\$ 72,104</u>	<u>\$ 1,578</u>	<u>\$ 47,863</u>	<u>\$ 157,944</u>	<u>\$ 181,192</u>

Bexar County, Texas
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2009

	<u>Juvenile Delinquency Prevention</u>	<u>Farm to Market and Lateral Road</u>	<u>Grants</u>	<u>Technology Improvement</u>
ASSETS				
Cash	\$ 14,392	\$ -	\$ 9,303,303	\$ 1,078,586
Investments	-	689,663	-	-
Receivables:				
Delinquent taxes, net of allowance for uncollectible accounts	-	10,106	-	-
Accounts receivable	-	-	2,156	-
Due from other funds	-	-	-	-
Due from other governments	-	92,898	592,765	-
Accrued interest	-	5,685	-	-
TOTAL ASSETS	<u>\$ 14,392</u>	<u>\$ 798,352</u>	<u>\$ 9,898,224</u>	<u>\$ 1,078,586</u>
 LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ -	\$ 64,490	\$ 2,165,336	\$ 76,676
Accrued liabilities	-	186,195	463,925	90,836
Due to other funds	-	268,081	-	-
Advances from other funds	-	-	250,000	400,000
Due to other governmental units	-	-	-	-
Deferred revenue	-	10,051	-	-
Contract retainage payable	-	-	8,200	-
TOTAL LIABILITIES	<u>-</u>	<u>528,817</u>	<u>2,887,461</u>	<u>567,512</u>
 FUND BALANCES				
Fund balances				
Reserved for encumbrances	-	1,707	6,043,260	12,708
Unreserved				
Designated for grant awards	-	-	-	-
Designated for administrative commitments	-	-	-	-
Undesignated	14,392	267,828	967,503	498,366
TOTAL FUND BALANCES	<u>14,392</u>	<u>269,535</u>	<u>7,010,763</u>	<u>511,074</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 14,392</u>	<u>\$ 798,352</u>	<u>\$ 9,898,224</u>	<u>\$ 1,078,586</u>

<u>Storm Water Mitigation</u>	<u>Chapter 19 Voter Registration</u>	<u>Election Contracting Services</u>	<u>Tax Collector's Special Inventory</u>	<u>District Attorney Programs</u>	<u>County Wide Asset Forfeitures</u>
\$ 1,392,167	\$ -	\$ 979,723	\$ -	\$ 1,047,184	\$ 2,483,549
-	-	-	-	-	-
-	-	-	-	-	-
-	-	155,891	816	236	-
-	-	-	-	-	-
-	5,745	-	-	-	-
-	-	-	403,413	-	-
<u>\$ 1,392,167</u>	<u>\$ 5,745</u>	<u>\$ 1,135,614</u>	<u>\$ 404,229</u>	<u>\$ 1,047,420</u>	<u>\$ 2,483,549</u>
\$ 882	\$ 133	\$ 21,025	\$ 46	\$ 2,849	\$ 94,056
7,345	140	14,660	4,836	16,616	154,972
-	5,421	-	28,065	-	-
-	-	150,000	-	-	-
-	-	1,978	-	-	-
-	51	-	-	-	-
1,103	-	-	-	-	-
<u>9,330</u>	<u>5,745</u>	<u>187,663</u>	<u>32,947</u>	<u>19,465</u>	<u>249,028</u>
1,340	-	-	-	-	24,526
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,381,497</u>	<u>-</u>	<u>947,951</u>	<u>371,282</u>	<u>1,027,955</u>	<u>2,209,995</u>
<u>1,382,837</u>	<u>-</u>	<u>947,951</u>	<u>371,282</u>	<u>1,027,955</u>	<u>2,234,521</u>
<u>\$ 1,392,167</u>	<u>\$ 5,745</u>	<u>\$ 1,135,614</u>	<u>\$ 404,229</u>	<u>\$ 1,047,420</u>	<u>\$ 2,483,549</u>

Bexar County, Texas
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2009

	<u>Blended Units</u>			<u>Total</u>
	<u>Bexar County Housing Finance Corporation</u>	<u>Bexar County Health Facilities Development</u>	<u>Bexar County Industrial Development Corporation</u>	
ASSETS				
Cash	\$ 905,442	\$ 173,022	\$ 47,265	\$ 31,726,049
Investments	-	-	-	1,656,213
Receivables:				
Delinquent taxes, net of allowance for uncollectible accounts	-	-	-	10,106
Accounts receivable	35,638	-	-	219,243
Due from other funds	-	-	-	1,707
Due from other governments	-	-	-	832,525
Accrued interest	-	-	-	415,199
TOTAL ASSETS	<u>\$ 941,080</u>	<u>\$ 173,022</u>	<u>\$ 47,265</u>	<u>\$ 34,861,042</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ 803	\$ -	\$ -	\$ 2,655,909
Accrued liabilities	210,000	-	-	1,440,467
Due to other funds	-	-	-	302,162
Advances from other funds	-	-	-	800,000
Due to other governmental units	-	-	-	124,368
Deferred revenue	15,000	-	-	25,102
Contract retainage payable	-	-	-	9,303
TOTAL LIABILITIES	<u>225,803</u>	<u>-</u>	<u>-</u>	<u>5,357,311</u>
FUND BALANCES				
Fund balances				
Reserved for encumbrances	-	-	-	6,250,367
Unreserved				
Designated for grant awards	300,446	25,000	-	325,446
Designated for administrative commitments	150,000	100,000	-	250,000
Undesignated	264,831	48,022	47,265	22,677,918
TOTAL FUND BALANCES	<u>715,277</u>	<u>173,022</u>	<u>47,265</u>	<u>29,503,731</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 941,080</u>	<u>\$ 173,022</u>	<u>\$ 47,265</u>	<u>\$ 34,861,042</u>

Bexar County, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
for
NONMAJOR GOVERNMENTAL FUNDS
For Fiscal Year Ended September 30, 2009

	<u>County Clerk Records Management</u>	<u>County Records Management</u>	<u>Courthouse Security</u>	<u>Justice of Peace Technology</u>	<u>Fire Code</u>
REVENUES					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes, licenses, and permits	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-
Court cost and fines	966	383,952	398,610	262,828	-
Fees on motor vehicles	-	-	-	-	-
Other fees	2,556,190	-	303,952	-	546,503
Revenue from use of assets	70,700	5,641	3,442	6,062	10,083
Sales, refunds and miscellaneous	-	-	-	-	284
TOTAL REVENUES	<u>2,627,856</u>	<u>389,593</u>	<u>706,004</u>	<u>268,890</u>	<u>556,870</u>
EXPENDITURES					
General government	2,624,996	461,293	-	-	-
Judicial	-	-	-	371,148	-
Public safety	-	-	1,265,911	-	557,560
Education and recreation	-	-	-	-	-
Public works	-	-	-	-	-
Health and public welfare	-	-	-	-	-
Capital expenditures	33,946	-	-	-	93,750
TOTAL EXPENDITURES	<u>2,658,942</u>	<u>461,293</u>	<u>1,265,911</u>	<u>371,148</u>	<u>651,310</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(31,086)</u>	<u>(71,700)</u>	<u>(559,907)</u>	<u>(102,258)</u>	<u>(94,440)</u>
OTHER FINANCING SOURCES (USES)					
Interfund transfers in	-	-	565,135	-	-
Interfund transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>565,135</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES					
	(31,086)	(71,700)	5,228	(102,258)	(94,440)
Fund balances - beginning	8,925,190	809,881	12,993	879,746	1,265,857
Fund balances - ending	<u>\$ 8,894,104</u>	<u>\$ 738,181</u>	<u>\$ 18,221</u>	<u>\$ 777,488</u>	<u>\$ 1,171,417</u>

Bexar County, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
for
NONMAJOR GOVERNMENTAL FUNDS
For Fiscal Year Ended September 30, 2009

	<u>District Clerk Records Management</u>	<u>Unclaimed Money</u>	<u>Law Library</u>	<u>Dispute Resolution</u>	<u>Justice of Peace Security Fund</u>
REVENUES					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes, licenses, and permits	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-
Court cost and fines	-	-	534,713	552,832	61,663
Fees on motor vehicles	-	-	-	-	-
Other fees	127,959	-	-	-	-
Revenue from use of assets	490	1,259	4,505	545	944
Sales, refunds and miscellaneous	-	-	99,963	790	-
TOTAL REVENUES	<u>128,449</u>	<u>1,259</u>	<u>639,181</u>	<u>554,167</u>	<u>62,607</u>
EXPENDITURES					
General government	-	-	-	-	-
Judicial	96,068	-	1,040,218	-	64,037
Public safety	-	-	-	-	-
Education and recreation	-	-	-	-	-
Public works	-	-	-	-	-
Health and public welfare	-	-	-	560,028	-
Capital expenditures	-	-	-	-	5,525
TOTAL EXPENDITURES	<u>96,068</u>	<u>-</u>	<u>1,040,218</u>	<u>560,028</u>	<u>69,562</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>32,381</u>	<u>1,259</u>	<u>(401,037)</u>	<u>(5,861)</u>	<u>(6,955)</u>
OTHER FINANCING SOURCES (USES)					
Interfund transfers in	-	-	-	10,318	-
Interfund transfers out	-	-	(14,529)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>(14,529)</u>	<u>10,318</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES					
	32,381	1,259	(415,566)	4,457	(6,955)
Fund balances - beginning	30,099	16,474	496,510	1	125,577
Fund balances - ending	<u>\$ 62,480</u>	<u>\$ 17,733</u>	<u>\$ 80,944</u>	<u>\$ 4,458</u>	<u>\$ 118,622</u>

<u>Domestic Relations</u>	<u>Probate Contribution</u>	<u>LEOSE</u>	<u>Parking Facilities</u>	<u>Child Abuse Prevention</u>	<u>Drug Court Program</u>	<u>District Attorney Comptroller</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	221,117	115,150	-	-	-	34,450
460,130	-	-	-	388	-	-
-	-	-	-	-	-	-
-	-	-	-	-	41,118	-
1,852	21,441	791	613,519	-	327	-
-	115	232	-	-	-	-
<u>461,982</u>	<u>242,673</u>	<u>116,173</u>	<u>613,519</u>	<u>388</u>	<u>41,445</u>	<u>34,450</u>
-	-	-	261,534	-	-	-
-	109,060	-	-	-	-	34,450
-	-	100,355	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
390,787	-	-	-	-	-	-
-	13,523	-	-	-	-	-
<u>390,787</u>	<u>122,583</u>	<u>100,355</u>	<u>261,534</u>	<u>-</u>	<u>-</u>	<u>34,450</u>
<u>71,195</u>	<u>120,090</u>	<u>15,818</u>	<u>351,985</u>	<u>388</u>	<u>41,445</u>	<u>-</u>
-	-	-	-	-	-	-
<u>(6,626)</u>	<u>-</u>	<u>-</u>	<u>(153,070)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(6,626)</u>	<u>-</u>	<u>-</u>	<u>(153,070)</u>	<u>-</u>	<u>-</u>	<u>-</u>
64,569	120,090	15,818	198,915	388	41,445	-
199,855	1,089,476	86,027	690,260	156	30,660	34
<u>\$ 264,424</u>	<u>\$ 1,209,566</u>	<u>\$ 101,845</u>	<u>\$ 889,175</u>	<u>\$ 544</u>	<u>\$ 72,105</u>	<u>\$ 34</u>

Bexar County, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
for
NONMAJOR GOVERNMENTAL FUNDS
For Fiscal Year Ended September 30, 2009

	<u>Juvenile Case Manager</u>	<u>Probate Guardianship</u>	<u>Probate Education</u>	<u>Juvenile Delinquency Prevention</u>	<u>Farm to Market and Lateral Road</u>
REVENUES					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,298
Other taxes, licenses, and permits	-	-	-	-	108,349
Intergovernmental revenue	-	-	-	-	92,898
Court cost and fines	311,783	114,381	-	2,906	-
Fees on motor vehicles	-	-	-	-	6,162,764
Other fees	-	-	28,113	-	324,069
Revenue from use of assets	157	900	1,291	95	40,002
Sales, refunds and miscellaneous	-	-	-	-	5,357
TOTAL REVENUES	<u>311,940</u>	<u>115,281</u>	<u>29,404</u>	<u>3,001</u>	<u>6,734,737</u>
EXPENDITURES					
General government	-	-	-	-	-
Judicial	-	77,484	20,949	-	-
Public safety	278,361	-	-	-	-
Education and recreation	-	-	-	-	-
Public works	-	-	-	-	10,950,501
Health and public welfare	-	-	-	-	-
Capital expenditures	-	-	-	-	-
TOTAL EXPENDITURES	<u>278,361</u>	<u>77,484</u>	<u>20,949</u>	<u>-</u>	<u>10,950,501</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>33,579</u>	<u>37,797</u>	<u>8,455</u>	<u>3,001</u>	<u>(4,215,764)</u>
OTHER FINANCING SOURCES (USES)					
Interfund transfers in	-	-	-	-	3,868,509
Interfund transfers out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,868,509</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES					
	33,579	37,797	8,455	3,001	(347,255)
Fund balances - beginning	9,474	116,209	171,002	11,391	616,790
Fund balances - ending	<u>\$ 43,053</u>	<u>\$ 154,006</u>	<u>\$ 179,457</u>	<u>\$ 14,392</u>	<u>\$ 269,535</u>

<u>Grants</u>	<u>Technology Improvement</u>	<u>Storm Water Mitigation</u>	<u>Chapter 19 Voter Registration</u>	<u>Election Contracting Services</u>	<u>Tax Collector's Special Inventory</u>	<u>District Attorney Programs</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
26,082,268	-	-	222,918	2,084,441	-	-
57,585	-	-	-	-	-	152,214
-	-	-	-	-	-	-
-	-	1,601,985	-	92,177	-	631,682
64,578	-	4,521	-	-	32,482	3,475
1,766,445	1,203,925	-	-	-	-	480
<u>27,970,876</u>	<u>1,203,925</u>	<u>1,606,506</u>	<u>222,918</u>	<u>2,176,618</u>	<u>32,482</u>	<u>787,851</u>
6,379	470,555	-	222,918	2,044,552	251,655	-
1,467,692	275,325	-	-	-	-	891,935
10,327,375	248,103	-	-	-	-	-
1,782,903	2,048	-	-	-	-	-
66,604	180,204	193,231	-	-	-	-
16,451,516	16,116	-	-	-	-	-
757,858	200,346	30,438	-	-	-	-
<u>30,860,327</u>	<u>1,392,697</u>	<u>223,669</u>	<u>222,918</u>	<u>2,044,552</u>	<u>251,655</u>	<u>891,935</u>
<u>(2,889,451)</u>	<u>(188,772)</u>	<u>1,382,837</u>	<u>-</u>	<u>132,066</u>	<u>(219,173)</u>	<u>(104,084)</u>
798,565	-	-	-	192,928	-	-
-	-	-	-	-	-	-
<u>798,565</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>192,928</u>	<u>-</u>	<u>-</u>
(2,090,886)	(188,772)	1,382,837	-	324,994	(219,173)	(104,084)
9,101,649	699,846	-	-	622,957	590,455	1,132,039
<u>\$ 7,010,763</u>	<u>\$ 511,074</u>	<u>\$ 1,382,837</u>	<u>\$ -</u>	<u>\$ 947,951</u>	<u>\$ 371,282</u>	<u>\$ 1,027,955</u>

Bexar County, TEXAS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
for
NONMAJOR GOVERNMENTAL FUNDS
For Fiscal Year Ended September 30, 2009

	<u>Blended Units</u>				<u>Total</u>
	<u>County Wide Asset Forfeitures</u>	<u>Bexar County Housing Finance Corporation</u>	<u>Bexar County Health Facilities Development Corporation</u>	<u>Bexar County Industrial Development Corporation</u>	
REVENUES					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,298
Other taxes, licenses, and permits	-	-	-	-	108,349
Intergovernmental revenue	-	-	-	-	28,853,242
Court cost and fines	1,344,986	-	-	-	4,639,937
Fees on motor vehicles	-	-	-	-	6,162,764
Other fees	-	284,880	-	-	6,538,628
Revenue from use of assets	20,035	7,173	1,442	368	918,120
Sales, refunds and miscellaneous	210	-	-	-	3,077,801
TOTAL REVENUES	<u>1,365,231</u>	<u>292,053</u>	<u>1,442</u>	<u>368</u>	<u>50,300,139</u>
EXPENDITURES					
General government	-	373,717	19,500	2,200	6,739,299
Judicial	767,833	-	-	-	5,216,199
Public safety	701,462	-	-	-	13,479,127
Education and recreation	-	-	-	-	1,784,951
Public works	-	-	-	-	11,390,540
Health and public welfare	-	-	-	-	17,418,447
Capital expenditures	112,747	-	-	-	1,248,133
TOTAL EXPENDITURES	<u>1,582,042</u>	<u>373,717</u>	<u>19,500</u>	<u>2,200</u>	<u>57,276,696</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(216,811)</u>	<u>(81,664)</u>	<u>(18,058)</u>	<u>(1,832)</u>	<u>(6,976,557)</u>
OTHER FINANCING SOURCES (USES)					
Interfund transfers in	-	-	-	-	5,435,455
Interfund transfers out	-	-	-	-	(174,225)
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,261,230</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES					
	(216,811)	(81,664)	(18,058)	(1,832)	(1,715,327)
Fund balances - beginning	2,451,332	796,941	191,080	49,097	31,219,058
Fund balances - ending	<u>\$ 2,234,521</u>	<u>\$ 715,277</u>	<u>\$ 173,022</u>	<u>\$ 47,265</u>	<u>\$ 29,503,731</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, 2009

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Property tax	\$ 50,262,303	\$ 51,469,582	\$ 1,207,279
Revenue from use of assets - interest	<u>5,000,000</u>	<u>3,642,362</u>	<u>(1,357,638)</u>
TOTAL REVENUES	<u>55,262,303</u>	<u>55,111,944</u>	<u>(150,359)</u>
EXPENDITURES			
Debt service:			
Principal	21,089,461	28,177,246	(7,087,785)
Interest	22,463,342	19,804,259	2,659,083
Bond issuance cost	750,000	3,192,902	(2,442,902)
Debt service SARA	<u>4,700,000</u>	<u>4,700,000</u>	<u>-</u>
TOTAL EXPENDITURES	<u>49,002,803</u>	<u>55,874,407</u>	<u>(6,871,604)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>6,259,500</u>	<u>(762,463)</u>	<u>(7,021,963)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	150,000	2,036,773	1,886,773
Issuance of long term debt	-	6,460,000	6,460,000
Issuance of refunding bonds	-	14,890,000	14,890,000
Payment to refunded debt paying agent	-	(14,925,453)	(14,925,453)
Premium on bond issues	<u>-</u>	<u>1,946,604</u>	<u>1,946,604</u>
TOTAL OTHER FINANCING SOURCES	<u>150,000</u>	<u>10,407,924</u>	<u>10,257,924</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	<u>\$ 6,409,500</u>	9,645,461	<u>\$ 3,235,961</u>
Fund balance--beginning		<u>47,481,395</u>	
Fund balance--ending		<u>\$ 57,126,856</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, 2009

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 3,000	\$ 966	\$ (2,034)
Other fees	2,800,000	2,556,190	(243,810)
Revenue from use of assets	186,700	70,700	(116,000)
Sales, refunds and miscellaneous	<u>500</u>	<u>-</u>	<u>(500)</u>
TOTAL REVENUES	<u>2,990,200</u>	<u>2,627,856</u>	<u>(362,344)</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Remuneration for services	5,000	354	4,646
Operational costs	4,516,303	2,564,224	1,952,079
Supplies and materials	<u>92,605</u>	<u>64,434</u>	<u>28,171</u>
TOTAL GENERAL GOVERNMENT	4,613,908	2,629,012	1,984,896
CAPITAL EXPENDITURES	<u>42,892</u>	<u>33,946</u>	<u>8,946</u>
TOTAL EXPENDITURES	<u>4,656,800</u>	<u>2,662,958</u>	<u>1,993,842</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (1,666,600)</u>	(35,102)	<u>\$ 1,631,498</u>
Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		<u>4,016</u>	
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES - MODIFIED ACCRUAL BASIS		(31,086)	
Fund balance--beginning		<u>8,925,190</u>	
Fund balance--ending		<u>\$ 8,894,104</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, 2009

	Final Budget	Actual Amount	Variance
REVENUES			
Court cost and fines	\$ 470,100	\$ 383,952	\$ (86,148)
Revenue from use of assets	14,600	5,641	(8,959)
TOTAL REVENUES	484,700	389,593	(95,107)
EXPENDITURES			
GENERAL GOVERNMENT			
Operational costs	712,397	461,293	251,104
TOTAL GENERAL GOVERNMENT	712,397	461,293	251,104
TOTAL EXPENDITURES	712,397	461,293	251,104
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ (227,697)	(71,700)	\$ 155,997
Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		-	
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES - MODIFIED ACCRUAL BASIS		(71,700)	
Fund balance--beginning		809,881	
Fund balance--ending		\$ 738,181	

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, 2009

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 383,900	\$ 398,610	\$ 14,710
Other Fees	335,100	303,952	(31,148)
Revenue from use of assets	700	3,442	2,742
TOTAL REVENUES	<u>719,700</u>	<u>706,004</u>	<u>(13,696)</u>
EXPENDITURES			
PUBLIC SAFETY			
Personnel costs	<u>1,328,139</u>	<u>1,265,911</u>	<u>62,228</u>
TOTAL PUBLIC SAFETY	<u>1,328,139</u>	<u>1,265,911</u>	<u>62,228</u>
TOTAL EXPENDITURES	<u>1,328,139</u>	<u>1,265,911</u>	<u>62,228</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(608,439)	(559,907)	48,532
OTHER FINANCING SOURCES (USES)			
Interfund transfers in	<u>638,535</u>	<u>565,135</u>	<u>(73,400)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	<u>\$ 30,096</u>	5,228	<u>\$ (24,868)</u>
Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		<u>-</u>	
EXCESS OF REVENUES OVER EXPENDITURES - MODIFIED ACCRUAL BASIS		5,228	
Fund balance--beginning		<u>12,993</u>	
Fund balance--ending		<u>\$ 18,221</u>	

Bexar County, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
JUSTICE OF PEACE TECHNOLOGY FUND
For Year Ended September 30, 2009

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES:			
Court cost and fines	\$ 251,000	\$ 262,828	\$ 11,828
Revenue from use of assets	18,000	6,062	(11,938)
TOTAL REVENUES	<u>269,000</u>	<u>268,890</u>	<u>(110)</u>
EXPENDITURES:			
JUDICIAL			
Personnel costs	125,043	104,545	20,498
Operational cost	187,511	181,511	6,000
Supplies and materials	122,692	85,092	37,600
TOTAL JUDICIAL	<u>435,246</u>	<u>371,148</u>	<u>64,098</u>
TOTAL EXPENDITURES	<u>435,246</u>	<u>371,148</u>	<u>64,098</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (166,246)</u>	(102,258)	<u>\$ 63,988</u>
Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		<u>-</u>	
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES - MODIFIED ACCRUAL BASIS		(102,258)	
Fund balance--beginning		<u>879,746</u>	
Fund balance--ending		<u>\$ 777,488</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, 2009

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Other fees	\$ 675,000	\$ 546,503	\$ (128,497)
Revenue from use of assets	25,800	10,083	(15,717)
Sales, refunds and miscellaneous	<u>-</u>	<u>284</u>	<u>284</u>
TOTAL REVENUES	<u>700,800</u>	<u>556,870</u>	<u>(143,930)</u>
EXPENDITURES			
PUBLIC SAFETY			
Personnel costs	423,784	423,784	-
Remuneration for service	27,325	18,106	9,219
Operational costs	181,846	85,842	96,004
Supplies and materials	<u>92,910</u>	<u>29,828</u>	<u>63,082</u>
TOTAL PUBLIC SAFETY	725,865	557,560	168,305
CAPITAL EXPENDITURES	<u>550,000</u>	<u>250,000</u>	<u>300,000</u>
TOTAL EXPENDITURES	<u>1,275,865</u>	<u>807,560</u>	<u>468,305</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (575,065)</u>	(250,690)	<u>\$ 324,375</u>
Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		<u>156,250</u>	
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES - MODIFIED ACCRUAL BASIS		(94,440)	
Fund balance--beginning		<u>1,265,857</u>	
Fund balance--ending		<u>\$ 1,171,417</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, 2009

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Other fees	\$ 110,300	\$ 127,959	\$ 17,659
Revenue from use of assets	2,600	490	(2,110)
TOTAL REVENUES	<u>112,900</u>	<u>128,449</u>	<u>15,549</u>
 EXPENDITURES			
JUDICIAL			
Personnel costs	34,414	27,264	7,150
Operational cost	61,843	61,842	1
Supplies and materials	8,743	6,962	1,781
TOTAL JUDICIAL	<u>105,000</u>	<u>96,068</u>	<u>8,932</u>
 TOTAL EXPENDITURES	<u>105,000</u>	<u>96,068</u>	<u>8,932</u>
 EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 7,900</u>	32,381	<u>\$ 24,481</u>
 Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		<u>-</u>	
 EXCESS OF REVENUES OVER EXPENDITURES - MODIFIED ACCRUAL BASIS		32,381	
 Fund balance--beginning		<u>30,099</u>	
 Fund balance--ending		<u>\$ 62,480</u>	

Bexar County, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
UNCLAIMED MONEY FUND
For Fiscal Year Ended September 30, 2009

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Revenue from use of assets	\$ 1,100	\$ 1,259	\$ 159
TOTAL REVENUES	<u>1,100</u>	<u>1,259</u>	<u>159</u>
EXPENDITURES			
GENERAL GOVERNMENT			
TOTAL GENERAL GOVERNMENT	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 1,100</u>	1,259	<u>\$ 159</u>
Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		<u>-</u>	
EXCESS OF REVENUES OVER EXPENDITURES - MODIFIED ACCRUAL BASIS		1,259	
Fund balance--beginning		<u>16,474</u>	
Fund balance--ending		<u>\$ 17,733</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, 2009

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 625,000	\$ 534,713	\$ (90,287)
Revenue from use of assets	10,200	4,505	(5,695)
Sales, refunds and miscellaneous	<u>101,000</u>	<u>99,963</u>	<u>(1,037)</u>
TOTAL REVENUES	<u>736,200</u>	<u>639,181</u>	<u>(97,019)</u>
 EXPENDITURES			
JUDICIAL			
Personnel costs	234,859	234,859	-
Operational cost	447,241	447,240	1
Supplies and materials	<u>358,120</u>	<u>358,119</u>	<u>1</u>
TOTAL JUDICIAL	<u>1,040,220</u>	<u>1,040,218</u>	<u>2</u>
 TOTAL EXPENDITURES	<u>1,040,220</u>	<u>1,040,218</u>	<u>2</u>
 (DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES	(304,020)	(401,037)	(97,017)
 OTHER FINANCING SOURCES (USES)			
Interfund transfers out	<u>(14,529)</u>	<u>(14,529)</u>	<u>-</u>
 (DEFICIENCY) OF REVENUES AND OTHER SOURCES (UNDER) EXPENDITURES	<u>\$ (318,549)</u>	(415,566)	<u>\$ (97,017)</u>
 Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		<u>-</u>	
 (DEFICIENCY) OF REVENUES AND OTHER SOURCES (UNDER) EXPENDITURES - MODIFIED ACCRUAL BASIS		(415,566)	
 Fund balance--beginning		<u>496,510</u>	
 Fund balance--ending		<u>\$ 80,944</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, 2009

	Final Budget	Actual Amount	Variance
REVENUES			
Court cost and fines	\$ 515,700	\$ 552,832	\$ 37,132
Revenue from use of assets	200	545	345
Sales, refunds and miscellaneous	-	790	790
TOTAL REVENUES	515,900	554,167	38,267
EXPENDITURES			
HEALTH AND PUBLIC WELFARE			
Personnel costs	508,637	495,664	12,973
Remuneration for service	35,935	33,922	2,013
Operational cost	31,087	27,133	3,954
Supplies and materials	7,632	3,309	4,323
TOTAL HEALTH AND PUBLIC WELFARE	583,291	560,028	23,263
TOTAL EXPENDITURES	583,291	560,028	23,263
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(67,391)	(5,861)	61,530
OTHER FINANCING SOURCES (USES)			
Interfund transfers in	92,824	10,318	(82,506)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ 25,433	4,457	\$ (20,976)
Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		-	
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES - MODIFIED ACCRUAL BASIS		4,457	
Fund balance--beginning		1	
Fund balance--ending		\$ 4,458	

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, 2009

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 58,600	\$ 61,663	\$ 3,063
Revenue from use of assets	1,900	944	(956)
TOTAL REVENUES	<u>60,500</u>	<u>62,607</u>	<u>2,107</u>
EXPENDITURES			
JUDICIAL			
Operational cost	1,500	1,482	18
Supplies and materials	78,862	66,426	12,436
TOTAL JUDICIAL	<u>80,362</u>	<u>67,908</u>	<u>12,454</u>
CAPITAL EXPENDITURES	<u>5,525</u>	<u>5,525</u>	<u>-</u>
TOTAL EXPENDITURES	<u>85,887</u>	<u>73,433</u>	<u>12,454</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (25,387)</u>	(10,826)	<u>\$ 14,561</u>
Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		<u>3,871</u>	
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES - MODIFIED ACCRUAL BASIS		(6,955)	
Fund balance--beginning		<u>125,577</u>	
Fund balance--ending		<u>\$ 118,622</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, 2009

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 450,000	\$ 460,130	\$ 10,130
Revenue from use of assets	2,300	1,852	(448)
TOTAL REVENUES	452,300	461,982	9,682
EXPENDITURES			
HEALTH AND PUBLIC WELFARE			
Personnel costs	213,406	213,406	-
Remuneration for service	5,900	2,716	3,184
Operational cost	206,769	173,782	32,987
Supplies and materials	5,000	883	4,117
TOTAL HEALTH AND PUBLIC WELFARE	431,075	390,787	40,288
TOTAL EXPENDITURES	431,075	390,787	40,288
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	21,225	71,195	49,970
OTHER FINANCING SOURCES (USES)			
Interfund transfers out	(6,626)	(6,626)	-
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	\$ 14,599	64,569	\$ 49,970
Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		-	
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES - MODIFIED ACCRUAL BASIS		64,569	
Fund balance--beginning		199,855	
Fund balance--ending		\$ 264,424	

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, 2009

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ 80,000	\$ 221,117	\$ 141,117
Revenue from use of assets	31,400	21,441	(9,959)
Sales, refunds and miscellaneous	<u>-</u>	<u>115</u>	<u>115</u>
TOTAL REVENUES	<u>111,400</u>	<u>242,673</u>	<u>131,273</u>
EXPENDITURES			
JUDICIAL			
Personnel costs	110,000	81,545	28,455
Remuneration for services	17,500	5,273	12,227
Operational cost	66,800	6,037	60,763
Supplies and materials	<u>35,573</u>	<u>16,229</u>	<u>19,344</u>
TOTAL JUDICIAL	229,873	109,084	120,789
CAPITAL EXPENDITURES	<u>26,927</u>	<u>13,523</u>	<u>13,404</u>
TOTAL EXPENDITURES	<u>256,800</u>	<u>122,607</u>	<u>134,193</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (145,400)</u>	120,066	<u>\$ 265,466</u>
Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		<u>24</u>	
EXCESS OF REVENUES OVER EXPENDITURES - MODIFIED ACCRUAL BASIS		120,090	
Fund balance--beginning		<u>1,089,476</u>	
Fund balance--ending		<u>\$ 1,209,566</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, 2009

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ 116,200	\$ 115,150	\$ (1,050)
Revenue from use of assets	1,100	791	(309)
Sales, refunds and miscellaneous	<u>-</u>	<u>232</u>	<u>232</u>
TOTAL REVENUES	<u>117,300</u>	<u>116,173</u>	<u>(1,127)</u>
EXPENDITURES			
PUBLIC SAFETY			
Remuneration for service	<u>227,012</u>	<u>103,020</u>	<u>123,992</u>
TOTAL PUBLIC SAFETY	<u>227,012</u>	<u>103,020</u>	<u>123,992</u>
TOTAL EXPENDITURES	<u>227,012</u>	<u>103,020</u>	<u>123,992</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (109,712)</u>	13,153	<u>\$ 122,865</u>
Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		<u>2,665</u>	
EXCESS OF REVENUES OVER EXPENDITURES - MODIFIED ACCRUAL BASIS		15,818	
Fund balance--beginning		<u>86,027</u>	
Fund balance--ending		<u>\$ 101,845</u>	

Bexar County, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
PARKING FACILITIES FUND
For Fiscal Year Ended September 30, 2009

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Revenue from use of assets	\$ 659,100	\$ 613,519	\$ (45,581)
TOTAL REVENUES	<u>659,100</u>	<u>613,519</u>	<u>(45,581)</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Personnel Costs	171,918	168,864	3,054
Operational costs	158,472	85,849	72,623
Supplies and materials	<u>14,955</u>	<u>6,821</u>	<u>8,134</u>
TOTAL GENERAL GOVERNMENT	<u>345,345</u>	<u>261,534</u>	<u>83,811</u>
 TOTAL EXPENDITURES	 <u>345,345</u>	 <u>261,534</u>	 <u>83,811</u>
 EXCESS OF REVENUES OVER EXPENDITURES	 313,755	 351,985	 38,230
OTHER FINANCING SOURCES (USES)			
Interfund transfers out	<u>(153,070)</u>	<u>(153,070)</u>	<u>-</u>
 EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	 <u>\$ 160,685</u>	 198,915	 <u>\$ 38,230</u>
 Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		<u>-</u>	
 EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES - MODIFIED ACCRUAL BASIS		 198,915	
 Fund balance--beginning		 <u>690,260</u>	
 Fund balance--ending		 <u>\$ 889,175</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, 2009

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ -	\$ 388	\$ 388
TOTAL REVENUES	<u>-</u>	<u>388</u>	<u>388</u>
 EXPENDITURES			
GENERAL GOVERNMENT			
TOTAL GENERAL GOVERNMENT	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
 EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ -</u>	388	<u>\$ 388</u>
 Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		<u>-</u>	
 EXCESS OF REVENUES OVER EXPENDITURES - MODIFIED ACCRUAL BASIS		388	
 Fund balance--beginning		<u>156</u>	
 Fund balance--ending		<u>\$ 544</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, 2009

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Other Fees	\$ 50,000	\$ 41,118	\$ (8,882)
Revenue from use of assets	100	327	227
TOTAL REVENUES	<u>50,100</u>	<u>41,445</u>	<u>(8,655)</u>
EXPENDITURES			
GENERAL GOVERNMENT			
TOTAL GENERAL GOVERNMENT	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 50,100</u>	<u>41,445</u>	<u>\$ (8,655)</u>
 Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		<u>-</u>	
EXCESS OF REVENUES OVER EXPENDITURES - MODIFIED ACCRUAL BASIS		41,445	
Fund balance--beginning		<u>30,660</u>	
Fund balance--ending		<u>\$ 72,105</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 STATE SUPPLEMENT FUND
For Fiscal Year Ended September 30, 2009

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ 34,450	\$ 34,450	\$ -
TOTAL REVENUES	34,450	34,450	-
 EXPENDITURES			
JUDICIAL			
Operational cost	34,450	34,450	-
TOTAL JUDICIAL	34,450	34,450	-
 TOTAL EXPENDITURES	34,450	34,450	-
 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	-	\$ -
 Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		-	
 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES - MODIFIED ACCRUAL BASIS		-	
 Fund balance--beginning		34	
 Fund balance--ending		\$ 34	

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, 2009

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	255,000	311,783	56,783
Revenue from use of assets	100	157	57
TOTAL REVENUES	<u>255,100</u>	<u>311,940</u>	<u>56,840</u>
EXPENDITURES			
PUBLIC SAFETY			
Personnel costs	278,363	278,361	2
TOTAL PUBLIC SAFETY	<u>278,363</u>	<u>278,361</u>	<u>2</u>
TOTAL EXPENDITURES	<u>278,363</u>	<u>278,361</u>	<u>2</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (23,263)</u>	33,579	<u>\$ 56,838</u>
Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		<u>-</u>	
EXCESS OF REVENUES OVER EXPENDITURES - MODIFIED ACCRUAL BASIS		33,579	
Fund balance--beginning		<u>9,474</u>	
Fund balance--ending		<u>\$ 43,053</u>	

Bexar County, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
PROBATE GUARDIANSHIP FUND
For Fiscal Year Ended September 30, 2009

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ -	\$ 114,381	\$ 114,381
Revenue from use of assets	-	900	900
TOTAL REVENUES	<u>-</u>	<u>115,281</u>	<u>115,281</u>
EXPENDITURES			
JUDICIAL			
Operational cost	<u>110,000</u>	<u>77,484</u>	<u>32,516</u>
TOTAL JUDICIAL	<u>110,000</u>	<u>77,484</u>	<u>32,516</u>
TOTAL EXPENDITURES	<u>110,000</u>	<u>77,484</u>	<u>32,516</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (110,000)</u>	37,797	<u>\$ 147,797</u>
Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		<u>-</u>	
EXCESS OF REVENUES OVER EXPENDITURES - MODIFIED ACCRUAL BASIS		37,797	
Fund balance--beginning		<u>116,209</u>	
Fund balance--ending		<u>\$ 154,006</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, 2009

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Other Fees	\$ -	\$ 28,113	\$ 28,113
Revenue from use of assets	-	1,291	1,291
TOTAL REVENUES	<u>-</u>	<u>29,404</u>	<u>29,404</u>
EXPENDITURES			
JUDICIAL			
Remuneration for services	<u>25,000</u>	<u>20,949</u>	<u>4,051</u>
TOTAL JUDICIAL	<u>25,000</u>	<u>20,949</u>	<u>4,051</u>
TOTAL EXPENDITURES	<u>25,000</u>	<u>20,949</u>	<u>4,051</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (25,000)</u>	8,455	<u>\$ 33,455</u>
Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		<u>-</u>	
EXCESS OF REVENUES OVER EXPENDITURES - MODIFIED ACCRUAL BASIS		8,455	
Fund balance--beginning		<u>171,002</u>	
Fund balance--ending		<u>\$ 179,457</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, 2009

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 1,000	\$ 2,906	\$ 1,906
Revenue from use of assets	100	95	(5)
TOTAL REVENUES	<u>1,100</u>	<u>3,001</u>	<u>1,901</u>
EXPENDITURES			
GENERAL GOVERNMENT			
TOTAL GENERAL GOVERNMENT	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 1,100</u>	3,001	<u>\$ 1,901</u>
Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		<u>-</u>	
EXCESS OF REVENUES OVER EXPENDITURES - MODIFIED ACCRUAL BASIS		3,001	
Fund balance--beginning		<u>11,391</u>	
Fund balance--ending		<u>\$ 14,392</u>	

Bexar County, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FARM TO MARKET AND LATERAL ROAD FUND
For Fiscal Year Ended September 30, 2009

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Taxes - Property	\$ 4,800	\$ 1,298	\$ (3,502)
Other taxes, licenses, and permits	155,000	108,349	(46,651)
Intergovernmental revenue	90,000	92,898	2,898
Fees on motor vehicles	6,360,000	6,162,764	(197,236)
Other fees	300,000	324,069	24,069
Revenue from use of assets	42,800	40,002	(2,798)
Sales, refunds and miscellaneous	1,500	5,357	3,857
TOTAL REVENUES	<u>6,954,100</u>	<u>6,734,737</u>	<u>(219,363)</u>
EXPENDITURES			
PUBLIC WORKS			
Personnel costs	9,356,482	9,356,482	-
Remuneration for service	47,149	28,174	18,975
Operational costs	1,546,288	1,347,105	199,183
Supplies and materials	307,065	220,447	86,618
TOTAL PUBLIC WORKS	<u>11,256,984</u>	<u>10,952,208</u>	<u>304,776</u>
CAPITAL EXPENDITURES	<u>34,000</u>	<u>-</u>	<u>34,000</u>
TOTAL EXPENDITURES	<u>11,290,984</u>	<u>10,952,208</u>	<u>338,776</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(4,336,884)	(4,217,471)	119,413
OTHER FINANCING SOURCES (USES)			
Interfund transfers in	<u>4,240,000</u>	<u>3,868,509</u>	<u>(371,491)</u>
(DEFICIENCY) OF REVENUES AND OTHER SOURCES (UNDER) EXPENDITURES	<u>\$ (96,884)</u>	<u>(348,962)</u>	<u>\$ (252,078)</u>
Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		<u>1,707</u>	
(DEFICIENCY) OF REVENUES AND OTHER SOURCES (UNDER) EXPENDITURES - MODIFIED ACCRUAL BASIS		(347,255)	
Fund balance--beginning		<u>616,790</u>	
Fund balance--ending		<u>\$ 269,535</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, 2009

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ 23,343,846	\$ 26,082,268	\$ 2,738,422
Court cost and fines	-	57,585	57,585
Revenue from use of assets	-	64,578	64,578
Sales, refunds and miscellaneous	119,900	1,766,445	1,646,545
TOTAL REVENUES	<u>23,463,746</u>	<u>27,970,876</u>	<u>4,507,130</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Personnel costs	6,552	6,379	173
TOTAL GENERAL GOVERNMENT	<u>6,552</u>	<u>6,379</u>	<u>173</u>
JUDICIAL			
Personnel costs	877,924	854,775	23,149
Remuneration for services	65,578	63,849	1,729
Operational cost	835,764	813,727	22,037
Supplies and materials	17,155	16,703	452
TOTAL JUDICIAL	<u>1,796,421</u>	<u>1,749,054</u>	<u>47,367</u>
PUBLIC SAFETY			
Personnel costs	7,259,643	7,068,223	191,420
Remuneration for service	30,669	29,860	809
Operational costs	2,797,157	2,723,403	73,754
Supplies and materials	1,332,534	1,298,437	34,097
TOTAL PUBLIC SAFETY	<u>11,420,003</u>	<u>11,119,923</u>	<u>300,080</u>
EDUCATION AND RECREATION			
Personnel costs	8,167	7,952	215
Remuneration for service	1,873	1,824	49
Operational cost	1,799,026	1,751,590	47,436
Supplies and materials	23,610	22,987	623
TOTAL EDUCATION AND RECREATION	<u>1,832,676</u>	<u>1,784,353</u>	<u>48,323</u>
PUBLIC WORKS			
Personnel costs	61,199	59,585	1,614
Remuneration for service	130	127	3
Operational costs	6,174	6,011	163
Supplies and materials	905	881	24
TOTAL PUBLIC WORKS	<u>\$ 68,408</u>	<u>\$ 66,604</u>	<u>\$ 1,804</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, 2009

HEALTH AND PUBLIC WELFARE

Personnel costs	\$ 1,770,064	\$ 1,723,392	\$ 46,672
Remuneration for service	53,771	52,353	1,418
Operational cost	19,319,694	18,810,279	509,415
Supplies and materials	<u>589,112</u>	<u>581,338</u>	<u>7,774</u>
TOTAL HEALTH AND PUBLIC WELFARE	<u>21,732,641</u>	<u>21,167,362</u>	<u>565,279</u>

CAPITAL EXPENDITURES	<u>1,046,299</u>	<u>1,009,912</u>	<u>36,387</u>
-----------------------------	------------------	------------------	---------------

TOTAL EXPENDITURES	<u>37,903,000</u>	<u>36,903,587</u>	<u>999,413</u>
---------------------------	-------------------	-------------------	----------------

EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(14,439,254)	(8,932,711)	5,506,543
--	--------------	-------------	-----------

OTHER FINANCING SOURCES (USES)

Interfund transfers in	<u>-</u>	<u>798,565</u>	<u>798,565</u>
------------------------	----------	----------------	----------------

EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	<u>\$ (14,439,254)</u>	(8,134,146)	<u>\$ 6,305,108</u>
--	------------------------	-------------	---------------------

Add other reconciling items to adjust from budgetary basis to modified accrual basis

Encumbrances		<u>6,043,260</u>	
--------------	--	------------------	--

(DEFICIENCY) OF REVENUES AND OTHER SOURCES (UNDER) EXPENDITURES - MODIFIED ACCRUAL BASIS		(2,090,886)	
---	--	-------------	--

Fund balance--beginning		<u>9,101,649</u>	
-------------------------	--	------------------	--

Fund balance--ending		<u>\$ 7,010,763</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, 2009

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Sales, refunds and miscellaneous	\$ 1,135,102	\$ 1,203,925	\$ 68,823
TOTAL REVENUES	<u>1,135,102</u>	<u>1,203,925</u>	<u>68,823</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Personnel costs	138,413	137,005	1,408
Supplies and materials	375,526	333,550	41,976
JUDICIAL			
Supplies and materials	334,121	275,521	58,600
PUBLIC SAFETY			
Supplies and materials	345,201	248,103	97,098
EDUCATION AND RECREATION			
Supplies and materials	6,336	2,048	4,288
PUBLIC WORKS			
Supplies and materials	223,078	192,716	30,362
HEALTH AND PUBLIC WELFARE			
Supplies and materials	23,460	16,116	7,344
CAPITAL EXPENDITURES	<u>200,346</u>	<u>200,346</u>	<u>-</u>
TOTAL EXPENDITURES	<u>1,646,481</u>	<u>1,405,405</u>	<u>241,076</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (511,379)</u>	(201,480)	<u>\$ 309,899</u>
Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		<u>12,708</u>	
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES - MODIFIED ACCRUAL BASIS		(188,772)	
Fund balance--beginning		<u>699,846</u>	
Fund balance--ending		<u>\$ 511,074</u>	

Bexar County, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
STORM WATER MITIGATION FUND
For Fiscal Year Ended September 30, 2009

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Other fees	\$ -	\$ 1,601,985	\$ 1,601,985
Revenue from use of assets	-	4,521	4,521
TOTAL REVENUES	<u>-</u>	<u>1,606,506</u>	<u>1,606,506</u>
EXPENDITURES			
PUBLIC WORKS			
Personnel costs	156,442	142,806	13,636
Remuneration for service	1,880	1,015	865
Operational costs	57,840	42,597	15,243
Supplies and materials	22,952	8,153	14,799
TOTAL PUBLIC WORKS	<u>239,114</u>	<u>194,571</u>	<u>44,543</u>
CAPITAL EXPENDITURES	<u>31,500</u>	<u>30,438</u>	<u>1,062</u>
TOTAL EXPENDITURES	<u>270,614</u>	<u>225,009</u>	<u>45,605</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (270,614)</u>	1,381,497	<u>\$ 1,652,111</u>
Add other reconciling items to adjust from budgetary basis to modified accrual basis	.		
Encumbrances		<u>1,340</u>	
EXCESS OF REVENUES OVER EXPENDITURES - MODIFIED ACCRUAL BASIS		1,382,837	
Fund balance--beginning		<u>-</u>	
Fund balance--ending		<u>\$ 1,382,837</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, 2009

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ 346,396	\$ 222,918	\$ (123,478)
TOTAL REVENUES	<u>346,396</u>	<u>222,918</u>	<u>(123,478)</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Remuneration for services	20,750	2,205	18,545
Operational costs	204,086	181,753	22,333
Supplies and materials	<u>38,960</u>	<u>38,960</u>	<u>-</u>
TOTAL GENERAL GOVERNMENT	263,796	222,918	40,878
CAPITAL EXPENDITURES	<u>82,600</u>	<u>-</u>	<u>82,600</u>
TOTAL EXPENDITURES	<u>346,396</u>	<u>222,918</u>	<u>123,478</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	-	<u>\$ -</u>
Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		<u>-</u>	
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES - MODIFIED ACCRUAL BASIS		-	
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, 2009

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ 1,750,000	\$ 2,084,441	\$ 334,441
Other fees	<u>250,000</u>	<u>92,177</u>	<u>(157,823)</u>
TOTAL REVENUES	<u>2,000,000</u>	<u>2,176,618</u>	<u>176,618</u>
EXPENDITURES			
Administration cost	229,059	92,520	136,539
Jurisdictional elections cost	2,188,541	1,952,032	236,509
CAPITAL EXPENDITURES	<u>85,882</u>	<u>-</u>	<u>85,882</u>
TOTAL EXPENDITURES	<u>2,503,482</u>	<u>2,044,552</u>	<u>458,930</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(503,482)	132,066	635,548
OTHER FINANCING SOURCES (USES)			
Interfund transfers in	<u>-</u>	<u>192,928</u>	<u>192,928</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	<u>\$ (503,482)</u>	324,994	<u>\$ 828,476</u>
Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		<u>-</u>	
EXCESS OF REVENUES OVER EXPENDITURES - MODIFIED ACCRUAL BASIS		324,994	
Fund balance--beginning		<u>622,957</u>	
Fund balance--ending		<u>\$ 947,951</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, 2009

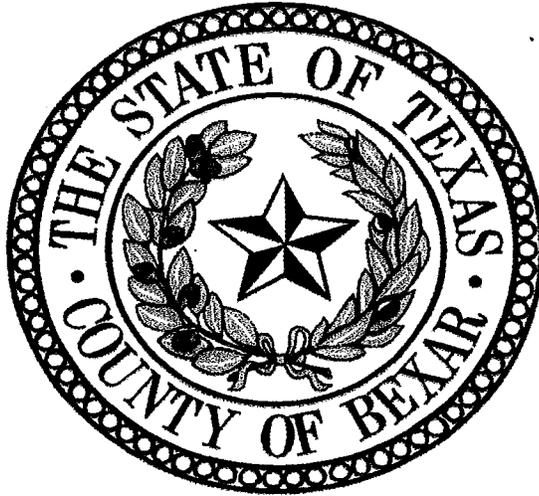
	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Revenue from use of assets	\$ 150,500	\$ 32,482	\$ (118,018)
TOTAL REVENUES	<u>150,500</u>	<u>32,482</u>	<u>(118,018)</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Personnel costs	435,536	236,618	198,918
Remuneration for services	25,000	4,701	20,299
Operational costs	16,000	336	15,664
Supplies and materials	41,000	10,000	31,000
TOTAL GENERAL GOVERNMENT	<u>517,536</u>	<u>251,655</u>	<u>265,881</u>
TOTAL EXPENDITURES	<u>517,536</u>	<u>251,655</u>	<u>265,881</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (367,036)</u>	(219,173)	<u>\$ 147,863</u>
Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		<u>-</u>	
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES - MODIFIED ACCRUAL BASIS		(219,173)	
Fund balance--beginning		<u>590,455</u>	
Fund balance--ending		<u>\$ 371,282</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, 2009

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ -	\$ 152,214	\$ 152,214
Other fees	727,800	631,682	(96,118)
Revenue from use of assets	-	3,475	3,475
Sales, refunds and miscellaneous	500	480	(20)
TOTAL REVENUES	<u>728,300</u>	<u>787,851</u>	<u>59,551</u>
EXPENDITURES			
JUDICIAL			
Personnel costs	1,481,100	852,546	628,554
Remuneration for services	35,000	8,929	26,071
Operational cost	120,000	23,568	96,432
Supplies and materials	115,413	6,892	108,521
TOTAL JUDICIAL	<u>1,751,513</u>	<u>891,935</u>	<u>859,578</u>
CAPITAL EXPENDITURES	<u>96,728</u>	<u>-</u>	<u>96,728</u>
TOTAL EXPENDITURES	<u>1,848,241</u>	<u>891,935</u>	<u>956,306</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (1,119,941)</u>	<u>(104,084)</u>	<u>\$ 1,015,857</u>
Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		<u>-</u>	
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES - MODIFIED ACCRUAL BASIS		(104,084)	
Fund balance--beginning		<u>1,132,039</u>	
Fund balance--ending		<u>\$ 1,027,955</u>	

Bexar County, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
COUNTY WIDE ASSET FORFEITURES FUND
For Fiscal Year Ended September 30, 2009

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 322,445	\$ 1,344,986	\$ 1,022,541
Revenue from use of assets	-	20,035	20,035
Sales, refunds and miscellaneous	-	210	210
TOTAL REVENUES	<u>322,445</u>	<u>1,365,231</u>	<u>1,042,786</u>
EXPENDITURES			
JUDICIAL			
Personnel costs	600,000	427,462	172,538
Remuneration for services	172,000	2,544	169,456
Operational cost	450,000	324,755	125,245
Supplies and materials	214,053	13,072	200,981
TOTAL JUDICIAL	<u>1,436,053</u>	<u>767,833</u>	<u>668,220</u>
PUBLIC SAFETY			
Personnel costs	46,802	45,971	831
Remuneration for service	7,175	1,539	5,636
Operational costs	370,646	364,605	6,041
Supplies and materials	316,986	313,873	3,113
TOTAL PUBLIC SAFETY	<u>741,609</u>	<u>725,988</u>	<u>15,621</u>
CAPITAL EXPENDITURES	<u>139,575</u>	<u>112,747</u>	<u>26,828</u>
TOTAL EXPENDITURES	<u>2,317,237</u>	<u>1,606,568</u>	<u>710,669</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (1,994,792)</u>	<u>(241,337)</u>	<u>\$ 1,753,455</u>
Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		<u>24,526</u>	
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES - MODIFIED ACCRUAL BASIS		(216,811)	
Fund balance--beginning		<u>2,451,332</u>	
Fund balance--ending		<u>\$ 2,234,521</u>	



This page intentionally
left blank.

**I
N
T
E
R
N
A
L

S
E
R
V
I
C
E

F
U
N
D
S**

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.

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

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

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.

Bexar County, TEXAS
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET ASSETS
September 30, 2009

	<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	\$ 461,863	\$ 7,855,767	\$ 9,337,976	\$ 912,066	\$ 18,567,672
Receivables, net:					
Due from other funds	-	20,947	20,946	-	41,893
Inventories	497,087	-	-	-	497,087
Deposits	-	-	10,000	-	10,000
Prepaid insurance	-	-	76,877	-	76,877
TOTAL CURRENT ASSETS	<u>958,950</u>	<u>7,876,714</u>	<u>9,445,799</u>	<u>912,066</u>	<u>19,193,529</u>
Noncurrent Assets					
Capital assets:					
Equipment	-	-	-	84,037	84,037
Less: Accumulated depreciation	-	-	-	(11,076)	(11,076)
TOTAL NONCURRENT ASSETS	<u>-</u>	<u>-</u>	<u>-</u>	<u>72,961</u>	<u>72,961</u>
TOTAL ASSETS	<u>\$ 958,950</u>	<u>\$ 7,876,714</u>	<u>\$ 9,445,799</u>	<u>\$ 985,027</u>	<u>\$ 19,266,490</u>
LIABILITIES					
Current liabilities:					
Vouchers payable	\$ 95,996	\$ -	\$ 21,912	\$ 44,664	\$ 162,572
Claims payable	-	-	4,032,000	-	4,032,000
Accrued liabilities	18,634	17,088	1,201,702	2,642	1,240,066
Due to other funds	-	20,946	20,947	282	42,175
TOTAL CURRENT LIABILITIES	<u>114,630</u>	<u>38,034</u>	<u>5,276,561</u>	<u>47,588</u>	<u>5,476,813</u>
Noncurrent liabilities					
Advance from other funds	110,000	-	-	-	110,000
Claims payable	-	-	744,000	-	744,000
OPEB obligation	-	12,251,799	-	-	12,251,799
TOTAL NONCURRENT LIABILITIES	<u>110,000</u>	<u>12,251,799</u>	<u>744,000</u>	<u>-</u>	<u>13,105,799</u>
TOTAL LIABILITIES	<u>224,630</u>	<u>12,289,833</u>	<u>6,020,561</u>	<u>47,588</u>	<u>18,582,612</u>
NET ASSETS					
Invested in capital assets, net of related debt	-	-	-	72,961	72,961
Unrestricted	734,320	(4,413,119)	3,425,238	864,478	610,917
TOTAL NET ASSETS	<u>\$ 734,320</u>	<u>\$ (4,413,119)</u>	<u>\$ 3,425,238</u>	<u>\$ 937,439</u>	<u>\$ 683,878</u>

Bexar County, TEXAS
INTERNAL SERVICE FUNDS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
For Fiscal Year Ended September 30, 2009

	<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	\$ -	\$ 4,384,024	\$ 32,454,541	\$ -	\$ 36,838,565
Records Management Storage Fees	-	-	-	389,306	389,306
Employee Clinic Fees	-	-	1,565	-	1,565
Fleet maintenance sales	784,970	-	-	-	784,970
Other income	1,276	-	271,096	-	272,372
	<u>786,246</u>	<u>4,384,024</u>	<u>32,727,202</u>	<u>389,306</u>	<u>38,286,778</u>
NET OPERATING REVENUES					
	<u>786,246</u>	<u>4,384,024</u>	<u>32,727,202</u>	<u>389,306</u>	<u>38,286,778</u>
OPERATING EXPENSES:					
Administrative fee	-	190,124	2,374,318	200	2,564,642
Claims expense	-	4,104,329	27,839,043	-	31,943,372
Insurance expenses	-	-	1,292,956	-	1,292,956
OPEB costs	-	5,754,174	-	-	5,754,174
Personnel costs	511,613	-	327,591	154,521	993,725
Rent and utilities	10,615	-	16,896	38,025	65,536
Purchased services	15,961	-	291,225	16,390	323,576
Supplies	16,970	-	22,247	7,953	47,170
Repairs and maintenance	2,269	-	6,026	54,215	62,510
Depreciation and amortization	-	-	-	7,639	7,639
	<u>557,428</u>	<u>10,048,627</u>	<u>32,170,302</u>	<u>278,943</u>	<u>43,055,300</u>
TOTAL OPERATING EXPENSES	<u>557,428</u>	<u>10,048,627</u>	<u>32,170,302</u>	<u>278,943</u>	<u>43,055,300</u>
Operating income (loss)	<u>228,818</u>	<u>(5,664,603)</u>	<u>556,900</u>	<u>110,363</u>	<u>(4,768,522)</u>
NON-OPERATING REVENUES (EXPENSES)					
Investment earnings	-	78,092	-	-	78,092
TOTAL NON-OPERATING REVENUES	<u>-</u>	<u>78,092</u>	<u>-</u>	<u>-</u>	<u>78,092</u>
Income (loss) before transfers	228,818	(5,586,511)	556,900	110,363	(4,690,430)
OTHER FINANCING SOURCES (USES)					
Transfers from other funds	-	2,500,000	-	-	2,500,000
Transfers to other funds	-	-	(2,500,000)	-	(2,500,000)
Changes in net assets	228,818	(3,086,511)	(1,943,100)	110,363	(4,690,430)
Total net assets--beginning	<u>505,502</u>	<u>(1,326,608)</u>	<u>5,368,338</u>	<u>827,076</u>	<u>5,374,308</u>
Total assets--ending	<u>\$ 734,320</u>	<u>\$ (4,413,119)</u>	<u>\$ 3,425,238</u>	<u>\$ 937,439</u>	<u>\$ 683,878</u>

Bexar County, Texas
STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For Fiscal Year Ended September 30, 2009

	Fleet Maintenance	OPEB	Self-Insurance	Records Management Center	Total
OPERATING ACTIVITIES					
Cash received for premiums	\$ -	\$ 4,397,919	\$ 32,711,742	\$ -	\$ 37,109,661
Cash received for employee clinic fees	-	-	1,565	-	1,565
Cash received fleet maintenance services	786,246	-	-	-	786,246
Cash received records management storage	-	-	-	389,305	389,305
Cash received from other funds	732,781	-	-	-	732,781
Payments from (to) other funds	(422,557)	-	-	(2,780)	(425,337)
Payments to vendors and contractors	(124,194)	(186,932)	(3,975,678)	(82,366)	(4,369,170)
Payments to employees for services	(510,413)	-	(324,700)	(154,330)	(989,443)
Claims paid	-	(4,104,329)	(26,758,328)	-	(30,862,657)
Net cash provided by operating activities	461,863	106,658	1,654,601	149,829	2,372,951
NONCAPITAL FINANCING ACTIVITIES					
Transfers from (to) other funds	-	2,500,000	(2,500,000)	-	-
Net cash provided (used) by noncapital financing activities	-	2,500,000	(2,500,000)	-	-
CAPITAL FINANCING ACTIVITIES					
Purchase of capital assets	-	-	-	(15,300)	(15,300)
Net cash used by capital financing activities	-	-	-	(15,300)	(15,300)
INVESTING ACTIVITIES					
Investment earnings	-	78,092	-	-	78,092
Net cash provided by investing activities	-	78,092	-	-	78,092
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	461,863	2,684,750	(845,399)	134,529	2,435,743
CASH AND CASH EQUIVALENTS at October 1, 2008	-	5,171,017	10,183,375	777,537	16,131,929
CASH AND CASH EQUIVALENTS at September 30, 2009	\$ 461,863	\$ 7,855,767	\$ 9,337,976	\$ 912,066	\$ 18,567,672

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

Operating income (loss)	\$ 228,818	(5,664,603)	\$ 556,900	\$ 110,362	\$ (4,768,523)
Adjustments to reconcile operating income (loss) to net cash provided (used) for operating activities:					
Depreciation expense	-	-	-	7,639	7,639
Change in net assets and liabilities:					
(Increase) in inventories	(139,052)	-	-	-	(139,052)
(Increase) Decrease in due from other funds	732,781	(7,051)	(20,946)	-	704,784
(Increase) Decrease in accounts receivable	-	-	943,598	-	943,598
(Increase) in prepaid insurance	-	-	(4,889)	-	(4,889)
Increase in vouchers payable	57,576	-	12,197	39,704	109,477
Increase in claims payable	-	5,754,174	137,117	-	5,891,291
Increase (Decrease) in accrued liabilities	4,297	3,192	23,573	(5,096)	25,966
Increase (Decrease) in due to other funds	(422,557)	20,946	7,051	(2,780)	(397,340)
Net cash provided by operating activities	\$ 461,863	\$ 106,658	\$ 1,654,601	\$ 149,829	\$ 2,372,951

Noncash operating activities:

Depreciation expense - \$7,639



This page intentionally
left blank.

FIDUCIARY FUND TYPE

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

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

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

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

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

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

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

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

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

**A
G
E
N
C
Y

F
U
N
D
S**

Bexar County, Texas
AGENCY FUNDS
COMBINING BALANCE SHEET
September 30, 2009

	<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 temporary investments	\$ -	\$ 3,761,685	\$ 22,328,301	\$ 60,673	\$ 1,662,311
Accounts receivable	-	-	-	98,244	-
Due from other governmental units	488,393	-	21,137	-	-
TOTAL ASSETS	<u>\$ 488,393</u>	<u>\$ 3,761,685</u>	<u>\$ 22,349,438</u>	<u>\$ 158,917</u>	<u>\$ 1,662,311</u>
LIABILITIES					
Vouchers payable	\$ 12,372	\$ 10,079	\$ -	\$ -	\$ 16,984
Accrued liabilities	93,167	-	-	158,917	-
Due to participants	382,854	1,278,027	22,349,438	-	1,645,327
Due to other governmental units	-	2,473,579	-	-	-
TOTAL LIABILITIES	<u>\$ 488,393</u>	<u>\$ 3,761,685</u>	<u>\$ 22,349,438</u>	<u>\$ 158,917</u>	<u>\$ 1,662,311</u>

<u>Tax Collector's Accounts</u>	<u>Community Corrections</u>	<u>Inmate Banking</u>	<u>Total</u>
\$ 36,164,459	\$ 4,989,760	\$ 207,384	\$ 69,174,573
-	16,269	-	114,513
-	-	-	509,530
<u>\$ 36,164,459</u>	<u>\$ 5,006,029</u>	<u>\$ 207,384</u>	<u>\$ 69,798,616</u>
\$ -	\$ 442,372	\$ -	\$ 481,807
-	7,255	-	259,339
-	4,556,402	207,384	30,419,432
36,164,459	-	-	38,638,038
<u>\$ 36,164,459</u>	<u>\$ 5,006,029</u>	<u>\$ 207,384</u>	<u>\$ 69,798,616</u>

Bexar County, Texas
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
For Fiscal Year Ended September 30, 2009

	<u>Balance</u> <u>October 1, 2008</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>September 30, 2009</u>
ASSETS				
Cash and temporary investments	\$ 64,166,729	\$ 65,308,798	\$ 64,166,729	\$ 65,308,798
Accounts receivable	104,062	114,513	104,062	114,513
Due from other governmental units	373,822	509,530	373,822	509,530
TOTAL ASSETS	<u>\$ 64,644,613</u>	<u>\$ 65,932,841</u>	<u>\$ 64,644,613</u>	<u>\$ 65,932,841</u>
LIABILITIES				
Vouchers payable	\$ 497,542	\$ 481,807	\$ 497,542	\$ 481,807
Accrued liabilities	3,157,148	259,339	3,157,148	259,339
Due to participants	23,586,482	30,419,432	23,586,482	30,419,432
Due to other governmental units	37,403,441	34,772,263	37,403,441	34,772,263
TOTAL LIABILITIES	<u>\$ 64,644,613</u>	<u>\$ 65,932,841</u>	<u>\$ 64,644,613</u>	<u>\$ 65,932,841</u>

Bexar County, Texas
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
For Fiscal Year Ended September 30, 2009

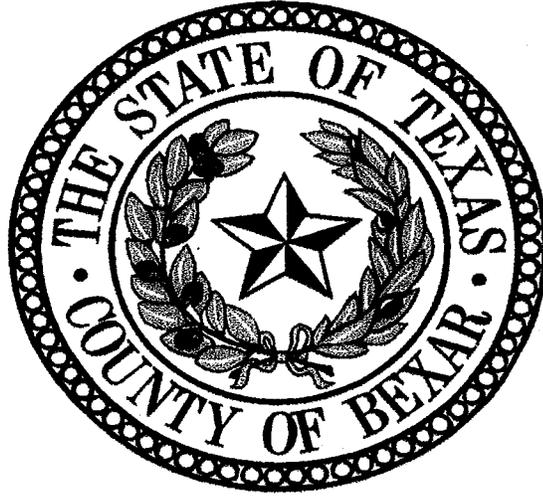
	<u>Balance</u> <u>October 1, 2008</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>September 30, 2009</u>
<u>Secondary Recipient of Grants</u>				
ASSETS				
Due from other governmental units	\$ 367,548	\$ 488,393	\$ 367,548	\$ 488,393
TOTAL ASSETS	<u>\$ 367,548</u>	<u>\$ 488,393</u>	<u>\$ 367,548</u>	<u>\$ 488,393</u>
LIABILITIES				
Vouchers payable	\$ 12,993	\$ 12,372	\$ 12,993	\$ 12,372
Accrued liabilities	81,149	93,167	81,149	93,167
Due to participants	273,406	382,854	273,406	382,854
TOTAL LIABILITIES	<u>\$ 367,548</u>	<u>\$ 488,393</u>	<u>\$ 367,548</u>	<u>\$ 488,393</u>
<u>Officers' Special Funds</u>				
ASSETS				
Cash and temporary investments	\$ 3,337,692	\$ 3,761,685	\$ 3,337,692	\$ 3,761,685
TOTAL ASSETS	<u>\$ 3,337,692</u>	<u>\$ 3,761,685</u>	<u>\$ 3,337,692</u>	<u>\$ 3,761,685</u>
LIABILITIES				
Vouchers payable	\$ 2,724	\$ 10,079	\$ 2,724	\$ 10,079
Due to participants	1,192,487	1,278,027	1,192,487	1,278,027
Due to other governmental units	2,142,481	2,473,579	2,142,481	2,473,579
TOTAL LIABILITIES	<u>\$ 3,337,692</u>	<u>\$ 3,761,685</u>	<u>\$ 3,337,692</u>	<u>\$ 3,761,685</u>
<u>Clerks' Trust Funds</u>				
ASSETS				
Cash and temporary investments	\$ 18,843,716	\$ 22,328,301	\$ 18,843,716	\$ 22,328,301
Due from other governmental units	6,274	21,137	6,274	21,137
TOTAL ASSETS	<u>\$ 18,849,990</u>	<u>\$ 22,349,438</u>	<u>\$ 18,849,990</u>	<u>\$ 22,349,438</u>
LIABILITIES				
Due to participants	\$ 18,849,990	\$ 22,349,438	\$ 18,849,990	\$ 22,349,438
TOTAL LIABILITIES	<u>\$ 18,849,990</u>	<u>\$ 22,349,438</u>	<u>\$ 18,849,990</u>	<u>\$ 22,349,438</u>

Bexar County, Texas
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
For Fiscal Year Ended September 30, 2009

	<u>Balance</u> <u>October 1, 2008</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>September 30, 2009</u>
<u>Flexible Spending Accounts</u>				
ASSETS				
Cash and temporary investments	\$ -	\$ 60,673	\$ -	\$ 60,673
Accounts receivable	103,517	98,244	103,517	98,244
TOTAL ASSETS	<u>\$ 103,517</u>	<u>\$ 158,917</u>	<u>\$ 103,517</u>	<u>\$ 158,917</u>
LIABILITIES				
Accrued liabilities	\$ 32,579	\$ 158,917	\$ 32,579	\$ 158,917
Due to participants	70,938	-	70,938	-
TOTAL LIABILITIES	<u>\$ 103,517</u>	<u>\$ 158,917</u>	<u>\$ 103,517</u>	<u>\$ 158,917</u>
<u>Bail Bond Security Fund</u>				
ASSETS				
Cash and temporary investments	\$ 1,401,572	\$ 1,662,311	\$ 1,401,572	\$ 1,662,311
TOTAL ASSETS	<u>\$ 1,401,572</u>	<u>\$ 1,662,311</u>	<u>\$ 1,401,572</u>	<u>\$ 1,662,311</u>
LIABILITIES				
Vouchers payable	\$ 37,500	\$ 16,984	\$ 37,500	\$ 16,984
Due to participants	1,364,072	1,645,327	1,364,072	1,645,327
TOTAL LIABILITIES	<u>\$ 1,401,572</u>	<u>\$ 1,662,311</u>	<u>\$ 1,401,572</u>	<u>\$ 1,662,311</u>
<u>Tax Collector's Accounts</u>				
ASSETS				
Cash and temporary investments	\$ 35,260,960	\$ 36,164,459	\$ 35,260,960	\$ 36,164,459
TOTAL ASSETS	<u>\$ 35,260,960</u>	<u>\$ 36,164,459</u>	<u>\$ 35,260,960</u>	<u>\$ 36,164,459</u>
LIABILITIES				
Due to other governmental units	\$ 35,260,960	\$ 36,164,459	\$ 35,260,960	\$ 36,164,459
TOTAL LIABILITIES	<u>\$ 35,260,960</u>	<u>\$ 36,164,459</u>	<u>\$ 35,260,960</u>	<u>\$ 36,164,459</u>

Bexar County, Texas
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
For Fiscal Year Ended September 30, 2009

	<u>Balance</u> <u>October 1, 2008</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>September 30, 2009</u>
<u>Community Corrections</u>				
ASSETS				
Cash and temporary investments	\$ 5,102,767	\$ 4,989,760	\$ 5,102,767	\$ 4,989,760
Accounts receivable	545	16,269	545	16,269
TOTAL ASSETS	<u>\$ 5,103,312</u>	<u>\$ 5,006,029</u>	<u>\$ 5,103,312</u>	<u>\$ 5,006,029</u>
LIABILITIES				
Vouchers payable	\$ 444,325	\$ 442,372	\$ 444,325	\$ 442,372
Accrued liabilities	3,043,420	7,255	3,043,420	7,255
Due to participants	1,615,567	4,556,402	1,615,567	4,556,402
TOTAL LIABILITIES	<u>\$ 5,103,312</u>	<u>\$ 5,006,029</u>	<u>\$ 5,103,312</u>	<u>\$ 5,006,029</u>
<u>Inmate Banking</u>				
ASSETS				
Cash and temporary investments	\$ 220,022	\$ 207,384	\$ 220,022	\$ 207,384
TOTAL ASSETS	<u>\$ 220,022</u>	<u>\$ 207,384</u>	<u>\$ 220,022</u>	<u>\$ 207,384</u>
LIABILITIES				
Due to participants	\$ 220,022	\$ 207,384	\$ 220,022	\$ 207,384
TOTAL LIABILITIES	<u>\$ 220,022</u>	<u>\$ 207,384</u>	<u>\$ 220,022</u>	<u>\$ 207,384</u>



This page intentionally
left blank.

**S
T
A
T
I
S
T
I
C
A
L

S
E
C
T
I
O
N**

Bexar County, Texas
Statistical Section Overview
For Fiscal Year Ending September 30, 2009

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 2002-2009. The County implemented the new reporting model in fiscal year 2002. These schedules report how the County's financial position and well-being have changed over time.

Table 1 – Net Assets by Component

Table 2 – Changes in Net Assets

Table 3 – Net Changes in Fund Balance, Governmental Funds

Table 4 – Fund Balances, Governmental Funds

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

Table 5 – Assessed Value and Estimated Actual Value of Taxable Property

Table 6 – Direct and Overlapping Property Tax Rates

Table 7 – Principal Property Tax Payers

Table 8 – Property Tax Levies and Collections

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

Table 9 – Ratio of Outstanding Debt by Type

Table 10 - Ratio of Outstanding General Bonded County Debt

Table 11 – Ratio of Annual Debt Service for General Bonded Debt to Total Expenditures

All Government Fund Types

Table 12 – Direct and Overlapping Governmental Activities Debt

Table 13 – Pledged Revenue Coverage

Table 14– County Expenditures for Assets Owned by Other Entities

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

Table 15 – Demographic and Economic Statistics

Table 16 – Principal Employers

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

Table 17 – Operating Indicators by Function/Program

Table 18 – Capital Asset by Function/Program

Table 19 – Full-time Equivalent County Government Employees by Function/Program

- Miscellaneous Information – Provides detailed information on the County's functions.

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

The County's projected revenues for FY 2009 reflect the impact of the global economic downturn which began in 2007. Accordingly, operating budgets for FY 2009 have been adjusted and revenue growth projects have been reduced. These actions are prudent during an economic slowdown; however, current levels of service to taxpayers should not be adversely impacted.

Table 1

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

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Governmental activities				
Invested in capital assets, net of related debt	\$ 552,659,899	\$ 471,706,192	\$ 370,478,235	\$ 293,985,943
Restricted for:				
Debt service	58,544,093	48,455,747	39,209,744	18,826,411
Grants and special revenues	7,010,763	9,101,649	10,738,290	24,216,784
Capital projects	29,460,809	15,479,227	19,355,258	11,898,126
Legislative	21,092,719	20,727,303	19,130,341	138,539
Unrestricted	11,672,815	26,355,835	21,340,552	33,124,843
Total governmental activities net assets	<u>\$ 680,441,098</u>	<u>\$ 591,825,953</u>	<u>\$ 480,252,420</u>	<u>\$ 382,190,646</u>
Business-type activities				
Invested in capital assets, net of related debt	\$ 55,037,943	\$ 58,217,572	\$ 50,248,908	\$ 43,134,436
Restricted for:				
Debt Service	27,873,483	17,369,988	8,138,315	35,711,929
Unrestricted	24,948,302	36,519,536	38,310,787	7,954,069
Total business-type activities net assets	<u>\$ 107,859,728</u>	<u>\$ 112,107,096</u>	<u>\$ 96,698,010</u>	<u>\$ 86,800,434</u>
Primary government				
Invested in capital assets, net of related debt	\$ 607,697,842	\$ 529,923,764	\$ 420,727,143	\$ 337,120,379
Restricted	143,981,867	111,133,914	96,571,948	90,791,789
Unrestricted	36,621,117	62,875,371	59,651,339	41,078,912
Total primary government net assets	<u>\$ 788,300,826</u>	<u>\$ 703,933,049</u>	<u>\$ 576,950,430</u>	<u>\$ 468,991,080</u>

Source: Comprehensive Annual Financial Reports (CAFR).

Note: Less than ten years of data presented because this is the eighth year of implementation of the new reporting model. The information will be presented on a prospective basis.

Table 1 Continued

<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
\$ 277,876,863	\$ 281,659,366	\$ 260,954,110	\$ 248,193,954
21,923,646	17,347,953	20,785,200	23,254,303
14,985,944	15,236,743	10,433,470	2,192,788
11,204,209	11,284,451	11,023,274	11,885,272
-	-	-	-
<u>31,330,740</u>	<u>10,260,414</u>	<u>18,034,228</u>	<u>37,341,840</u>
<u>\$ 357,321,402</u>	<u>\$ 335,788,927</u>	<u>\$ 321,230,282</u>	<u>\$ 322,868,157</u>
\$ 38,144,766	\$ 35,840,402	\$ 35,876,640	\$ 37,290,508
33,380,475	30,867,611	28,573,506	14,466,516
<u>9,047,073</u>	<u>9,224,448</u>	<u>9,693,937</u>	<u>10,171,040</u>
<u>\$ 80,572,314</u>	<u>\$ 75,932,461</u>	<u>\$ 74,144,083</u>	<u>\$ 61,928,064</u>
\$ 316,021,629	\$ 317,499,768	\$ 296,830,750	\$ 285,484,462
81,494,274	74,736,758	70,815,450	51,798,879
<u>40,377,813</u>	<u>19,484,862</u>	<u>27,728,165</u>	<u>47,515,880</u>
<u>\$ 437,893,716</u>	<u>\$ 411,721,388</u>	<u>\$ 395,374,365</u>	<u>\$ 384,796,221</u>

Table 2

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

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Expenses				
Governmental activities:				
General government	\$ 79,952,880	\$ 91,979,961	\$ 70,903,094	\$ 82,966,855
Judicial	82,775,317	79,390,023	70,394,123	66,655,717
Public safety	186,516,533	177,888,141	163,589,223	144,485,826
Education and recreation	9,767,900	12,434,366	9,367,415	8,695,455
Public works	77,045,904	73,059,766	36,183,533	35,620,410
Health and public welfare	31,435,262	18,881,286	15,976,770	17,445,966
Interest and other fees	22,115,394	14,532,168	8,668,159	8,202,573
Unallocated depreciation	114,711	114,711	114,711	114,711
Total governmental activities	<u>489,723,901</u>	<u>468,280,422</u>	<u>375,197,028</u>	<u>364,187,513</u>
Business-type activities:				
Venue Fund	24,051,523	10,131,567	13,749,496	15,836,252
Commissary Fund	3,387,512	529,786	-	-
Total business-type activities	<u>27,439,035</u>	<u>10,661,353</u>	<u>13,749,496</u>	<u>15,836,252</u>
Total primary government	<u>\$ 517,162,936</u>	<u>\$ 478,941,775</u>	<u>\$ 388,946,524</u>	<u>\$ 380,023,765</u>
Program Revenues				
Governmental activities:				
Charges for service:				
General government	\$ 27,939,525	\$ 27,309,879	\$ 29,581,697	\$ 28,471,474
Judicial	11,703,776	14,093,877	12,502,394	27,196,238
Public safety	26,389,811	27,828,996	27,383,908	12,959,917
Education and recreation	217,990	199,715	172,998	170,990
Public works	14,663,986	13,231,057	13,488,693	13,604,414
Health and public welfare	993,796	978,847	980,803	-
Operating grants and contributions:				
General government	1,670,749	1,618,364	957,539	1,116,324
Judicial	6,336,138	5,516,970	10,925,129	6,581,867
Public safety	13,482,071	15,621,641	6,861,351	13,018,419
Education and recreation	715,796	1,191,067	3,071,742	3,502,393
Public works	59,943	133,723,103	69,821,283	8,257,542
Health and public welfare	14,058,173	11,972,585	9,069,667	12,254,545
Capital grants and contributions	112,841,904	6,707,206	6,130,956	13,854,079
Total governmental activities	<u>\$ 231,073,658</u>	<u>\$ 259,993,307</u>	<u>\$ 190,948,160</u>	<u>\$ 140,988,202</u>

Table 2 Continued

<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
\$ 60,375,452	\$ 53,248,573	\$ 42,600,034	\$ 39,986,769
59,079,170	56,763,280	54,861,306	51,146,889
138,802,346	132,294,841	125,955,756	120,035,128
8,267,646	7,140,884	7,209,791	7,410,380
32,688,621	54,154,408	32,725,033	33,158,498
15,593,396	14,659,766	15,413,397	14,188,868
8,775,159	12,445,420	10,860,940	8,179,530
114,711	114,711	114,711	114,711
<u>323,696,501</u>	<u>330,821,883</u>	<u>289,740,968</u>	<u>274,220,773</u>
14,968,664	15,407,801	15,370,342	10,297,874
-	-	-	-
<u>14,968,664</u>	<u>15,407,801</u>	<u>15,370,342</u>	<u>10,297,874</u>
<u>\$ 338,665,165</u>	<u>\$ 346,229,684</u>	<u>\$ 305,111,310</u>	<u>\$ 284,518,647</u>
\$ 27,913,332	\$ 22,952,988	\$ 23,467,132	\$ 17,311,218
24,305,494	23,362,577	23,102,519	19,111,111
12,783,543	11,348,157	1,320,446	6,907,268
106,849	100,097	136,191	102,088
21,913,000	21,071,442	20,181,220	20,074,563
-	700,000	662,290	-
6,408,677	122,934	304,792	770,643
3,851,600	3,033,886	2,070,003	1,956,412
14,365,151	13,068,123	13,222,893	11,599,916
2,960,679	2,655,600	2,048,084	3,649,996
3,067,257	27,379,805	18,581,903	7,964,438
14,636,229	11,243,257	11,738,429	10,361,966
497,369	2,412,201	2,793,374	1,092,067
<u>\$ 132,809,180</u>	<u>\$ 139,451,067</u>	<u>\$ 119,629,276</u>	<u>\$ 100,901,686</u>

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

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Business-type activities:				
Capital grants and contributions	\$ -	\$ -	\$ -	\$ -
Charges for services	4,555,635	2,040,783	1,300,000	1,300,000
Total business-type activities	4,555,635	2,040,783	1,300,000	1,300,000
Total primary government	<u>\$ 235,629,293</u>	<u>\$ 262,034,090</u>	<u>\$ 192,248,160</u>	<u>\$ 142,288,202</u>
Net (Expense) Revenue				
Governmental activities	\$ (258,650,243)	\$ (208,287,115)	\$ (184,248,868)	\$ (223,199,311)
Business-type activities	(22,883,400)	(8,620,570)	(12,449,496)	(14,536,252)
Total primary government	<u>(281,533,643)</u>	<u>(216,907,685)</u>	<u>(196,698,364)</u>	<u>(237,735,563)</u>
General Revenues and Other				
Changes in Net Assets				
Governmental Activities:				
Taxes:				
Property taxes	275,869,660	255,429,534	233,585,237	209,881,420
Flood control taxes	34,620,600	26,583,760	9,847,070	8,702,080
Bingo taxes	905,780	797,163	724,819	696,385
Motor vehicle sales	10,031,273	11,291,934	11,923,937	9,235,072
Mixed drink taxes	6,228,156	6,193,140	5,726,672	5,332,937
Unrestricted investment earnings	7,340,211	15,026,865	14,543,094	11,122,825
Miscellaneous	12,145,918	4,538,252	5,959,813	3,118,685
Gain on disposal of assets	123,790	-	-	-
Transfers between governmental and business activities	-	-	-	-
Total governmental activities	<u>347,265,388</u>	<u>319,860,648</u>	<u>282,310,642</u>	<u>248,089,404</u>
Business-type Activities:				
Motor vehicle rental tax	6,731,847	7,097,116	6,962,717	6,864,223
Occupancy taxes	11,564,549	13,668,374	12,799,160	11,541,320
Unrestricted investment earnings	336,802	2,463,345	2,585,195	2,358,829
Miscellaneous	2,834	-	-	-
Transfers between governmental and business activities	-	-	-	-
Total business-type activities	<u>18,636,032</u>	<u>23,228,835</u>	<u>22,347,072</u>	<u>20,764,372</u>
Total Primary Government	<u>\$ 365,901,420</u>	<u>\$ 343,089,483</u>	<u>\$ 304,657,714</u>	<u>\$ 268,853,776</u>
Change in Net Assets				
Governmental activities	\$ 88,615,145	\$ 111,573,533	\$ 98,061,774	\$ 24,890,093
Business-type activities	(4,247,368)	14,608,265	9,897,576	6,228,120
Total primary government	<u>\$ 84,367,777</u>	<u>\$ 126,181,798</u>	<u>\$ 107,959,350</u>	<u>\$ 31,118,213</u>

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

Table 2, Changes in Net (Expenses) Revenues.

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

Table 2 Continued

<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
\$ -	\$ -	\$ 10,316,258	22,567,211
1,300,000	1,300,000	-	-
<u>1,300,000</u>	<u>1,300,000</u>	<u>10,316,258</u>	<u>22,567,211</u>
<u>\$ 134,109,180</u>	<u>\$ 140,751,067</u>	<u>\$ 129,945,534</u>	<u>\$ 123,468,897</u>
\$ (190,887,321)	\$ (191,370,816)	\$ (170,111,692)	\$ (173,319,087)
(13,668,664)	(14,107,801)	(5,054,084)	12,269,337
<u>(204,555,985)</u>	<u>(205,478,617)</u>	<u>(175,165,776)</u>	<u>(161,049,750)</u>
193,368,931	184,703,624	164,251,059	\$ 156,966,570
8,023,769	7,778,772	8,848,788	8,308,331
593,779	457,715	401,566	410,905
-	-	-	-
4,817,418	4,479,810	4,121,982	3,884,043
4,479,652	2,164,665	4,211,016	6,097,224
541,177	362,683	687,326	765,745
-	589,019	250,613	72,847
293,781	440,672	360,760	132,336
<u>212,118,507</u>	<u>200,976,960</u>	<u>183,133,110</u>	<u>176,638,001</u>
5,904,894	5,426,230	5,373,636	5,535,896
10,618,155	9,108,875	8,819,481	9,022,550
2,079,249	1,801,746	2,137,746	4,762,516
-	-	1,300,000	-
(293,781)	(440,672)	(360,760)	(132,336)
<u>18,308,517</u>	<u>15,896,179</u>	<u>17,270,103</u>	<u>19,188,626</u>
<u>\$ 230,427,024</u>	<u>\$ 216,873,139</u>	<u>\$ 200,403,213</u>	<u>\$ 195,826,627</u>
\$ 21,231,186	\$ 9,606,144	\$ 13,021,418	3,318,914
4,639,853	1,788,378	12,216,019	31,457,963
<u>\$ 25,871,039</u>	<u>\$ 11,394,522</u>	<u>\$ 25,237,437</u>	<u>\$ 34,776,877</u>

Table 3

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

	2009	2008	2007	2006
Revenues				
Ad valorem taxes	\$ 308,919,094	\$ 281,263,390	\$ 244,211,668	\$ 217,974,800
Other taxes, licenses, and permits	23,105,524	15,767,008	10,031,840	8,414,707
Intergovernmental revenue	39,935,873	37,109,206	37,064,942	49,325,165
Court costs and fines	27,989,595	30,273,190	28,643,536	25,024,624
Fees on motor vehicles	24,228,958	25,586,120	27,071,760	25,552,733
Other fees	17,630,868	16,546,105	19,454,670	19,587,423
Commissions from governmental units	3,632,217	3,369,191	4,289,058	4,002,121
Revenues from use of assets	19,769,465	27,407,525	26,020,885	20,686,227
Sales, refunds, and miscellaneous	15,200,828	8,949,385	8,559,411	11,203,209
Commissions on county taxes	-	-	-	-
Total Revenues	<u>480,412,422</u>	<u>446,271,120</u>	<u>405,347,770</u>	<u>381,771,009</u>
Expenditures				
General government	72,125,092	77,130,748	64,491,487	57,310,981
Judicial	81,372,423	75,933,997	68,461,941	64,730,554
Public safety	178,449,602	172,552,162	156,293,541	137,962,292
Education and recreation	9,680,173	12,222,246	9,110,295	8,525,534
Public works	46,923,748	49,309,794	15,631,596	14,501,740
Health and public welfare	31,366,407	18,823,565	15,928,345	17,390,808
Capital expenditures	86,289,068	80,746,829	54,553,089	40,500,011
Debt service:				
Principal	28,177,246	19,930,577	15,196,232	14,372,928
Interest	19,904,430	12,283,857	8,297,446	14,228,256
Bond issuance cost ¹	3,192,902	1,329,858	1,549,639	768,583
Debt service SARA ²	4,700,000	5,200,000	6,200,000	5,500,000
Intergovernmental expenditures	-	-	-	-
Total Expenditures	<u>562,181,091</u>	<u>525,463,633</u>	<u>415,713,611</u>	<u>375,791,687</u>
Excess (deficiency) of revenues over expenditures	(81,768,669)	(79,192,513)	(10,365,841)	5,979,322
Other Financing Sources (Uses)				
Interfund transfers in	7,489,827	3,886,386	16,805,945	5,009,940
Interfund transfers out	(7,489,827)	(3,886,386)	(19,374,635)	(5,784,226)
Issuance of capital lease	-	4,719,752	4,643,054	2,996,106
Issuance of commercial paper	-	32,384,000	4,000,000	3,000,000
Issuance of long term debt	339,720,000	138,855,000	135,630,000	4,000,000
Discount on bond issues	-	-	-	-
Issuance of refunding bonds	14,890,000	-	-	26,530,000
Payment to refunded debt paying agent	(14,925,453)	-	-	(28,157,516)
Premium on bond issues	7,034,116	1,150,013	1,533,113	1,597,513
Payment to other governmental units	-	-	-	-
Total Other Financing Sources	<u>346,718,663</u>	<u>177,108,765</u>	<u>143,237,477</u>	<u>9,191,817</u>
Net Change in Fund Balances	<u>\$ 264,949,994</u>	<u>\$ 97,916,252</u>	<u>\$ 132,871,636</u>	<u>\$ 15,171,139</u>
Debt service as a percentage of noncapital expenditures	10.1%	7.2%	6.5%	8.5%

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 J).

Table 3 Continued

2005	2004	2003	2002	2001	2000
\$ 201,610,941	\$ 191,633,278	\$ 173,148,864	\$ 163,946,266	\$ 159,182,469	\$ 147,006,365
6,708,043	6,394,569	5,471,514	5,216,673	5,330,813	5,120,114
43,062,906	49,065,178	31,827,012	29,558,102	14,875,803	13,738,853
23,571,139	18,993,058	20,157,380	18,252,234	18,008,601	15,942,750
25,988,198	25,273,753	24,698,905	24,688,549	23,792,178	23,019,381
14,261,073	11,630,090	11,912,186	8,274,825	7,610,233	6,967,491
4,282,345	4,162,416	3,909,361	6,064,855	10,337,290	10,024,231
15,529,417	12,496,516	6,206,112	8,225,592	12,737,360	12,321,874
7,950,237	8,310,365	6,659,576	5,369,400	6,492,451	4,948,367
-	783,173	732,436	704,665	761,067	703,935
342,964,299	328,742,396	284,723,346	270,301,161	259,128,265	239,793,361
56,524,066	51,044,056	40,757,225	38,826,519	33,824,836	34,703,231
57,645,825	54,927,707	51,167,249	47,589,595	45,115,504	40,660,436
133,321,562	124,926,309	120,159,726	114,920,304	102,539,390	97,800,487
8,074,685	6,963,177	7,025,738	7,244,103	2,441,498	2,177,927
10,627,009	38,671,036	18,052,222	19,052,293	12,228,703	21,319,008
15,578,673	14,579,823	16,504,336	14,756,381	11,982,110	10,338,567
25,848,495	33,986,741	32,160,378	11,333,344	21,687,063	15,276,780
16,904,084	25,858,538	15,377,280	12,215,118	11,424,559	13,114,297
16,025,865	13,151,447	17,202,529	17,966,130	18,880,254	14,975,382
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	10,795,612	10,584,575
340,550,264	364,108,834	318,406,683	283,903,787	270,919,529	260,950,690
2,414,035	(35,366,438)	(33,683,337)	(13,602,626)	(11,791,264)	(21,157,329)
23,181,245	17,086,516	13,156,821	8,227,955	6,828,718	5,939,380
(23,079,465)	(20,202,999)	(13,142,077)	(8,247,414)	(6,517,835)	(5,939,380)
-	-	-	-	-	-
-	-	-	-	-	-
43,035,000	14,500,000	8,718,689	18,455,000	-	18,000,000
(79,152)	-	-	-	-	-
-	14,090,000	-	31,595,000	-	-
-	(15,435,932)	-	(33,493,049)	-	-
2,554,879	2,316,101	-	2,494,079	-	-
(6,600,000)	-	-	-	-	-
39,012,507	12,353,686	8,733,433	19,031,571	310,883	18,000,000
\$ 41,426,542	\$ (23,012,752)	\$ (24,949,904)	\$ 5,428,945	\$ (11,480,381)	\$ (3,157,329)
10.5%	11.8%	11.4%	11.1%	12.2%	11.4%

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		
2000	\$ 38,869,909,909	\$ 6,562,757,970	\$ 3,562,075,127	\$ 41,870,592,752	0.357558
2001	44,288,640,826	6,668,808,440	5,549,544,735	45,407,904,531	0.357558
2002	49,153,921,837	6,965,146,780	6,329,872,601	49,789,196,016	0.336856
2003	52,553,014,169	6,904,725,725	6,722,849,313	52,734,890,581	0.333671
2004	56,825,012,759	7,247,363,276	7,025,350,553	57,047,025,482	0.333671
2005	58,584,257,386	7,746,973,555	6,058,106,940	60,273,124,001	0.331190
2006	63,523,927,986	8,210,434,209	6,297,181,547	65,437,180,648	0.331190
2007	73,411,772,533	9,018,494,676	7,513,295,659	74,916,971,550	0.326866
2008	87,952,556,241	8,390,541,505	9,421,111,927	86,921,985,819	0.326866
2009	99,217,100,900	7,760,810,614	10,037,665,304	96,940,246,210	0.326866

Sources: Bexar County Annual Report on Financial Information and Operating Data for 2000.
Bexar County Tax Assessor-Collector Certified Roll Reports (For FY 2001-2009).

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

Table 6

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

	2000	2001	2002	2003	2004
County Direct Rates					
General	0.339460	0.339460	0.320750	0.317570	0.320950
Flood	0.018100	0.018100	0.016100	0.016100	0.012720
Total direct rate	0.357560	0.357560	0.336850	0.333670	0.333670
City and Town Rates					
City of San Antonio	0.579790	0.579790	0.578540	0.578540	0.578540
Balcones Heights	0.476272	0.469409	0.551862	0.563567	0.527030
Castle Hills	0.503500	0.502601	0.505518	0.505518	0.503747
China Grove	0.021349	0.019561	0.020592	0.022066	0.022066
Converse	0.560000	0.560000	0.560000	0.560000	0.597500
Elmendorf	0.082400	0.082400	0.082400	0.082400	0.114721
Grey Forest	0.170000	0.122191	0.122191	0.115500	0.109522
Hill County Village	0.100000	0.093192	0.094950	0.095000	0.095000
Hollywood Park	0.397259	0.379786	0.497259	0.417926	0.417926
Kirby	0.680716	0.686549	0.686549	0.676573	0.657821
Leon Valley	0.468780	0.468780	0.499600	0.502700	0.517400
Live Oak	0.436881	0.360000	0.340000	0.335000	0.465000
Olmos Park	0.573620	0.569140	0.669140	0.662607	0.657822
Shavano Park	0.271741	0.282523	0.299895	0.313225	0.326915
City of Somerset	0.548870	0.564007	0.563300	0.593160	0.639450
St. Hedwig	0.350000	0.381531	0.434419	0.443942	0.435756
Terrell Hills	0.583400	0.548100	0.532758	0.554900	0.544500
Universal City	0.387590	0.383093	0.385103	0.396085	0.414680
Windcrest	0.220936	0.242975	0.242975	0.282975	0.332654
Helotes	0.350472	0.350472	0.360000	0.360000	0.355000
School Districts Rates					
Alamo Heights ISD	1.580000	1.600000	1.630000	1.630000	1.629600
East Central ISD	1.590000	1.610000	1.680000	1.680000	1.680000
Edgewood ISD	1.558800	1.630660	1.574000	1.627300	1.734500
Harlandale ISD	1.678000	1.756000	1.756000	1.756000	1.756000
Northeast ISD	1.800000	1.751500	1.764000	1.744000	1.794000
Northside ISD	1.674100	1.737500	1.762500	1.762500	1.762500
San Antonio ISD	1.722000	1.722000	1.722000	1.722000	1.722000
South S.A. ISD	1.619007	1.629500	1.729690	1.717590	1.738300
Southside ISD	1.620000	1.620000	1.720000	1.720000	1.720000
Somerset ISD	1.747300	1.691703	1.687500	1.685000	1.685000
Southwest ISD	1.617900	1.616800	1.675800	1.665200	1.642200
Fire District Rates					
Bexar Emergency #6	0.000000	0.000000	0.000000	0.000000	0.100000
Bexar Emergency #5	0.000000	0.000000	0.000000	0.000000	0.100000
Bexar Emergency #7	0.000000	0.000000	0.000000	0.000000	0.000000
Bexar Emergency #3	0.000000	0.000000	0.000000	0.000000	0.060000
Bexar Emergency #2	0.000000	0.000000	0.000000	0.057000	0.057000
Bexar Emergency #1	0.000000	0.100000	0.100000	0.100000	0.100000
Other Special District Rates					
Alamo Community College	0.105960	0.106900	0.104600	0.107100	0.107050
University Health System	0.243869	0.243869	0.243869	0.243869	0.243869
River Authority	0.000000	0.000000	0.016425	0.016425	0.016425
S.A. MUD #1	0.930000	0.930000	0.930000	0.930000	0.930000

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

Table 6 Continued

<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>
0.318471	0.318471	0.295104	0.289399	0.296187
0.012720	0.012719	0.031762	0.037467	0.030679
<u>0.331191</u>	<u>0.331190</u>	<u>0.326866</u>	<u>0.326866</u>	<u>0.326866</u>
0.578540	0.578540	0.578540	0.572300	0.567140
0.527030	0.558500	0.532404	0.498356	0.490729
0.503747	0.479634	0.458908	0.425801	0.425801
0.022066	0.229180	0.232940	0.021501	0.060230
0.597500	0.577500	0.565000	0.540000	0.515000
0.114721	0.175000	0.250000	0.252961	0.269966
0.109522	0.109522	0.975960	0.093525	0.093525
0.095000	0.095000	0.095000	0.095000	0.095000
0.417926	0.417926	0.395908	0.381464	0.382261
0.657821	0.664948	0.644471	0.588414	0.623000
0.517400	0.537400	0.537400	0.527400	0.527400
0.465000	0.410000	0.385000	0.364400	0.405131
0.657822	0.598837	0.544546	0.514787	0.480820
0.326915	0.343016	0.335000	0.329682	0.325082
0.639450	0.614013	0.555009	0.513609	0.517613
0.435756	0.479895	0.479895	0.479895	0.479895
0.544500	0.516864	0.465853	0.430422	0.399293
0.414680	0.426487	0.457920	0.525827	0.512972
0.332654	0.412622	0.412454	0.407239	0.436227
0.355000	0.336287	0.336287	0.336287	0.363651
1.629600	1.656600	1.486600	1.156600	1.156600
1.680000	1.680000	1.520000	1.190000	1.319500
1.734500	1.722200	1.610000	1.405000	1.405000
1.756000	1.756000	1.700000	1.349000	1.479000
1.794000	1.794000	1.669000	1.402900	1.402900
1.762500	1.775000	1.592500	1.262500	1.302500
1.722000	1.720000	1.579700	1.249700	1.249700
1.738300	1.840000	1.710000	1.445000	1.440000
1.720000	1.720000	1.690000	1.360000	1.365600
1.685000	1.685000	1.536700	1.194000	1.205000
1.642200	1.618800	1.496000	1.195000	1.210000
0.100000	0.100000	0.093816	0.100000	0.100000
0.100000	0.100000	0.091058	0.088555	0.087025
0.000000	0.100000	0.100000	0.099666	0.100000
0.051000	0.051000	0.035200	0.031222	0.030000
0.057000	0.057000	0.070000	0.700000	0.070000
0.100000	0.100000	0.100000	0.097848	0.100000
0.107050	0.107050	0.137050	0.134550	0.135855
0.243869	0.243869	0.243869	0.237408	0.261022
0.016425	0.016425	0.016045	0.015951	0.015951
0.930000	0.930000	0.847800	0.762300	0.695700

Table 7

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

	<u>2009</u>	
	<u>Market Value</u>	<u>Percent of Total Taxable Value</u>
H.E. Butt Grocery Company	\$ 926,841,969	0.96%
Methodist Healthcare System SA	459,806,611	0.48
AT&T	408,854,755	0.42
Wal-Mart Stores, Inc.	392,639,185	0.41
Baptist (VHS San Antonio Partners LP)	375,476,876	0.39
USAA	343,756,700	0.36
La Cantera Retail LTD Partnership	263,640,000	0.27
Frost National Bank	209,948,288	0.22
Frankel Family Trust	199,812,310	0.21
SA Real Estate LLP	171,986,360	0.18
	<u>\$ 3,752,763,054</u>	<u>3.89%</u>
 <u>2000</u> 		
	<u>Market Value</u>	<u>Percent of Total Taxable Value</u>
H.E. Butt Grocery Company	\$ 522,522,990	1.25%
Southwestern Bell Telephone Company	482,224,440	1.15
United Services Automobile Association	395,287,240	0.94
Methodist Hospital Systems	185,112,460	0.44
VLSI Technologies, Inc.	140,796,986	0.34
Melvin Simon Properties	117,367,120	0.28
Marriott Corporation	108,688,810	0.26
North Star Mall, Inc.	106,831,340	0.26
Paragon Cable	105,745,860	0.25
Wal-Mart Stores, Inc	100,365,940	0.24
	<u>\$ 2,264,943,186</u>	<u>5.41%</u>

Source: Bexar Appraisal District.

Note: ¹ Merged with Southwestern Bell Telephone Company (SBC).

Table 8

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

County Tax Rate - General and Debt

Fiscal Year ¹	Collected Within the Fiscal Year of the Levy		Percent of Levy	Subsequent Collections ³	Total Collections to Date		Percent of Current Levy	Receivable
	Taxes Levied for Fiscal Year ²	Amount			Amount	Amount		
2000	\$ 142,444,278	\$ 139,401,003	97.9	\$ 1,875,176	\$ 141,276,179	99.2	\$ 10,174,483	
2001	154,348,375	150,869,686	97.7	3,022,102	153,891,788	99.7	10,873,624	
2002	159,860,934	156,028,658	97.6	3,376,904	159,405,562	99.7	11,264,054	
2003	167,857,501	163,685,935	97.5	3,659,885	167,345,821	99.7	11,498,246	
2004	182,983,382	179,297,078	98.0	3,090,416	182,387,494	99.7	12,058,064	
2005	191,334,814	187,860,871	98.2	2,823,028	190,683,899	99.7	11,616,455	
2006	207,309,014	203,851,097	98.3	2,708,288	206,559,385	99.6	11,880,379	
2007	232,729,932	229,355,021	98.5	2,360,160	231,715,181	99.6	11,142,226	
2008	253,356,250	249,567,648	98.5	2,064,062	251,631,710	99.3	11,415,483	
2009	275,433,604	270,493,314	98.2	-	270,493,314	98.2	12,359,490	

County Tax Rate - Flood and Debt

Fiscal Year ¹	Collected Within the Fiscal Year of the Levy		Percent of Levy	Subsequent Collections ³	Total Collections to Date		Percent of Current Levy	Receivable
	Taxes Levied for Fiscal Year ²	Amount			Amount	Amount		
2000	\$ 8,011,667	\$ 7,840,542	97.9	\$ 98,293	\$ 7,938,835	99.1	\$ 524,250	
2001	8,689,519	8,494,424	97.8	168,083	8,662,507	99.7	583,511	
2002	8,451,822	8,247,838	97.6	177,990	8,425,829	99.7	603,968	
2003	8,967,649	8,741,687	97.5	195,582	8,937,268	99.7	622,131	
2004	7,633,579	7,480,196	98.0	124,556	7,604,753	99.6	607,588	
2005	8,040,185	7,888,282	98.1	119,860	8,008,142	99.6	586,621	
2006	8,691,424	8,538,987	98.2	114,917	8,653,904	99.6	588,853	
2007	9,837,333	9,685,804	98.5	101,173	9,786,978	99.5	560,731	
2008 ⁵	26,805,988	26,407,917	98.5	223,031	26,630,948	99.3	827,131	
2009	34,968,389	34,354,457	98.2	-	34,354,457	98.2	1,100,234	

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

Note: ¹ Figures for Fiscal Year 2000-2001 totals are estimated. TC-168 Reports were not available.

² Taxes Levied can increase or decrease based on the number of tax cases settled during the fiscal years. Figures for fiscal years 2000 - 2001 tax cases was not included.

³ Subsequent collections consist of prior tax year collections during the fiscal year. Fiscal years 2000 - 2001 figures are estimated.

⁴ Outstanding taxes from prior years consists of all delinquent taxes from tax year 2007 - 1984 for county, and tax year 2006 - 1986 for flood.

⁵ Total tax rate the County assess is split between flood and general and debt.

While the total tax rate for FY 2008 remained unchanged, the portion allocated to flood was significantly increased.

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

Year	Governmental Activities					Business Type Activities	Total Primary Government	Percentage of Personal Income ¹	Debt Per Capita ²
	Refunding Bonds	General Obligation Bonds	Certificates of Obligation	Other Obligations	Revenue Bonds				
2000	\$ 73,286,537	\$ 46,399,111	\$ 34,392,332	\$ 8,500,000	\$ -	\$ 162,577,980	4.71%	\$ 111	
2001	68,441,978	44,229,111	30,482,332	8,000,000	148,845,000	299,998,421	7.86%	202	
2002	66,296,860	39,444,111	43,662,332	7,000,000	148,845,000	305,248,303	7.81%	202	
2003	59,955,852	37,104,111	39,440,515	5,500,000	144,295,000	286,295,478	7.23%	186	
2004	64,328,259	19,891,704	50,150,052	3,092,140	137,650,000	275,112,155	6.64%	176	
2005	65,264,984	24,315,000	73,939,827	73,260	128,685,000	292,278,071	5.91%	184	
2006	68,915,448	16,770,000	63,615,000	9,850,802	117,065,000	276,216,250	6.10%	172	
2007	61,790,001	35,470,000	175,960,000	15,008,071	103,335,000	391,563,072	8.30%	252	
2008	52,890,001	50,130,000	293,835,000	47,401,246	104,465,000	548,721,247	N/A	334	
2009	49,525,000	47,665,000	619,220,000	39,384,000	103,050,000	858,844,000	N/A	522	

Note: ¹ Figures for 2008, and 2009 were not available for personal income.
² Debt per capita uses the estimated population figures from 2000 - 2007.

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

GOVERNMENTAL ACTIVITIES

General Bonded Debt Outstanding

Fiscal Year	General			Total	Percentage of Actual Taxable Value of Property	Per Capita
	Refunding Bonds	Obligation Bonds	Certificates of Obligation			
2000	\$ 73,286,537	\$ 46,399,111	\$ 34,392,332	\$ 154,077,980	0.37%	\$ 105
2001	68,441,978	44,229,111	30,482,332	143,153,421	0.32%	96
2002	66,296,860	39,444,111	43,662,332	149,403,303	0.30%	99
2003	59,955,852	37,104,111	39,440,515	136,500,478	0.26%	89
2004	64,328,259	19,891,704	50,150,052	134,370,015	0.24%	86
2005	65,264,984	24,315,000	73,939,827	163,519,811	0.27%	103
2006	68,915,448	16,770,000	63,615,000	149,300,448	0.23%	93
2007	61,790,001	35,470,000	175,960,000	273,220,001	0.37%	171
2008	52,890,001	50,130,000	293,835,000	396,855,001	0.46%	242
2009	49,525,000	47,665,000	619,220,000	716,410,000	0.74%	435

Source: Comprehensive Annual Financial Reports (CAFR).

Table 11

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

<u>Fiscal Year</u>	<u>Total Debt Service ¹</u>	<u>Total Expenditures</u>	<u>Ratio of Debt Service to total Expenditures</u>
2000	\$ 27,871,996	\$ 260,950,690	10.68%
2001	30,304,813	270,919,529	11.19%
2002	30,181,248	283,903,787	10.63%
2003	32,579,809	318,498,320	10.23%
2004	38,922,975	364,108,834	10.69%
2005	32,929,949	340,550,264	9.67%
2006	29,205,538	370,291,687	7.89%
2007	21,256,881	409,513,611	5.19%
2008	29,964,629	520,263,633	5.76%
2009	51,174,407	557,481,091	9.18%

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
As of September 30, 2009
(Unaudited)

Governmental Unit	Debt Outstanding	Applicable to Bexar County	Estimated Share of Overlapping Debt
Cities:			
City of Alamo Heights	\$ 6,865,000	100.00%	\$ 6,865,000
Converse	4,070,000	100.00%	4,070,000
City of Fair Oaks Ranch	2,780,000	67.97%	1,889,566
City of Balcones Heights	1,229,000	100.00%	1,229,000
Grey Forest	405,000	100.00%	405,000
Helotes	7,028,707	100.00%	7,028,707
City of Hill Country Village	1,275,000	100.00%	1,275,000
Kirby	3,685,000	100.00%	3,685,000
Leon Valley	3,635,000	100.00%	3,635,000
Live Oak	18,270,000	100.00%	18,270,000
Lytle	1,110,000	1.37%	15,207
Olmos Park	4,905,000	100.00%	4,905,000
St. Hedwig	1,050,000	100.00%	1,050,000
San Antonio	1,148,950,000	100.00%	1,148,950,000
Schertz	61,140,000	3.32%	2,029,848
Selma	12,845,000	71.68%	9,207,296
Shavano Park	6,194,999	100.00%	6,194,999
Terrell Hills	3,500,000	100.00%	3,500,000
Universal City	12,073,000	100.00%	12,073,000
Windcrest	2,155,000	100.00%	2,155,000
Somerset	125,000	100.00%	125,000
School Districts:			
Alamo Heights ISD	70,064,346	100.00%	70,064,346
East Central ISD	92,099,996	100.00%	92,099,996
Edgewood ISD	104,205,000	100.00%	104,205,000
Harlandale ISD	214,831,103	100.00%	214,831,103
Judson ISD	406,899,926	100.00%	406,899,926
Northeast ISD	1,217,132,130	100.00%	1,217,132,130
San Antonio ISD	465,969,560	100.00%	465,969,560
South San Antonio ISD	141,472,061	100.00%	141,472,061
Southside ISD	64,625,000	100.00%	64,625,000
Southwest ISD	134,649,999	100.00%	134,649,999
Boerne ISD	119,674,098	25.64%	30,684,439
Comal ISD	543,984,141	14.93%	81,216,832
Medina Valley ISD	64,664,559	27.12%	17,537,029
Randolph Field ISD	743,144	100.00%	743,144
Northside ISD	1,534,371,563	99.55%	1,527,466,891
Schertz-Cibolo -Universal City ISD	285,330,515	10.01%	28,561,585
Somerset ISD	25,579,991	75.21%	19,238,711
Floresville ISD	81,914,985	0.12%	98,298
Special Districts:			
Alamo Community College District	537,313,778	100.00%	537,313,778
Bexar Co Hosp Dist	559,700,000	100.00%	559,700,000
San Antonio MUD #1	1,195,000	100.00%	1,195,000
San Antonio RA	42,015,000	100.00%	42,015,000
Total Overlapping	8,011,726,601		6,996,277,451
Bexar County	716,410,000	100.00%	716,410,000
Total Direct and Overlapping Debt	\$ 8,728,136,601		\$ 7,712,687,451

Source: Municipal Advisory Council of Texas, as of September 30, 2009.

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

Venue Project Revenue Bonds

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
2000	\$ 11,403,521	\$ 3,950,199	\$ 7,453,322	\$ -	-	\$ -
2001	20,674,964	4,948,550	15,726,414	5,685,344	2.77	-
2002	19,320,962	2,910,005	16,410,957	8,709,464	1.88	-
2003	17,630,863	835,541	16,795,322	12,919,464	1.30	340,000
2004	17,636,851	616,143	17,020,708	12,901,087	1.32	2,210,000
2005	19,902,298	410,643	19,491,655	12,766,999	1.53	4,295,000
2006	22,064,372	1,491,850	20,572,522	12,509,483	1.64	6,725,000
2007	23,647,072	100,240	23,546,832	12,102,887	1.95	8,560,000
2008	25,269,618	641,625	24,627,993	10,860,351	2.27	10,565,000
2009	23,191,667	4,070,663	19,121,004	7,493,210	2.55	-

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 from the Arena Fund.

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.

Table 14

Bexar County, Texas
County Expenditures for Assets Owned by Other Entities
Last Three Fiscal Years ¹
(Unaudited)

Description	Ownership	2007 Expenditure	2008 Expenditure	2009 Expenditure	Ending Balance
<u>Governmental Activities</u>					
Balcones Heights Storm Water	COSA	\$ -	\$ -	\$ 137,828	\$ 137,828
Eisenhower Road Bridge	COSA	-	-	-	-
Hausman Road Drainage	COSA	-	30,949	230,501	261,450
Huebner Creek	COSA	-	91,501	268,635	360,136
Ingram Road Low Water Crossing	COSA	-	163,057	162,854	325,911
Laddie Place	COSA	-	40,207	164,790	204,997
Mission Trails	COSA	175,789	-	33,488	209,277
Olmos Dam Repair	COSA	-	473,561	437,007	910,568
Rock Creek Enhanced Conveyance	COSA	-	6,534	153,189	159,723
Roland Avenue Bridge	COSA	-	77,437	230,212	307,649
Rosillo Tributary	COSA	-	-	97,200	97,200
San Pedro Huisache Phase II	COSA	-	-	205,000	205,000
Shane Road Low Water Crossing	COSA	-	-	185,344	185,344
Applewhite Road	COSA	-	7,552	-	7,552
Hertzberg Historic Center	Non Profit	-	250,000	-	250,000
Martinez Dam	SARA	507,858	374,334	-	882,192
Mission Reach Restoration	SARA	3,318,975	18,327,205	-	21,646,180
Museum Reach Restoration	SARA	3,489,169	7,041,861	-	10,531,030
State Highway 211 Right of Way	State	-	548,770	1,425	550,195
Culebra Road	State	172,440	1,055,242	1,497,630	2,725,312
Blanco Road	State	2,196,381	4,716,588	11,835,827	18,748,796
Haven for Hope Homeless Campus	Haven for Hope	-	-	6,248,663	6,248,663
Governmental Activities Totals		<u>9,860,612</u>	<u>33,204,798</u>	<u>21,889,593</u>	<u>64,955,003</u>
<u>Business Activities</u>					
Performing Arts Center	Performing Art	-	-	2,010,241	2,010,241
Alameda Theater	COSA	-	-	156,360	156,360
Mission Concepcion Athletic Co	Developer	-	-	198,347	198,347
Culebra Creek Soccer	Developer	-	-	89,552	89,552
Classics Elite Soccer	Developer	-	-	90,102	90,102
Wheatly Heights Athletic Comp	Developer	-	-	105,439	105,439
McAllister Little League	Developer	-	-	182,364	182,364
Southeast Skyline Baseball	Developer	-	-	1,471,963	1,471,963
Mission Reach	Developer	-	-	3,108,167	3,108,167
Hartman/Soar Soccer	Developer	-	-	4,643,393	4,643,393
Various Project	Developer	-	-	8,124	8,124
Business Activities Totals		<u>-</u>	<u>-</u>	<u>12,064,052</u>	<u>12,064,052</u>
Total County Expenditures for Assets					
Owned by Others		<u>\$ 9,860,612</u>	<u>\$ 33,204,798</u>	<u>\$ 33,953,645</u>	<u>\$ 77,019,055</u>

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

Table 15

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
2000	1,392,931	\$ 38,189,928	\$ 27,321	4.3%	263,038	77,717
2001	1,488,600	39,085,591	27,613	5.1%	275,732	81,364
2002	1,512,800	39,571,644	27,450	6.0%	269,646	87,361
2003	1,536,600	41,451,742	28,273	6.7%	280,393	92,619
2004	1,560,500	44,018,496	29,496	5.7%	285,329	95,213
2005	1,584,800	46,776,585	30,843	4.7%	293,720	98,473
2006	1,609,500	51,180,678	32,991	4.3%	301,194	99,845
2007	1,594,000	54,324,033	34,163	4.1%	N/A	100,043
2008	1,641,170	N/A	N/A	5.1%	307,924	102,806
2009	1,645,301	N/A	N/A	7.2%	314,801	113,307

- Source:** ¹ Estimated population figures - Greater San Antonio Chamber of Commerce (San Antonio Region Economic Trends 2000-2006). Source for Fiscal Year 2007 - 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 2000-2004 reflect county population estimates available as of April 2006.
- ³ Personal Income and Per Capita Personal Income Figures - Bureau of Economic Analysis (2000 - 2007). Figures for 2008 - 2009 were not available for personal income and per capita personal income.
- ⁴ Unemployment rates - Texas Workforce Commission September 2009, 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.

Table 16

Bexar County, Texas
PRINCIPAL EMPLOYERS
Current Year and Six Years Ago
(Unaudited)

2009			
Principal Employers	Category	Total	Percent of County Employment
Fort Sam Houston	Government	30,793	4.36
Lackland AFB/37th Training Wing ¹	Government	28,100	3.98
H.E.B. Grocery Company	Retail	20,500	2.90
USAA	Finance/ Insurance	14,589	2.07
Northside Independent School District	Services	15,925	2.26
Randolph Air Force Base	Government	10,700	1.52
City of San Antonio	Government	9,000	1.27
Northeast Independent School District	Services	8,507	1.20
San Antonio Independent School District	Services	7,547	1.07
Methodist Healthcare System	Medical	7,154	1.01
UT Health Science Center at San Antonio	Medical	6,217	0.88
Baptist Health System	Medical	6,190	0.88
University Health System	Medical	5,322	0.75
Tesoro Corporation	Gas & Oil/Retail	5,620	0.80
Bexar County	Government	4,711	0.67
	TOTAL	180,875	25.62
Total County Employment for 2009 ²		705,976	
2003			
Principal Employers	Category	Total	Percent of County Employment
Valero Energy Corporation	Utilities	23,000	3.49
Lackland AFB/37th Training Wing	Government	22,567	3.43
Fort Sam Houston	Government	18,844	2.86
H.E.B. Grocery Company	Retail	17,805	2.70
USAA	Finance/Insurance	17,069	2.59
Zachary Group	Construction	15,153	2.30
SBC Communications	Services	12,589	1.91
Randolph Air Force Base	Government	11,987	1.82
City of San Antonio	Government	10,119	1.54
Northside Independent School District	Services	8,870	1.35
San Antonio Independent School District	Services	8,000	1.21
Northeast Independent School District	Services	6,473	0.98
SBC Southwestern Bell	Communications	6,000	0.91
Baptist Health System	Medical	5,300	0.80
UT Health Science Center at San Antonio	Medical	5,102	0.77
	TOTAL	188,878	28.67
Total County Employment for 2003²		658,726	

Source: San Antonio Business Journal Book of Lists 2010, Greater San Antonio Chamber of Commerce and confirmation from individual corporate human resource offices.
<http://www.sanantoniodef.com> (Fort Sam Houston, Lackland AFB, Randolph AFB & City of San Antonio)

Note: ¹ Includes Military personnel and their dependents, and civilian personnel.

² Total County Employment figure for 2003 and 2009 -Texas Workforce Commission website.
 Fifteen largest employers in Bexar County were first implemented in 2003 Comprehensive Annual Financial Report. Employment figures for 2003 represent nationwide totals, 2009 figures represent Bexar County only. Less than ten years of data presented because this is the seventh year of implementation of the new reporting model.

Table 17

BEXAR COUNTY, TEXAS
OPERATING INDICATORS BY FUNCTION/PROGRAM
Last Ten Fiscal Years
(Unaudited)

<u>Function/Program</u>		<u>2009</u>	<u>2008</u>	<u>2007³</u>
<u>PUBLIC SAFETY</u>				
Sheriff-Adult Detention	Average Daily Inmate Population			
	Male	3,957	3,689	3,680
	Female	449	450	514
	Number of Prisoners Booked	68,513	62,973	75,611
	Number of Prisoners Released	68,308	62,154	75,050
	Number of Uniformed Officers	855	716	711
Sheriff-Law Enforcement	Number of Patrol Deputies ¹	N/A	N/A	N/A
Patrol	Number of Law Enforcement Officers ²	531	521	529
<u>JUDICIAL</u>				
District Courts				
Criminal	Cases Filed During the Year ⁴	13,459	11,822	11,612
Civil	Cases Filed During the Year ⁴	35,161	36,109	26,740
Juvenile	Cases Filed During the Year ⁴	3,323	3,406	3,612
County Courts-At Law				
Criminal	Cases Filed During the Year ⁴	38,274	34,717	39,823
Civil	Cases Filed During the Year ⁴	9,227	10,566	12,378
Probate	Cases Filed During the Year ⁴	4,291	4,327	4,045
Mental Health	Cases Filed During the Year ⁴	3,201	3,555	3,444
Justice of the Peace Courts	Civil and Criminal Cases Filed During the Year ⁴	170,192	172,062	151,430
<u>HEALTH & PUBLIC WELFARE</u>				
Number of grants	Federal	85	86	82
	State	36	31	35
	Private	8	5	12
Child Welfare Board	Children in DFPS legal responsibility ⁵	4,579	5,074	5,335
	Children in Substitute care ⁵	4,501	5,008	5,285
	Children in Foster Care ⁵	3,246	3,585	3,890
<u>PUBLIC WORKS</u>				
	Number of Work Orders for Road Maintenance	8,789	8,723	8,607
	Number of Work Orders for Traffic Maintenance	4,150	4,100	4,262
	Number of Capital Projects in Design	13	15	24
	Number of Capital Projects in Construction	8	6	10
	Number of Capital Projects Completed	6	4	12
<u>GENERAL GOVERNMENT</u>				
Commissioners Court	Number of official public meetings			
	Regular Sessions	24	24	25
	Special Sessions (Work Sessions)	17	15	14

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 Fiscal year 2007 totals are estimates.

⁴ Totals are from the Texas Office of Court Administration.

Table 17 Continued

<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
3,591	3,458	3,319	3,311	3,492	3,202	N/A
516	532	438	428	490	408	N/A
71,017	68,600	67,058	64,715	64,670	62,262	61,308
70,305	68,366	67,028	64,805	64,734	61,742	61,483
895	919	918	918	918	918	907
N/A	N/A	N/A	167	146	141	141
495	470	443	N/A	N/A	N/A	N/A
9,649	10,269	9,901	11,075	8,449	6,941	10,868
34,663	34,422	34,887	37,609	30,760	32,510	30,271
3,285	3,464	3,029	4,664	3,232	3,200	3,612
43,403	39,069	36,137	34,691	31,965	2,385	56,026
11,107	10,413	9,113	8,463	6,768	5,867	6,744
4,432	4,448	4,618	4,524	4,480	4,292	4,197
3,364	3,292	2,848	2,751	2,695	2,445	2,256
159,183	131,727	109,966	86,166	94,007	85,281	84,756
100	100	82	80	68	65	81
35	34	33	36	28	33	55
10	13	13	12	6	9	9
5,197	4,810	3,825	3,092	2,869	2,954	2,540
5,063	4,725	3,747	3,007	2,798	2,843	2,544
3,879	3,742	3,117	2,466	2,272	2,323	2,171
8,159	7,937	7,197	6,628	N/A	N/A	N/A
3,727	4,021	3,798	3,542	N/A	N/A	N/A
22	26	32	23	N/A	N/A	N/A
3	23	15	10	N/A	N/A	N/A
10	10	3	3	N/A	N/A	N/A
23	24	27	37	25	N/A	N/A
19	19	24	19	17	N/A	N/A

⁵ Texas Department of Family and Protective Services (DFPS) works with the Bexar County Child Welfare Board to facilitate implementation and administration of the Children's Protective Services Program. Children in foster care are placed in foster homes or institutions; children in substitute care are placed in treatment facilities, hospitals, adoptive homes, or independent living arrangements. Children in the legal responsibility of DFPS are those whom the courts have awarded legal responsibility by temporary or permanent managing conservatorship or other court ordered legal basis. Children may reside in an out of home placement or were returned to their home of origin.

Table 18

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

<u>Function/Program</u>		<u>2009</u>	<u>2008</u>	<u>2007²</u>	<u>2006</u>
<u>PUBLIC SAFETY</u>					
Sheriff-Adult Detention	Number of inmate beds	4,598	4,390	4,294	4,294
Sheriff-Law Enforcement	Number of patrol vehicles	171	110	122	112
<u>JUDICIAL</u>					
District Courts					
Criminal	Number of elected judges	11	9	9	9
Civil	Number of elected judges	13	13	13	13
Juvenile	Number of elected judges	3	2	2	2
County Courts-At-Law					
Criminal	Number of elected judges	13	9	10	9
Civil	Number of elected judges	2	3	2	3
Probate	Number of elected judges	2	2	2	2
Justice of the Peace Courts					
	Number of elected judges	6	6	6	5
<u>EDUCATION & RECREATION</u>					
County Parks	Number of acres maintained	570	570	602	602
	Number of county parks	11	11	8	9
	Number of civic centers	3	3	3	3
<u>PUBLIC WORKS</u>					
	Road Miles Maintained	1,030	1,026	961	956
	Road Resurfaced (miles)	117	121	114	112
	Heavy Trucks/Equipment	311	299	250	293
<u>GENERAL GOVERNMENT</u>					
	Number of Light Vehicles ¹	692	506	572	481

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>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
4,294	4,294	4,294	3,670	3,670	3,670
105	101	105	93	81	101
9	9	9	9	9	9
13	13	13	13	13	13
2	2	2	2	2	2
9	9	9	9	9	9
3	3	3	3	3	3
2	2	2	2	2	2
5	5	5	5	5	5
548	548	548	388	388	357
9	9	9	9	9	9
3	3	3	3	3	3
948	945	932	N/A	N/A	N/A
132	101	109	94	N/A	N/A
N/A	N/A	N/A	N/A	N/A	N/A
326	299	286	295	288	297

Table 19

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

Function/Program	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
General government/ Administrative	682	688	687	685	692	739	753	767	803	807
Judicial	774	804	831	828	843	844	863	904	902	921
Public safety ¹	2,047	2,270	2,333	2,325	-	-	-	-	-	-
Officers	-	-	-	-	1,779	1,894	1,966	1,905	2,024	2,064
Civilians	-	-	-	-	552	490	501	482	491	515
Education and recreation	69	69	69	69	66	67	67	62	69	73
Public works	248	248	250	249	254	265	269	270	277	272
Health and public welfare	86	64	45	45	50	54	40	50	68	59
Total	3,906	4,143	4,215	4,201	4,236	4,353	4,459	4,440	4,634	4,711

Source: Bexar County payroll.

Note: ¹ Public Safety employment totals from FY 2000-2003 represent total officers and civilians.
Fiscal Year 2004-present will breakdown the number of officers and civilians under public safety.

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

	(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 Payroll¹	UAAL as a Percentage of Covered Payroll	Total TCDRS Required Contribution Rate²
2000	\$ 280,545,447	\$ 330,316,309	84.93%	\$ 49,770,862	\$ 126,388,903	39.38%	9.24%
2001	312,734,351	366,714,450	85.28%	53,980,099	137,256,502	39.32%	9.09%
2002	340,478,485	405,515,333	83.96%	65,036,848	147,110,138	44.20%	9.08%
2003	378,486,006	438,774,462	86.26%	60,288,456	153,332,302	39.32%	9.28%
2004	406,467,238	467,799,283	86.89%	61,332,045	157,693,659	38.89%	9.81%
2005	439,658,564	505,135,375	87.04%	65,476,811	167,111,308	39.18%	9.43%
2006 ³	439,106,883	541,188,418	91.12%	48,081,535	174,803,879	27.51%	9.49%
2007	533,909,770	586,511,660	91.03%	52,601,890	189,723,874	27.73%	9.90%
2008	532,359,466	632,707,583	84.14%	100,348,117	205,997,638	48.71%	9.90%
2009 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 2000 Note P, Fiscal Year 2001-present Note Q).

³ Funding information for 2006 may differ from prior year compliance data due to plan changes effective 1/1/08

⁴ Fiscal Year 2009 figures will not be available from TCDRS until April or May 2010.

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

Legal Debt Margin Calculation for Fiscal Year 2009			
Assessed Value of All Taxable Property	\$	96,940,246,210	
Assessed Value of Real Property	\$	89,179,435,596	
Roads Debt Limit (25% of Assessed Value of Real Property) ^A			\$ 22,294,858,899
Amount of Debt Applicable to Constitutional Debt Limit:			
Total Bonded Debt Applicable		4,700,000	
Less: Debt Service Available Funds	\$	(2,644,886)	2,055,114
Legal Debt Margin, Bonds Issued under Article 3, Section 52 of the Texas Constitution			<u>\$ 22,292,803,785</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
2000	\$ 8,901,359,650	\$ 4,464,051	\$ 8,896,895,599	5.02%
2001	9,684,774,023	3,812,170	9,680,961,853	3.94%
2002	10,706,012,309	3,315,988	10,702,696,321	3.10%
2003	11,457,541,214	2,355,550	11,455,185,664	2.06%
2004	12,449,915,552	5,369,793	12,444,545,759	4.31%
2005	13,085,678,783	5,838,835	13,079,839,948	4.46%
2006	14,306,686,610	5,838,835	14,300,847,775	4.08%
2007	16,474,619,219	5,838,835	16,468,780,384	3.54%
2008	19,632,861,079	4,958,835	19,627,902,244	2.53%
2009	22,294,858,899	2,055,114	22,292,803,785	0.92%

^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 \$4,847,012,311 compared to applicable bonds outstanding at September 30, 2009 of \$716,410,000.

Table 22

Bexar County, Texas
MISCELLANEOUS INFORMATION
(Unaudited)

Employment Statistics (MSA) ¹

	2009	2008	2007	2006
Total Employed	720,419	718,256	714,999	715,679
Total Unemployed	58,895	38,304	31,215	28,408
Total Labor Force	779,314	756,560	746,214	744,087
Percent of Unemployment	7.2%	5.1%	4.1%	3.8%

Non-agricultural employment by categories ²

	2009	2008	Percent	2007	Percent	2006	Percent
Natural Resources & Mining	3,500	3,700	1	3,400	1	51,300	6
Construction	51,800	52,900	6	48,933	6	N/A	N/A
Manufacturing	42,000	48,267	6	49,467	6	48,300	6
Trade/Transportation/Utilities	150,800	151,967	17	145,200	17	145,400	18
Information	19,800	21,667	2	20,333	2	20,400	3
Finance Activities	66,900	65,700	8	65,967	8	64,500	8
Services and Miscellaneous ³	354,600	357,666	42	353,668	42	332,500	41
Government	158,300	149,900	18	143,100	18	147,600	18
	847,700	851,767	100	830,068	100	810,000	100

Year	CPS Energy ⁴		San Antonio Water System ⁵		County
	Electric Customers	Gas Customers	Water Connections	Wastewater Connections	Registered Voters ⁶
2000	563,100	303,900	288,803	N/A	822,826
2001	578,300	305,800	300,296	N/A	852,329
2002	592,195	206,668	293,299	N/A	830,540
2003	604,108	310,310	302,880	N/A	854,010
2004	602,313	306,845	310,433	N/A	850,088
2005	638,344	310,699	317,214	N/A	871,251
2006	639,001	310,860	331,476	361,993	848,506
2007	662,131	314,785	344,168	379,962	865,234
2008	681,295	319,261	348,834	389,894	872,957
2009	694,468	320,627	352,059	395,161	884,068

Source: ¹ Texas Workforce Commission MSA report.

² The Greater San Antonio Chamber of Commerce, September 2008, third quarterly report.

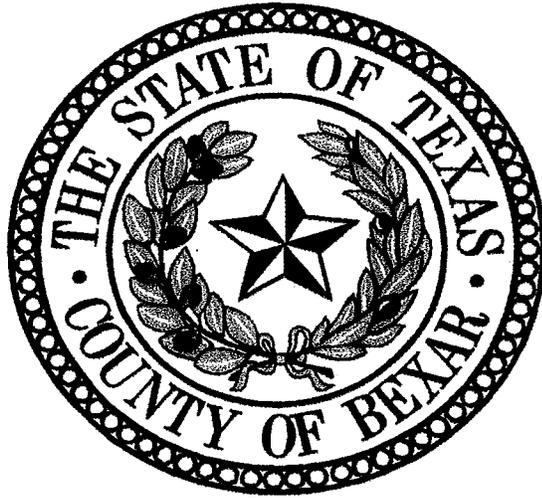
³ Professional & Business Services, Educational & Health Services, Leisure & Hospitality are combined.

⁴ Formally called City Public Service.

⁵ Greater San Antonio Chamber of Commerce (San Antonio Region Economic Trends 1999-2005)

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

⁶ Bexar County Elections Department.



This page intentionally
left blank.

**C
O
M
P
L
I
A
N
C
E

S
E
C
T
I
O
N**

Garza/Gonzalez & Associates

CERTIFIED PUBLIC ACCOUNTANTS

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Honorable County Judge and Commissioners
Bexar County, Texas

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, the Cibolo Canyons Special Improvement District (the "District") a discretely presented component unit and the aggregate remaining fund information of Bexar County, Texas (the "County"), as of and for the year ended September 30, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated March 30, 2010. We did not audit the financial statements of the University Health System (the "System"), a discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the System, is based solely on the report of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A *control deficiency* 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County's internal control.

207 Arden Grove
San Antonio, TX 78215
210/227-1389
Fax 227-0716

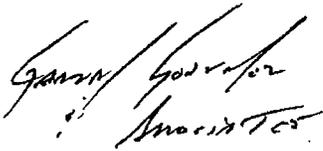
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters which we have reported to management of the County in a separate letter dated March 30, 2010.

This report is intended solely for the information and use of the County Judge and Commissioners, management, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Garry Gougeon
Auditor

March 30, 2010

Garza/Gonzalez & Associates

CERTIFIED PUBLIC ACCOUNTANTS

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND THE STATE OF TEXAS SINGLE AUDIT CIRCULAR

The Honorable County Judge and Commissioners
Bexar County, Texas

Compliance

We have audited the compliance of Bexar County Texas (the "County") with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* and *The State of Texas Single Audit Circular* that are applicable to each of its major federal and state programs for the year ended September 30, 2009. 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. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal and state programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards, OMB Circular A-133, and The Texas Single Audit Circular require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal and state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal and state programs for the year ended September 30, 2009. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and the State of Texas Single Audit Circular and which are described in the accompanying schedule of findings and questioned costs as item 2009-01 and in the schedule of prior year findings and questioned costs as items 2008-01, 2008-02, and 2006-03.

207 Arden Grove
San Antonio, TX 78215
210/227-1389
Fax 227-0716

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal and state programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal or state program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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.

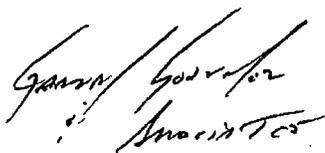
A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal and state program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal or state program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal or state program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal and state program will not be prevented or detected by the County's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

The County's responses to the findings identified in our audit are described in the accompanying schedules of current year and prior year findings and questioned costs. We did not audit the County's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the County Judge and Commissioners, management, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Gary G. Gove
Auditor

March 30, 2010

Bexar County, Texas
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 September 30, 2009

Fund/ Agency/ Organization	Grantor/Program Title	CFDA	Grantor or Pass-through Grantor's Number	Program Expenditures	Passed Through to Sub-recipients
	FEDERAL FUNDS				
	Department of Agriculture				
	Passed Through				
001-1051-2170	Texas Health and Human Services Commission National School Lunch Program	10.555	TX-015-2048	\$ 449,216	\$ -
	Total Department of Agriculture			449,216	-
	<u>Department of Health and Human Services</u>				
113-HHS-6565	Family Drug Court	93.243	5 H79 TI017494-03	200,409	-
113-R08-4335	HIV Emergency Relief Project Part A, 2008-2009	93.914	H89HA00041	1,835,971	1,604,381
113-R09-4335	HIV Emergency Relief Project Part A, 2009-2010	93.914	H89HA00042	2,765,854	2,461,290
	Passed Through				
	Texas Attorney General				
001-1051-2089	Child Support Enforcement Program	93.563		418,433	-
001-1051-3090	Title IV-D	93.563		1,594,450	-
001-1051-2092	Title IV-E District Attorney	93.658		286,840	-
	Texas Department of Family and Protective Services				
001-1051-2090	Title IV-E	93.658		1,628	-
	Texas Department of Housing and Community Affairs				
	Comprehensive Energy Assistance Program				
113-HCA-6491	CEAP- Case Administration	93.568	587006	25,908	-
113-HCA-6492	CEAP- Case Management	93.568	587006	28,625	-
113-HCA-6493	CEAP- Direct Service Support	93.568	587006	30,587	-
113-HCA-6494	CEAP- Energy Crisis	93.568	587006	191,301	-
113-HCA-6495	CEAP- Co-Payment	93.568	587006	35,021	-
113-HCA-6496	CEAP- Elderly and Disabled Assistance	93.568	587006	304,188	-
113-HCA-6497	CEAP- Heating and Cooling Systems	93.568	587006	228,089	-
113-HCA-6591	CEAP- Case Administration	93.568	587006	193,328	-
113-HCA-6592	CEAP- Case Management	93.568	587006	178,201	-
113-HCA-6593	CEAP- Direct Service Support	93.568	587006	165,902	-
113-HCA-6594	CEAP- Energy Crisis	93.568	587006	1,374,033	-
113-HCA-6595	CEAP- Co-Payment	93.568	587006	427,290	-
113-HCA-6596	CEAP- Elderly and Disabled Assistance	93.568	587006	2,258,097	-
113-HCA-6597	CEAP- Heating and Cooling Systems	93.568	587006	618,294	-
113-HCA-6598	CEAP- Training and Travel	93.568	587006	914	\$ -

Bexar County, Texas
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 September 30, 2009

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				
113-TA8-4311	HIV Emergency Relief Project, Part B, Administrative Agency	93.917	2008-025808	\$ 187,086	\$ -
113-TA9-4311	HIV Emergency Relief Project, Part B, Administrative Agency	93.917	2009-030889	83,362	-
113-TR8-4321	HIV Emergency Relief Project, Part B, Service Delivery	93.917	2008-025802	623,563	623,563
113-TR9-4321	HIV Emergency Relief Project, Part B, Service Delivery	93.917	2009-030807	778,730	778,730
800	Texas Juvenile Probation Commission	93.658	TJPC-E	-	-
800	Title IV-E, Administration	93.658	TJPC-E	509,331	-
	Total Department of Health and Human Services				
				<u>15,345,435</u>	<u>5,467,964</u>
Department of Homeland Security					
Passed Through					
	Texas Engineering Extension Service				
113-DHS-4468	Citizen Corp, CCP	97.053	2006-GE-T6-0068	8,078	-
113-DHS-4472	Citizen Corp, CCP	97.053	2007-GE-T7-0024	5,650	-
113-DHS-4469	Urban Areas Security Initiative, UASI	97.008	2006-GE-T6-0068	89,443	-
113-DHS-4473	Urban Areas Security Initiative, UASI	97.008	2007-GE-T7-0024	260,840	-
113-DHS-4470	Law Enforcement Terrorism Prevention Program, LETPP	97.074	2006-GE-T6-0068	325	-
113-DHS-4471	State Homeland Security Program, SHSP	97.073	2006-GE-T6-0068	69,945	-
113-DHS-4471	State Homeland Security Program, SHSP	97.073	2007-GE-T7-0024	51,705	-
113-DHS-4471	State Homeland Security Program, SHSP	97.073	2008-GE-T8-0034	220,319	-
	Total Department of Homeland Security				
				<u>706,305</u>	<u>-</u>
Department of Housing and Urban Development					
120-C98	Community Development Block Grant 1998	14.218	B-98-UC-48-0500	7,972	7,972
120-C99	Community Development Block Grant 1999	14.218	B-99-UC-48-0500	60,436	45,071
120-C00	Community Development Block Grant 2000	14.218	B-00-UC-48-0500	4,678	4,678
120-C01	Community Development Block Grant 2001	14.218	B-01-UC-48-0500	4,300	4,300
120-C03	Community Development Block Grant 2003	14.218	B-03-UC-48-0500	856	856
120-C04	Community Development Block Grant 2004	14.218	B-04-UC-48-0500	42,178	42,178
120-C05	Community Development Block Grant 2005	14.218	B-05-UC-48-0500	14,993	14,993
120-C06	Community Development Block Grant 2006	14.218	B-06-UC-48-0500	73,005	73,005
120-C07	Community Development Block Grant 2007	14.218	B-07-UC-48-0500	430,678	328,656
120-C08	Community Development Block Grant 2008	14.218	B-08-UC-48-0500	949,248	636,717
	Total Community Development Block Grant				
				<u>\$ 1,588,344</u>	<u>\$ 1,158,426</u>

FEDERAL FUNDS (Continued)

117-H99	HOME Investment Partnership Agreement 1999	14.239	M99-UC-48-0500	\$	120,000	\$	120,000
117-H00	HOME Investment Partnership Agreement 2000	14.239	M00-UC-48-0500		7,376		2,789
117-H01	HOME Investment Partnership Agreement 2001	14.239	M01-UC-48-0500		1,116		-
117-H02	HOME Investment Partnership Agreement 2002	14.239	M02-UC-48-0500		146,134		144,310
117-H03	HOME Investment Partnership Agreement 2003	14.239	M03-UC-48-0500		64,119		63,104
117-H04	HOME Investment Partnership Agreement 2004	14.239	M04-UC-48-0500		111,773		65,062
117-H05	HOME Investment Partnership Agreement 2005	14.239	M05-UC-48-0500		49,394		31,233
117-H06	HOME Investment Partnership Agreement 2006	14.239	M06-UC-48-0500		50,761		46,787
117-H07	HOME Investment Partnership Agreement 2007	14.239	M07-UC-48-0500		36,213		-
117-H08	HOME Investment Partnership Agreement 2008	14.239	M08-UC-48-0500		74,195		-
	Total HOME Investment Partnership Agreement Passed Through				661,081		473,285
113-TH8-4315	Texas Department of State Health Services HIV Emergency Relief Project, Part B, HOPWA	14.241	2008-025799		74,099		74,099
113-TH9-4315	HIV Emergency Relief Project, Part B, HOPWA	14.241	2009-030523		130,893		130,893
	Total Housing Opportunities for Persons with AIDS Grant				204,992		204,992
113-HUD-4618	Lead Based Paint Hazard Control Program				2,215		-
	Total Department of Housing and Urban Development				2,456,632		1,836,703
113-DOJ-4225	Department of Justice Juvenile Sex Offender Management Program	16.203	2006-WP-BX-0002		37,837		-
113-DOJ-4227	Law Enforcement Task Forces and Services for Human Trafficking Victims	16.320	2006-VT-BX-0006		177,753		-
113-DOJ-4222	Safe Havens, Supervised Visitation and Exchange Program	16.527	2005-CW-AX-0016		97,102		-
113-DOJ-4226	Operation JEDI	16.588	2006-WE-AX-0013		4,703		-
001-1051-2105	State Criminal Alien Assistance Program	16.606			217,535		-
113-DOJ-4230	Bullet Proof Vests	16.607	2008-BW-BX-078A0		16,960		-
113-DOJ-4206	Justice Assistance Grant - 2006	16.738	2006-DJ-BX-0358		23,572		-
113-DOJ-4207	Justice Assistance Grant - 2007	16.738	2007-DJ-BX-1327		55,508		-
113-DOJ-4208	Justice Assistance Grant - 2008	16.738	2008-DJ-BX-0232		243,705		-
113-DOJ-4209	AARA/Justice Assistance Grant - 2009	16.804	2009-SB-B9-2934		7,298		-
113-DOJ-4229	Justice and Mental Health Collaboration Program	16.745	2007-MO-BX-0011		4,760		-
113-DOJ-4231	Mental Health Court	16.745	2007-MO-BX-0012		79,963		-
113-DOJ-4233	Mental Health Court for Female Juvenile Offenders	16.745	2008-MO-BX-0013		56,704		-
113-DOJ-4232	Forensic DNA Backlog Reduction Program	16.560	2008-MO-BX-0013		121,014		-
001-1051-2104	Southwest Border Prosecution Initiative	16.755	2008-DN-BX-K032		28,125		-
113-OTM-6586	FBI - Sheriff				3,197		-
113-OTM-6587	DEA - Sheriff				16,483		-
113-OTM-6588	U.S. Marshals Service - Sheriff				29,431		-

Bexar County, Texas
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 September 30, 2009

Fund/ Agency/ Organization	Grantor/Program Title	CFDA	Grantor or Pass-through Grantor's Number	Program Expenditures	Passed Through to Sub-recipients
FEDERAL FUNDS (Continued)					
	Passed Through				
	Texas Governor's Office				
113-CJD-4075	Family Preservation Services	16.523	13310-10	68,069 \$	-
113-CJD-4083	Family Preservation Services	16.523	1331011	6,100	-
113-CJD-4080	Intervention and Prevention for Offenders at Risk of Abusing Drugs	16.540	17994-04	8,719	-
113-CJD-4072	Community Advocate Program	16.575	VA-07-V30-15683-09	79,810	-
113-CJD-4082	Community Advocate Program	16.575	2117301	10,605	-
113-CJD-4089	Community Advocate Program	16.575	1568310	9,049	-
113-CJD-4081	Adult Drug Court	16.585	2047001	143,698	-
113-CJD-4086	Adult Drug Court	16.585	20470-02	885	-
113-CJD-4079	Family Drug Treatment Court	16.585	1736705	119,152	-
113-CJD-4085	Family Drug Treatment Court	16.585	1736706	4,087	-
113-CJD-4076	Juvenile Drug Court	16.585	16922-06	75,624	-
113-CJD-4084	Juvenile Drug Court	16.585	16922-07	2,440	-
Texas Attorney General					
113-OAG-4882	Project Safe Neighborhood, Sheriff	16.609	09-10901	8,859	-
113-OAG-6518	Project Safe Neighborhood, Anti-Gang Equipment Grant	16.609	08-09004	112	-
113-OAG-4881	Project Safe Neighborhood, Juvenile	16.609	09-10893	42,369	-
113-OAG-6516	Project Safe Neighborhood, Juvenile	16.609	2004-GP-CX-0572	23,448	-
113-OAG-4883	Project Safe Neighborhood, Juvenile	16.609	09-10885	76,126	-
113-OAG-6560	Project Safe Neighborhood, DA	16.609	08-06042	32,472	-
113-OAG-6557	Project Safe Neighborhood, Juvenile	16.744	08-05838	98,585	-
113-OAG-6558	Anti-Gang Initiative, Sheriff	16.744	08-05820	61,103	-
113-OAG-6520	Anti-Gang Initiative, DA	93.597	09-C0004	59,928	-
113-OAG-4886	Access and Visitation Program - Title IV-D	93.597	09-C0004	4,578	-
113-OAG-6556	Access and Visitation Program - Title IV-D	93.597	07-C0205	726	-
San Antonio I. S. D.				7,952	-
Project Connect				-	-
Total Department of Justice				\$ 2,166,146	\$ -

FEDERAL FUNDS Continued

Department of Transportation

Passed Through

Metropolitan Planning Organization
 Unified Planning Work Program
 STEP-Click It Or Ticket

113-DOT-4265
 113-DOT-6525

20.205 TX-08-0285-1/0291-1 \$ 66,604 \$
 20.604 90,708
 157,312

Total Department of Transportation

Federal Emergency Management Agency

Passed Through

Texas Department of Public Safety
 Emergency Management Assistance

001-1051-2050

83.543 354,654
 354,654

Total Federal Emergency Management Agency

Social Security Administration

SSA Incentive

001-1051-2091

96.001 3,300
 3,300

Total Social Security Administration

Total Federal Funds

\$ 21,639,000 \$ 7,304,667

Bexar County, Texas
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 September 30, 2009

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>			\$	
113-CPA-6506	Tobacco Compliance, Sheriff	N/A		6,281	-
113-CPA-6507	Tobacco Compliance, Sheriff	N/A		22,370	-
113-CPA-6508	Tobacco Compliance, Sheriff	N/A		50	-
682-1051-2032	State Chapter 19 Vote	N/A		217,306	-
001-1051-2120	County Courts	N/A		900,000	-
001-1051-2253	Prosecutor Longevity Pay	N/A		253,003	-
001-1051-2297	DA Witness Reimbursement	N/A		60,039	-
001-1051-2298	Jury Supplemental	N/A		617,814	-
017-1051-2122	Probate Supplemental	N/A		221,117	-
029-1051-2299	DA Supplemental	N/A		34,450	-
	Total Texas Comptroller of Public Accounts			<u>2,332,430</u>	-
<u>Texas Attorney General</u>					
113-OAG-6517	Texas VINE Maintenance Grant	N/A	0907584	81,500	-
113-OAG-6519	Victim Coordinator Liaison, Sheriff	N/A	08-01415	32,220	-
113-OAG-4884	Victim Coordinator Liaison, Sheriff	N/A	08-01415	3,932	-
	Total Texas Attorney General			<u>117,652</u>	-
<u>Texas Parks and Wildlife Department</u>					
113-TPW-6599	Lakewood Acres Trail System	N/A		22,008	-
	Total Texas Parks and Wildlife Department			<u>22,008</u>	-
<u>Texas Department of State Health Services</u>					
113-TS9-4325	HIV Emergency Relief Project, Part B, State Services	N/A	2009-028099	616,178	616,178
113-TS0-4325	HIV Emergency Relief Project, Part B, State Services	N/A	2010-031498	121,949	121,949
	Total Texas Department of State Health Services			<u>738,127</u>	<u>738,127</u>

STATE FUNDS (Continued)

Texas Department of Transportation

Passed Through

City of San Antonio

113-SAT-4297 Regional Auto Crimes Team
 113-SAT-4298 Regional Auto Crimes Team
 113-SAT-4299 Regional Auto Crimes Team

N/A SA-T04-10063-08 \$ 5,683 \$
 N/A SA-T04-10063-09 139,415
 N/A SA-T04-10063-10 12,458
 157,556

Total Texas Department of Transportation

Texas Commission on Environmental Quality

Texas Commission on Environmental Quality
 Illegal Dumping Is Not Cool

N/A 19,665
 N/A 19,289
 38,954

Total Texas Commission on Environmental Quality

Texas Task Force on Indigent Defense

113-IND-4287 Appellate Public Defender's Office, Indigent Defense
 113-IND-4285 Appellate Public Defender's Office, Indigent Defense, Regional
 Pilot Project

N/A 212-57-D01 74,482
 N/A 212-57-T01 25,667

113-IND-4288 Appellate Public Defender's Office, Indigent Defense, Regional
 Pilot Project

N/A 212-57-T01 70,260

001-1051-2252 Indigent Defense
 001-1051-2254 Capital Appeal Reimbursement
 001-1051-2255 Indigent Defense Equal

N/A 711,711
 N/A 115,051
 N/A 413,488

Total Texas Task Force on Indigent Defense

1,410,659

Total State Funds

4,817,386

738,127

Total Federal and State Funds

\$ 26,456,386 \$

8,042,794

BEXAR COUNTY, TEXAS
NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AND STATE AWARDS
Year Ended September 30, 2009

1. GENERAL

The accompanying schedule presents the activity of all 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) in net current assets.

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 unmatured 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, 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 collectibility of any related receivable at September 30, 2009 may be impaired.

BEXAR COUNTY, TEXAS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ended September 30, 2009

SECTION I -- SUMMARY OF AUDITORS' RESULTS

<i>Financial Statements</i>		
Type of auditors' report issued:	Unqualified	
Internal Control over financial reporting: Material weakness(es) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Significant deficiency(s) identified not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None Reported
Noncompliance material to financial statements noted?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

<i>Federal and State Awards</i>		
Internal control over major programs: Material weakness(es) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Significant deficiency(s) identified not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None Reported
Type of auditors' report issued on compliance for major Programs	Unqualified	
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section. 510(a)?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

<i>Identification of Major Programs</i>	
CFDA Number(s)	Name of Federal or State Program
Federal	
93.568	Comprehensive Energy Assistance Program
14.239	HOME Investment Partnership Agreement
93.917	HIV Emergency Relief Project, Part B, Administrative Agency HIV Emergency Relief Project, Part B, Service Delivery

BEXAR COUNTY, TEXAS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ended September 30, 2009

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

	State		
	N/A	State Indigent Defense	
	Dollar Threshold used to distinguish between Type A and Type B programs:		
	Federal – \$ 648,609		
	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, 2009.

BEXAR COUNTY, TEXAS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ended September 30, 2009

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

Reference Number	Finding	Questioned Cost
HOME Investment Partnership Agreement – CFDA 14.239		
2009-01	<p>Suspension and Debarment</p> <p>Federal regulations state that non-federal entities are prohibited from contracting with or making subawards to parties that are suspended or debarred or whose principals are suspended or debarred from participating in federal awards. Verification if an entity is suspended or debarred may be accomplished by checking the <i>Excluded Parties List System (EPLS)</i> maintained by the General Services Administration (GSA), collecting a certification from the entity, or adding a clause or condition to the covered transaction with that entity.</p> <p>Our testing indicated that the required verification was not available for one (1) of three (3) vendors selected for testing; however, our review of the <i>Excluded Parties List System (EPLS) website</i> indicated that the vendor tested was not suspended or debarred.</p> <p>We recommend that the County develop procedures to ensure that all vendors receiving in excess of \$25,000 in federal awards or subawards are not suspended or debarred from participating in federal awards in order to comply with federal requirements.</p> <p>Management Response:</p> <p>Effective immediately, the Purchasing Department has implemented new procedures to document whether vendors receiving federal awards and subawards are not suspended or debarred from participating in federal awards. All buyer/contract specialists must produce a written statement verifying they checked the Excluded Parties List System maintained by the General Services Administration. In addition, the Request for Proposal and the Solicitation, Offer and Award bid documents already contain suspension and debarment language.</p>	None

BEXAR COUNTY, TEXAS
 SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
 Year Ended September 30, 2009

SECTION III --- FEDERAL AND STATE AWARD FINDINGS AND QUESTIONED COSTS (Continued)

Reference Number	Finding	Questioned Cost
Community Development Block Grant - 14.218		
2008-01	<p>Suspension and Debarment</p> <p>Federal regulations state that non-federal entities are prohibited from contracting with or making subawards to parties that are suspended or debarred or whose principals are suspended or debarred from participating in federal awards. Verification if an entity is suspended or debarred may be accomplished by checking the <i>Excluded Parties List System (EPLS)</i> maintained by the General Services Administration (GSA), collecting a certification from the entity, or adding a clause or condition to the covered transaction with that entity.</p> <p>In fiscal year 2008 our testing indicated that the required verification was not available for two (2) vendors selected for testing; however, our review of the <i>Excluded Parties List System (EPLS) website</i> indicated that none of the vendors that were tested were actually suspended or debarred. Follow-up performed in the current year indicated that the required verification was not available for one (1) of three (3) vendors selected for testing. Our review of the <i>EPLS website</i> indicated that none of these vendors were actually suspended or debarred.</p> <p>We recommend that the County develop procedures to ensure that all vendors receiving in excess of \$25,000 in federal awards and all subawards are not suspended or debarred from participating in federal awards in order to comply with federal requirements.</p> <p>Management's Response:</p> <p>Effective immediately, the Purchasing Department has implemented new procedures to document whether vendors receiving federal awards and subawards are not suspended or debarred from participating in federal awards. All buyer/contract specialists must produce a written statement verifying they checked the Excluded Parties List System maintained by the General Services Administration. In addition, the Request for Proposal and the Solicitation, Offer and Award bid documents already contain suspension and debarment language</p>	None

BEXAR COUNTY, TEXAS
 SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
 Year Ended September 30, 2009

SECTION III --- FEDERAL AND STATE AWARD FINDINGS AND QUESTIONED COSTS (Continued)

Reference Number	Finding	Questioned Cost
State Criminal Alien Assistance Program - 16.606		
2008 - 02	<p>Grant Application Process</p> <p>The grant application for the State Criminal Alien Assistance Program (SCAAP) requires that the County submit total salary costs for personnel whose primary responsibility is the control, custody, or supervision of persons detained and incarcerated, including correctional officers for a specified period. The amount reported for total salary cost for the FY 2007 SCAAP application (November 2005 to June 2006) was not supported with documentation indicating the source of the data and could not be recomputed.</p> <p>In addition, the County is required to submit records of inmates in their custody during the reporting period who (1) were born outside the United States or one of its territories and had no reported or documented claim to U.S. citizenship; (2) were in the applicant's custody for 4 or more consecutive days during the reporting period; (3) were convicted of a felony or second misdemeanor for violations of state or local law; and (4) were identified and reported as undocumented, using due diligence. In testing of the records of forty (40) inmates selected for the periods of June 2005 through July 2007, we noted the following:</p> <ul style="list-style-type: none"> • 1 instance in which the inmate was not in custody for 4 or more consecutive days during the reporting period • 8 instances in which the inmate was not convicted of a felony or second misdemeanor for violations of state or local law. <p>Follow-up in the current year indicated that the County reconciled payroll worksheets to the payroll information included in the 2008-2009 SCAAP application and noted a difference of \$30,114 more than what was reported in the application. In addition, the County performed a sample review of 12 inmate records included in the inmate listing to ensure that only inmates meeting the criteria were included in the 2008-2009 SCAAP application submitted to the Department of Justice. Review of the supporting documentation indicated that all 12 inmates met the criteria of the SCAAP Program.</p> <p>We recommend that the County maintain the support documentation for all payroll costs reported and continue to monitor the inmate listing to ensure only qualifying inmates are included in the application.</p> <p>Management's Response:</p> <p>All participating Bexar County Departments of the SCAAP Grant will continue to discuss and ensure that all SCAAP requirements and support documentation are maintained and cross-referenced prior to the submission of the next SCAAP application process.</p>	None

BEXAR COUNTY, TEXAS
 SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
 Year Ended September 30, 2009

SECTION III --- FEDERAL AND STATE AWARD FINDINGS AND QUESTIONED COSTS (Continued)

Reference Number	Finding	Questioned Cost
Appellate Public Defender's Office/Indigent Defense		
2007 - 01	<p>Allowable Costs</p> <p>The Uniform Grant Management Standards requires that when employees work solely on a federal or state program their salaries and wages will be supported by periodic certifications that the employee worked solely on that federal or state program. Where employees work on multiple activities a distribution of their salaries will be supported by personal activity reports (time and effort records). The certifications for the four employees we selected for testing in fiscal year 2008 were prepared upon our request, five months after year end.</p> <p>We recommend that the County strengthen internal controls to ensure that the semi-annual certifications are prepared timely for employees charged 100% to state programs to comply with the Uniform Grant Management Standards.</p> <p>This finding has been satisfactorily resolved.</p>	None

BEXAR COUNTY, TEXAS
 SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
 Year Ended September 30, 2009

SECTION III --- FEDERAL AND STATE AWARD FINDINGS AND QUESTIONED COSTS (Continued)

Reference Number	Finding	Questioned Cost
Urban Area Security Initiative – CFDA 97.008		
2006 – 01	<p>Suspension and Debarment</p> <p>Federal regulations state that non-federal entities are prohibited from contracting with or making subawards to parties that are suspended or debarred or whose principals are suspended or debarred from participating in federal awards. Verification if an entity is suspended or debarred may be accomplished by checking the <i>Excluded Parties List System (EPLS)</i> maintained by the General Services Administration (GSA), collecting a certification from the entity, or adding a clause or condition to the covered transaction with that entity.</p> <p>In fiscal year 2006, four transactions were tested for compliance with the suspension and debarment requirement. Our testing indicated that the required verification was not available for any of the vendors; however, our review of the <i>Excluded Parties List System (EPLS) website</i> indicated that none of the vendors that were tested were actually suspended or debarred. Our follow-up in fiscal year 2007 indicated that the required verification was not available for two different vendors selected for testing. Our review of the <i>EPLS website</i> indicated that none of these vendors were actually suspended or debarred. Follow-up performed in fiscal year 2008 indicated that the required verification was not available for three vendors selected for testing. Our review of the <i>EPLS website</i> indicated that none of these vendors were actually suspended or debarred.</p> <p>We recommend that the County continue to develop procedures to ensure that all vendors receiving in excess of \$25,000 in federal awards and all subawards are not suspended or debarred from participating in federal awards in order to comply with federal requirements.</p> <p>This finding has been satisfactorily resolved.</p>	
Reference Number	Finding	Questioned Cost
HOME Investment Partnership Agreement – CFDA 14.239		

BEXAR COUNTY, TEXAS
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2009

2006-03	<p>Special Tests and Provision – Housing Quality Standards</p> <p>HOME requirements state that during the period of affordability for HOME assisted rental housing, the participating jurisdiction must perform on-site inspections to determine compliance with property standards no less than: (a) every three years for projects containing 1 to 4 units, (b) every two years for projects containing 5 to 25 units, and (c) every year for projects containing 26 or more units. Inspections were performed for three (3) of twelve (12) housing projects in the prior year. Our follow-up in the current year indicated that inspections were performed for all projects that required an inspection with the exception of one project.</p> <p>We recommend that the County comply with federal regulations and perform the required inspections for all HOME assisted rental housing units.</p> <p>Management Response:</p> <p>All projects that are required to be inspected during the 2009 - 2010 program year will be inspected by the end of the fiscal year.</p>	
---------	---	--