



BEXAR COUNTY, TEXAS

COMPREHENSIVE
ANNUAL FINANCIAL REPORT

Fiscal Year Ended

September 30, 2010

OFFICIAL ISSUING REPORT
SUSAN T. YEATTS, CPA
COUNTY AUDITOR



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Bexar County, Texas
Comprehensive Annual Financial Report
September 30, 2010

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Susan T. Yeatts, CPA
BEXAR COUNTY AUDITOR

March 31, 2011

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, 2010. This report was prepared in accordance with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board and is in compliance with State law, V.T.C.A., Local Government Codes §114.025 and §115.045.

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

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

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

The concept of reasonable assurance recognizes that:

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

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

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

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

Bexar County, Texas
Transmittal Letter
For Year Ending September 30, 2010

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

The independent audit of the County's financial statements was performed by the firm of Garza/Gonzalez & Associates, a firm licensed as certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of Bexar County for the fiscal year ended September 30, 2010, 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 is 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 on 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

¹ The Hand Book of Texas

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

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

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

The County is best known for being the home of Mission San Antonio de Valero, better known as the Alamo, the Cradle of Texas Liberty. However, the County's history began in 1718 with a formal military and civilian settlement and then in 1731 when the Canary Islanders established the first civil government. The County is rich in heritage and history. Organized on December 20, 1836, Bexar County was established, with San Antonio as county seat. Bexar County is one of the original counties of the Republic of Texas. The Texas State Demographer estimates the population of Bexar County at 1.7 million at January 1, 2010 (a 19.6% increase over the 2000 census) which makes it the fourth largest County in the State. The County contains 25 incorporated cities. The 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 and the Board was made of any three of the five justices of the peace of the county. The Bexar County Commissioners Court has executive as well as judicial functions. It is responsible

² Ibid

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

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

⁵ The Handbook of Texas

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for establishing a courthouse and jail, making appointments, filling vacancies in the county offices, letting contracts in the name of the county, building and maintaining roads and bridges, administering the county's public welfare services, performing numerous duties in regard to elections, setting the county tax rate, issuing bonds, and adopting the county budget.

Economic

San Antonio is the county seat for Bexar County. San Antonio is currently the second largest city in Texas and the seventh largest city in the United States. In Bexar County the unemployment rate is currently at 7.3%, just slightly above the level at September 2009 (7.2%), but, still below the State's 7.9%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 95.0% which was 5.0% 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 \$30.7 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 forty-five medical related institutions: medical, dental and nursing schools, medical treatment and research, twelve hospitals and five specialty institutions), the Southwest Foundation for Biomedical Research, and the Southwest Research Institute. Agribusiness is still a leading industry in Bexar County. The agricultural industry is not limited to farmers and ranchers, but includes storage, processing and distribution of farm commodities and products made from them. Government is the largest industry in the County with the military being the predominate employer. The four major military installations contributed an economic impact which exceeded \$8.3 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. Trade between the United States and Mexico was \$163 billion in 2010 - an increase of \$39 billion since 2001 (31%). 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, 2009 was \$.326866 per \$100 of valuation, and the rate for the year ended September 30, 2010 was maintained at the same level.

⁶ Texas Workforce Commission, September 2010, Quarterly Report

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

⁸ 2007-09 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)

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Current financial policies include:

- Reimbursement resolutions are used on an interim basis to finance projects rather than initially issuing long-term bonds;
- Balanced financial operations will be maintained;
- Expenditures are to be budgeted and controlled to insure that at the end of the fiscal year the undedicated fund balance in the general fund is at a minimum 10% of the fiscal year's expenditures;
- All elected officials and department heads are required to keep expenditures within allocated budgets;
- The County is to maintain an open line of communication with rating agencies and seeks to obtain a high debt rating with a stable outlook. The County currently uses the bond rating services of Fitch IBCA, Inc. Standard & Poor's Rating Service, and Moody's Investment Services. At September 30, 2010 the County had been assigned bond ratings of AAA, AA+, and Aaa, respectively;

Current long-term financial policies of the County are:

- Expenditures by function are controlled to not exceed available resources;
- Use technological solutions to improve operations;
- Provide an equitable justice system that is responsive to the needs of the County;
- Delivery of 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

Flood Control

The County is currently undertaking the most ambitious Flood Control and Capital Improvement Program in the history of Bexar County, at a combined total of about \$1.1 billion in projects. This program includes \$500 million in Flood Control projects to be financed over ten years.

Mission Reach

This project is a joint effort between the City of San Antonio, Bexar County and the San Antonio River Authority. The project will provide an ecosystem restoration while maintaining and improving flood reduction benefits to the San Antonio River from Lone Star Boulevard to Mission Espada. The estimated completion date of this project is September 2012.

Jail Population Strategies

Fiscal Year 2009-10 represented the third year of the 10-year Jail Population plan adopted by Commissioners Court in June of 2007. Components of the plan already completed include the installation of 208 beds in the Annex Expansion facility, the installation of two temporary buildings that added another 96 beds, creation of a Mental Health Public Defender's Office, and creation of a Mental Health Court. Components currently underway include design and construction of a new County-owned Central Magistration (CMAG) facility and continued build-out of the Adult Detention Center Campus.

The current budget includes \$2.5 million to fund acquisition and build out of a new County Re-Entry Facility. A system of care for offenders leaving incarceration and entering the community was recommended by the Re-Entry Council. The Bexar County Re-Entry Council is a think tank composed of nearly 60 public, private, faith-based, and non-profit organizations devoted to the successful re-entry of offenders entering the community.

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Technology

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

- **Bexar County Integrated Justice System:** The new system will replace an outdated legacy system that has been in service for approximately 30 years. The new system will have the flexibility to adapt to the changing needs of the County.

- **Financial Management System:** Bexar County's current Financial System became operational July 1, 1996. A new system is needed to meet the County's growing needs specifically in the areas of financial accounting, purchasing and budgeting. The new financial system is anticipated to go live before the end of fiscal year 2010-11.

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

- **Juvenile Justice Information System: (JJIS)** The current JJIS is a second generation mainframe-based application originally developed in the mid 1980's since then it has been extensively modified but is now nearing the end of its product life cycle. The desired software will enable a much better communication between Bexar County Juvenile Probation and other agencies.

EMPLOYMENT GROWTH

According to the Texas Workforce Commission, the County's unemployment rate increased slightly from 7.2% to 7.3%, while at the same time, there was a net 8,945 jobs created. The State's unemployment rate dropped to 7.9% and 149,040 jobs were created during the same period.

Even though the County unemployment rate did increase slightly during FY 10, the County did enjoy some external corporate employment growth (4,159 positions) from various sectors:

<u>Company</u>	<u>Positions</u>
National Center for Appropriate Technology (NCAT)	5
Sun Edison	40
Benefit Recovery Systems	50
VMC	600
PETCO	600
Glazer's	100
EOG Resources	250
BD - Becton Dickinson	296
Project Lobo	10
Hollingsworth Logistics Group	80
VisTech Manufacturing	30
Kohl's	1,065
Maxitile	10
Allstate	598
Atento (U.S. Teleservices)	400
R.L. Steeper USA	25

Source: San Antonio Economic Development Foundation

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The following table reflects the internal and external creation of 9,066 jobs over the last twelve months ended September 30, 2010.

<u>Sectors</u>	<u>Employment</u>		<u>Percent</u>
	<u>2009</u>	<u>2010</u>	<u>Inc. (Dec.)</u>
Trade/Transportation/Utilities	119,079	117,096	-1.67%
Government	134,109	137,162	2.28%
Education/Health Services	103,795	108,654	4.68%
Professional/Business Services	91,673	92,850	1.28%
Leisure and Hospitality	87,320	89,750	2.78%
Financial Activities	60,442	60,663	0.37%
Manufacturing	32,582	34,486	5.84%
Construction	37,805	34,990	-7.45%
Information	18,073	17,050	-5.66%
Unclassified	117	209	78.63%
Natural Resources	3,336	3,242	-2.82%
Other Services	21,522	22,767	5.78%
	<u>709,853</u>	<u>718,919</u>	<u>1.28%</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, general obligation bonds, certificates of obligation and tax notes are part of the maximum rate of \$.80 per \$100 valuation that can be set by Texas counties. In FY 10 the General Fund maintenance and operation tax rate was set at \$0.250920 and the debt service rate was set at \$0.045267. The maintenance and operation tax rate for flood control was set at \$0.008678 and at \$0.022001 for debt service. The overall rate was set at \$0.326866 per \$100 dollars of taxable appraised value for FY 10.

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For the fiscal year ending September 30, 2011, 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 \$0.006782 and at \$0.023897 for debt service. The overall rate for FY 11 was maintained at \$0.326866 per \$100 dollars of taxable appraised value. An analysis of the changes in outstanding bonds and obligations is shown in Note H to the financial statements.

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, 2009. This was the twenty second consecutive year that Bexar County has achieved this prestigious recognition.

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

REQUEST FOR INFORMATION

The financial report is designed to provide an overview of the County's finances for individuals who are interested in this information. Questions concerning any of the data provided in this report or requests for additional information should be addressed to the Bexar County Auditor's Office, 101 W. Nueva St., Suite 800, San Antonio, Texas, 78204, or call (210) 335-2301.



Susan T. Yeatts, CPA
County Auditor

Bexar County, Texas



PRINCIPAL OFFICIALS

COUNTY JUDGE	NELSON W. WOLFF
COMMISSIONER, PRECINCT 1	SERGIO "CHICO" RODRIGUEZ
COMMISSIONER, PRECINCT 2	PAUL ELIZONDO
COMMISSIONER, PRECINCT 3	KEVIN WOLFF
COMMISSIONER, PRECINCT 4	TOMMY ADKISSON
ASSESSOR-COLLECTOR OF TAXES	SYLVIA ROMO
COUNTY CLERK	GERARD C. RICKHOFF
DISTRICT ATTORNEY	SUSAN D. REED
DISTRICT CLERK	DONNA KAY MCKINNEY
SHERIFF	AMADEO ORTIZ
COUNTY AUDITOR	SUSAN T. YEATTS
PURCHASING AGENT	DANIEL R. GARZA

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Texas

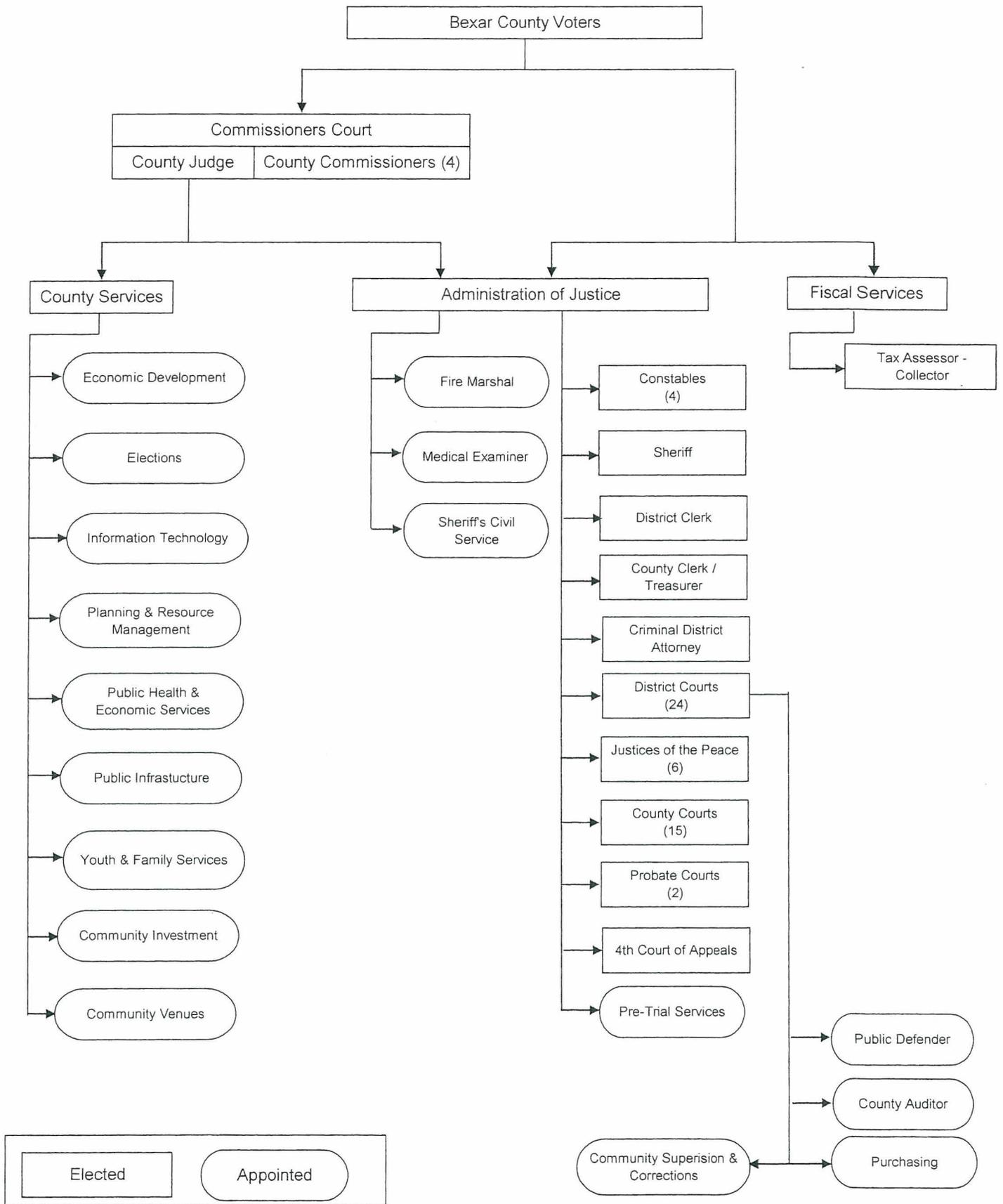
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
September 30, 2009

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.



President

Executive Director





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Garza/Gonzalez & Associates

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

The Honorable County Judge and Commissioners
Bexar County, Texas

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, 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, 2010, 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.

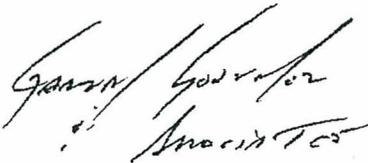
In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2010, 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, 2011, 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.

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

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.



A handwritten signature in black ink, appearing to read "Gordon" followed by a flourish, and "Auditor" written below it.

March 30, 2011

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2010

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, 2010. 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, 2010 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, 2010 by \$880,742,135 and are reported as total net assets of the primary government. This is comparable to the previous year when assets exceeded liabilities by \$788,300,826. 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 \$92,441,309 during the fiscal year ending September 30, 2010. The change can be attributed to an increase in governmental activities, \$109,778,538 and a decrease to business-type activities, \$17,337,229. 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, 2010	\$725,927,853
September 30, 2009	\$607,697,842
 - 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, 2010	\$120,097,178
September 30, 2009	\$143,981,867
 - 3) Unrestricted net assets represent the portion available to meet current requirements and obligations to the County’s creditors and citizens:

September 30, 2010	\$34,717,104
September 30, 2009	\$36,621,117

FUND FINANCIAL STATEMENTS

- As of September 30, 2010, the County’s governmental funds reported combined fund balances of \$694,499,308 as compared with \$625,229,938 at September 30, 2009. Approximately 10% of the combined fund balances are (unreserved) at September 30, 2010 (\$71.8 million) and are available to meet the County’s current and future needs. The total fund balance for the Nonmajor funds was \$30,043,926 at September 30, 2010 and \$29,503,731 at September 30, 2009. 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, 2010

FINANCIAL HIGHLIGHTS (Continued)

FUND FINANCIAL STATEMENTS (Continued)

- At the end of the current fiscal year, fund balance for the General Fund was \$54,710,214 or 17% of total General Fund expenditures for the year ended September 30, 2010. The County's General Fund experienced a \$6.1 million increase in fund balance from the prior fiscal period.
- At September 30, 2010, the County's Internal Service Funds had deficit nets assets of (\$7,423,508), a decrease of \$8.1 million from the prior year due primarily for two reasons. First, because of the accrual of the other post employment benefit (OPEB) obligation of \$4,507,925 in the OPEB Fund. Second, because premiums paid into the Self-Insurance Fund by both the County and its employees were exceeded by expenses incurred for claims by \$3,487,801. Note S to the financial statements discloses this deficit.

LONG-TERM DEBT

During the year, the County issued \$188.7 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.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2010

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

GOVERNMENT-WIDE FINANCIAL STATEMENTS (Continued)

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

The governmental activities of the County include general government, judicial, public safety, education and recreation, public works, and health and public welfare. The business-type activities of the County include various community venue activities and the AT&T Center, which is the home court of the San Antonio Spurs and the Stock Show and Rodeo, 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 Canyons Special Improvement District (the District). The System is reported as a discretely presented component unit because there is financial accountability by the System to the County Commissioners Court. The District is reported as a discretely presented component unit because Commissioners Court appoints and reappoints the board of directors and is statutorily required to approve the issuance of any debt by the District. For more detailed information on these component units, refer to Note A of the basic financial statements.

FUND FINANCIAL STATEMENTS

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

Governmental Funds

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

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

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

Data from the other governmental funds, 30 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 102-114.

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.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2010

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

FUND FINANCIAL STATEMENTS (Continued)

Governmental Funds (Continued)

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

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

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 102-114.

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 151-153. 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 39. Individual fund data for the agency funds is provided with the combining statements on pages 156-161.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2010

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

NOTES TO THE BASIC FINANCIAL STATEMENTS

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

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information is presented to reflect budgetary compliance for the County's General Fund. The County adopts an annual budget for this fund. A budgetary comparison schedule, which includes the original and final amended budget and actual figures, has been provided to demonstrate compliance with this budget. This section also includes the Schedule of Funding Progress for the Retired Employee Healthcare Plan and the Schedule of Funding Progress for the Retirement Plan. Required supplementary information begins on page 83.

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, 2010, 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 \$880,742,135 at the close of the most recent fiscal year as compared to \$788,300,826 at the close of the last fiscal year. This represents a 12% increase.

The following are condensed statements of net assets for fiscal years 2010 and 2009.

Condensed Statement of Net Assets			
September 30, 2010			
Primary Government			
	Governmental Activities	Business-Type Activities	Total
Current and other assets	\$ 785,354,107	\$ 82,049,996	\$ 867,404,103
Noncurrent assets	7,710,742	78,811,201	86,521,943
Capital assets	1,014,980,005	141,618,861	1,156,598,866
Total assets	1,808,044,854	302,480,058	2,110,524,912
Current and other liabilities	108,367,795	68,004,178	176,371,973
Noncurrent liabilities	909,457,423	143,953,381	1,053,410,804
Total liabilities	1,017,825,218	211,957,559	1,229,782,777
Net assets:			
Invested in capital assets, net or related debt	667,452,063	58,475,790	725,927,853
Restricted net assets	108,318,578	11,778,600	120,097,178
Unrestricted net assets	14,448,995	20,268,109	34,717,104
Total net assets	\$ 790,219,636	\$ 90,522,499	\$ 880,742,135

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2010

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Condensed Statement of Net Assets

September 30, 2009

Primary Government

	Governmental Activities	Business-Type Activities	Total
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>

Total assets of \$2,110,524,912 reflect a 20% 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 (\$63,162,106) primarily from bond proceeds issued during the current fiscal year for capital projects and a net increase in capital assets of \$177,348,452. The majority of the increase in capital assets reflects donated roads of approximately \$135,700,000 and expenditures of approximately \$80,700,000 for construction costs associated with roads, buildings and major renovations to existing buildings.

For governmental activities, total liabilities of \$1,017,825,218 at September 30, 2010 is a 16% increase over the prior fiscal year primarily due to the issuance of \$188,715,000 in bonds to finance an ongoing capital improvement program and to liquidate the commercial paper program. At September 30, 2010, the most significant current liability is accounts payable and accrued liabilities, \$45,375,751, followed by the current portion of long-term debt of \$31,736,087, net of premiums, discounts, and deferred charges.

The County's assets exceeded its liabilities by \$880,742,135 at September 30, 2010 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, \$725,927,853, 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 \$120,097,178 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 \$72,590,214 for debt service.
- 2) The County has net assets in various grant programs (\$6,450,008); 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 (\$22,097,507) 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, 2010

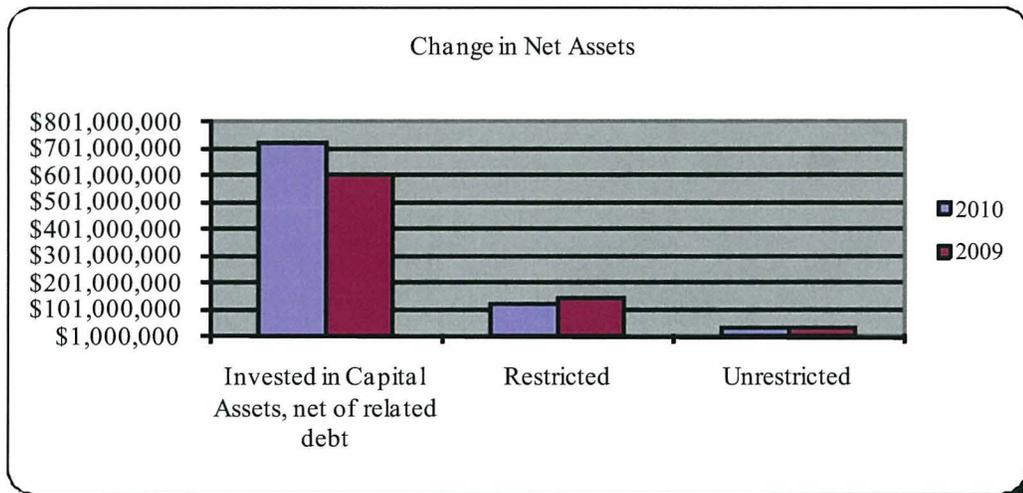
GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

4) Net assets restricted for capital projects are \$7,180,849.

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 \$34,717,104 are comprised of \$14,448,995 in governmental activities and \$20,268,109 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 for governmental activities in the Statement of Net Assets (government-wide) is \$95,720,328. This variance exists because of items that are presented in the government-wide financial statements that are not presented in the fund financial statements, such as:

- Capital assets used in governmental activities of \$1,014,860,265
- Adjustments to recognize deferred revenues of \$22,584,012
- Long-term liabilities of (\$934,300,441)

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

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2010

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The condensed statement of activities reflects the changes in net assets for fiscal years ended September 30, 2010 and 2009.

Condensed Statement of Activities
For the Fiscal Year Ended September 30, 2010
Primary Government

	Governmental Activities	Business- Type Activities	Total
<u>Revenues</u>			
Program revenues:			
Charges for service	\$ 88,241,133	\$ 4,682,544	\$ 92,923,677
Operating grants and contributions	45,268,657	-	45,268,657
Capital grants and contributions	157,728,121	-	157,728,121
General revenues:			
Ad valorem taxes	314,323,744	-	314,323,744
Motor vehicle taxes	8,470,889	7,017,695	15,488,584
Other taxes	7,411,627	12,320,625	19,732,252
Investment earnings	2,777,878	167,173	2,945,051
Miscellaneous	8,940,233	2,072	8,942,305
Total Revenues	633,162,282	24,190,109	657,352,391
<u>Expenses</u>			
General government	79,241,599	-	79,241,599
Judicial	84,233,142	-	84,233,142
Public safety	191,453,779	-	191,453,779
Education and recreation	10,215,955	-	10,215,955
Public works	90,456,200	-	90,456,200
Health and public welfare	32,396,181	-	32,396,181
Interest and other charges	35,272,177	-	35,272,177
Unallocated depreciation	114,711	-	114,711
Community venue	-	38,312,586	38,312,586
Commissary	-	3,214,752	3,214,752
Total Expenses	523,383,744	41,527,338	564,911,082
Change in Net Assets	109,778,538	(17,337,229)	92,441,309
Net Assets - Beginning of Period	680,441,098	107,859,728	788,300,826
Net Assets - End of Period	\$ 790,219,636	\$ 90,522,499	\$ 880,742,135

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2010

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Condensed Statement of Activities			
For the Fiscal Year Ended September 30, 2009			
Primary Government			
	Governmental	Business-	Total
Revenues	Activities	Type	
Program revenues:		Activities	
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

REVENUE ANALYSIS

For the year ended September 30, 2010, total revenues for the primary government were \$657,352,391 compared to \$601,530,713 for the year ending September 30, 2009, a net increase of \$55,821,678. Governmental activities provided \$633,162,282 in revenues and the business-type activity provided \$24,190,109 in 2010 and \$578,339,046 and \$23,191,667, respectively in 2009.

Property taxes represented the largest revenue source for the governmental activities for the two periods. The tax rate for fiscal years 2010 and 2009 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, 2010

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, 2010	Year Ended September 30, 2009	Percentage Change From Prior Year
Ad Valorem Tax Revenue	\$ 314,323,744	\$ 310,490,260	1.23%
Appraised Value	\$ 107,729,183,912	\$ 106,977,911,514	0.70%
Taxable Value	\$ 98,311,787,306	\$ 96,940,246,210	1.41%

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, 2010 and 2009 program revenues for the County were \$295,920,455 and \$235,629,293, 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, 2010	Year Ended September 30, 2009	Percentage Change From Prior Year
Charges for Services	\$ 92,923,677	\$ 86,464,519	7.47%
Operating and Capital Grants and Contributions	\$ 202,996,778	\$ 149,164,774	36.09%

A change in the County's revenue stream resulted from an increase in operating capital grants and contributions, as noted above. The increase reflects an increase in donated assets to the County which is a reflection of increased construction. As mentioned earlier in the Transmittal Letter, the County is currently undertaking the most ambitious Flood Control and Capital Improvement program in the history of Bexar County.

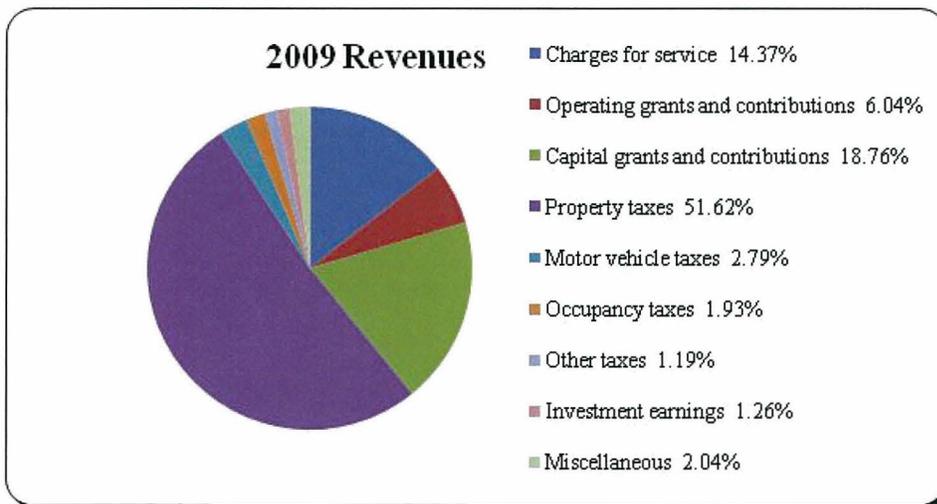
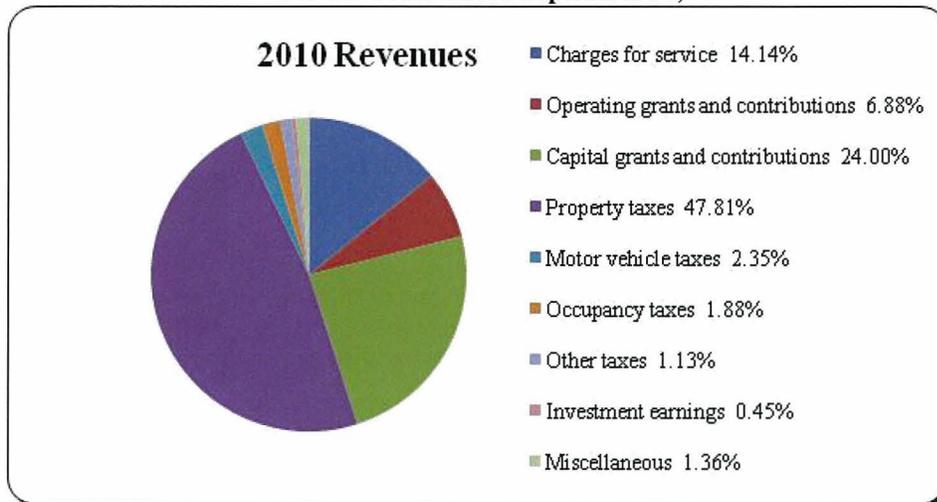
General revenues are revenues that are not assigned to support a specific function, but are available to provide financial resources as necessary. Included in general revenues are ad valorem taxes (discussed previously), other tax related revenues, interest earned from investments, and miscellaneous income. Overall, general revenues for the primary government decreased \$4,469,484 from the prior fiscal period. The largest decrease to general revenues was for investment earnings of \$4,731,962 and the largest increase was for ad valorem taxes of \$3,833,484. 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 2010, the target federal funds rate has been at a range of 0% to 0.25%. The increase to ad valorem taxes was due to the increase in appraised and taxable values as noted above.

Bexar County, Texas Management Discussion & Analysis For Year Ended September 30, 2010

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, 2010, the function and program costs for the governmental activities were \$523,383,744 and \$41,527,338 for the business-type activity. Comparative figures for the prior fiscal year are \$489,723,901 and \$27,439,035, respectively.

Operating expenditures for the governmental activities during the fiscal year increased \$33,659,843 over the previous fiscal year.

- Public works expenses increased \$13,410,296. The majority of the increase was attributable to the construction costs of various major capital improvement projects which are not County owned. Construction costs and project descriptions are listed in detail on Table 14 (County Expenditures for Assets Owned by Other Entities) of the Statistical Section.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2010

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

EXPENSE ANALYSIS (Continued)

- Interest and other charges, related to debt service on long-term debt increased \$13,156,783.
- The expenses to support public safety increased \$4,937,246. Approximately \$1.1 million was due to personnel costs – salary adjustments and added benefits. While the majority of the remaining difference was attributable to grant related expenditures.
- Judicial expenses increased \$1,457,825. The majority of the increase was due to the creation of three new County Courts at Law and one Juvenile District Court.
- Operating expenditures for the business-type activities during the fiscal year increased \$14,088,303 over the previous fiscal year. All the increase is attributable to Community Venue with most of it related to Grant payments to various entities for projects authorized by the voters in the 2008 Venue elections, these payments increased by \$12,761,322. The remaining balance of the increase was primarily due to an increase in interest payments related to debt service on long-term debt, the increase was \$1,566,925.

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 (\$40,509,168). 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 \$87,500,585 at the fund level for capital outlays that are capitalized at the government-wide level
- Depreciation expense of (\$45,788,302) 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 (\$136,169,696)

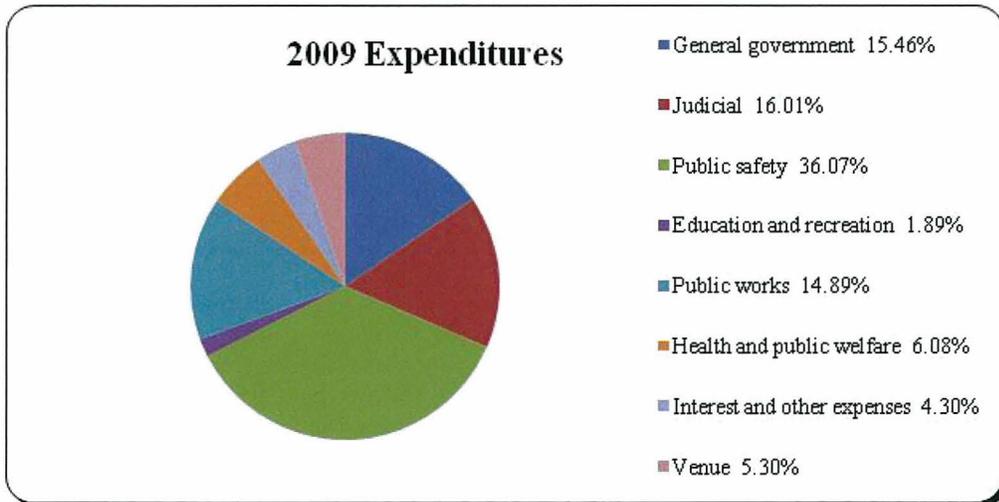
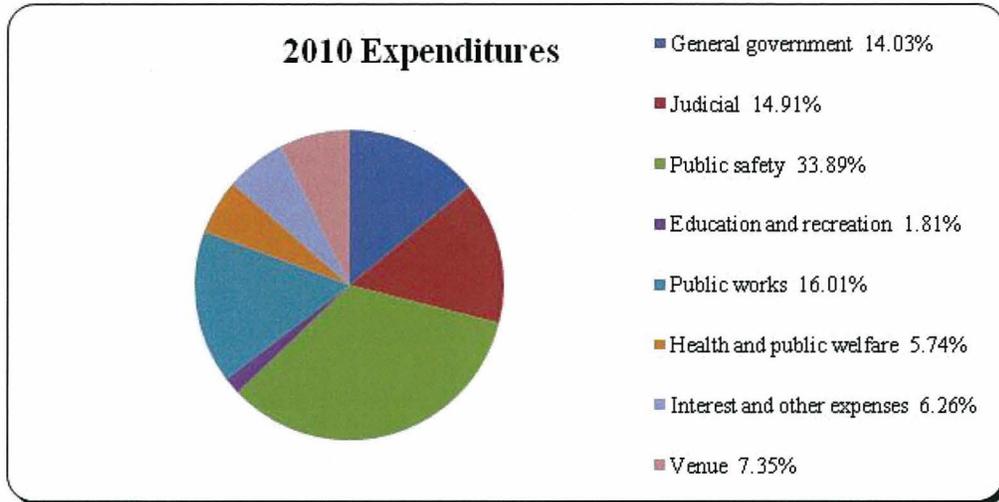
A detailed reconciliation can be found in the Basic Financial Statements, page 33.

Bexar County, Texas Management Discussion & Analysis For Year Ended September 30, 2010

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, 2010

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, 2010, the County's governmental funds reported combined fund balances of \$694,499,308 and at September 30, 2009 reported \$625,229,938, an increase of \$69,269,370 or 11.08%. Of the total fund balance, \$71,845,376 or 10.34% constitutes unreserved fund balance, which is available to meet the County's current and future needs of its citizens. Unreserved, designated fund balance of \$468,499,762 or 67.46% of total fund balance, is designated for capital expenditures (\$467,633,270) and special revenue funds (\$866,492). Reserved fund balance of \$154,154,170 or 22.20% of total fund balance, is primarily for encumbrances of \$80,677,338 in the Capital Projects, Special Revenue, and General Funds, and reserves for debt service of \$72,590,214.

The following schedule compares the revenues by source of the County's governmental funds for fiscal years ending September 30, 2010 and 2009.

	Revenues Classified by Source		
	Governmental Funds		
	September 30,		
	2010	2009	Increase (Decrease)
Revenues by source:			
Ad valorem taxes	\$ 312,626,778	\$ 308,919,094	\$ 3,707,684
Other taxes, licenses, and permits	23,588,288	23,105,524	\$ 482,764
Intergovernmental revenue	52,477,680	39,935,873	\$ 12,541,807
Court costs and fines	28,723,501	27,989,595	\$ 733,906
Fees on motor vehicles	23,280,134	24,228,958	\$ (948,824)
Other fees	18,017,567	17,630,868	\$ 386,699
Commissions from governmental units	4,423,514	3,632,217	\$ 791,297
Revenues from use of assets	16,981,610	19,769,465	\$ (2,787,855)
Sales, refunds and miscellaneous	9,643,909	15,200,828	\$ (5,556,919)
Total revenues	<u>\$ 489,762,981</u>	<u>\$ 480,412,422</u>	<u>\$ 9,350,559</u>

The General Fund

The General Fund is the chief operating fund of the County and a major governmental fund. At September 30, 2010, the total fund balance was \$54,710,214, of which \$53,965,492 was unreserved and \$744,722 was reserved for encumbrances and long-term receivables. There were no significant changes to fund balance between the end of 2009 and 2010. 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 16.80% 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 2010 was \$72,590,214 as compared to the reserved fund balance at the end of 2009, \$57,126,856, an increase of \$15,463,358. Part of the increase was attributable to an increase in transfers in from the Capital Project Fund of \$8,048,121. In addition, the Debt Service Fund received for the first time

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2010

FINANCIAL ANALYSIS OF FUNDS (Continued)

MAJOR GOVERNMENTAL FUNDS (Continued)

The Debt Service Fund (Continued)

intergovernmental revenue in the form of a U.S. Federal interest subsidy of \$1,839,709 to offset interest payments on Build America Bonds the County issued in 2009. For more information on the County's long-term debt, see Note H in the Notes to the Financial Statements

The Capital Project Fund

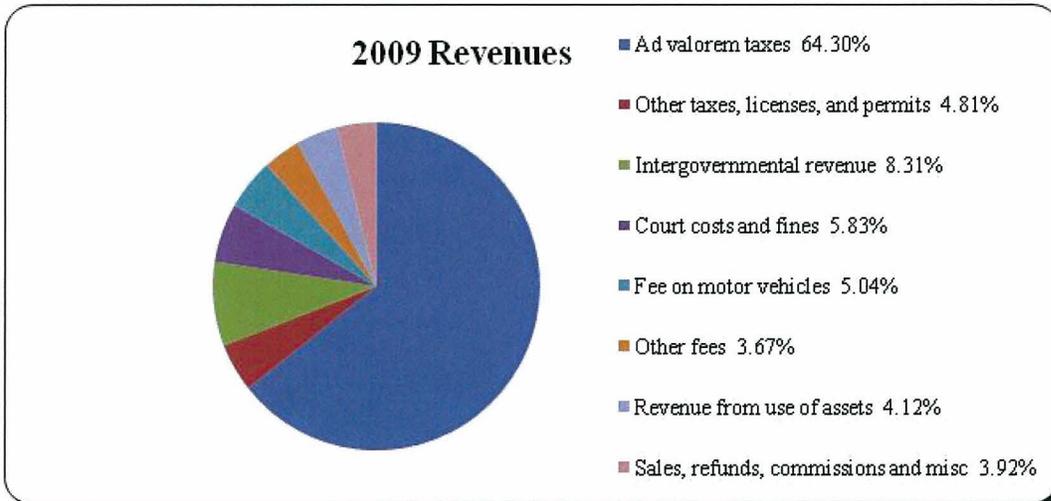
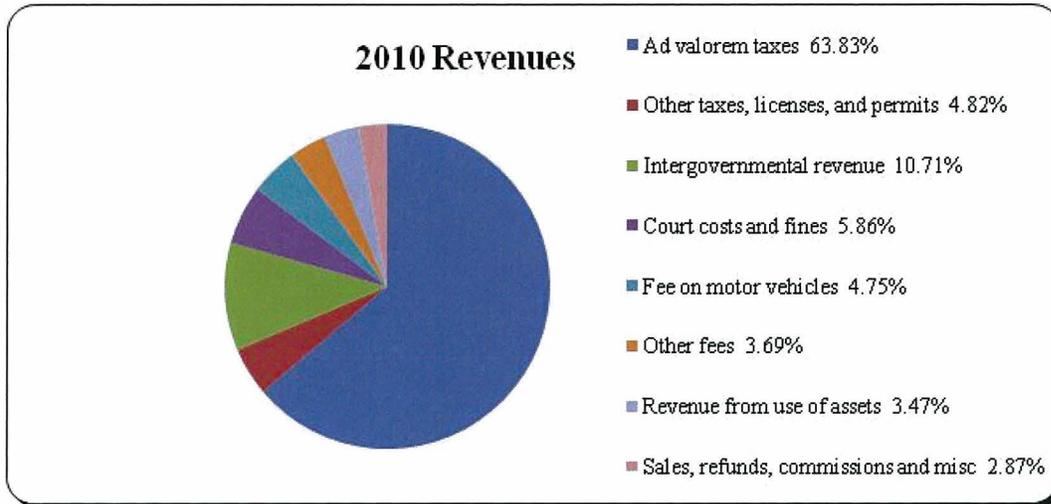
The Capital Project Fund, a major governmental fund, is used to account for receipts and disbursements relating to the acquisition or construction of major capital projects, including assets to be owned by other entities (see Statistical Section, Table 14). At the end of fiscal year 2010, the fund balance was \$537,154,954 compared with the 2009 fund balance of \$489,964,163, an increase of \$47,190,791. This increase is attributable to capital projects receiving \$159,000,000 in funds from bond proceeds and premiums and \$37,328,298 in revenues and \$138,726,863 in expenditures. More detailed information concerning capital improvement activity can be found in the Notes to the Financial Statements, Notes A, G, and Q.

Bexar County, Texas Management Discussion & Analysis For Year Ended September 30, 2010

FINANCIAL ANALYSIS OF FUNDS (Continued)

MAJOR GOVERNMENTAL FUNDS (Continued)

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

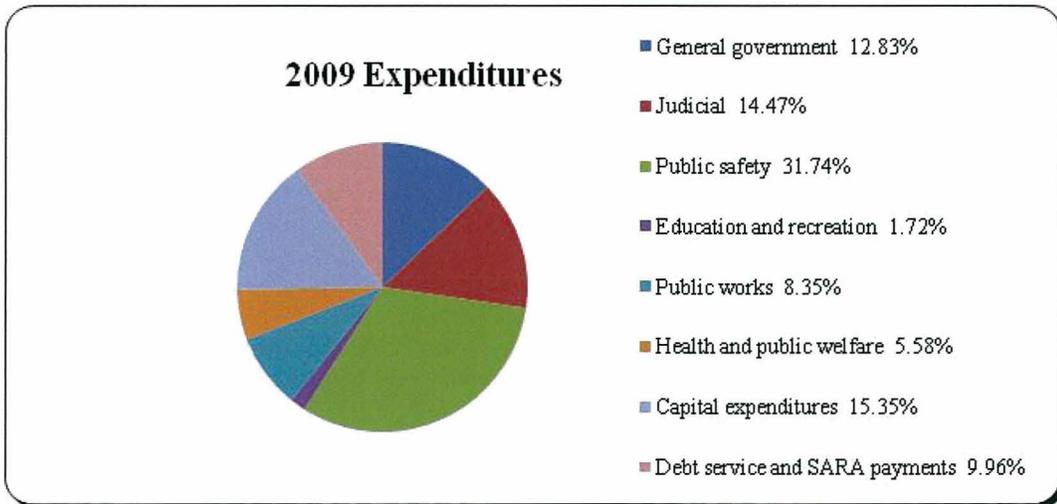
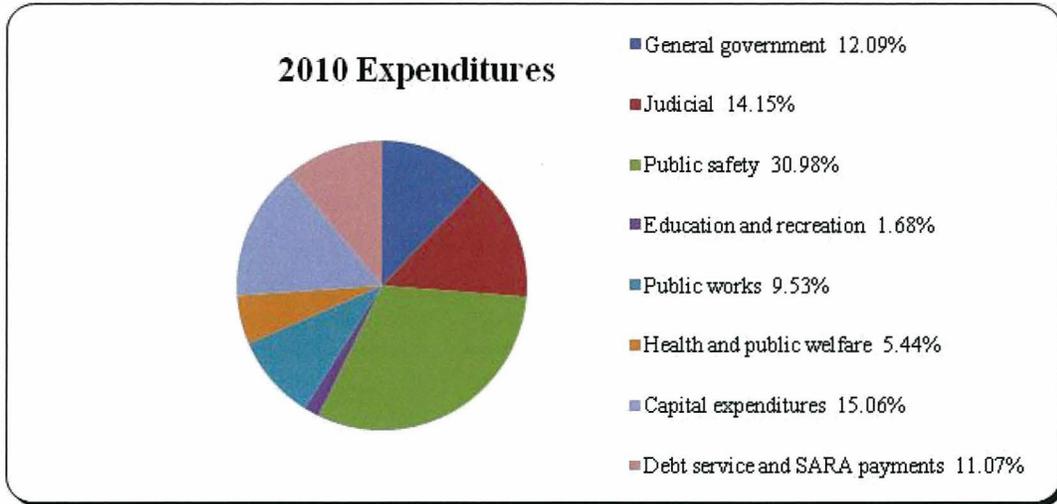


**Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2010**

FINANCIAL ANALYSIS OF FUNDS (Continued)

MAJOR GOVENMENTAL 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, 2010

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, 2010, the County had issued \$123,030,000 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, 2010 the Venue Fund's net assets of \$89,454,908 is made up of \$58,346,704 in invested in capital assets net of related debt, \$11,778,600 of restricted net assets for debt service, and \$19,329,604 of unrestricted net assets. The change in net assets was a decrease of \$17,509,113 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, 2010, the Commissary Fund had total net assets of \$1,067,591 compared with \$895,707 at September 30, 2009. Revenues for the current fiscal year derived from sales were \$3,382,544 and \$3,255,635 for fiscal year 2009 with operating expenses of \$3,214,752 and \$3,387,512, 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, 2010, the funds reflected a total deficit in net assets of (\$7,423,508) as compared to \$683,878 at September 30, 2009. Revenues were provided through \$36,595,853 in premiums, charges for service, sales and other income. Operating expenses for the current fiscal year were \$44,771,684. The largest expenses were claims paid through self insurance funds of \$34,681,231 and \$4,507,925 accrued for other postemployment benefit liability. The decrease in net assets is due to the accrual of the other postemployment benefits obligation and the under funding of the Self-Insurance Fund. For more information, see the combining statements on pages 151-153.

GENERAL FUND BUDGETARY HIGHLIGHTS

The General Fund's original and final amended *revenue* budget was \$324,842,264 with actual revenues of \$327,190,188. The original and final amended *expenditure* budget was \$324,031,306 and \$324,569,626, respectively. Actual expenditures were \$316,393,846.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2010

GENERAL FUND BUDGETARY HIGHLIGHTS (Continued)

The following table summarizes the General Fund's budgeted and actual amounts for fiscal year 2010.

2010 General Fund Budget vs. Actual
Fiscal Year 2010

	Original Budget	Final Budget	Actual
Revenues			
Ad valorem taxes	\$ 239,424,000	\$ 239,424,000	\$ 239,682,477
Other taxes, licenses, and permits	12,948,700	12,948,700	12,623,231
Intergovernmental revenue	5,650,500	5,688,145	7,711,460
Court costs and fines	23,466,500	23,466,500	23,415,696
Fees on motor vehicles	5,042,700	5,042,700	5,601,514
Other fees	10,325,550	10,325,550	10,754,432
Commissions from governmental units	4,524,034	4,524,034	4,423,514
Revenues from use of assets	16,496,535	16,496,535	14,258,599
Sales, refunds and miscellaneous	6,926,100	6,926,100	8,719,265
Total revenues	<u>324,804,619</u>	<u>324,842,264</u>	<u>327,190,188</u>
Expenditures	<u>324,031,306</u>	<u>324,569,626</u>	<u>316,393,846</u>
Transfers			
Interfund transfers in	44,145	44,145	44,145
Interfund transfers out	<u>(5,437,977)</u>	<u>(5,707,006)</u>	<u>(5,208,230)</u>
Total transfers	<u>(5,393,832)</u>	<u>(5,662,861)</u>	<u>(5,164,085)</u>
Net change in fund balance	<u>\$ (4,620,519)</u>	<u>\$ (5,390,223)</u>	<u>\$ 5,632,257</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, 2010, capital assets (net of depreciation) for the governmental activities of the County were \$1,014,980,005 and at September 30, 2009 it was \$833,598,068. Retirements for the County were \$32,825,561 and \$13,481,423, 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 \$45,799,603 as compared to \$38,415,604 for the year ended September 30, 2009. At September 30, 2010, the County's governmental activities had \$206,976,601 invested in ongoing construction in progress compared to \$166,383,439 at the end of the prior fiscal year.

The net investment in capital assets in the County's business-type activity at September 30, 2010 was \$141,618,861, as compared to \$145,652,346 at September 30, 2009. The depreciation provided for the current fiscal year was \$4,444,646 and \$4,443,214 for the prior fiscal period.

Major capital activity during the current fiscal year included additions of approximately \$135,700,000 in donated roads and \$80,700,000 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, 2010

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
	2010	2009	(Decrease)
Governmental Activities:			
Land	\$ 51,028,796	\$ 44,997,239	\$ 6,031,557
Buildings	174,482,070	150,882,622	23,599,448
Machinery and Equipment	47,156,407	43,750,824	3,405,583
Infrastructure	535,336,131	427,583,944	107,752,187
Construction in Progress	206,976,601	166,383,439	40,593,162
Totals	1,014,980,005	833,598,068	181,381,937
Business-Type Activities:			
Buildings	141,159,979	145,599,812	(4,439,833)
Equipment	47,721	52,533	(4,812)
Construction in Progress	411,161	-	411,161
Totals	141,618,861	145,652,345	(4,033,484)
Total Capital Assets, net	\$1,156,598,866	\$979,250,413	\$ 177,348,453

LONG-TERM DEBT

At September 30, 2010, the County had total long-term debt and other liabilities outstanding of \$947,801,400 as compared to \$808,371,385 in the prior year:

	Outstanding At September 30,	
	2010	2009
<u>Governmental Activities:</u>		
Bonds Payable	\$ 147,870,000	\$ 97,190,000
Certificates of Obligations	731,970,000	619,220,000
Unamortized Premium and Discount	24,538,642	14,294,836
Commercial Paper	-	39,384,000
Capital Leases	-	-
Notes Payable	-	-
Arbitrage Payable	-	224,378
Compensated Absences	27,963,948	27,412,404
Deferred Charges and Other	(1,300,914)	(1,606,032)
OPEB Obligation	16,759,724	12,251,799
Total Governmental Activities	\$ 947,801,400	\$ 808,371,385
<u>Business-Type Activities:</u>		
Tax Exempt Bonds	\$ 164,080,000	\$ 53,225,000
Taxable Bonds	48,805,000	49,825,000
Unamortized Premium and Discount	(220,227)	(749,641)
Deferred Charges	(6,654,937)	(11,024,341)
Arbitrage Rebate	-	555,237
Total Business-Type Activities	\$ 206,009,836	\$ 91,831,255

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2010

CAPITAL ASSETS AND DEBT ADMINISTRATION (Continued)

LONG-TERM DEBT (Continued)

During the current fiscal period for governmental activities, the County issued \$36,915,000 in bonds used to refund commercial paper, \$24,020,000 in general obligation bonds and \$127,780,000 in certificates of obligation. Also during the current fiscal period, the County retired \$10,255,000 in general obligation bonds and \$15,030,000 in certificates of obligation.

For business-type activities, the County retired \$1,685,000 in venue debt. In December 2010, the County refunded \$25,000,000 in tax-exempt venue project subordinate lien (motor vehicle rental tax) revenue bonds and \$35,630,000 in tax-exempt venue project subordinate lien revenue bonds (combined venue tax). See Note H and R of the financial statements for further information about the County's long-term debt.

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

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

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

ECONOMIC FACTORS

For the fiscal year ending September 30, 2011, the current tax rate was left unchanged at \$0.326866 per \$100 valuation. It is anticipated that ad valorem revenues for fiscal year 2011 will be approximately \$309,500,000 with actual ad valorem revenues totaling \$312,626,778 for fiscal year 2010. For the General Fund in fiscal year 2011, both total operating resources and the adopted expenditure budget, including appropriated fund balance, were estimated to be approximately \$375,400,000.

The County unemployment rate increased from 7.2% to 7.3%, according to the Texas Workforce Commission. Even though the unemployment rate did slightly increase during fiscal year 2010, the County did enjoy some external corporate employment growth (4,159 positions) from various sectors. See the letter of transmittal for the more information.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the County Auditor's Office, 101 W. Nueva Street – Suite 800, San Antonio, Texas 78204.



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GOVERNMENT
WIDE
FINANCIAL
STATEMENTS

Bexar County, Texas
STATEMENT OF NET ASSETS
September 30, 2010

	<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	\$ 176,025,607	\$ 54,649,329	\$ 230,674,936	\$ 175,465,000	\$ 5,058,123
Investments	560,991,363	-	560,991,363	6,644,000	-
Receivables:					
Taxes, net of allowance for uncollectable accounts	11,522,341	-	11,522,341	178,014,000	43,005
Accounts and other	27,524,143	3,498,793	31,022,936	62,429,000	343,667
Internal Balances	6,741,771	(6,741,771)	-	-	-
Inventories	55,740	-	55,740	-	-
Restricted Assets:					
Cash and cash equivalents	-	30,180,506	30,180,506	-	-
Accrued interest	1,739,080	3	1,739,083	-	-
Prepaid assets	76,877	-	76,877	46,875,000	-
Deposits	170,150	-	170,150	-	-
Deferred charges	507,035	463,136	970,171	-	965,902
Total Current Assets	<u>785,354,107</u>	<u>82,049,996</u>	<u>867,404,103</u>	<u>469,427,000</u>	<u>6,410,697</u>
<u>Non-current Assets:</u>					
Cash and cash equivalents	-	-	-	113,696,000	-
Investments	-	-	-	228,001,000	-
Accounts receivable	-	-	-	14,238,000	-
Restricted assets:					
Cash and cash equivalents	-	71,508,228	71,508,228	135,463,000	-
Investments	-	-	-	433,995,000	-
Deferred charges	7,710,742	7,302,973	15,013,715	5,865,000	-
Capital assets:					
Land, equipment and construction in progress	275,462,385	411,161	275,873,546	122,459,000	65,683,889
Other capital assets, net of depreciation	739,517,620	141,207,700	880,725,320	127,698,000	6,756,865
Total Noncurrent Assets	<u>1,022,690,747</u>	<u>220,430,062</u>	<u>1,243,120,809</u>	<u>1,181,415,000</u>	<u>72,440,754</u>
TOTAL ASSETS	<u>\$ 1,808,044,854</u>	<u>\$ 302,480,058</u>	<u>\$ 2,110,524,912</u>	<u>\$ 1,650,842,000</u>	<u>\$ 78,851,451</u>

Bexar County, Texas
STATEMENT OF NET ASSETS
September 30, 2010

	<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	\$ 45,375,751	\$ 4,892,477	\$ 50,268,228	\$ 121,086,000	\$ 18,805
Due to other governmental units	6,108,229	-	6,108,229	-	-
Unearned revenue	-	-	-	269,195,000	-
Contract retainage	6,532,714	-	6,532,714	-	-
Current portion of:					
Long-term liabilities	6,990,987	-	6,990,987	14,084,000	1,500,000
Payable from restricted assets:					
Current portion of long-term debt	31,736,087	62,056,456	93,792,543	7,790,000	485,000
Accrued interest payable	11,624,027	1,055,245	12,679,272	-	155,185
Total Current Liabilities	<u>108,367,795</u>	<u>68,004,178</u>	<u>176,371,973</u>	<u>412,155,000</u>	<u>2,158,990</u>
<u>Noncurrent Liabilities</u>					
Long-term liabilities	909,074,323	143,953,381	1,053,027,704	553,008,000	72,997,576
Claims payable	383,100	-	383,100	-	-
Estimated self-insurance reserves	-	-	-	1,353,000	-
Long-term deferred revenue	-	-	-	14,138,000	-
Total Noncurrent Liabilities	<u>909,457,423</u>	<u>143,953,381</u>	<u>1,053,410,804</u>	<u>568,499,000</u>	<u>72,997,576</u>
TOTAL LIABILITIES	<u>1,017,825,218</u>	<u>211,957,559</u>	<u>1,229,782,777</u>	<u>980,654,000</u>	<u>75,156,566</u>
NET ASSETS					
Invested in capital assets, net of related debt	667,452,063	58,475,790	725,927,853	217,776,000	52,718,390
Restricted for:					
Debt service	72,590,214	11,778,600	84,368,814	-	930,688
Grants and special revenues	6,450,008	-	6,450,008	-	-
Capital projects	7,180,849	-	7,180,849	-	-
Health care	-	-	-	1,033,000	-
Legislative	22,097,507	-	22,097,507	-	-
Unrestricted	14,448,995	20,268,109	34,717,104	451,379,000	(49,954,193)
TOTAL NET ASSETS	<u>\$ 790,219,636</u>	<u>\$ 90,522,499</u>	<u>\$ 880,742,135</u>	<u>\$ 670,188,000</u>	<u>\$ 3,694,885</u>

Bexar County, Texas
STATEMENT OF ACTIVITIES
For Fiscal Year Ended September 30, 2010

Functions/Programs	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities:				
General government	\$ 79,241,599	\$ 27,395,795	\$ 1,942,725	\$ -
Judicial	84,233,142	14,205,997	4,783,113	-
Public safety	191,453,779	29,883,485	20,321,533	1,542,883
Education and recreation	10,215,955	285,668	107,665	-
Public works	90,456,200	15,526,491	129,294	156,152,555
Health and public welfare	32,396,181	943,697	17,984,327	32,683
Interest and other fees	35,272,177	-	-	-
Unallocated depreciation	114,711	-	-	-
Total governmental activities	523,383,744	88,241,133	45,268,657	157,728,121
Business Type activities:				
Venue Fund	38,312,586	1,300,000	-	-
Commissary Fund	3,214,752	3,382,544	-	-
Total business-type activities	41,527,338	4,682,544	-	-
Total primary government	\$ 564,911,082	\$ 92,923,677	\$ 45,268,657	\$ 157,728,121
Component Units:				
University Health System	\$ 889,417,000	\$ 667,092,000		\$ 516,000
Cibolo Canyons Special Improvement District	2,605,837	-		-
Total component units	\$ 892,022,837	\$ 667,092,000		\$ 516,000

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

Net (Expenses) Revenues and Changes in Net Assets			Component Units	
Primary Government				
Governmental Activities	Business Type Activities	Total	University Health System	Cibola Canyons Special Improvement District
\$ (49,903,079)	\$ -	\$ (49,903,079)		
(65,244,032)	-	(65,244,032)		
(139,705,878)	-	(139,705,878)		
(9,822,622)	-	(9,822,622)		
81,352,140	-	81,352,140		
(13,435,474)	-	(13,435,474)		
(35,272,177)	-	(35,272,177)		
(114,711)	-	(114,711)		
<u>(232,145,833)</u>	<u>-</u>	<u>(232,145,833)</u>		
-	(37,012,586)	(37,012,586)		
-	167,792	163,343		
-	(36,844,794)	(36,849,243)		
<u>\$ (232,145,833)</u>	<u>\$ (36,844,794)</u>	<u>\$ (268,995,076)</u>		
			\$ (221,809,000)	\$ (2,605,837)
\$ 285,110,519	\$ -	\$ 285,110,519	\$ 266,981,000	\$ 2,372,036
29,213,225	-	29,213,225	-	-
928,749	-	928,749	-	-
8,470,889	7,017,695	15,488,584	-	-
-	12,320,625	12,320,625	-	2,282,241
6,482,878	-	6,482,878	-	-
-	-	-	-	563,175
2,777,878	167,173	2,945,051	4,853,000	6,167
8,826,902	2,072	8,828,974	8,196,000	7,615
113,331	-	113,331	-	-
<u>341,924,371</u>	<u>19,507,565</u>	<u>361,431,936</u>	<u>280,030,000</u>	<u>5,231,234</u>
109,778,538	(17,337,229)	92,441,309	58,221,000	2,625,397
680,441,098	107,859,728	788,300,826	611,967,000	1,069,488
<u>\$ 790,219,636</u>	<u>\$ 90,522,499</u>	<u>\$ 880,742,135</u>	<u>\$ 670,188,000</u>	<u>\$ 3,694,885</u>

Bexar County, Texas
BALANCE SHEET - GOVERNMENTAL FUNDS
September 30, 2010

	<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	\$ 13,238,801	\$ 2,247,281	\$ 108,057,792	\$ 37,736,898	\$ 161,280,772
Investments	46,791,878	69,777,759	444,236,782	184,944	560,991,363
Receivables:					
Taxes, Net	8,955,312	2,291,578	267,218	8,233	11,522,341
Accounts receivable, Net	12,207,040	-	383	50,772	12,258,195
Due from other funds	508,454	-	82,040	291,400	881,894
Advances to other funds	7,651,771	-	-	-	7,651,771
Due from other governmental units	5,930,856	-	8,168,963	1,163,141	15,262,960
Accrued interest	125,214	870,149	600,056	143,661	1,739,080
Deferred charges	8,759	-	-	-	8,759
Deposits	160,150	-	-	-	160,150
TOTAL ASSETS	<u><u>\$ 95,578,235</u></u>	<u><u>\$ 75,186,767</u></u>	<u><u>\$ 561,413,234</u></u>	<u><u>\$ 39,579,049</u></u>	<u><u>\$ 771,757,285</u></u>
LIABILITIES					
Vouchers payable	\$ 6,403,201	\$ 307,100	\$ 12,838,009	\$ 6,022,885	\$ 25,571,195
Accrued interest payable	-	156,243	-	-	156,243
Accrued liabilities	7,932,945	-	4,676,503	1,940,041	14,549,489
Due to other funds	373,440	-	-	508,454	881,894
Advances from other funds	-	-	-	800,000	800,000
Due to other governmental units	5,958,936	-	-	149,293	6,108,229
Deferred revenues	20,199,499	2,133,210	243,503	82,001	22,658,213
Contract retainage payable	-	-	6,500,265	32,449	6,532,714
TOTAL LIABILITIES	<u><u>40,868,021</u></u>	<u><u>2,596,553</u></u>	<u><u>24,258,280</u></u>	<u><u>9,535,123</u></u>	<u><u>77,257,977</u></u>
FUND BALANCE					
Fund Balances, Reserved for:					
Encumbrances	442,769	-	68,937,019	11,297,550	80,677,338
Debt service	-	72,590,214	-	-	72,590,214
Long-term receivable	301,953	-	584,665	-	886,618
Fund Balances, Unreserved, Designated for:					
Capital expenditures	-	-	467,633,270	-	467,633,270
Special revenue funds	-	-	-	866,492	866,492
Fund Balances, Unreserved, reported in:					
General fund	53,965,492	-	-	-	53,965,492
Special revenue fund	-	-	-	17,879,884	17,879,884
TOTAL FUND BALANCES	<u><u>54,710,214</u></u>	<u><u>72,590,214</u></u>	<u><u>537,154,954</u></u>	<u><u>30,043,926</u></u>	<u><u>694,499,308</u></u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 95,578,235</u></u>	<u><u>\$ 75,186,767</u></u>	<u><u>\$ 561,413,234</u></u>	<u><u>\$ 39,579,049</u></u>	<u><u>\$ 771,757,285</u></u>

Bexar County, Texas
Reconciliation of Balance Sheet - Governmental Funds to
Statement of Net Assets
September 30, 2010

Total Fund Balances -- Governmental Funds	\$ 694,499,308
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.	1,014,860,265
Certain receivables are not available and, therefore, are deferred in governmental funds.	11,871,798
Certain receivables will be collected this year, but are not available soon enough to pay for the current period's expenditures, and therefore are deferred in the funds.	10,712,214
Internal service funds are used by the County's management for self insurance, fleet maintenance, records management, and other post employment benefits. The assets and liabilities of the funds are included with governmental activities in the Statement of Net Assets but are not included at the fund level.	(7,423,508)
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	(879,840,000)
Deferred charge on refunding (to be amortized as interest expense)	1,300,914
Deferred charge for issuance cost (to be amortized as interest expense)	8,209,018
Issuance premium (to be amortized as interest expense)	(24,592,798)
Issuance discount (to be amortized as interest expense)	54,156
Accrued interest	(11,467,784)
Compensated absences	(27,963,947)
	(934,300,441)
Total Net Assets -- Governmental Activities	<u><u>\$ 790,219,636</u></u>

Bexar County, Texas
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For Fiscal Year Ended September 30, 2010

	<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	\$ 239,682,477	\$ 64,540,684	\$ 8,401,876	\$ 1,741	\$ 312,626,778
Other taxes, licenses, and permits	12,623,231	-	10,850,459	114,598	23,588,288
Intergovernmental revenue	7,711,460	1,839,709	3,743,710	39,182,801	52,477,680
Court costs and fines	23,415,696	-	467,125	4,840,680	28,723,501
Fees on motor vehicles	5,601,514	-	13,263,135	4,415,485	23,280,134
Other fees	10,754,432	-	-	7,263,135	18,017,567
Commissions from governmental units	4,423,514	-	-	-	4,423,514
Revenues from use of assets	14,258,599	1,576,174	547,683	599,154	16,981,610
Sales, refunds and miscellaneous	8,719,265	-	54,310	870,334	9,643,909
TOTAL REVENUES	<u>327,190,188</u>	<u>67,956,567</u>	<u>37,328,298</u>	<u>57,287,928</u>	<u>489,762,981</u>
EXPENDITURES					
Current					
General government	63,083,244	-	2,794,362	4,388,003	70,265,609
Judicial	76,919,120	-	12,674	5,319,213	82,251,007
Public safety	161,121,298	-	831,230	18,135,014	180,087,542
Education and recreation	7,904,739	-	32,451	1,829,786	9,766,976
Public works	649,095	-	44,611,126	10,111,884	55,372,105
Health and public welfare	6,197,473	-	4,760,062	20,664,618	31,622,153
Capital expenditures	76,108	-	85,684,958	1,739,519	87,500,585
Debt Service:					
Principal	-	25,285,000	-	-	25,285,000
Interest	-	32,546,245	-	-	32,546,245
Bond issuance cost	-	1,801,640	-	-	1,801,640
Debt service SARA	-	4,700,000	-	-	4,700,000
TOTAL EXPENDITURES	<u>315,951,077</u>	<u>64,332,885</u>	<u>138,726,863</u>	<u>62,188,037</u>	<u>581,198,862</u>
Excess (deficiency) of revenues over expenditures	11,239,111	3,623,682	(101,398,565)	(4,900,109)	(91,435,881)
OTHER FINANCING SOURCES (USES)					
Interfund transfers in	44,145	10,084,894	-	5,802,435	15,931,474
Interfund transfer out	(5,208,230)	-	(10,410,644)	(362,131)	(15,981,005)
Issuance of long term debt	-	345,000	151,455,000	-	151,800,000
Issuance of refunding bonds	-	36,915,000	-	-	36,915,000
Payment to refunded debt paying agent	-	(39,384,000)	-	-	(39,384,000)
Premium on bond issues	-	3,878,782	7,545,000	-	11,423,782
TOTAL OTHER FINANCING SOURCES (USES)	<u>(5,164,085)</u>	<u>11,839,676</u>	<u>148,589,356</u>	<u>5,440,304</u>	<u>160,705,251</u>
Net change in fund balances	6,075,026	15,463,358	47,190,791	540,195	69,269,370
FUND BALANCE - Beginning	<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>
FUND BALANCE - Ending	<u>\$ 54,710,214</u>	<u>\$ 72,590,214</u>	<u>\$ 537,154,954</u>	<u>\$ 30,043,926</u>	<u>\$ 694,499,308</u>

Bexar County, Texas
Reconciliation of Changes in Fund Balances - Governmental Funds to
Statement of Activities
For the Fiscal Year Ended September 30, 2010

Net Change in Fund Balances -- Total Governmental Funds \$ 69,269,370

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. 87,500,585

Depreciation expense for capital assets that is allocated over their estimated useful lives. (45,788,302)

Capital asset donations 139,622,868

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	(60,935,000)	
Certificates of obligation	(127,780,000)	
Premiums	(11,423,782)	
Issuance costs	<u>1,679,085</u>	
		(198,459,697)

Repayments:

To paying agent for bond principal	25,285,000	
Commercial paper	<u>39,384,000</u>	
		64,669,000

Some expenses in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.

Accrued arbitrage	224,378	
Accrued interest on debt	(3,051,796)	
Amortization of debt premium	1,184,144	
Amortization of deferred charges	(305,117)	
Amortization of discounts	(4,166)	
Amortization of issuance costs	(426,442)	
Compensated absences	<u>(551,543)</u>	
		(2,930,542)

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. 4,002,642

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. (8,107,386)

Change in Net Assets -- Governmental Activities \$ 109,778,538

Bexar County, Texas
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
September 30, 2010

	Business Type Activities			Governmental Activities
	<u>Major Fund</u>	<u>Non Major Fund</u>	Total Business Type Activities	Internal Service Funds
	Community Venue Fund	Sheriff's Commissary Fund		
ASSETS				
<u>Current assets:</u>				
Cash, cash equivalents, and temporary investments	\$ 53,546,925	\$ 1,102,404	\$ 54,649,329	\$ 14,744,835
Receivables:				
Accounts	-	-	-	2,988
Due from other governmental units	3,445,958	52,835	3,498,793	-
Inventories	-	-	-	55,740
<u>Restricted Assets:</u>				
Cash and cash equivalents	30,180,506	-	30,180,506	-
Deposits	-	-	-	10,000
Prepaid insurance	-	-	-	76,877
Accrued interest	3	-	3	-
Deferred charges	463,136	-	463,136	-
TOTAL CURRENT ASSETS	<u>87,636,528</u>	<u>1,155,239</u>	<u>88,791,767</u>	<u>14,890,440</u>
<u>Noncurrent Assets:</u>				
Deferred charges	7,302,973	-	7,302,973	-
<u>Restricted Assets:</u>				
Cash and cash equivalents	71,508,228	-	71,508,228	-
<u>Capital assets:</u>				
Buildings and improvements	176,197,174	81,365	176,278,539	-
Equipment	12,174,366	28,641	12,203,007	142,123
Reference library	-	38,960	38,960	-
Construction in progress	411,161	-	411,161	-
Less: Accumulated depreciation	(47,292,926)	(19,880)	(47,312,806)	(22,384)
TOTAL NONCURRENT ASSETS	<u>220,300,976</u>	<u>129,086</u>	<u>220,430,062</u>	<u>119,739</u>
TOTAL ASSETS	<u>\$ 307,937,504</u>	<u>\$ 1,284,325</u>	<u>\$ 309,221,829</u>	<u>\$ 15,010,179</u>

Bexar County, Texas
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
September 30, 2010

	Business Type			Governmental
	Activities			Activities
	Major Fund	Non Major Fund	Total Business	Internal
Community	Sheriff's	Type Activities		
	Venue Fund	Commissary		
		Fund		
LIABILITIES				
<u>Current Liabilities:</u>				
Vouchers payable	\$ 1,316,393	\$ 179,619	\$ 1,496,012	\$ 152,797
Claims payable	-	-	-	3,731,900
Accrued liabilities	3,359,350	37,115	3,396,465	1,296,166
Payable from restricted assets:				
Accrued interest payable	1,055,245	-	1,055,245	-
Revenue bonds payable	62,056,456	-	62,056,456	-
TOTAL CURRENT LIABILITIES	67,787,444	216,734	68,004,178	5,180,863
<u>Noncurrent Liabilities:</u>				
Advances from other funds	6,741,771	-	6,741,771	110,000
Revenue bonds payable	143,953,381	-	143,953,381	-
Claims payable	-	-	-	383,100
OPEB obligation	-	-	-	16,759,724
TOTAL NONCURRENT LIABILITIES	150,695,152	-	150,695,152	17,252,824
TOTAL LIABILITIES	218,482,596	216,734	218,699,330	22,433,687
NET ASSETS				
Invested in capital assets, net of related debt	58,346,704	129,086	58,475,790	119,739
Restricted for debt service	11,778,600	-	11,778,600	-
Unrestricted	19,329,604	938,505	20,268,109	(7,543,247)
TOTAL NET ASSETS (DEFICIT)	\$ 89,454,908	\$ 1,067,591	\$ 90,522,499	\$ (7,423,508)

Bexar County, Texas
Statement of Revenues, Expenses, and Changes in Fund Net Assets
All Proprietary Funds
For Fiscal Year Ended September 30, 2010

	Business-Type Activities			Governmental Activities
	<u>Major Fund</u>	<u>Non Major Fund</u>	Total Business- Type Activities	Internal Service Funds
	Community Venue Fund	Sheriff's Commissary Fund		
OPERATING REVENUES				
Premiums	\$ -	\$ -	\$ -	\$ 35,753,440
Records Management Storage Fees	-	-	-	226,254
Employee Clinic Fees	-	-	-	11,645
Commissary sales	-	3,382,544	3,382,544	-
Fleet maintenance sales	-	-	-	350,257
License fee	1,300,000	-	1,300,000	-
Other income	-	2,072	2,072	254,257
TOTAL OPERATING REVENUES	<u>1,300,000</u>	<u>3,384,616</u>	<u>4,684,616</u>	<u>36,595,853</u>
OPERATING EXPENSES				
Administrative fees	-	-	-	2,842,359
Claims expense	-	-	-	34,681,231
Insurance expense	-	-	-	994,741
OPEB costs	-	-	-	4,507,925
Personnel costs	364,802	936,853	1,301,655	1,349,304
Rent and utilities	635	336	971	98,984
Purchased services	244,789	1,935,016	2,179,805	236,756
Supplies	9,121	337,735	346,856	37,745
Repairs and maintenance	-	-	-	11,331
Depreciation and amortization	4,606,028	4,812	4,610,840	11,308
TOTAL OPERATING EXPENSES	<u>5,225,375</u>	<u>3,214,752</u>	<u>8,440,127</u>	<u>44,771,684</u>
Net operating income (loss)	<u>(3,925,375)</u>	<u>169,864</u>	<u>(3,755,511)</u>	<u>(8,175,831)</u>
NON-OPERATING REVENUES (EXPENSES)				
Hotel occupancy tax	12,320,625	-	12,320,625	-
Motor vehicle tax	7,017,695	-	7,017,695	-
Grant payments	(24,772,132)	-	(24,772,132)	-
Investment income	165,153	2,020	167,173	18,914
Interest expense	(8,289,739)	-	(8,289,739)	-
Amortization	(25,340)	-	(25,340)	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>(13,583,738)</u>	<u>2,020</u>	<u>(13,581,718)</u>	<u>18,914</u>
Income (loss) before transfers	<u>(17,509,113)</u>	<u>171,884</u>	<u>(17,337,229)</u>	<u>(8,156,917)</u>
Transfers from other funds	-	-	-	2,549,531
Transfers to other funds	-	-	-	(2,500,000)
Change in Net Assets	<u>(17,509,113)</u>	<u>171,884</u>	<u>(17,337,229)</u>	<u>(8,107,386)</u>
Net Assets at beginning of year	106,964,021	895,707	107,859,728	683,878
Net Assets (Deficit) at end of year	<u>\$ 89,454,908</u>	<u>\$ 1,067,591</u>	<u>\$ 90,522,499</u>	<u>\$ (7,423,508)</u>

Bexar County, Texas
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For Fiscal Year Ended September 30, 2010

	Business-Type Activities			Governmental Activities
	Major Fund	Non Major Fund	Total Business Type Activities	Internal Service Funds
	Community Venue Fund	Sheriff's Commissary Fund		
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received for premiums	\$ -	\$ -	\$ -	\$ 36,006,690
Cash received for employee clinic fees				11,645
Cash received for fleet maintenance services	-	-	-	350,972
Cash received for records management storage	-	-	-	226,254
Cash received for commissary sales	-	3,384,616	3,384,616	-
Cash received for license fee	1,300,000	-	1,300,000	-
Receipts from other funds	-	1,087	1,087	-
Payments to other funds	-	-	-	(2,978)
Payments to suppliers	949,494	(2,211,441)	(1,261,947)	(3,758,727)
Payments to employees for services	(366,422)	(934,697)	(1,301,119)	(1,345,354)
Claims paid	-	-	-	(35,321,698)
Net cash provided for operating activities	<u>1,883,072</u>	<u>239,565</u>	<u>2,122,637</u>	<u>(3,833,196)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Taxes received	18,876,711	-	18,876,711	-
Transfer to other funds	-	-	-	-
Payments for Venue projects	(21,354,197)	-	(21,354,197)	-
Advances from other funds	-	-	-	49,531
Proceeds from long-term debt	112,028,498	-	112,028,498	-
Principal payments on noncapital debt	(220,000)	-	(220,000)	-
Interest payments on noncapital debt	(2,443,307)	-	(2,443,307)	-
Bond issuance costs	(2,531,750)	-	(2,531,750)	-
Net cash provided by noncapital financing activities	<u>104,355,955</u>	<u>-</u>	<u>104,355,955</u>	<u>49,531</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Principal payments on capital debt	(1,465,000)	-	(1,465,000)	-
Interest payments on capital debt	(1,126,892)	-	(1,126,892)	-
Bond issuance costs	-	-	-	-
Purchase of capital assets	-	(81,365)	(81,365)	(58,086)
Net cash used for capital and related financing activities	<u>(2,591,892)</u>	<u>(81,365)</u>	<u>(2,673,257)</u>	<u>(58,086)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment earnings	165,150	2,020	167,170	18,914
Interest earned and payable as arbitrage	(555,237)	-	(555,237)	-
Net cash provided by investing activities	<u>(390,087)</u>	<u>2,020</u>	<u>(388,067)</u>	<u>18,914</u>
Net increase in cash and cash equivalents	103,257,048	160,220	103,417,268	(3,822,837)
Cash and cash equivalents--beginning of year	<u>51,978,611</u>	<u>942,184</u>	<u>52,920,795</u>	<u>18,567,672</u>
Cash and cash equivalents--end of year	<u>\$ 155,235,659</u>	<u>\$ 1,102,404</u>	<u>\$ 156,338,063</u>	<u>\$ 14,744,835</u>

Bexar County, Texas
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended September 30, 2010

	Business-Type Activities			Governmental Activities
	Major Fund	Non Major 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)	\$ (3,925,375)	\$ 169,864	\$ (3,755,511)	\$ (8,175,831)
Adjustments to reconcile operating income (loss) to net cash provided for operating activities:				
Amortization expense	166,194	-	166,194	-
Depreciation expense	4,439,834	4,812	4,444,646	11,308
Change in net assets and liabilities:				
Decrease in inventories	-	-	-	441,347
(Increase) Decrease in accounts receivable	-	85,000	85,000	(292)
Decrease in due from other funds	-	-	-	39,197
Decrease in prepaids	5,000	-	5,000	-
Increase (Decrease) in vouchers	1,199,039	11,797	1,210,836	(7,272)
Increase (Decrease) in accrued liabilities	(1,620)	(32,995)	(34,615)	33,064
Decrease in due to other funds	-	-	-	(42,175)
Increase in claims payable	-	-	-	3,867,458
(Increase) Decrease in due from other governmental units	-	1,087	1,087	-
Net cash provided (used) for operating activities	<u>\$ 1,883,072</u>	<u>\$ 239,565</u>	<u>\$ 2,122,637</u>	<u>\$ (3,833,196)</u>

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

Cash and temporary investments	\$ 53,546,925	\$ 1,102,404	\$ 54,649,329	\$ 14,744,835
Restricted cash and cash equivalents	101,688,734	-	101,688,734	-
Cash and cash equivalents	<u>\$ 155,235,659</u>	<u>\$ 1,102,404</u>	<u>\$ 156,338,063</u>	<u>\$ 14,744,835</u>

Noncash operating, capital and related financing activities:
 Depreciation and amortization expense - \$4,622,148

Bexar County, Texas
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
September 30, 2010

	Total
ASSETS	
Cash and cash equivalents	\$ 86,264,246
Accounts receivable	164,146
Due from other governmental units	393,890
TOTAL ASSETS	\$ 86,822,283
LIABILITIES	
Vouchers payable	\$ 301,385
Accrued liabilities	301,167
Due to participants	51,157,843
Due to other governmental units	35,061,887
TOTAL LIABILITIES	\$ 86,822,283



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Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2010

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 two were discretely presented.

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

Bexar County Housing Finance Corporation

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

Bexar County Health Facilities Development Corporation

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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2010

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1. The Reporting Entity (Continued)

Bexar County Industrial Development Corporation

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

Separate, audited financial statements for these corporations are available from the County Auditor's Office, 101 W. Nueva Street, Suite 800, San Antonio, Texas 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 Centers, University Center for Community Health, University Dialysis Southeast and South, and Correctional Health Care Services. The System receives support from its supporting organization, the University Health System Foundation (the Foundation), a non-profit corporation established in 1984 to provide charitable, scientific and educational activities, and to raise funds on behalf of the System. The System serves as the major teaching facility for The University of Texas Health Science Center (UTHSC). The System is exempt from federal income taxes under section 115(a) of the Internal Revenue Code. The System formed Community First Health Plans, Inc. (CFHP), a non-profit corporation which operates as an HMO. CFHP is exempt from federal income tax under Section 501(c) (4) of the Internal Revenue Code. CFHP has agreements with plan sponsors, including the System, to arrange health service benefits for subscribing participants. Under these agreements, CFHP receives monthly capitation payments based on the number of each plan sponsor's participants, regardless of services performed. In addition, CFHP receives supplementary delivery payments under the Medicaid program. The System is presented as an enterprise fund type.

The criteria used to determine inclusion as a significant discretely presented component unit are: Commissioners' Court appoints members of the System's Board of Managers, Commissioners' Court approves the System's tax rate and annual budget, and the System cannot issue bonded debt without Commissioners' Court approval. Furthermore, the System's total net assets in relation to the total primary government's net assets is such that to exclude essential disclosures from the County's financial statements as they pertain to the System would be misleading. Therefore, relevant disclosures have been included in the County's financial statements. The System's financial information presented in the Government-wide Financial statements is as of, and for the year ended, December 31, 2009, 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, 2010

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1. The Reporting Entity (Continued)

The criteria used to determine inclusion as a discretely presented component unit are: The Board of Directors is comprised of seven members, as appointed by Commissioners' Court, and the District cannot issue bonded debt without Commissioners' Court approval. The District's financial information presented in the Government-wide Financial statements is as of, and for the year ended, September 30, 2010, 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, 2010

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. The County reports various Agency Funds which are fiduciary in nature, accordingly the fiduciary funds are excluded from the government-wide financial statements. The County reports the following major funds:

GOVERNMENTAL FUNDS

General Fund

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

Debt Service Fund

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

Capital Projects Fund

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

PROPRIETARY FUNDS

Venue Fund

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

Sheriff's Commissary Fund

The Sheriff's Commissary Fund is used to account for commissary sales to inmates housed in the Bexar County jail. Profits from these sales are used to support the 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 151. 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, 2010

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 99 and 100.

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 155.

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. 54, "Fund Balance Reporting and Governmental Fund Type Definitions." This Statement establishes new categories for reporting fund balance and revises the definitions for governmental fund types. The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2010.

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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2010

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Recent Accounting Pronouncements (Continued)

(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.

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.

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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2010

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

11. Capital Assets (Continued)

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

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, 2010, the accumulated compensated absences amount to \$27,963,947. 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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2010

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

12. Compensated Absences (Continued)

event of termination. Accumulated leave is reported in the government-wide Statement of Net Assets as a liability for compensated absences.

13. Property Taxes

Primary Government

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

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

The System

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

The District

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located in the District in conformity with Subtitle E, Texas Property Code. Taxes are due upon receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 31 of each year, a tax lien attaches to property to secure payment of all taxes, penalties, and interest ultimately imposed. Property tax revenues are considered available when they become due or past due and receivable within the current period. The adjusted assessed value of the property tax roll upon which the levy for the 2009-2010 fiscal year was based, was \$2,336,221.

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, 2010, to finance general fund operations and debt service were \$.09569 and \$.47 per \$100 valuation, respectively, for a total of \$.56569 per \$100 assessed valuation, which is the City's rate for fiscal year 2010.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2010

NOTE B – CASH, CASH EQUIVALENTS, AND INVESTMENTS

Primary Government

As of September 30, 2010, the carrying amount of the County's cash and cash equivalents is:

Cash in Bank	\$ 184,134,802
Logic	26,148
Texpool	110,546,309
TexStar	37,656,411
Total	<u>\$ 332,363,670</u>

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

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

Custodial Credit Risk-Deposits: Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned. It is the County's policy to collateralize deposits at 105% of the deposit amount. As of September 30, 2010, the County's bank balances in excess of federal depository insurance were fully collateralized.

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, 2010, the County had the following investments at fair value:

FHLB	\$ 170,778,670
FREDN	14,991,964
FHLMC	65,329,367
FNMA	86,403,340
FFCB	21,991,233
Commercial Paper	43,879,977
Local Government	147,605,527
Treasury Bonds	10,011,281
Total	<u>\$ 560,991,363</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2010

NOTE C – LONG-TERM INVESTMENTS (Continued)

As of September 30, 2010, 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)	\$ 170,778,670	0.8154	24.08%
Freddie Mac Discount Note (FREDN)	14,991,964	0.1096	2.11%
Freddie Mac (FHLMC)	65,329,367	0.7659	9.21%
Federal National Mortgage Association Note (FNMA)	86,403,340	1.2706	12.18%
Federal Farm Credit Bank (FFCB)	21,991,233	0.4705	3.10%
Local Government	147,605,527	0.3918	20.81%
Commercial Paper	43,879,977	0.5819	6.19%
Treasury Bonds	10,011,281	0.2521	1.41%
Investment Pools	148,228,869	0.1851	20.90%
Total fair value	\$ 709,220,229		100.00%
Portfolio weighted average maturity		0.5984	

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 obligations explicitly guaranteed by the U.S. government are not considered to have credit risk. 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.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2010

NOTE C – LONG-TERM INVESTMENTS (Continued)

Primary Government (Continued)

As of September 30, 2010, the County's Investments had the following Investment Ratings:

Investment	Standard & Poor's Rating	Moody's Rating
Federal Home Loan Bank Note (FHLB)	AAA	Aaa
Freddie Mac Discount Note (FREDN)	AAA	Aaa
Freddie Mac (FHLMC)	AAA	Aaa
Federal National Mortgage Association Note (FNMA)	AAA	Aaa
Federal Farm Credit Bank (FFCB)	AAA	Aaa
Commercial Paper (GECC, TOYCC, TXAFA)	A-1+	P-1
Local Government (HARCTD, SAWSA, UTEXBB)	A-1+	P-1
Local Government (LCRAB, LCRATX, TXMUMP)	A-1	P-1
Local Government (BEXMED)	AA+	Aa1
Local Government (City of Arlington, TX)	A-1+	Aa1
Local Government (TX ST-TRANS)	SP-1+	MIG 1
Treasury Bonds	AAA	Aaa

Concentration of Credit Risk: Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County mitigates these risks by emphasizing the importance of a diversified portfolio. All funds must be sufficiently diversified to eliminate the risk of loss resulting from over-concentration of assets in a specific maturity, a specific issuer, or a specific class of securities. The following investments comprise more than 5% of the fair value of the County's total portfolio: FHLB (24.08%), FHLMC (9.21%), FNMA (12.18%), Local Government (20.81%), Commercial Paper (6.19%).

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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2010

NOTE D – TAXES AND OTHER RECEIVABLES

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

	<u>Taxes</u>	<u>Allowance for Uncollectible Taxes</u>	<u>Net Taxes</u>
<u>Primary Government</u>			
Delinquent taxes			
General Fund	\$ 11,821,312	\$ 2,866,000	\$ 8,955,312
Debt Service Fund	3,025,578	734,000	2,291,578
Capital Project Fund	352,218	85,000	267,218
Non-major Governmental Funds	<u>8,233</u>	<u>-</u>	<u>8,233</u>
Total Primary Government	<u>\$ 15,207,342</u>	<u>\$ 3,685,000</u>	<u>\$ 11,522,341</u>
<u>The System</u>			
Current taxes	\$ 173,494,000	\$ 6,423,000	\$ 167,071,000
Delinquent taxes	10,864,000	3,592,000	7,272,000
Penalty and Interest	<u>7,767,000</u>	<u>4,096,000</u>	<u>3,671,000</u>
Total System	<u>\$ 192,125,000</u>	<u>\$ 14,111,000</u>	<u>\$ 178,014,000</u>

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

	<u>General</u>	<u>Capital Project Funds</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
Court fines and fees	\$ 42,761,292	\$ -	\$ -	\$ 42,761,292
Accounts receivable	<u>335,242</u>	<u>383</u>	<u>50,772</u>	<u>386,397</u>
Gross receivables	43,096,534	383	50,772	43,147,689
Less: allowance	<u>(30,889,494)</u>	<u>-</u>	<u>-</u>	<u>(30,889,494)</u>
Net total receivables	<u>\$ 12,207,040</u>	<u>\$ 383</u>	<u>\$ 50,772</u>	<u>\$ 12,258,195</u>

NOTE E – INTERFUND BALANCES AND TRANSFERS

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

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Nonmajor governmental fund	\$ 508,454
Capital project	General	82,040
Nonmajor governmental fund	General	<u>291,400</u>
	Total	<u>\$ 881,894</u>

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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2010

NOTE E – INTERFUND BALANCES AND TRANSFERS (Continued)

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		
Receivable Fund	Payable Fund	Amount
General	Nonmajor governmental fund	\$ 800,000
	Fleet Maintenance *	110,000
	Venue **	6,741,771
	Total	\$ 7,651,771

* 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, 2010:

	TRANSFERS IN:				
	General	Debt Service	Nonmajor Governmental	Internal Service	Total
TRANSFERS OUT					
General	\$ -	\$ -	\$ 5,208,230	\$ -	\$ 5,208,230
Capital Projects	-	9,934,894	475,750	-	10,410,644
Internal Service	-	-	-	2,500,000	2,500,000
Nonmajor Governmental	44,145	150,000	118,455	49,531	362,131
Total Transfers	\$ 44,145	\$ 10,084,894	\$ 5,802,435	\$ 2,549,531	\$ 18,481,005

The transfer of \$5,208,230 from the General Fund to nonmajor governmental funds included \$4,235,445 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, \$367,292 to Grant Funds as part of the County's cash match requirement for various awarded grants, and \$372,484 to the Courthouse Security Fund for salary expenses related to the Sheriff's deputies in the courthouse. The balance of \$233,009 was the result of various normal transactions between funds. The transfer out of the Capital Project Fund of \$10,410,644 included \$4,000,000 for payment of County debt service, \$5,934,894 related to retirement of debt related to pass-through financing funded by advanced transportation district revenues. The remaining balance of \$475,750 was to Grant Funds as part of the County's cash match requirement for various awarded grants. The transfer of \$2,500,000 in internal service funds was reallocating funds in the Self Insurance Fund to the Other Post Employment Benefits Fund. The transfer out of non major governmental funds in the amount of \$118,455 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.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2010

NOTE G – CAPITAL ASSETS

Primary Government

Capital asset activity for governmental activities for the year ended September 30, 2010 was as follows:

	Balance at October 1, 2009	Additions	Deletions	Balance at September 30, 2010
<u>Capital assets, not being depreciated:</u>				
Land (row, bldg, parks)	\$ 44,871,046	\$ 6,054,635	\$ -	\$ 50,925,681
Equipment in progress	10,278,002	8,682,980	(1,400,879)	17,560,103
Construction in progress	166,383,439	72,017,844	(31,424,682)	206,976,601
Total capital assets, not being depreciated	<u>221,532,487</u>	<u>86,755,459</u>	<u>(32,825,561)</u>	<u>275,462,385</u>
<u>Capital assets, being depreciated:</u>				
Buildings	260,046,488	31,246,627	-	291,293,115
Depreciable Land Assets	492,368	-	-	492,368
Machinery and Equipment	79,464,309	6,208,028	(1,627,487)	84,044,850
Infrastructure	643,810,390	135,796,986	-	779,607,376
Total capital assets being depreciated	<u>983,813,555</u>	<u>173,251,641</u>	<u>(1,627,487)</u>	<u>1,155,437,709</u>
<u>Less accumulated depreciation for:</u>				
Buildings	(109,163,866)	(7,647,179)	-	(116,811,045)
Depreciable Land Assets	(366,175)	(23,078)	-	(389,253)
Machinery and Equipment	(45,991,487)	(10,084,546)	1,627,487	(54,448,546)
Infrastructure	(216,226,445)	(28,044,800)	-	(244,271,245)
Total accumulated depreciation	<u>(371,747,973)</u>	<u>(45,799,603)</u>	<u>1,627,487</u>	<u>(415,920,089)</u>
Total capital assets, being depreciated, net	<u>612,065,581</u>	<u>127,452,038</u>	<u>-</u>	<u>739,517,620</u>
Governmental activities capital assets, net	<u><u>\$ 833,598,068</u></u>	<u><u>\$ 214,207,497</u></u>	<u><u>\$ (32,825,561)</u></u>	<u><u>\$ 1,014,980,005</u></u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2010

NOTE G – CAPITAL ASSETS (Continued)

Primary Government (Continued)

Capital asset activity for business-type activities for the year ended September 30, 2010 was as follows:

Business-type activities:

	Balance at October 1, 2009	Additions	Deletions	Balance at September 30, 2010
<u>Capital assets, not being depreciated:</u>	\$ -	\$ 411,161	\$ -	\$ 411,161
Total capital assets, not being depreciated	-	411,161	-	411,161
<u>Capital assets, being depreciated:</u>				
Buildings and improvements	176,278,539	-	-	176,278,539
Reference library	38,960	-	-	38,960
Equipment	12,203,007	-	-	12,203,007
Total capital assets, being depreciated	188,520,506	-	-	188,520,506
<u>Less accumulated depreciation for:</u>				
Buildings and improvements	(30,678,726)	(4,439,834)	-	(35,118,560)
Reference library	(13,636)	(1,948)	-	(15,584)
Equipment	(12,175,798)	(2,864)	-	(12,178,662)
Total accumulated depreciation	(42,868,160)	(4,444,646)	-	(47,312,806)
Business-type activities capital assets, net	\$ 145,652,346	\$ (4,033,485)	\$ -	\$ 141,618,861

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

Governmental activities:

General Government	\$ 4,298,334
Judicial	1,563,037
Public Safety	9,348,268
Education and Recreation	337,437
Public Works	30,037,809
Health and Public Welfare	88,697
Internal Service	11,308
Unallocated	114,711
Total depreciation expense - governmental activities	\$ 45,799,603

Business-type activities:

Venue Fund	\$ 4,439,834
Sheriff's Commissary Fund	4,812
Total depreciation expense - business-type activities	\$ 4,444,646

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2010

NOTE G – CAPITAL ASSETS (Continued)

Primary Government (Continued)

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

Invested in Capital Assets, net of related debt:			
Fixed Assets, net of depreciation			\$ 1,014,980,005
Total outstanding debt	\$ (903,077,725)		
Less expenditures for assets owned by other entities	101,221,043		
Less unspent debt proceeds	454,328,740		(347,527,942)
Capital assets, net of related debt			<u><u>\$ 667,452,063</u></u>

The System

The System's capital asset activity for the year ended December 31, 2009 (in thousands) was as follows:

	Balance at January 1, 2009	Additions	Deletions	Balance at December 31, 2009
Land and land improvements	\$ 7,835	\$ 494	\$ -	\$ 8,329
Buildings and leasehold improvements	267,881	9,171	-	277,052
Equipment	238,964	17,536	(3,495)	253,005
Total capital assets being depreciated	514,680	27,201	(3,495)	538,386
Less: accumulated depreciation	(309,546)	(33,816)	3,449	(339,913)
Construction in progress	21,134	30,550	-	51,684
Total capital assets, net	<u><u>\$ 226,268</u></u>	<u><u>\$ 23,935</u></u>	<u><u>\$ (46)</u></u>	<u><u>\$ 250,157</u></u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2010

NOTE G – CAPITAL ASSETS (Continued)

The District

	Balance at October 1, 2009	Additions	Deletions	Balance at September 30, 2010
Capital Assets, Not Being Depreciated				
Construction In Progress	\$ 52,700,306	\$ 12,983,583		\$ 65,683,889
Total Capital Assets, Not Being Depreciated	52,700,306	12,983,583	-	65,683,889
Capital Assets, Being Depreciated				
Public Improvements				
NE Quad Water Group	4,370,854	309,880	-	4,680,734
Trunk Sewer Lines	669,195	48,878	-	718,073
Tubular Fencing	913,571	137,535	-	1,051,106
Stone Oak Extension (Road)	523,400	37,108	-	560,508
Total Capital Assets, Being Depreciated	6,477,020	533,401	-	7,010,421
Less Accumulated Depreciation for:				
Public Improvements				
NE Quad Water Group	(76,490)	(93,615)	-	(170,105)
Trunk Sewer Lines	(11,711)	(14,361)	-	(26,072)
Tubular Fencing	(15,987)	(21,022)	-	(37,009)
Stone Oak Extension (Road)	(9,160)	(11,210)	-	(20,370)
Total Accumulated Depreciation	(113,348)	(140,208)	-	(253,556)
Total Capital Assets, Being Depreciated, Net	6,363,672	393,193	-	6,756,865
Governmental Activities Capital Assets, Net	\$ 59,063,978	\$ 13,376,776	\$ -	\$ 72,440,754

Interest incurred on the amount due to developer totaled \$15,372,718 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, 2010

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 2010 were as follows:

	Balance			Balance	
	Outstanding	Issued	Retired	Outstanding	Amount Due
	October 1,	During	During	September 30,	Within One
	2009	Year	Year	2010	Year
<u>Governmental Activities:</u>					
<u>Refunding Bonds</u>					
<u>Limited Tax General Obligation Refunding</u>					
<u>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					
	\$ 1,230,000	\$ -	\$ 1,230,000	\$ -	\$ -
<u>Limited Tax General Obligation Refunding</u>					
<u>Bonds, Series 2004:</u>					
Date Issued: February 15, 2004					
Interest Rate: 2.50 - 5.00					
Original Amount: \$14,090,000					
Maturing Date: June 15, 2015					
	8,820,000	-	1,210,000	7,610,000	1,920,000
<u>Limited Tax General Obligation Refunding</u>					
<u>Bonds, Series 2004:</u>					
Date Issued: September 15, 2005					
Interest Rate: 4.00 - 5.00					
Original Amount: \$21,355,000					
Maturing Date: June 15, 2020					
	21,355,000	-	-	21,355,000	705,000
<u>Limited Tax General Obligation Refunding</u>					
<u>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					
	3,230,000	-	1,035,000	2,195,000	1,085,000
<u>Limited Tax General Obligation Refunding</u>					
<u>Bonds, Series 2009</u>					
Date Issued: May 15, 2009					
Interest Rate: 2.00 - 3.25					
Original Amount: \$14,890,000					
Maturing Date: June 15, 2019					
	14,890,000	-	4,200,000	10,690,000	3,555,000
<u>Limited Tax General Obligation Refunding</u>					
<u>Bonds, Series 2010</u>					
Date Issued: August 18, 2010					
Interest Rate: 2.00 - 5.00					
Original Amount: \$36,915,000					
Maturing Date: June 15, 2025					
	\$ -	\$ 36,915,000	\$ -	\$ 36,915,000	\$ 1,920,000

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2010

NOTE H - LONG-TERM DEBT (Continued)

Primary Government (Continued)

	<u>Balance</u>			<u>Balance</u>	
	<u>Outstanding</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding</u>	<u>Amount Due</u>
	<u>October 1,</u>	<u>During</u>	<u>During</u>	<u>September 30,</u>	<u>Within One</u>
	<u>2009</u>	<u>Year</u>	<u>Year</u>	<u>2010</u>	<u>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					
	\$ 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					
	7,990,000	-	470,000	7,520,000	485,000
<u>Unlimited Tax Bonds, Series 2004:</u>					
Date Issued: October 15, 2004					
Interest Rate: 3.00 - 4.60					
Original Amount: \$6,080,000					
Maturing Date: June 15, 2023					
	5,765,000	-	320,000	5,445,000	330,000
<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					
	18,550,000	-	695,000	17,855,000	725,000
<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					
	14,760,000	-	495,000	14,265,000	520,000
<u>Limited Tax General Obligation Bonds,</u>					
<u>Series 2010</u>					
Date Issued: August 19, 2010					
Interest Rate: 2.00-4.25					
Original Amount: \$24,020,000					
Maturing Date: June 15, 2040					
	-	24,020,000	-	24,020,000	615,000
Total Bonds	<u>\$ 97,190,000</u>	<u>\$ 60,935,000</u>	<u>\$ 10,255,000</u>	<u>\$ 147,870,000</u>	<u>\$ 11,860,000</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2010

NOTE H - LONG-TERM DEBT (Continued)

Primary Government (Continued)

	Balance Outstanding October 1, 2009	Issued During Year	Retired During Year	Balance Outstanding September 30, 2010	Amount Due Within One Year
Certificates of Obligation					
<u>Combination Tax and Revenue Certificates of Obligation Series 2002:</u>					
Date Issued: April 15, 2002					
Interest Rate: 4.00 - 5.50					
Original Amount: \$14,215,000					
Maturing Date: June 15, 2016	\$ 8,485,000	\$ -	\$ 1,205,000	\$ 7,280,000	\$ 1,270,000
<u>Combination Flood Control Tax and Revenue Certificates of Obligation, Series 2002:</u>					
Date Issued: April 15, 2002					
Interest Rate: 4.00 - 5.00					
Original Amount: \$4,240,000					
Maturing Date: June 15, 2016	2,930,000	-	360,000	2,570,000	380,000
<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	11,080,000	-	910,000	10,170,000	940,000
<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	20,515,000	-	2,745,000	17,770,000	2,885,000
<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	3,410,000	-	190,000	3,220,000	195,000
<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	\$ -	\$ 1,435,000	\$ 20,950,000	\$ 1,505,000

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2010

NOTE H - LONG-TERM DEBT (Continued)

Primary Government (Continued)

	<u>Balance</u>			<u>Balance</u>	
	<u>Outstanding</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding</u>	<u>Amount Due</u>
	<u>October 1,</u>	<u>During</u>	<u>During</u>	<u>September 30,</u>	<u>Within One</u>
	<u>2009</u>	<u>Year</u>	<u>Year</u>	<u>2010</u>	<u>Year</u>
<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	\$ 20,625,000	\$ -	\$ 770,000	\$ 19,855,000	\$ 805,000
<u>Combination Flood Control Tax and Revenue Certificates of Obligation, Series 2007:</u>					
Date Issued: August 1, 2007					
Interest Rate: 4.00 - 5.25					
Original Amount: \$71,820,000					
Maturing Date: June 15, 2037	69,095,000	-	1,210,000	67,885,000	1,260,000
<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	67,990,000	-	1,155,000	66,835,000	1,200,000
<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	52,985,000	-	1,835,000	51,150,000	1,920,000
<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	\$ -	\$ 1,955,000	\$ 29,170,000	\$ 2,050,000

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2010

NOTE H - LONG-TERM DEBT (Continued)

Primary Government (Continued)

	<u>Balance</u>			<u>Balance</u>	
	<u>Outstanding</u>	<u>Issued</u>	<u>Retired</u>	<u>Outstanding</u>	<u>Amount Due</u>
	<u>October 1,</u>	<u>During</u>	<u>During</u>	<u>September 30,</u>	<u>Within One</u>
	<u>2009</u>	<u>Year</u>	<u>Year</u>	<u>2010</u>	<u>Year</u>
<u>Public Property Finance Contractual</u>					
Date Issued: May 15, 2009					
Interest Rate: 2.00					
Original Amount: \$5,220,000					
Maturing Date: June 15, 2013	\$ 5,220,000	\$ -	\$ 1,260,000	\$ 3,960,000	\$ 1,295,000
<u>Combination Tax and Revenue Certificates of</u>					
<u>Obligation, Series 2009A</u>					
Date Issued: August 1, 2009					
Interest Rate: 3.00 - 5.00					
Original Amount: \$98,445,000					
Maturing Date: June 15, 2035	98,445,000	-	-	98,445,000	-
<u>Combination Tax and Flood Control</u>					
<u>Revenue Certificates of Obligation, Series</u>					
<u>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</u>					
<u>Obligation, Taxable Series 2009B, Direct</u>					
<u>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</u>					
<u>Certificates of Obligation, Taxable Series</u>					
<u>2009B, Direct Subsidy-Build America Bonds</u>					
Date Issued: August 1, 2009					
Interest Rate: 6.628					
Original Amount: \$50,620,000					
Maturing Date: June 15, 2039	\$ 50,620,000	\$ -	\$ -	\$ 50,620,000	\$ -

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2010

NOTE H - LONG-TERM DEBT (Continued)

Primary Government (Continued)

	Balance Outstanding October 1, 2009	Issued During Year	Retired During Year	Balance Outstanding September 30, 2010	Amount Due Within One Year
<u>Combination Tax and Revenue Certificates of Obligation, Taxable Series 2010B, Direct Subsidy-Build America Bonds</u> Date Issued: August 19, 2010 Interest Rate: 5.755 Original Amount: \$30,325,000 Maturing Date: June 15, 2039	\$ -	\$ 30,325,000	\$ -	\$ 30,325,000	\$ -
<u>Combination Tax and Revenue Certificates of Obligation, Series 2010A</u> Date Issued: August 19, 2010 Interest Rate: 3.00-5.00 Original Amount: \$97,455,000 Maturing Date: June 15, 2036	-	97,455,000	-	97,455,000	2,860,000
Total Certificates of Obligation	<u>619,220,000</u>	<u>127,780,000</u>	<u>15,030,000</u>	<u>731,970,000</u>	<u>18,565,000</u>
Total Bonds, Certificates of Obligation	<u>716,410,000</u>	<u>188,715,000</u>	<u>25,285,000</u>	<u>879,840,000</u>	<u>30,425,000</u>
Other Liabilities					
Arbitrage rebate	224,378	-	224,378	-	-
Commercial paper	39,384,000	-	39,384,000	-	-
Compensated absences	27,412,404	7,404,643	6,853,100	27,963,947	6,990,987
OPEB obligation	12,251,799	9,528,415	5,020,490	16,759,724	-
Total Other Liabilities	<u>79,272,581</u>	<u>16,933,058</u>	<u>51,481,968</u>	<u>44,723,671</u>	<u>6,990,987</u>
<u>Total Governmental Activities</u>	<u>\$ 795,682,581</u>	<u>\$ 205,648,058</u>	<u>\$ 76,766,968</u>	<u>\$ 924,563,671</u>	<u>\$ 37,415,987</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2010

NOTE H - LONG-TERM DEBT (Continued)

Primary Government (Continued)

	<u>Outstanding</u> <u>October 1,</u> <u>2009</u>	<u>Issued</u> <u>During</u> <u>Year</u>	<u>Retired</u> <u>During</u> <u>Year</u>	<u>Outstanding</u> <u>September 30,</u> <u>2010</u>	<u>Amount Due</u> <u>Within One</u> <u>Year</u>
<u>Business-type Activities:</u>					
Revenue Bonds					
<u>Tax-Exempt Venue Project Revenue</u>					
<u>Refunding Bonds, Series 2008A</u>					
Date Issued: September 4, 2008					
Interest Rate: 3.50 - 5.25					
Original Amount: \$42,145,000					
Maturing Date: August 15, 2047					
	\$ 41,715,000	\$ -	\$ 445,000	\$ 41,270,000	\$ 460,000
<u>Taxable Venue Project Revenue Refunding</u>					
<u>Bonds, Series 2008B</u>					
Date Issued: September 4, 2008					
Interest Rate: 3.77 - 6.98					
Original Amount: \$50,810,000					
Maturing Date: August 15, 2032					
	49,825,000	-	1,020,000	48,805,000	1,065,000
<u>Tax-Exempt Venue Project Revenue Bonds,</u>					
<u>Series 2008C</u>					
Date Issued: September 4, 2008					
Interest Rate: 3.50 - 5.00					
Original Amount: \$5,525,000					
Maturing Date: August 15, 2037					
	5,525,000	-	105,000	5,420,000	110,000
<u>Tax-Exempt Venue Project Revenue Bonds,</u>					
<u>Series 2008D</u>					
Date Issued: September 4, 2008					
Interest Rate: 3.50 - 5.00					
Original Amount: \$5,985,000					
Maturing Date: August 15, 2037					
	5,985,000	-	115,000	5,870,000	120,000
<u>Tax-Exempt Venue Project Revenue Bonds</u>					
<u>(MVRT), Series 2009</u>					
Date Issued: December 17, 2009					
Interest Rate: 2.00 - 5.00					
Original Amount: \$27,870,000					
Maturing Date: August 15, 2039					
	\$ -	\$ 27,870,000	\$ -	\$ 27,870,000	\$ 130,000

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2010

NOTE H - LONG-TERM DEBT (Continued)

Primary Government (Continued)

	Balance			Balance	
	Outstanding	Issued	Retired	Outstanding	Amount Due
	October 1,	During	During	September 30,	Within One
	2009	Year	Year	2010	Year
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u>Tax-Exempt Venue Project Revenue Bonds</u> <u>(CVT), Series 2009</u>					
Date Issued: December 17, 2009					
Interest Rate: 2.00 - 5.00					
Original Amount: \$23,020,000					
Maturing Date: August 15, 2039	\$ -	\$ 23,020,000	\$ -	\$ 23,020,000	\$ 100,000
<u>Tax-Exempt Venue Project Subordinate Lien</u> <u>Revenue Bonds (MVRT), Series 2010</u>					
Date Issued: September 9, 2010					
Interest Rate: 1.10					
Original Amount: \$25,000,000					
Maturing Date: August 15, 2011	-	25,000,000	-	25,000,000	25,000,000
<u>Tax-Exempt Venue Project Subordinate Lien</u> <u>Revenue Bonds (CVT), Series 2010</u>					
Date Issued: September 9, 2010					
Interest Rate: 1.15					
Original Amount: \$35,630,000					
Maturing Date: August 15, 2011	-	35,630,000	-	35,630,000	35,630,000
Total Revenue Bonds	<u>\$ 103,050,000</u>	<u>\$ 111,520,000</u>	<u>\$ 1,685,000</u>	<u>\$ 212,885,000</u>	<u>\$ 62,615,000</u>
Other Liabilities					
Arbitrage rebate	\$ 555,237	\$ -	\$ 555,237	\$ -	\$ -
<u>Total Business-type Activities</u>	<u>\$ 103,605,237</u>	<u>\$ 111,520,000</u>	<u>\$ 2,240,237</u>	<u>\$ 212,885,000</u>	<u>\$ 62,615,000</u>

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Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2010

NOTE H - LONG-TERM DEBT (Continued)

Primary Government (Continued)

Annual debt service requirements as of September 30, 2010 are as follows:

Fiscal Year	Governmental Activities			Business-type Activities			Total
	Principal	Interest	Total	Principal	Interest	Total	All Debt
2011	\$ 30,425,000	\$ 42,448,497	\$ 72,873,497	\$ 62,615,000	\$ 8,126,787	\$ 70,741,787	\$ 143,615,284
2012	30,645,000	42,602,083	73,247,083	2,070,000	8,048,621	10,118,621	83,365,704
2013	30,765,000	41,340,542	72,105,542	2,180,000	7,963,715	10,143,715	82,249,257
2014	27,520,000	40,045,078	67,565,078	2,775,000	7,869,552	10,644,552	78,209,630
2015	25,125,000	38,815,849	63,940,849	3,060,000	7,727,883	10,787,883	74,728,732
2016-2020	133,200,000	177,057,828	310,257,828	18,940,000	36,127,700	55,067,700	365,325,528
2021-2025	137,970,000	143,856,452	281,826,452	24,350,000	30,719,201	55,069,201	336,895,653
2026-2030	136,465,000	110,205,521	246,670,521	32,255,000	22,929,856	55,184,856	301,855,377
2031-2035	165,275,000	74,464,340	239,739,340	29,070,000	13,195,736	42,265,736	282,005,076
2036-2040	162,450,000	25,940,587	188,390,587	21,350,000	6,630,213	27,980,213	216,370,800
2041-2045	-	-	-	9,625,000	2,773,313	12,398,313	12,398,313
2046-2050	-	-	-	4,595,000	364,875	4,959,875	4,959,875
	<u>\$ 879,840,000</u>	<u>\$ 736,776,776</u>	<u>\$ 1,616,616,776</u>	<u>\$ 212,885,000</u>	<u>\$ 152,477,449</u>	<u>\$ 365,362,449</u>	<u>\$ 1,981,979,226</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.

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

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Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2010

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	\$ 97,190,000	\$ 60,935,000	\$ 10,255,000	\$ 147,870,000	\$ 11,860,000
Certificates of Obligation	619,220,000	127,780,000	15,030,000	731,970,000	18,565,000
	<u>716,410,000</u>	<u>188,715,000</u>	<u>25,285,000</u>	<u>879,840,000</u>	<u>30,425,000</u>
Unamortized premium	14,353,158	11,423,782	1,184,144	24,592,798	1,506,864
Unamortized discount	(58,322)	-	(4,166)	(54,156)	(4,166)
Deferred charges	(1,606,032)	-	(305,117)	(1,300,914)	(191,611)
Total Bonds Payable	<u>729,098,804</u>	<u>200,138,782</u>	<u>26,159,861</u>	<u>903,077,728</u>	<u>31,736,087</u>
Other Liabilities					
Arbitrage rebate	224,378	-	224,378	-	-
Commercial paper	39,384,000	-	39,384,000	-	-
Compensated absences	27,412,404	7,404,643	6,853,100	27,963,948	6,990,987
OPEB obligation	12,251,799	9,528,415	5,020,490	16,759,724	-
Total Other Liabilities	<u>79,272,581</u>	<u>16,933,058</u>	<u>51,481,968</u>	<u>44,723,672</u>	<u>6,990,987</u>
Total Governmental Activities					
Long-term Liabilities	<u>\$ 808,371,385</u>	<u>\$ 217,071,840</u>	<u>\$ 77,641,829</u>	<u>\$ 947,801,400</u>	<u>\$ 38,727,074</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	\$ 41,715,000	\$ -	\$ 445,000	\$ 41,270,000	\$ 460,000
Taxable Rev Ref Bonds	49,825,000	-	1,020,000	48,805,000	1,065,000
Tax-Exempt Revenue Bonds (CVT)	5,525,000	23,020,000	105,000	28,440,000	210,000
Tax-Exempt Revenue Bonds (MVRT)	5,985,000	27,870,000	115,000	33,740,000	250,000
Tax-Exempt Sub Lien Rev Bonds	-	25,000,000	-	25,000,000	25,000,000
Tax-Exempt Sub Lien Rev Bonds	-	35,630,000	-	35,630,000	35,630,000
	<u>103,050,000</u>	<u>111,520,000</u>	<u>1,685,000</u>	<u>212,885,000</u>	<u>62,615,000</u>
Unamortized premium	-	508,499	-	508,499	16,950
Unamortized discount	(749,642)	-	(20,916)	(728,727)	(20,916)
Deferred charges	(11,024,342)	-	(4,369,405)	(6,654,937)	(554,578)
Total Revenue Bonds Payable	<u>91,276,016</u>	<u>112,028,499</u>	<u>(2,705,321)</u>	<u>206,009,835</u>	<u>62,056,456</u>
Other Liabilities					
Arbitrage rebate	555,237	-	555,237	-	-
Total Business-Type Activities					
Long-term Liabilities	<u>\$ 91,831,253</u>	<u>\$ 112,028,499</u>	<u>\$ (2,150,084)</u>	<u>\$ 206,009,835</u>	<u>\$ 62,056,456</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2010

NOTE H - LONG-TERM DEBT (Continued)

Primary Government (Continued)

Fiscal Year 2009-10 Debt Obligation Activity

Governmental Activities:

In July 2010, the County issued \$36,915,000 in Limited Tax Refunding Bonds, Series 2010 at a premium of \$2,852,540 to refund an outstanding principal amount of \$39,384,000 in Commercial Paper Notes, Series A. For the Series 2010 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 price at reacquisition which occurred at approximately the maturity date of the commercial paper was equal to the net carrying amount and resulted in a no economic gain/loss. The annual interest rate on the bonds ranges from 2.00% to 5.00%. Interest accrues semiannually and the bonds mature in fiscal year 2025.

In August 2010 the County issued \$97,455,000 in Combination Tax and Revenue Certificates of Obligation, Series 2010A, and \$30,325,000 in Combination Tax and Revenue Certificates of Obligation, Taxable Series 2010B (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; constructing various park and/or recreational facility improvements outside the banks of the San Antonio River; payment of professional services related to the construction and financing of the projects; and paying the costs associated with the issuance of the Bonds. 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 2036. 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 on the bonds is 5.755%. Interest accrues semiannually and the bonds mature in fiscal year 2039.

In August 2010, the County issued \$24,020,000 in Limited Tax General Obligation Bonds, Series 2010 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 this issue will be used for the purpose of purchasing, constructing, reconstructing, improving, and/or equipping various Bexar County Facilities; leasing or leasing with the option to purchase facilities located within the territorial limits of the City of San Antonio, Texas; purchase and improvement of the necessary sites for County offices or for the conducting of public business, to include an emergency operations center and senior citizens' multipurpose facilities; and the payment of the costs associated with the issuance of these bonds. The annual interest rate on the bonds ranges from 2.00% to 4.25%. Interest accrues semiannually and the bonds mature in fiscal year 2040.

Business-Type Activities:

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 Subordinate lien on the Motor Vehicle Rental Tax imposed on substantially all short-term motor vehicle rentals within the County. The annual interest rate on the bonds ranges from 2.00% - 5.00%. Interest accrues semiannually and the bonds mature in fiscal year 2039.

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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2010

NOTE H - LONG-TERM DEBT (Continued)

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

Primary Government (Continued)

Fiscal Year 2009-10 Debt Obligation Activity (Continued)

Business-Type Activities: (Continued)

certain County revenues imposed on substantially all short-term motor vehicle rentals within the County. The annual interest rate on the bonds ranges from 2.00% - 5.00%. Interest accrues semiannually and the bonds mature in fiscal year 2039.

In September 2010, the County issued \$35,630,000 of Tax-Exempt Venue Project Subordinate Lien Revenue Bonds (Combined Venue Tax), Series 2010. The bonds were issued to finance a portion of the costs of the Combined Venue Tax Projects authorized at the 2008 Venue Election and the costs of issuance. The bonds are payable solely from and secured by a lien on and pledge of County revenues derived from the Hotel Occupancy Tax imposed on substantially all hotel room rentals within the County and a Subordinate Lien on the Motor Vehicle Rental Tax imposed on substantially all short-term motor vehicle rentals within the County. The annual interest rate on the bonds is 1.15%. The bonds were issued with a maturity date of August 15, 2011, with the intention of being refunded with long-term debt. See more information in Note R.

Also in September 2010, the County issued \$25,000,000 of Tax-Exempt Venue Project Subordinate Lien Revenue Bonds (Motor Vehicle Rental Tax), Series 2010. 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 within the County. The annual interest rate on the bonds is 1.10%. The bonds were issued with a maturity date of August 15, 2011, with the intention of being refunded with long-term debt. See more information in Note R.

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, 2010, the outstanding principal balance of these defeased bonds was as follows:

Governmental Activities:

General Obligation Bonds:

Limited Tax General Obligation Refunding Bonds, Series 2004	\$ 1,480,000
Limited Tax Bonds, Series 2004	950,000
Total General Obligation Bonds	<u>\$ 2,430,000</u>

Certificates of Obligation:

Combination Tax & Revenue, Series 2002	1,455,000
Combination Tax & Revenue, Series 2004-A	830,000
Total Certificates of Obligation	<u>2,285,000</u>
Total Defeased Debt	<u><u>\$ 4,715,000</u></u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2010

NOTE H - LONG-TERM DEBT (Continued)

Primary Government (Continued)

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 has no cumulative rebate amount due or payable as of September 30, 2010.

Changes in arbitrage rebate payable for the year ended September 30, 2010 were as follows:

Governmental Activities:

Balance October 1, 2009	Additions	Deletions	Balance September 30, 2010	Due in One Year
\$ 224,378	\$ -	\$ 224,378	\$ -	\$ -

Business-Type Activities:

Balance October 1, 2009	Additions	Deletions	Balance September 30, 2010	Due in One Year
\$ 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, 2010, the County had paid the Commercial Paper, Series A Notes outstanding principal balance of \$39,384,000 with the proceeds from the \$36,915,000 Limited Tax Refunding Bonds, Series 2010. The County is still obligated to Dexia Credit Local for the assessed fee of .08% (\$80,000) per annum on the total available commitment until September 20, 2012, the expiration of the line of credit.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2010

NOTE H - LONG-TERM DEBT (Continued)

Primary Government (Continued)

Governmental Activities:

	Balance Outstanding October 1, 2009	Issued	Retired/ Refunded	Balance Outstanding September 30, 2010	Due in One Year
Commerical Paper, Series A Notes	39,384,000	-	38,384,000	-	-

Compensated Absences

Changes in long-term compensated absences for the year ended September 30, 2010 were as follows:

Governmental Activities:

Balance October 1, 2009	Additions	Taken/Paid	Balance September 30, 2010	Due in One Year
\$ 27,412,404	\$ 7,404,643	\$ (6,853,100)	\$ 27,963,947	\$ 6,990,987

The System

A schedule of changes in the System's long-term debt for 2009 follows:

	Balance at January 1, 2009	Additions	Reductions	Balance at December 31, 2009	Amounts Due Within One Year
Bonds payable:			<i>(In Thousands)</i>		
Certificate of obligations, series 2008, net	289,333	-	(13,235)	276,098	4,105
Certificate of obligations, series 2009A, net	-	38,305	-	38,305	3,685
Certificate of obligations, series 2009B, net	-	246,395	-	246,395	-
	289,333	284,700	(13,235)	560,798	7,790

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 5.00%, and are collateralized by a levy of ad valorem tax revenue and lien on and pledge of surplus revenues. The tax Certificates of Obligation, Series 2009A (the 2009A Certificates) were issued in 2009, and mature in various amounts annually on February 15, from 2010 through 2017, with stated coupon rates ranging from 1.00% to 5.00%. The tax Certificates of Obligation, series 2009B (the 2009B Certificates) were issued in 2009, and mature in various amounts annually on February 15, from 2018 through 2039, with stated coupon rates ranging from 5.269% to 6.904%. The 2009B Certificates are designated under the American Recovery and Reinvestment Act 2009 as "Qualified Build America Bonds" (BABS) debt. BABS are issued on a taxable basis; however, the U.S. Treasury will credit the issuer for 35% of the interest expense. The series 2009A and B 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 2008 Certificates to finance the construction of permanent public improvements at the System. The 2008 Certificates are payable through February 15, 2038, from the Debt Service ad valorem

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2010

NOTE H - LONG-TERM DEBT (Continued)

property tax levy and lien on and pledge of surplus revenues. Principal on the 2008 Certificates has been paid through February 15, 2009, and interest on the 2008 Certificates has been paid through August 15, 2009. The Commissioners Court passed an order on July 28, 2009, approving and providing for the payment of the 2009A Certificates and 2009B Certificates to finance the construction of permanent public improvements at the System. The 2009A Certificates are payable through February 15, 2017 and the 2009B Certificates are payable through February 15, 2039, from the Debt Service ad valorem property tax levy and lien on and pledge of surplus revenues. No principal and interest amounts had been repaid on the 2009A Certificates and 2009B Certificates as of December 31, 2009.

The District

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

	<u>Balance at October 1, 2009</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at September 30, 2010</u>	<u>Amounts Due Within One Year</u>
Bonds payable:					
Limited Ad Valorem Tax					
Utility System Bonds:					
Series 2009	\$ 22,520,000	\$ -	\$ 605,000	\$ 21,915,000	\$ 485,000

On January 26, 2006, the District entered into an agreement, with a developer, for the construction of public improvements, to include certain public improvements that had already been undertaken by the developer prior to the date of the agreement. Interest accumulates on unreimbursed costs at a rate of 9.75% per annum, compounded monthly, from the time the developer requests reimbursement. As of September 30, 2010, the amount due to the developer is \$52,424,310, which includes \$10,833,820 of accrued interest.

A summary of changes in amounts due to developer for the year ended September 30, 2010 follows:

Balance - October 1, 2009	\$ 38,907,326
Add: Reimbursement Request Number 6 Approved in Current Year	8,704,383
Interest Accrued in the Current Year	4,812,601
Balance - September 30, 2010	<u>\$ 52,424,310</u>
Amount Due Within One Year	<u>\$ 500,000</u>

Changes to Long Term Liabilities are shown below:

	<u>Balance at October 1, 2009</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance at September 30, 2010</u>	<u>Amounts Due Within One Year</u>
Bonds Payable	\$ 22,520,000	\$ -	\$ (605,000)	\$ 21,915,000	\$ 485,000
Due to Developer	38,907,326	13,516,984	-	52,424,310	500,000
Unamortized Discounts	(371,660)	-	14,926	(356,734)	-
Total	<u>\$ 61,055,666</u>	<u>\$ 13,516,984</u>	<u>\$ (590,074)</u>	<u>\$ 73,982,576</u>	<u>\$ 985,000</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2010

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 27 and 30.

The System

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

2009	
(In Thousands)	
Capital acquisitions and improvements	\$ 161,152
Professional self-insurance held in trust	9,710
Contingency fund	<u>144,651</u>
Total assets limited as to use	<u><u>\$ 315,513</u></u>

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 \$303,647,000 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 \$36.9 million. The provision for unpaid self-insurance health losses at year end is included in claims payable in the internal service fund. It is based upon actual prior claim cost experience and average time lags in settling such claims and actual claims paid after year end. There has been no significant reduction in insurance coverage from coverage in the prior year by major category of risk. All funds of the County participate in the program and make payments to the Self-Insurance Fund based on estimates computed by the County of the amounts needed to pay prior and current year claims. The claims liability of \$4,115,000 reported at September 30, 2010 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, 2009 and 2010 were:

Fiscal Year	Beginning Liability	Current Claims and Changes in Estimates	Claims Payments	Ending Balance	Due in One Year
2009	\$ 4,463,550	\$ 27,070,778	\$ 26,758,328	\$ 4,776,000	\$ 4,032,000
2010	\$ 4,776,000	\$ 29,913,926	\$ 30,574,926	\$ 4,115,000	\$ 3,731,900

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2010

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

In 1951, Bexar County voters authorized an ad valorem levy for flood control of fifteen cents per one hundred dollars of valuation of taxable property. A 1955 contract with the San Antonio River Authority (SARA) and subsequent amendments, have provided to SARA a portion of the proceeds with the remaining flood control tax collections being retained by the County. The last amendment to the contract, referred to as *The 1999 Amendatory Contract*, maintains that the County will set a tax rate, which at 90% current collections, will provide revenues sufficient to pay the annual principal and interest of SARA bonds which are payable from the proceeds of the County’s flood control tax. For the fiscal year ended September 30, 2010, 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, 2010 by fund type are as follows:

<u>General</u>	<u>Nonmajor Governmental Funds</u>	<u>Internal Service</u>	<u>Business Type Activities</u>	<u>Total</u>
\$ 2,885,453	\$ 781,939	\$ 59,442	\$ 697	\$ 3,727,531

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, 2010, 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, 2009 and 2008 was \$381,727,000 and \$337,217,000 respectively.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2010

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 602 nontraditional defined benefit pension plans. TCDRS, in the aggregate, issues a Comprehensive Annual Financial Report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

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

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

Funding Policy

The County has elected the Annually Determined Contribution Rate plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The County contributed using the actuarially determined rate of 9.9% of covered payroll for the months of the accounting year in 2009, and 10.62% of covered payroll for the months of the accounting year in 2010.

The deposit rate payable by all employee members for the calendar year 2010 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, 2010, the annual pension cost for the TCDRS plan for its employees was \$22,523,556 and the actual contributions were \$22,523,556. 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, 2007 and December 31, 2008, the basis for determining the contribution rates for calendar years 2009 and 2010. The December 31, 2009 actuarial valuation is the most recent valuation.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2010

NOTE N - RETIREMENT PLAN (Continued)

Primary Government (Continued)

Actuarial Valuation Information

Actuarial valuation date	December 31, 2007	December 31, 2008	December 31, 2009
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	12.0	20.0	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%	5.4%
Inflation	3.5%	3.5%	3.5%
Cost-of-living adjustments	0.0%	0.0%	0.0%

*Includes inflation at the stated rate.

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

Accounting Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
09/30/08	\$ 19,981,983	100%	\$ -
09/30/09	\$ 21,164,730	100%	\$ -
09/30/10	\$ 22,523,556	100%	\$ -

Funded Status and Funding Progress

As of December 31, 2009, the most recent actuarial valuation date, the plan was 85.78% funded. The actuarial accrued liability for benefits was \$685,350,890. The actuarial value of assets was \$587,887,756 resulting in an unfunded actuarial accrued liability (UAAL) of \$97,463,134. The covered payroll (annual payroll of active employees covered by the plan) was \$214,085,357 and the ratio of the UAAL to the covered payroll was 45.53%. The schedule of funding progress, on page 97, 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.

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 519 qualified retired County employees and their dependents, 14 COBRA participants, and 3,812 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.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2010

NOTE O – OTHER POST EMPLOYMENT BENEFITS

Primary Government

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 \$5,020,491 in total claims for the fiscal year ended September 30, 2010. The funds to pay these claims are derived from employer contributions and retiree premiums.

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

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

Annual OPEB Cost

For the fiscal year ended September 30, 2010, the County's annual OPEB cost was \$9,528,415 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 \$5,020,491, the amount required to cover current year expenditures. At September 30, 2010, the County had a net OPEB obligation of \$16,759,724.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2010

NOTE O – OTHER POST EMPLOYMENT BENEFITS (Continued)

Annual required contribution (ARC)	\$ 9,525,240
Interest to Net OPEB Obligation	490,073
ARC adjustment	(486,897)
Contributions made	<u>(5,020,491)</u>
Increase in net OPEB obligation	4,507,925
Net OPEB obligation - beginning of year	<u>12,251,799</u>
Net OPEB obligation - end of year	<u><u>\$ 16,759,724</u></u>

Primary Government (Continued)

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year 2009 and the preceding fiscal year were as follows:

<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>OPEB Cost</u>	<u>Beginning</u>	<u>Obligation</u>	<u>Obligation</u>
			<u>Contributed</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
10/1/2009	9/30/2010	\$ 9,528,415	52.69%	\$12,251,799	\$4,507,925	\$ 16,759,724

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

Funded Status and Funding Progress

As of October 1, 2009, the most recent actuarial valuation date, the plan was 0% funded. The actuarial accrued liability for benefits was \$135,712,148. The actuarial value of assets was \$0 resulting in an unfunded actuarial accrued liability (UAAL) of \$135,712,148. The covered payroll (annual payroll of active employees covered by the plan) was \$142,999,713 and the ratio of the UAAL to the covered payroll was 95.0%. The schedule of funding progress, on page 96, presented as RSI following the notes to the financial statements shows the funding status for fiscal years ending September 30, 2008, 2009 and 2010.

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.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2010

NOTE O – OTHER POST EMPLOYMENT BENEFITS (Continued)

Primary Government (Continued)

Actuarial calculations reflect a long-term perspective.

Actuarial Valuation Information

Actuarial valuation date	October 1, 2009
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	9.5%

Additional Disclosures

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

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

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

NOTE P - CONDUIT DEBT

Primary Government

The component unit, Bexar County Housing Finance Corporation (BCHFC), is authorized to finance residential housing by issuing its tax exempt revenue bonds to acquire mortgage loans made to low or moderate income persons, and to pledge such mortgage loans as security for the payment of the principal and interest of such revenue bonds. The tax-exempt bonds issued by the BCHFC do not constitute a debt or a pledge of faith or credit of the BCHFC or the County, but are payable by the user pursuant to terms defined in the loan agreement underlying each issue. At September 30, 2010, the aggregate amount of conduit debt outstanding was \$399,027,586.

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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2010

NOTE P - CONDUIT DEBT (Continued)

Primary Government

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, 2010, the aggregate amount of conduit debt outstanding was \$128,715,000.

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 \$ 68,937,019 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, 2010 by the Corporation are \$434,469 for grant commitments and \$157,023 for down payment assistance for a total of \$591,492. 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, 2010 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, 2010 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 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/Combined Law Enforcement Association of Texas for a new collective bargaining agreement.

The System

At December 31, 2009, the System was a defendant in certain pending civil litigation, and the System has notice of certain claims that have been asserted against it. In addition, unasserted possible claims exist for known and unknown incidents. The System covers its exposure for asserted and unasserted claims through a program of self-insurance. The System has accrued its best estimate of these contingent losses. The reserves for these contingent losses include estimates of the ultimate cost for both reported claims and claims incurred but not yet reported. In addition, the System has established a reserve in the amount of \$1,200,000 to cover potential System exposure for medical malpractice claims arising from a limited number of System employed physicians. The reserve will provide "tail coverage" for a physician's medical malpractice claim occurring prior to October 1, 2003, the period when such physicians were covered under a "claims made" medical malpractice policy.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2010

NOTE R – SUBSEQUENT EVENTS

Business-type Activities

In December 2010, the County issued \$39,695,000 in Tax-Exempt Venue Project Revenue Refunding Bonds (Combined Venue Tax), Series 2010 to finance the costs of refunding certain of the outstanding tax-exempt bonds and issuing the Tax-Exempt Refunding Bonds. The bonds constitute special, limited obligations of the County that are paid solely from and secured by a lien on revenues pledged from the imposition and collection of Venue Taxes. The bonds were issued to refund \$35,630,000 in Tax-Exempt Venue Project Subordinate Lien Revenue Bonds (Combined Venue Tax), Series 2010. The reacquisition price exceeded the net carrying amount of the old debt by \$212,831 and resulted in an economic loss of \$3,658,802. The refunding was undertaken to create additional debt service capacity to allow for the issuance of the remaining portion of the total \$415 million for voter-approved projects. Bonds outstanding that are considered defeased as a result of the refunding total \$35,630,000. The annual interest rate on the bonds ranges from 3.00% - 5.50%. Interest accrues semiannually and the bonds mature in fiscal year 2049.

Also in December 2010, the County issued \$27,365,000 in Tax-Exempt Venue Project Revenue Refunding Bonds (Motor Vehicle Rental Tax), Series 2010 to finance the costs of refunding certain of the outstanding tax-exempt bonds and issuing the Tax-Exempt Refunding Bonds. The bonds constitute special, limited obligations of the County that are paid solely from and secured by a lien on revenues pledged from the imposition and collection of Venue Taxes. The bonds were issued to refund \$25,000,000 in Tax-Exempt Venue Project Subordinate Lien Revenue Bonds (Motor Vehicle Rental Tax), Series 2010. The reacquisition price exceeded the net carrying amount of the old debt by \$162,748 and resulted in an economic loss of \$2,198,542. The refunding was undertaken to create additional debt service capacity necessary to allow for the issuance of the remaining portion \$415 million for voter-approved projects. Bonds outstanding that are considered defeased as a result of the refunding total \$25,000,000. The annual interest rate on the bonds ranges from 3.00% - 5.50%. Interest accrues semiannually and the bonds mature in fiscal year 2049.

NOTE S – FUND DEFICIT

At September 30, 2010, the OPEB Fund (an internal service fund), the Self-Insurance Fund (an internal service fund), and the Farm to Market Lateral Road Fund (a special revenue fund) had deficit net assets of \$6,255,959, \$2,562,563, and \$252,172 respectively. The OPEB Fund deficit is due to the accrual of the OPEB obligation. See Note O for more information. The deficit in the Self-Insurance Fund is due to an increase in claim costs and estimates. See Note J for more information. The County anticipates that the deficit in the OPEB and Self-Insurance Fund will be eliminated by increased premium amounts paid by retirees and General Fund transfers. The deficit in the Farm to Market Lateral Road Fund is the result of declining revenues from vehicle sales taxes which caused the Fund to become unsustainable. The decline in vehicle sales taxes is due to the lingering effects of the “Sub-prime Meltdown,” which began in the summer of 2008. The Farm to Market Lateral Road Fund will be merged with the County Road and Bridge Fund to combine both of the programs goals and objectives, which are to provide construction and maintenance of County roadways and bridges.

The District

The (\$49,954,193) 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 \$52,424,310. 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, any remaining hotel occupancy and sales and use taxes collected.

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Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES				
Ad valorem taxes				
Current	\$ 236,300,000	\$ 236,300,000	\$ 237,192,076	\$ 892,076
Delinquent	3,025,000	3,025,000	2,206,407	(818,593)
Penalty and interest	2,100,000	2,100,000	2,283,990	183,990
Gross	241,425,000	241,425,000	241,682,473	257,473
Less - refunds	(1,000)	(1,000)	4	1,004
- TIFs	(2,000,000)	(2,000,000)	(2,000,000)	-
Net Ad valorem taxes	239,424,000	239,424,000	239,682,477	258,477
Other taxes, licenses, and permits	12,948,700	12,948,700	12,623,231	(325,469)
Intergovernmental revenues	5,650,500	5,688,145	7,711,460	2,023,315
Court costs and fines	23,466,500	23,466,500	23,415,696	(50,804)
Fees on motor vehicles	5,042,700	5,042,700	5,601,514	558,814
Other fees	10,325,550	10,325,550	10,754,432	428,882
Other commissions from governmental units	4,524,034	4,524,034	4,423,514	(100,520)
Revenue from use of assets	16,496,535	16,496,535	14,258,599	(2,237,936)
Sales, refunds and miscellaneous	6,926,100	6,926,100	8,719,265	1,793,165
TOTAL REVENUES	<u>324,804,619</u>	<u>324,842,264</u>	<u>327,190,188</u>	<u>2,347,924</u>
EXPENDITURES				
GENERAL GOVERNMENT				
Commissioner's Court				
Personnel cost	1,857,147	1,861,116	1,861,116	-
Remuneration for services	10,000	17,178	17,177	1
Operational costs	36,614	38,067	38,067	-
Supplies and materials	5,403	5,803	5,752	51
Total Commissioner's Court	<u>1,909,164</u>	<u>1,922,164</u>	<u>1,922,112</u>	<u>52</u>
County Clerk				
Personnel costs	6,510,201	6,510,201	6,252,431	257,770
Remuneration for services	15,580	15,580	3,161	12,419
Operational costs	268,545	268,545	226,176	42,369
Supplies and materials	156,450	146,973	90,614	56,359
Capital expenditures	-	9,477	9,477	-
Total County Clerk	<u>\$ 6,950,776</u>	<u>\$ 6,950,776</u>	<u>\$ 6,581,859</u>	<u>\$ 368,917</u>

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
County Auditor				
Personnel costs	\$ 3,589,126	\$ 3,589,126	\$ 3,464,380	\$ 124,746
Remuneration for services	25,800	25,800	18,856	6,944
Operational costs Miscellaneous services	320,244	320,244	301,103	19,141
Supplies and materials	42,500	42,500	39,097	3,403
Total County Auditor	<u>3,977,670</u>	<u>3,977,670</u>	<u>3,823,436</u>	<u>154,234</u>
Support Services				
Personnel costs	7,318,214	7,197,214	7,121,810	75,404
Remuneration for services	16,320	90,933	90,927	6
Operational costs	920,075	1,013,355	917,359	95,996
Supplies and materials	1,694,967	1,722,687	1,544,213	178,474
Total Support Services	<u>9,949,576</u>	<u>10,024,189</u>	<u>9,674,309</u>	<u>349,880</u>
Tax Assessor-Collector				
Personnel costs	8,714,246	8,714,246	8,365,721	348,525
Remuneration for services	27,440	28,690	28,681	9
Operational costs	1,226,937	1,225,687	1,032,239	193,448
Supplies and materials	185,584	185,584	119,311	66,273
Total Tax Assessor-Collector	<u>10,154,207</u>	<u>10,154,207</u>	<u>9,545,952</u>	<u>608,255</u>
Purchasing				
Personnel costs	948,449	948,449	906,318	42,131
Remuneration for services	6,000	7,978	7,978	-
Operational costs	198,314	190,451	101,245	89,206
Supplies and materials	16,630	22,515	18,639	3,876
Total Purchasing	<u>1,169,393</u>	<u>1,169,393</u>	<u>1,034,180</u>	<u>135,213</u>
Planning and Resource Management				
Personnel costs	1,576,748	1,612,073	1,492,322	119,751
Remuneration for services	1,000	2,461	1,327	1,134
Operational costs	251,025	267,507	261,156	6,351
Supplies and materials	55,987	50,087	25,453	24,634
Total Planning and Resource Management	<u>1,884,760</u>	<u>1,932,128</u>	<u>1,780,258</u>	<u>151,870</u>
Collections				
Personnel costs	626,075	626,075	606,062	20,013
Remuneration for services	-	4,370	4,188	182
Operational costs	17,177	19,112	19,111	1
Supplies and materials	7,981	7,981	6,897	1,084
Total Collections	<u>\$ 651,233</u>	<u>\$ 657,538</u>	<u>\$ 636,258</u>	<u>\$ 21,280</u>

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Human Resources				
Personnel costs	\$ 1,429,206	\$ 1,429,206	\$ 1,401,085	\$ 28,121
Remuneration for services	1,500	6,148	6,148	-
Operational costs	240,750	240,750	182,955	57,795
Supplies and materials	225,632	225,632	165,470	60,162
Total Personnel	<u>1,897,088</u>	<u>1,901,736</u>	<u>1,755,658</u>	<u>146,078</u>
Elections				
Personnel costs	1,538,918	1,538,918	1,341,754	197,164
Remuneration for services	605,000	605,000	531,806	73,194
Operational costs	640,169	638,982	543,167	95,815
Supplies and materials	92,930	94,117	94,117	-
Total Elections	<u>2,877,017</u>	<u>2,877,017</u>	<u>2,510,844</u>	<u>366,173</u>
Economic Development Special Project				
Personnel costs	768,616	768,616	767,207	1,409
Remuneration for services	2,000	17,266	16,645	621
Operational costs	203,130	260,237	221,993	38,244
Supplies and materials	11,000	16,000	15,102	898
Total Economic Development Special Project	<u>984,746</u>	<u>1,062,119</u>	<u>1,020,947</u>	<u>41,172</u>
Facilities Maintenance				
Personnel costs	1,296,282	1,296,282	1,219,478	76,804
Remuneration for services	-	1,000	1,000	-
Operational costs	1,328,972	2,851,238	2,835,403	15,835
Supplies and materials	128,064	133,591	129,552	4,039
Total Facilities Maintenance	<u>2,753,318</u>	<u>4,282,111</u>	<u>4,185,433</u>	<u>96,678</u>
County Wide				
Remuneration for services	20,000	61,136	61,135	1
Operational costs	19,385,159	19,853,362	18,965,661	887,701
Supplies and materials	-	2,750	2,750	-
Total County Wide	<u>19,405,159</u>	<u>19,917,248</u>	<u>19,029,546</u>	<u>887,702</u>
TOTAL GENERAL GOVERNMENT	<u>64,564,107</u>	<u>66,828,296</u>	<u>63,500,792</u>	<u>3,327,504</u>
 JUDICIAL				
Criminal District Attorney				
Personnel costs	23,338,529	23,333,388	23,257,867	75,521
Remuneration for services	64,500	64,500	64,430	70
Operational costs	353,510	432,525	432,525	-
Supplies and materials	190,553	190,263	188,763	1,500
Total Criminal District Attorney	<u>\$ 23,947,092</u>	<u>\$ 24,020,676</u>	<u>\$ 23,943,585</u>	<u>\$ 77,091</u>

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Central Magistration				
Personnel costs	\$ 1,634,623	\$ 1,635,335	\$ 1,626,333	\$ 9,002
Remuneration for services	-	400	(62)	462
Operational costs	1,578,604	1,578,604	1,534,138	44,466
Supplies and materials	31,550	31,550	28,297	3,253
Total Central Magistration	<u>3,244,777</u>	<u>3,245,889</u>	<u>3,188,706</u>	<u>57,183</u>
Trial Expenses				
Operational costs	1,117,594	1,693,390	1,693,390	-
Total Trial Expenses	<u>1,117,594</u>	<u>1,693,390</u>	<u>1,693,390</u>	<u>-</u>
District Clerk				
Personnel costs	7,169,903	7,169,903	6,969,238	200,665
Remuneration for services	1,255	1,255	1,178	77
Operational costs	271,960	297,709	297,709	-
Supplies and materials	128,600	128,013	106,807	21,206
Total District Clerk	<u>7,571,718</u>	<u>7,596,880</u>	<u>7,374,932</u>	<u>221,948</u>
Jury Operations				
Personnel costs	329,603	329,603	328,793	810
Remuneration for services	1,053,206	1,151,989	1,151,969	20
Operational costs	123,245	131,815	131,810	5
Supplies and materials	12,539	12,519	12,517	2
Total Jury Operations	<u>1,518,593</u>	<u>1,625,926</u>	<u>1,625,089</u>	<u>837</u>
County Courts at Law				
Personnel costs	5,421,288	5,568,072	5,562,092	5,980
Remuneration for services	152,581	138,848	138,847	1
Operational costs	2,911,405	3,215,300	3,207,709	7,591
Supplies and materials	24,515	22,803	19,661	3,142
Total County Courts at Law	<u>8,509,789</u>	<u>8,945,023</u>	<u>8,928,309</u>	<u>16,714</u>
Probate Courts				
Personnel costs	1,664,495	1,664,495	1,599,423	65,072
Remuneration for services	-	7,500	1,301	6,199
Operational costs	-	5,000	5,000	-
Total Probate Courts	<u>1,664,495</u>	<u>1,676,995</u>	<u>1,605,724</u>	<u>71,271</u>
Justices of the Peace, Precinct 1				
Personnel costs	595,592	613,144	602,502	10,642
Remuneration for services	2,000	2,523	2,458	65
Operational costs	16,466	18,712	18,712	-
Supplies and materials	27,500	28,096	21,705	6,391
Total Justices of the Peace, Precinct 1	<u>\$ 641,558</u>	<u>\$ 662,475</u>	<u>\$ 645,377</u>	<u>\$ 17,098</u>

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2010

	<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	\$ 714,275	\$ 714,275	\$ 682,584	\$ 31,691
Remuneration for services	300	900	702	198
Operational costs	109,510	115,482	112,868	2,614
Supplies and materials	16,387	17,094	15,167	1,927
Total Justices of the Peace, Precinct 1, Place 3	<u>840,472</u>	<u>847,751</u>	<u>811,321</u>	<u>36,430</u>
Justices of the Peace, Precinct 2				
Personnel costs	837,829	842,902	818,877	24,025
Remuneration for services	1,950	1,950	1,903	47
Operational costs	265,479	271,510	236,536	34,974
Supplies and materials	25,800	26,207	25,518	689
Total Justices of the Peace, Precinct 2	<u>1,131,058</u>	<u>1,142,569</u>	<u>1,082,834</u>	<u>59,735</u>
Justice of the Peace, Precinct 3				
Personnel costs	730,651	748,467	748,466	1
Remuneration for services	2,700	4,025	3,993	32
Operational costs	142,280	146,002	146,001	1
Supplies and materials	22,050	27,457	17,053	10,404
Total Justices of the Peace, Precinct 3	<u>897,681</u>	<u>925,951</u>	<u>915,513</u>	<u>10,438</u>
Justice of the Peace, Precinct 4				
Personnel costs	575,743	580,816	578,711	2,105
Remuneration for services	779	1,829	1,434	395
Operational costs	162,806	166,306	165,814	492
Supplies and materials	26,804	26,711	20,719	5,992
Total Justices of the Peace, Precinct 4	<u>766,132</u>	<u>775,662</u>	<u>766,678</u>	<u>8,984</u>
District Courts - Criminal				
Personnel costs	4,143,724	3,913,724	3,908,654	5,070
Remuneration for services	143,570	143,570	138,459	5,111
Operational costs	5,734,127	6,954,767	6,945,677	9,090
Supplies and materials	47,673	42,420	40,931	1,489
Total District Courts - Criminal	<u>10,069,094</u>	<u>11,054,481</u>	<u>11,033,721</u>	<u>20,760</u>
District Courts - Civil				
Personnel costs	3,019,598	2,989,598	2,974,203	15,395
Remuneration for services	25,350	25,350	10,640	14,710
Operational costs	2,444,059	2,916,471	2,895,687	20,784
Supplies and materials	37,639	37,639	36,403	1,236
Total District Courts - Civil	<u>\$ 5,526,646</u>	<u>\$ 5,969,058</u>	<u>\$ 5,916,933</u>	<u>\$ 52,125</u>

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
District Court - Juvenile				
Personnel costs	\$ 1,768,003	\$ 1,768,003	\$ 1,703,559	\$ 64,444
Remuneration for services	22,850	14,350	6,133	8,217
Operational costs	1,504,517	1,506,017	909,496	596,521
Supplies and materials	41,000	48,000	45,915	2,085
Capital expenditures	131,900	131,900	50,742	81,158
Total District Court - Juvenile	<u>3,468,270</u>	<u>3,468,270</u>	<u>2,715,845</u>	<u>752,425</u>
Pre-Trial Services				
Personnel costs	3,377,340	3,375,840	3,302,281	73,559
Remuneration for services	500	6,764	6,764	-
Operational costs	633,910	639,261	639,260	1
Supplies and materials	57,675	57,675	50,782	6,893
Total Pre-Trial Services	<u>4,069,425</u>	<u>4,079,540</u>	<u>3,999,087</u>	<u>80,453</u>
Bail Bond Board				
Personnel costs	55,135	55,135	54,238	897
Operational costs	260	260	97	163
Supplies and materials	125	125	-	125
Total Bail Bond Board	<u>55,520</u>	<u>55,520</u>	<u>54,335</u>	<u>1,185</u>
4th Court of Appeals				
Personnel costs	71,122	71,122	68,349	2,773
Operational costs	9,004	9,004	3,647	5,357
Total 4th Court of Appeals	<u>80,126</u>	<u>80,126</u>	<u>71,996</u>	<u>8,130</u>
Appellate Public Defenders Office				
Personnel costs	431,856	442,622	442,622	-
Remuneration for Services	9,491	8,991	6,003	2,988
Operational costs	48,570	61,349	61,348	1
Supplies and materials	6,355	6,355	3,412	2,943
Total Appellate Public Defenders Office	<u>496,272</u>	<u>519,317</u>	<u>513,385</u>	<u>5,932</u>
D.P.S. Warrants				
Personnel costs	97,158	97,158	95,193	1,965
Operational costs	500	500	-	500
Total D.P.S. Warrants	<u>97,658</u>	<u>97,658</u>	<u>95,193</u>	<u>2,465</u>
TOTAL JUDICIAL	<u>\$ 75,713,970</u>	<u>\$ 78,483,157</u>	<u>\$ 76,981,953</u>	<u>\$ 1,501,204</u>

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
PUBLIC SAFETY				
Sheriff				
Personnel costs	\$ 40,952,752	\$ 44,041,049	\$ 44,036,692	\$ 4,357
Remuneration for services	114,000	114,000	94,861	19,139
Operational costs	2,194,441	2,424,740	2,424,740	-
Supplies and materials	1,304,675	1,769,142	1,667,940	101,202
Capital expenditures	15,000	-	-	-
Total Sheriff	<u>44,580,868</u>	<u>48,348,931</u>	<u>48,224,233</u>	<u>124,698</u>
Adult Detention Centers				
Personnel costs	51,480,972	53,069,413	53,069,413	-
Operational costs	4,034,101	4,305,090	4,296,808	8,282
Supplies and materials	1,194,610	1,387,738	1,352,424	35,314
Capital expenditures	19,000	19,000	15,889	3,111
Total Adult Detention Centers	<u>56,728,683</u>	<u>58,781,241</u>	<u>58,734,534</u>	<u>46,707</u>
Sheriff Support Services				
Personnel costs	2,264,677	2,264,677	2,073,609	191,068
Operational costs	8,744	8,744	8,714	30
Supplies and materials	13,670	13,670	7,794	5,876
Total Sheriff Support Services	<u>2,287,091</u>	<u>2,287,091</u>	<u>2,090,117</u>	<u>196,974</u>
Juvenile Services				
Personnel costs	7,812,381	8,749,381	8,677,478	71,903
Remuneration for services	406,697	406,697	388,779	17,918
Operational costs	3,169,982	3,586,957	2,722,612	864,345
Supplies and materials	317,742	317,742	238,244	79,498
Total Juvenile Services	<u>11,706,802</u>	<u>13,060,777</u>	<u>12,027,113</u>	<u>1,033,664</u>
Juvenile Detention				
Personnel costs	16,760,028	15,560,028	15,505,485	54,543
Remuneration for services	500	500	500	-
Operational costs	1,145,660	870,660	869,322	1,338
Supplies and materials	616,615	718,484	718,484	-
Capital expenditures	-	5,210	-	5,210
Total Juvenile Detention	<u>18,522,803</u>	<u>17,154,882</u>	<u>17,093,791</u>	<u>61,091</u>
Child Support Probation				
Personnel costs	642,465	642,465	633,069	9,396
Remuneration for services	5,619	5,619	5,610	9
Operational costs	12,306	12,306	6,673	5,633
Supplies and materials	5,700	5,700	2,431	3,269
Total Child Support Probation	<u>\$ 666,090</u>	<u>\$ 666,090</u>	<u>\$ 647,783</u>	<u>\$ 18,307</u>

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Community Supervision & Correction				
Operational costs	\$ 211,789	\$ 253,283	\$ 253,283	\$ -
Supplies and materials	19,000	10,000	9,746	254
Total Community Supervision & Correction	<u>230,789</u>	<u>263,283</u>	<u>263,029</u>	<u>254</u>
Forensic Science Center				
Personnel costs	3,316,389	3,364,689	3,363,670	1,019
Remuneration for services	23,900	23,900	23,795	105
Operational costs	407,994	429,250	420,317	8,933
Supplies and materials	168,918	188,858	188,725	133
Total Forensic Science Center	<u>3,917,201</u>	<u>4,006,697</u>	<u>3,996,507</u>	<u>10,190</u>
Crime Lab				
Personnel costs	1,722,741	1,724,975	1,724,975	-
Remuneration for services	8,500	7,300	6,861	439
Operational costs	108,902	111,488	110,687	801
Supplies and materials	118,600	176,800	166,129	10,671
Total Crime Lab	<u>1,958,743</u>	<u>2,020,563</u>	<u>2,008,652</u>	<u>11,911</u>
Constable Precinct 1				
Personnel costs	1,400,467	1,408,116	1,406,472	1,644
Remuneration for services	2,000	3,000	2,950	50
Operational costs	88,146	95,120	95,119	1
Supplies and materials	65,650	77,115	76,994	121
Total Constable Precinct 1	<u>1,556,263</u>	<u>1,583,351</u>	<u>1,581,535</u>	<u>1,816</u>
Constable Precinct 2				
Personnel costs	1,635,269	1,635,269	1,584,602	50,667
Remuneration for services	3,000	3,000	1,655	1,345
Operational costs	166,326	206,604	201,276	5,328
Supplies and materials	78,000	78,000	66,268	11,732
Total Constable Precinct 2	<u>1,882,595</u>	<u>1,922,873</u>	<u>1,853,801</u>	<u>69,072</u>
Constable Precinct 3				
Personnel costs	1,252,401	1,264,801	1,163,199	101,602
Remuneration for services	2,000	2,000	1,803	197
Operational costs	164,926	193,200	192,961	239
Supplies and materials	98,152	106,150	105,700	450
Total Constable Precinct 3	<u>1,517,479</u>	<u>1,566,151</u>	<u>1,463,663</u>	<u>102,488</u>
Constable Precinct 4				
Personnel costs	1,311,424	1,311,424	1,259,846	51,578
Remuneration for services	2,500	2,600	2,587	13
Operational costs	197,254	211,259	211,258	1
Supplies and materials	105,838	116,209	113,265	2,944
Capital expenditures	10,520	49	-	49
Total Constable Precinct 4	<u>\$ 1,627,536</u>	<u>\$ 1,641,541</u>	<u>\$ 1,586,956</u>	<u>\$ 54,585</u>

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Adult Detention Center-Facilities Maintenance				
Personnel costs	\$ 2,050,815	\$ 2,050,815	\$ 1,772,397	\$ 278,418
Operational costs	702,678	2,993,578	2,970,445	23,133
Supplies and materials	291,399	384,299	352,798	31,501
Total ADC-Facilities Maintenance	<u>3,044,892</u>	<u>5,428,692</u>	<u>5,095,640</u>	<u>333,052</u>
Juvenile Detention-Facilities Maintenance				
Personnel costs	1,030,497	1,030,497	1,002,197	28,300
Remuneration for services	-	220	-	220
Operational costs	513,123	1,351,403	1,350,417	986
Supplies and materials	124,469	114,569	87,561	27,008
Total Juvenile Detention-Facilities Maintenance	<u>1,668,089</u>	<u>2,496,689</u>	<u>2,440,175</u>	<u>56,514</u>
Forensic Science Center-Facilities Maintenance				
Personnel costs	97,159	97,159	95,959	1,200
Remuneration for services	-	900	565	335
Operational cost	506,453	506,453	502,780	3,673
Supplies and materials	9,350	8,450	6,424	2,026
Total FSC-Facilities Maintenance	<u>612,962</u>	<u>612,962</u>	<u>605,728</u>	<u>7,234</u>
Fire Marshal/Emergency Management				
Personnel costs	1,061,278	1,061,278	974,744	86,534
Remuneration for services	10,017	10,076	9,545	531
Operational costs	197,533	204,202	202,488	1,714
Supplies and materials	244,546	264,300	259,760	4,540
Total Fire Marshal/Emergency Management	<u>1,513,374</u>	<u>1,539,856</u>	<u>1,446,537</u>	<u>93,319</u>
TOTAL PUBLIC SAFETY	<u>154,022,260</u>	<u>163,381,670</u>	<u>161,159,794</u>	<u>2,221,876</u>
EDUCATION AND RECREATION				
Agriculture Extension Service				
Personnel costs	452,775	456,864	454,874	1,990
Remuneration for services	18,503	17,500	17,161	339
Operational costs	131,556	131,556	129,366	2,190
Supplies and materials	11,889	11,889	11,625	264
Total Agriculture Extension Service	<u>614,723</u>	<u>617,809</u>	<u>613,026</u>	<u>4,783</u>
County Parks				
Personnel costs	2,080,500	2,080,500	1,965,099	115,401
Remuneration for services	800	800	405	395
Operational costs	263,819	425,419	378,381	47,038
Supplies and materials	252,709	281,926	244,294	37,632
Total County Parks	<u>2,597,828</u>	<u>2,788,645</u>	<u>2,588,179</u>	<u>200,466</u>
TOTAL EDUCATION AND RECREATION	<u>\$ 3,212,551</u>	<u>\$ 3,406,454</u>	<u>\$ 3,201,205</u>	<u>\$ 205,249</u>

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
PUBLIC WORKS				
Public Works				
Personnel costs	\$ 332,674	\$ 390,977	\$ 390,977	\$ -
Remuneration for services	150	4,099	3,682	417
Operational costs	85,739	84,789	54,760	30,029
Supplies and materials	38,173	35,173	4,004	31,169
Total Public Works	<u>456,736</u>	<u>515,038</u>	<u>453,423</u>	<u>61,615</u>
Energy Management				
Personnel costs	139,267	139,267	138,979	288
Remuneration for services	500	500	-	500
Operational costs	5,074,346	225,980	56,346	169,634
Supplies and materials	1,110	1,110	347	763
Total Energy Management	<u>5,215,223</u>	<u>366,857</u>	<u>195,672</u>	<u>171,185</u>
TOTAL PUBLIC WORKS	<u>5,671,959</u>	<u>881,895</u>	<u>649,095</u>	<u>232,800</u>
HEALTH AND PUBLIC WELFARE				
Environmental Services				
Personnel costs	329,350	354,350	353,061	1,289
Remuneration for services	1,450	1,450	1,329	121
Operational costs	28,392	28,392	23,118	5,274
Supplies and materials	5,392	11,042	9,579	1,463
Total Environmental Services	<u>364,584</u>	<u>395,234</u>	<u>387,087</u>	<u>8,147</u>
Child Welfare				
Remuneration for services	750	970	880	90
Operational costs	2,332,984	2,332,334	2,253,773	78,561
Supplies and materials	147,500	148,150	145,883	2,267
Total Child Welfare	<u>2,481,234</u>	<u>2,481,454</u>	<u>2,400,536</u>	<u>80,918</u>
Community Development Programs				
Personnel costs	1,511,878	1,531,979	1,483,932	48,047
Remuneration for services	277,911	31,735	30,983	752
Operational costs	227,983	735,812	601,632	134,180
Supplies and materials	43,209	45,631	43,728	1,903
Total Community Development Programs	<u>2,060,981</u>	<u>2,345,157</u>	<u>2,160,275</u>	<u>184,882</u>
Veterans County Service				
Personnel costs	165,380	165,380	165,287	93
Remuneration for services	200	1,517	1,517	-
Operational costs	4,471	4,471	3,047	1,424
Supplies and materials	1,000	1,000	677	323
Total Veterans County Service	<u>\$ 171,051</u>	<u>\$ 172,368</u>	<u>\$ 170,528</u>	<u>\$ 1,840</u>

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Health and Welfare				
Operational costs	\$ 344,903	\$ 344,903	\$ 222,746	\$ 122,157
Total Health and Welfare	<u>344,903</u>	<u>344,903</u>	<u>222,746</u>	<u>122,157</u>
TOTAL HEALTH AND PUBLIC WELFARE	<u>5,422,753</u>	<u>5,739,116</u>	<u>5,341,172</u>	<u>397,944</u>
INTERGOVERNMENTAL EXPENDITURES				
Services by Other Agencies				
Operational costs	5,804,038	5,804,038	5,559,835	244,203
Capital expenditures	-	45,000	-	45,000
Total Services by Other Agencies	<u>5,804,038</u>	<u>5,849,038</u>	<u>5,559,835</u>	<u>289,203</u>
TOTAL INTERGOVERNMENTAL EXPENDITURES	<u>5,804,038</u>	<u>5,849,038</u>	<u>5,559,835</u>	<u>289,203</u>
Contingencies				
Contingencies	9,619,668	-	-	-
Total Contingencies	<u>9,619,668</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>324,031,306</u>	<u>324,569,626</u>	<u>316,393,846</u>	<u>8,175,780</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>773,313</u>	<u>272,638</u>	<u>10,796,342</u>	<u>10,523,704</u>
OTHER FINANCING SOURCES				
Interfund transfers in	44,145	44,145	44,145	-
Interfund transfers out	(5,437,977)	(5,707,006)	(5,208,230)	498,776
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ (5,393,832)</u>	<u>\$ (5,662,861)</u>	<u>\$ (5,164,085)</u>	<u>\$ 498,776</u>

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2010

	<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>\$ (4,620,519)</u>	<u>\$ (5,390,223)</u>	\$ 5,632,257	<u>\$ 11,022,480</u>
Add other reconciling items to adjust from budgetary basis to modified accrual basis				
Encumbrances			<u>442,769</u>	
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES, MODIFIED ACCRUAL BASIS			6,075,026	
Fund balance - beginning			<u>48,635,188</u>	
Fund balance - ending			<u>\$ 54,710,214</u>	

Bexar County, Texas
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
September 30, 2010

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, 2010

Primary Government

Schedule of Funding Progress for Bexar County
Retired Employee Healthcare Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
05/01/2007	\$ -	\$ 117,676,388	\$117,676,388	0.00%	\$ 139,835,293	84.15%
10/01/2008	\$ -	\$ 128,591,423	\$128,591,423	0.00%	\$ 154,948,319	82.99%
10/01/2009	\$ -	\$ 135,712,148	\$135,712,148	0.00%	\$ 142,999,713	94.90%

Bexar County, Texas
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
September 30, 2010

The System

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

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Liability (AAL) - (b)	Unfunded AAL (UAAL) (b-a)
01/01/2007	\$ -	\$ 27,504	\$ 27,504
01/01/2008	\$ 2,689	\$ 28,099	\$ 25,410
01/01/2009	\$ 6,783	\$ 32,303	\$ 25,520

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

Bexar County, Texas
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
September 30, 2010

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
12/31/07	\$ 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%
12/31/09	\$ 587,887,756	\$ 685,350,890	\$ 97,463,134	85.78%	\$ 214,085,357	45.53%

*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 12/31/2007 may differ from prior year compliance data due to plan changes effective 1/1/2009.

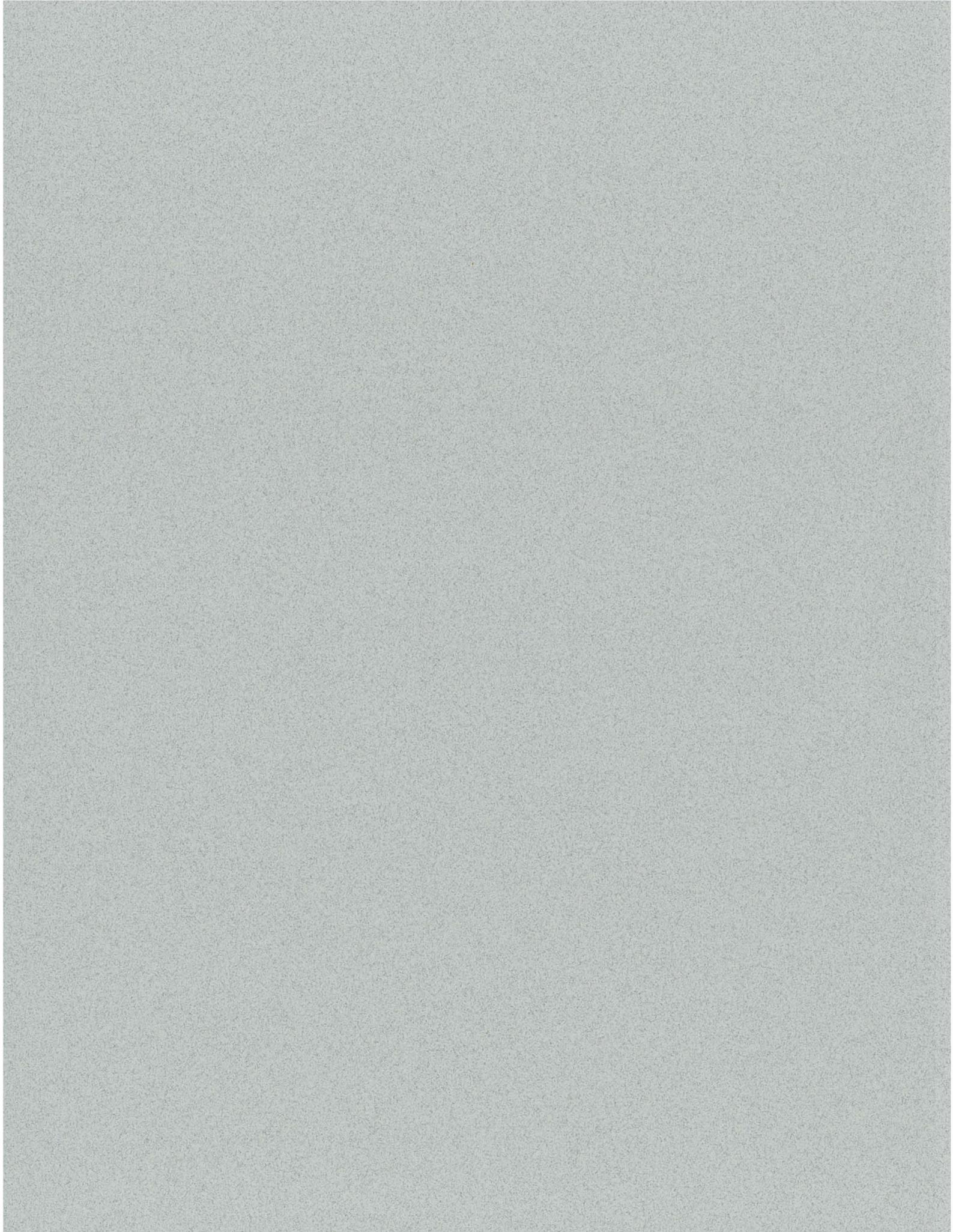
See Note N for a complete description of the Retirement Plans for the County.



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

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

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

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

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

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

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

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

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

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

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

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

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

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 COMPTRROLLER FUND – to account for the State allocation of support funds for the District Attorney's office.

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NON-MAJOR GOVERNMENTAL FUNDS

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

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.



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Bexar County, Texas
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2010

	<u>County Clerk Records Management</u>	<u>County Records Management</u>	<u>Courthouse Security</u>	<u>Justice of Peace Technology</u>
ASSETS				
Cash	\$ 10,860,208	\$ 725,860	\$ 32,341	\$ 752,805
Investments	-	-	-	-
Receivables:				
Delinquent taxes, net of allowance for uncollectible accounts	-	-	-	-
Accounts receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Accrued interest	-	-	-	-
TOTAL ASSETS	<u>\$ 10,860,208</u>	<u>\$ 725,860</u>	<u>\$ 32,341</u>	<u>\$ 752,805</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ 236,670	\$ 44,988	\$ 216	\$ 270,984
Accrued liabilities	53,683	-	18,115	11,151
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Due to other governmental units	-	-	-	-
Deferred revenue	-	-	-	-
Contract retainage payable	-	-	-	28,264
TOTAL LIABILITIES	<u>290,353</u>	<u>44,988</u>	<u>18,331</u>	<u>310,399</u>
FUND BALANCES				
Fund balances				
Reserved for encumbrances	-	-	-	-
Unreserved				
Designated for grant awards	-	-	-	-
Designated for administrative commitments	-	-	-	-
Undesignated	10,569,855	680,872	14,010	442,406
TOTAL FUND BALANCES	<u>10,569,855</u>	<u>680,872</u>	<u>14,010</u>	<u>442,406</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 10,860,208</u>	<u>\$ 725,860</u>	<u>\$ 32,341</u>	<u>\$ 752,805</u>

<u>Fire Code</u>	<u>District Clerk Records Management</u>	<u>Unclaimed Money</u>	<u>Law Library</u>	<u>County Wide Court Technology</u>	<u>Dispute Resolution</u>	<u>Justice of Peace Security Fund</u>
\$ 1,008,947	\$ 89,507	\$ 410,320	\$ 96,918	\$ 3,381	\$ 23,702	\$ 176,987
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	3,430	-	-	-
-	-	-	78,479	-	-	-
-	-	2,869	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 1,008,947</u>	<u>\$ 89,507</u>	<u>\$ 413,189</u>	<u>\$ 178,827</u>	<u>\$ 3,381</u>	<u>\$ 23,702</u>	<u>\$ 176,987</u>
\$ 70,186	\$ 16	\$ -	\$ 3,232	\$ -	\$ 2,645	\$ -
12,308	1,396	249,108	175,594	-	10,906	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	146,023	-	-	-	-
-	-	-	-	-	-	-
4,185	-	-	-	-	-	-
<u>86,679</u>	<u>1,412</u>	<u>395,131</u>	<u>178,826</u>	<u>-</u>	<u>13,551</u>	<u>-</u>
99,159	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
823,109	88,095	18,058	1	3,381	10,151	176,987
<u>922,268</u>	<u>88,095</u>	<u>18,058</u>	<u>1</u>	<u>3,381</u>	<u>10,151</u>	<u>176,987</u>
<u>\$ 1,008,947</u>	<u>\$ 89,507</u>	<u>\$ 413,189</u>	<u>\$ 178,827</u>	<u>\$ 3,381</u>	<u>\$ 23,702</u>	<u>\$ 176,987</u>

Bexar County, Texas
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2010

	<u>Domestic Relations</u>	<u>Probate Contribution</u>	<u>LEOSE</u>	<u>Parking Facilities</u>
ASSETS				
Cash	\$ 217,799	\$ 727,554	\$ 80,999	\$ 1,032,221
Investments	-	184,944	-	-
Receivables:				
Delinquent taxes, net of allowance for uncollectible accounts	-	-	-	-
Accounts receivable	-	-	11,686	-
Due from other funds	-	-	-	-
Due from other governments	-	129,132	-	-
Accrued interest	-	2,159	-	-
TOTAL ASSETS	<u>\$ 217,799</u>	<u>\$ 1,043,789</u>	<u>\$ 92,685</u>	<u>\$ 1,032,221</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ 10,537	\$ 67,984	\$ 630	\$ 3,970
Accrued liabilities	1,490	3,622	12,448	4,620
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Due to other governmental units	-	-	-	-
Deferred revenue	-	-	-	-
Contract retainage payable	-	-	-	-
TOTAL LIABILITIES	<u>12,027</u>	<u>71,606</u>	<u>13,078</u>	<u>8,590</u>
FUND BALANCES				
Fund balances				
Reserved for encumbrances	-	-	52,479	-
Unreserved				
Designated for grant awards	-	-	-	-
Designated for administrative commitments	-	-	-	-
Undesignated	205,772	972,183	27,128	1,023,631
TOTAL FUND BALANCES	<u>205,772</u>	<u>972,183</u>	<u>79,607</u>	<u>1,023,631</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 217,799</u>	<u>\$ 1,043,789</u>	<u>\$ 92,685</u>	<u>\$ 1,032,221</u>

<u>Child Abuse Prevention</u>	<u>Drug Court Program</u>	<u>District Attorney Comptroller</u>	<u>District Court Records Technology</u>	<u>Juvenile Case Manager</u>	<u>Probate Guardianship</u>	<u>Probate Education</u>
\$ 1,118	\$ 108,184	\$ 2,580	\$ 120,567	\$ 121,219	\$ 167,606	\$ 183,751
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	2,123
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 1,118</u>	<u>\$ 108,184</u>	<u>\$ 2,580</u>	<u>\$ 120,567</u>	<u>\$ 121,219</u>	<u>\$ 167,606</u>	<u>\$ 185,874</u>
\$ -	\$ 6	\$ 2,346	\$ -	\$ 54	\$ 12,351	\$ 375
-	-	-	-	4,782	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>6</u>	<u>2,346</u>	<u>-</u>	<u>4,836</u>	<u>12,351</u>	<u>375</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,118</u>	<u>108,178</u>	<u>234</u>	<u>120,567</u>	<u>116,383</u>	<u>155,255</u>	<u>185,499</u>
<u>1,118</u>	<u>108,178</u>	<u>234</u>	<u>120,567</u>	<u>116,383</u>	<u>155,255</u>	<u>185,499</u>
<u>\$ 1,118</u>	<u>\$ 108,184</u>	<u>\$ 2,580</u>	<u>\$ 120,567</u>	<u>\$ 121,219</u>	<u>\$ 167,606</u>	<u>\$ 185,874</u>

Bexar County, Texas
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2010

	Juvenile Delinquency Prevention	Farm to Market and Lateral Road	Grants	Technology Improvement
ASSETS				
Cash	\$ 17,371	\$ -	\$ 11,750,122	\$ 987,648
Investments	-	-	-	-
Receivables:				
Delinquent taxes, net of allowance for uncollectible accounts	-	8,233	-	-
Accounts receivable	-	-	1,019	-
Due from other funds	-	180,041	32,880	-
Due from other governments	-	95,841	908,622	-
Accrued interest	-	2,530	-	-
	<u>\$ 17,371</u>	<u>\$ 286,645</u>	<u>\$ 12,692,643</u>	<u>\$ 987,648</u>
TOTAL ASSETS	<u>\$ 17,371</u>	<u>\$ 286,645</u>	<u>\$ 12,692,643</u>	<u>\$ 987,648</u>
 LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ -	\$ 64,540	\$ 4,975,778	\$ 59,326
Accrued liabilities	-	198,006	817,002	55,942
Due to other funds	-	268,472	199,855	-
Advances from other funds	-	-	250,000	400,000
Due to other governmental units	-	-	-	-
Deferred revenue	-	7,799	-	-
Contract retainage payable	-	-	-	-
	<u>-</u>	<u>538,817</u>	<u>6,242,635</u>	<u>515,268</u>
TOTAL LIABILITIES	<u>-</u>	<u>538,817</u>	<u>6,242,635</u>	<u>515,268</u>
 FUND BALANCES				
Fund balances				
Reserved for encumbrances	-	952	10,895,316	-
Unreserved				
Designated for grant awards	-	-	-	-
Designated for administrative commitments	-	-	-	-
Undesignated	17,371	(253,124)	(4,445,308)	472,380
	<u>17,371</u>	<u>(253,124)</u>	<u>(4,445,308)</u>	<u>472,380</u>
TOTAL FUND BALANCES	<u>17,371</u>	<u>(252,172)</u>	<u>6,450,008</u>	<u>472,380</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 17,371</u>	<u>\$ 286,645</u>	<u>\$ 12,692,643</u>	<u>\$ 987,648</u>

<u>Stormwater 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>
\$ 2,639,047	\$ -	\$ 847,531	\$ 25,000	\$ 990,744	\$ 2,131,081
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	236	2,986
-	-	-	-	-	-
-	26,677	-	-	-	-
-	-	-	138,972	-	-
<u>\$ 2,639,047</u>	<u>\$ 26,677</u>	<u>\$ 847,531</u>	<u>\$ 163,972</u>	<u>\$ 990,980</u>	<u>\$ 2,134,067</u>
\$ 29,129	\$ 3,531	\$ 40,668	\$ 1,432	\$ 1,433	\$ 119,857
16,340	6,696	59,121	3,787	10,057	179,052
-	16,398	-	21,620	-	2,109
-	-	150,000	-	-	-
-	-	3,270	-	-	-
-	51	59,151	-	-	-
-	-	-	-	-	-
<u>45,469</u>	<u>26,676</u>	<u>312,210</u>	<u>26,839</u>	<u>11,490</u>	<u>301,018</u>
200,000	-	19,500	-	-	30,144
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,393,578</u>	<u>1</u>	<u>515,821</u>	<u>137,133</u>	<u>979,490</u>	<u>1,802,905</u>
<u>2,593,578</u>	<u>1</u>	<u>535,321</u>	<u>137,133</u>	<u>979,490</u>	<u>1,833,049</u>
<u>\$ 2,639,047</u>	<u>\$ 26,677</u>	<u>\$ 847,531</u>	<u>\$ 163,972</u>	<u>\$ 990,980</u>	<u>\$ 2,134,067</u>

Bexar County, Texas
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2010

	<u>Blended Units</u>			<u>Total</u>
	<u>Bexar County Housing Finance Corporation</u>	<u>Bexar County Health Facilities Development Corporation</u>	<u>Bexar County Industrial Development Corporation</u>	
ASSETS				
Cash	\$ 1,153,657	\$ 205,474	\$ 44,649	\$ 37,736,898
Investments	-	-	-	184,944
Receivables:				
Delinquent taxes, net of allowance for uncollectible accounts	-	-	-	8,233
Accounts receivable	29,292	-	-	50,772
Due from other funds	-	-	-	291,400
Due from other governments	-	-	-	1,163,141
Accrued interest	-	-	-	143,661
TOTAL ASSETS	<u>\$ 1,182,949</u>	<u>\$ 205,474</u>	<u>\$ 44,649</u>	<u>\$ 39,579,049</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ -	\$ -	\$ -	\$ 6,022,885
Accrued liabilities	34,816	-	-	1,940,041
Due to other funds	-	-	-	508,454
Advances from other funds	-	-	-	800,000
Due to other governmental units	-	-	-	149,293
Deferred revenue	15,000	-	-	82,001
Contract retainage payable	-	-	-	32,449
TOTAL LIABILITIES	<u>49,816</u>	<u>-</u>	<u>-</u>	<u>9,535,123</u>
FUND BALANCES				
Fund balances				
Reserved for encumbrances	-	-	-	11,297,550
Unreserved				
Designated for grant awards	591,492	25,000	-	616,492
Designated for administrative commitments	150,000	100,000	-	250,000
Undesignated	391,641	80,474	44,649	17,879,884
TOTAL FUND BALANCES	<u>1,133,133</u>	<u>205,474</u>	<u>44,649</u>	<u>30,043,926</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,182,949</u>	<u>\$ 205,474</u>	<u>\$ 44,649</u>	<u>\$ 39,579,049</u>

Bexar County, Texas
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
for
NONMAJOR GOVERNMENTAL FUNDS
for Fiscal Year Ended September 30, 2010

	<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	52,199	381,420	412,847	289,821	-
Fees on motor vehicles	-	-	-	-	-
Other fees	2,440,504	-	285,293	-	957,489
Revenue from use of assets	18,115	1,179	301	1,382	1,942
Sales, refunds and miscellaneous	-	-	-	-	-
TOTAL REVENUES	<u>2,510,818</u>	<u>382,599</u>	<u>698,441</u>	<u>291,203</u>	<u>959,431</u>
EXPENDITURES					
Current					
General government	785,536	439,908	-	-	-
Judicial	-	-	-	626,285	-
Public safety	-	-	1,075,136	-	1,124,780
Education and recreation	-	-	-	-	-
Public works	-	-	-	-	-
Health and public welfare	-	-	-	-	-
Capital expenditures	-	-	-	-	83,800
TOTAL EXPENDITURES	<u>785,536</u>	<u>439,908</u>	<u>1,075,136</u>	<u>626,285</u>	<u>1,208,580</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>1,725,282</u>	<u>(57,309)</u>	<u>(376,695)</u>	<u>(335,082)</u>	<u>(249,149)</u>
OTHER FINANCING SOURCES (USES)					
Interfund transfers in	-	-	372,484	-	-
Interfund transfers out	<u>(49,531)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(49,531)</u>	<u>-</u>	<u>372,484</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (SOURCES) USES					
	1,675,751	(57,309)	(4,211)	(335,082)	(249,149)
Fund balances - beginning	<u>8,894,104</u>	<u>738,181</u>	<u>18,221</u>	<u>777,488</u>	<u>1,171,417</u>
Fund balances - ending	<u>\$ 10,569,855</u>	<u>\$ 680,872</u>	<u>\$ 14,010</u>	<u>\$ 442,406</u>	<u>\$ 922,268</u>

Bexar County, Texas
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
for
NONMAJOR GOVERNMENTAL FUNDS
for Fiscal Year Ended September 30, 2010

	<u>District Clerk Records Management</u>	<u>Unclaimed Money</u>	<u>Law Library</u>	<u>County Wide Court Technology</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	79,119	-	526,043	-	542,258	69,994
Fees on motor vehicles	-	-	-	-	-	-
Other fees	127,358	-	-	3,380	-	-
Revenue from use of assets	80	325	181	1	28	268
Sales, refunds and miscellaneous	-	-	98,204	-	9,000	-
TOTAL REVENUES	<u>206,557</u>	<u>325</u>	<u>624,428</u>	<u>3,381</u>	<u>551,286</u>	<u>70,262</u>
EXPENDITURES						
Current						
General government	-	-	-	-	-	-
Judicial	180,942	-	902,249	-	-	11,897
Public safety	-	-	-	-	-	-
Education and recreation	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Health and public welfare	-	-	-	-	567,195	-
Capital expenditures	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>180,942</u>	<u>-</u>	<u>902,249</u>	<u>-</u>	<u>567,195</u>	<u>11,897</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>25,615</u>	<u>325</u>	<u>(277,821)</u>	<u>3,381</u>	<u>(15,909)</u>	<u>58,365</u>
OTHER FINANCING SOURCES (USES)						
Interfund transfers in	-	-	211,407	-	21,602	-
Interfund transfers out	-	-	(14,529)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>196,878</u>	<u>-</u>	<u>21,602</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (SOURCES) USES	25,615	325	(80,943)	3,381	5,693	58,365
Fund balances - beginning	<u>62,480</u>	<u>17,733</u>	<u>80,944</u>	<u>-</u>	<u>4,458</u>	<u>118,622</u>
Fund balances - ending	<u>\$ 88,095</u>	<u>\$ 18,058</u>	<u>\$ 1</u>	<u>\$ 3,381</u>	<u>\$ 10,151</u>	<u>\$ 176,987</u>

Domestic Relations	Probate Contribution	LEOSE	Parking Facilities	Child Abuse Prevention	Drug Court Program	District Attorney Comptroller
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	209,132	115,833	-	-	-	34,450
400,756	-	-	-	574	-	-
-	-	-	-	-	-	-
-	-	-	-	-	62,275	-
468	4,927	75	540,104	-	163	-
-	-	3,178	-	-	-	-
<u>401,224</u>	<u>214,059</u>	<u>119,086</u>	<u>540,104</u>	<u>574</u>	<u>62,438</u>	<u>34,450</u>
-	-	-	252,578	-	-	-
-	451,442	-	-	-	26,365	34,250
-	-	141,324	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
453,145	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>453,145</u>	<u>451,442</u>	<u>141,324</u>	<u>252,578</u>	<u>-</u>	<u>26,365</u>	<u>34,250</u>
(51,921)	(237,383)	(22,238)	287,526	574	36,073	200
-	-	-	-	-	-	-
<u>(6,731)</u>	<u>-</u>	<u>-</u>	<u>(153,070)</u>	<u>-</u>	<u>-</u>	<u>-</u>
(6,731)	-	-	(153,070)	-	-	-
(58,652)	(237,383)	(22,238)	134,456	574	36,073	200
<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>
<u>\$ 205,772</u>	<u>\$ 972,183</u>	<u>\$ 79,607</u>	<u>\$ 1,023,631</u>	<u>\$ 1,118</u>	<u>\$ 108,178</u>	<u>\$ 234</u>

Bexar County, Texas
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
for
NONMAJOR GOVERNMENTAL FUNDS
for Fiscal Year Ended September 30, 2010

	<u>District Court Records Technology</u>	<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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,741
Other taxes, licenses, and permits	-	-	-	-	-	114,598
Intergovernmental revenue	-	-	-	-	-	95,841
Court cost and fines	120,470	351,275	108,919	-	2,950	-
Fees on motor vehicles	-	-	-	-	-	4,415,485
Other fees	-	-	-	27,401	-	217,778
Revenue from use of assets	97	143	292	334	29	4,055
Sales, refunds and miscellaneous	-	-	-	-	-	17,446
TOTAL REVENUES	<u>120,567</u>	<u>351,418</u>	<u>109,211</u>	<u>27,735</u>	<u>2,979</u>	<u>4,866,944</u>
EXPENDITURES						
Current						
General government	-	-	-	-	-	-
Judicial	-	-	107,962	21,693	-	-
Public safety	-	278,088	-	-	-	-
Education and recreation	-	-	-	-	-	-
Public works	-	-	-	-	-	9,604,098
Health and public welfare	-	-	-	-	-	-
Capital expenditures	-	-	-	-	-	19,998
TOTAL EXPENDITURES	<u>-</u>	<u>278,088</u>	<u>107,962</u>	<u>21,693</u>	<u>-</u>	<u>9,624,096</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>120,567</u>	<u>73,330</u>	<u>1,249</u>	<u>6,042</u>	<u>2,979</u>	<u>(4,757,152)</u>
OTHER FINANCING SOURCES (USES)						
Interfund transfers in	-	-	-	-	-	4,235,445
Interfund transfers out	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,235,445</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (SOURCES) USES	120,567	73,330	1,249	6,042	2,979	(521,707)
Fund balances - beginning	<u>-</u>	<u>43,053</u>	<u>154,006</u>	<u>179,457</u>	<u>14,392</u>	<u>269,535</u>
Fund balances - ending	<u>\$ 120,567</u>	<u>\$ 116,383</u>	<u>\$ 155,255</u>	<u>\$ 185,499</u>	<u>\$ 17,371</u>	<u>\$ (252,172)</u>

<u>Grants</u>	<u>Technology Improvement</u>	<u>Stormwater Mitigation</u>	<u>Chapter 19 Voter Registration</u>	<u>Election Contracting Services</u>	<u>Tax Colletor's Special Inventory</u>	<u>District Attorney Programs</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
37,103,877	-	-	141,651	1,482,017	-	-
54,566	-	-	-	-	-	160,207
-	-	-	-	-	-	-
-	-	1,752,376	-	117,397	-	537,992
12,713	-	4,299	-	-	562	774
234,174	504,846	-	-	-	-	1,304
<u>37,405,330</u>	<u>504,846</u>	<u>1,756,675</u>	<u>141,651</u>	<u>1,599,414</u>	<u>562</u>	<u>700,277</u>
-	240,060	-	134,972	2,012,044	234,711	-
1,292,995	66,302	-	-	-	-	748,742
14,528,257	171,832	-	-	-	-	-
1,825,966	3,820	-	-	-	-	-
61,064	12,512	434,210	-	-	-	-
19,643,734	544	-	-	-	-	-
1,575,566	21,924	-	6,678	-	-	-
<u>38,927,582</u>	<u>516,994</u>	<u>434,210</u>	<u>141,650</u>	<u>2,012,044</u>	<u>234,711</u>	<u>748,742</u>
<u>(1,522,252)</u>	<u>(12,148)</u>	<u>1,322,465</u>	<u>1</u>	<u>(412,630)</u>	<u>(234,149)</u>	<u>(48,465)</u>
961,497	-	-	-	-	-	-
-	(26,546)	(111,724)	-	-	-	-
<u>961,497</u>	<u>(26,546)</u>	<u>(111,724)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(560,755)	(38,694)	1,210,741	1	(412,630)	(234,149)	(48,465)
<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>
<u>\$ 6,450,008</u>	<u>\$ 472,380</u>	<u>\$ 2,593,578</u>	<u>\$ 1</u>	<u>\$ 535,321</u>	<u>\$ 137,133</u>	<u>\$ 979,490</u>

Bexar County, Texas
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
for
NONMAJOR GOVERNMENTAL FUNDS
for Fiscal Year Ended September 30, 2010

	Blended Units				Total
	County Wide Asset Forfeiture	Bexar County Housing Finance Corporation	Bexar County Health Facilities Development Corporation	Bexar County Industrial Development Corporation	
REVENUES					
Ad valorem taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,741
Other taxes, licenses, and permits	-	-	-	-	114,598
Intergovernmental revenue	-	-	-	-	39,182,801
Court cost and fines	1,287,262	-	-	-	4,840,680
Fees on motor vehicles	-	-	-	-	4,415,485
Other fees	-	671,630	62,262	-	7,263,135
Revenue from use of assets	4,323	1,520	390	84	599,154
Sales, refunds and miscellaneous	2,182	-	-	-	870,334
TOTAL REVENUES	1,293,767	673,150	62,652	84	57,287,928
EXPENDITURES					
Current					
General government	-	255,294	30,200	2,700	4,388,003
Judicial	848,089	-	-	-	5,319,213
Public safety	805,982	-	-	-	18,135,014
Education and recreation	-	-	-	-	1,829,786
Public works	-	-	-	-	10,111,884
Health and public welfare	-	-	-	-	20,664,618
Capital expenditures	41,168	-	-	-	1,739,519
TOTAL EXPENDITURES	1,695,239	255,294	30,200	2,700	62,188,037
REVENUES OVER (UNDER) EXPENDITURES	(401,472)	417,856	32,452	(2,616)	(4,900,109)
OTHER FINANCING SOURCES (USES)					
Interfund transfers in	-	-	-	-	5,802,435
Interfund transfers out	-	-	-	-	(362,131)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	5,440,304
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (SOURCES) USES	(401,472)	417,856	32,452	(2,616)	540,195
Fund balances - beginning	2,234,521	715,277	173,022	47,265	29,503,731
Fund balances - ending	1,833,049	\$ 1,133,133	\$ 205,474	\$ 44,649	\$ 30,043,926

Bexar County, TEXAS
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2010

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Property tax	\$ 64,529,000	\$ 64,540,684	\$ 11,684
Intergovernmental revenue	-	1,839,709	1,839,709
Revenue from use of assets - interest	<u>4,500,000</u>	<u>1,576,174</u>	<u>(2,923,826)</u>
TOTAL REVENUES	<u>69,029,000</u>	<u>67,956,567</u>	<u>(1,072,433)</u>
EXPENDITURES			
Debt service:			
Principal	25,285,000	25,285,000	-
Interest	32,826,051	32,546,245	279,806
Bond issuance cost	964,253	1,801,640	(837,387)
Debt service SARA	<u>4,700,000</u>	<u>4,700,000</u>	<u>-</u>
TOTAL EXPENDITURES	<u>63,775,304</u>	<u>64,332,885</u>	<u>(557,581)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>5,253,696</u>	<u>3,623,682</u>	<u>(1,630,014)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	4,150,000	10,084,894	5,934,894
Issuance of long term debt	-	345,000	345,000
Issuance of refunding bonds	-	36,915,000	36,915,000
Payment to refunded debt paying agent	-	(39,384,000)	(39,384,000)
Premium on bond issues	<u>-</u>	<u>3,878,782</u>	<u>3,878,782</u>
TOTAL OTHER FINANCING SOURCES	<u>4,150,000</u>	<u>11,839,676</u>	<u>7,689,676</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	<u>\$ 9,403,696</u>	15,463,358	<u>\$ 6,059,662</u>
Fund balance--beginning		<u>57,126,856</u>	
Fund balance--ending		<u>\$ 72,590,214</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, 2010

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 96,200	\$ 52,199	\$ (44,001)
Other fees	2,400,000	2,440,504	40,504
Revenue from use of assets	80,000	18,115	(61,885)
Sales, refunds and miscellaneous	500	-	(500)
TOTAL REVENUES	<u>2,576,700</u>	<u>2,510,818</u>	<u>(65,882)</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Remuneration for services	5,000	801	4,199
Operational costs	4,730,095	737,112	3,992,983
Supplies and materials	90,897	47,623	43,274
TOTAL GENERAL GOVERNMENT	<u>4,825,992</u>	<u>785,536</u>	<u>4,040,456</u>
CAPITAL EXPENDITURES	<u>17,103</u>	<u>-</u>	<u>17,103</u>
TOTAL EXPENDITURES	<u>4,843,095</u>	<u>785,536</u>	<u>4,057,559</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(2,266,395)</u>	<u>1,725,282</u>	<u>3,991,677</u>
OTHER FINANCING SOURCES (USES)			
Interfund transfers out	<u>(49,531)</u>	<u>(49,531)</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	<u>\$ (2,315,926)</u>	1,675,751	<u>\$ 3,991,677</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		1,675,751	
Fund balance--beginning		<u>8,894,104</u>	
Fund balance--ending		<u>\$ 10,569,855</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, 2010

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 370,000	\$ 381,420	\$ 11,420
Revenue from use of assets	<u>4,000</u>	<u>1,179</u>	<u>(2,821)</u>
TOTAL REVENUES	<u>374,000</u>	<u>382,599</u>	<u>8,599</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Operational costs	<u>473,496</u>	<u>439,908</u>	<u>33,588</u>
TOTAL GENERAL GOVERNMENT	<u>473,496</u>	<u>439,908</u>	<u>33,588</u>
TOTAL EXPENDITURES	<u>473,496</u>	<u>439,908</u>	<u>33,588</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (99,496)</u>	(57,309)	<u>\$ 42,187</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		(57,309)	
Fund balance--beginning		<u>738,181</u>	
Fund balance--ending		<u>\$ 680,872</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
COURTHOUSE SECURITY FUND
For Fiscal Year Ended September 30, 2010

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 413,000	\$ 412,847	\$ (153)
Other Fees	290,000	285,293	(4,707)
Revenue from use of assets	900	301	(599)
TOTAL REVENUES	<u>703,900</u>	<u>698,441</u>	<u>(5,459)</u>
EXPENDITURES			
PUBLIC SAFETY			
Personnel costs	<u>1,094,603</u>	<u>1,075,136</u>	<u>19,467</u>
TOTAL PUBLIC SAFETY	<u>1,094,603</u>	<u>1,075,136</u>	<u>19,467</u>
 TOTAL EXPENDITURES	 <u>1,094,603</u>	 <u>1,075,136</u>	 <u>19,467</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(390,703)	(376,695)	14,008
OTHER FINANCING SOURCES (USES)			
Interfund transfers in	<u>107,162</u>	<u>372,484</u>	<u>265,322</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	<u>\$ (283,541)</u>	(4,211)	<u>\$ 279,330</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		(4,211)	
Fund balance--beginning		<u>18,221</u>	
Fund balance--ending		<u>\$ 14,010</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 Fiscal Year Ended September 30, 2010

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES:			
Court cost and fines	\$ 271,000	\$ 289,821	\$ 18,821
Revenue from use of assets	5,000	1,382	(3,618)
TOTAL REVENUES	<u>276,000</u>	<u>291,203</u>	<u>15,203</u>
EXPENDITURES:			
JUDICIAL			
Personnel costs	133,449	133,392	57
Remuneration for services	1,549	750	799
Operational cost	35,000	35,000	-
Supplies and materials	462,120	457,143	4,977
TOTAL JUDICIAL	<u>632,118</u>	<u>626,285</u>	<u>5,833</u>
CAPITAL EXPENDITURES	<u>17,365</u>	<u>-</u>	<u>17,365</u>
TOTAL EXPENDITURES	<u>649,483</u>	<u>626,285</u>	<u>23,198</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (373,483)</u>	(335,082)	<u>\$ 38,401</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		(335,082)	
Fund balance--beginning		<u>777,488</u>	
Fund balance--ending		<u>\$ 442,406</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, 2010

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Other fees	\$ 635,000	\$ 957,489	\$ 322,489
Revenue from use of assets	<u>10,000</u>	<u>1,942</u>	<u>(8,058)</u>
TOTAL REVENUES	<u>645,000</u>	<u>959,431</u>	<u>314,431</u>
EXPENDITURES			
PUBLIC SAFETY			
Personnel costs	484,487	445,171	39,316
Remuneration for service	28,913	18,952	9,961
Operational costs	145,154	90,001	55,153
Supplies and materials	<u>571,735</u>	<u>570,656</u>	<u>1,079</u>
TOTAL PUBLIC SAFETY	1,230,289	1,124,780	105,509
CAPITAL EXPENDITURES	<u>182,960</u>	<u>182,959</u>	<u>1</u>
TOTAL EXPENDITURES	<u>1,413,249</u>	<u>1,307,739</u>	<u>105,510</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (768,249)</u>	(348,308)	<u>\$ 419,941</u>
Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		<u>99,159</u>	
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES - MODIFIED ACCRUAL BASIS		(249,149)	
Fund balance--beginning		<u>1,171,417</u>	
Fund balance--ending		<u>\$ 922,268</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, 2010

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	46,800	79,119	32,319
Other fees	\$ 126,800	\$ 127,358	\$ 558
Revenue from use of assets	1,000	80	(920)
TOTAL REVENUES	<u>174,600</u>	<u>206,557</u>	<u>31,957</u>
EXPENDITURES			
JUDICIAL			
Personnel costs	77,598	77,299	299
Operational cost	<u>105,000</u>	<u>103,643</u>	<u>1,357</u>
TOTAL JUDICIAL	<u>182,598</u>	<u>180,942</u>	<u>1,656</u>
TOTAL EXPENDITURES	<u>182,598</u>	<u>180,942</u>	<u>1,656</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (7,998)</u>	25,615	<u>\$ 33,613</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		25,615	
Fund balance--beginning		<u>62,480</u>	
Fund balance--ending		<u>\$ 88,095</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, 2010

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Revenue from use of assets	\$ 1,000	\$ 325	\$ (675)
TOTAL REVENUES	1,000	325	(675)
EXPENDITURES			
GENERAL GOVERNMENT			
TOTAL GENERAL GOVERNMENT	-	-	-
TOTAL EXPENDITURES	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ 1,000	325	\$ (675)
Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		-	
EXCESS OF REVENUES OVER EXPENDITURES - MODIFIED ACCRUAL BASIS		325	
Fund balance--beginning		17,733	
Fund balance--ending		\$ 18,058	

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, 2010

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 535,000	\$ 526,043	\$ (8,957)
Revenue from use of assets	4,000	181	(3,819)
Sales, refunds and miscellaneous	95,000	98,204	3,204
TOTAL REVENUES	<u>634,000</u>	<u>624,428</u>	<u>(9,572)</u>
EXPENDITURES			
JUDICIAL			
Personnel costs	339,721	339,721	-
Operational cost	153,186	153,186	-
Supplies and materials	409,342	409,342	-
TOTAL JUDICIAL	<u>902,249</u>	<u>902,249</u>	<u>-</u>
TOTAL EXPENDITURES	<u>902,249</u>	<u>902,249</u>	<u>-</u>
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES	(268,249)	(277,821)	(9,572)
OTHER FINANCING SOURCES (USES)			
Interfund transfers in	47,055	211,407	164,352
Interfund transfers out	<u>(14,529)</u>	<u>(14,529)</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	<u>\$ (235,723)</u>	(80,943)	<u>\$ 154,780</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		(80,943)	
Fund balance--beginning		<u>80,944</u>	
Fund balance--ending		<u>\$ 1</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
COUNTY WIDE COURT TECHNOLOGY FUND
For Fiscal Year Ended September 30, 2010

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Other fees	6,000	3,380	(2,620)
Revenue from use of assets	-	1	1
TOTAL REVENUES	<u>6,000</u>	<u>3,381</u>	<u>(2,619)</u>
 EXPENDITURES			
GENERAL GOVERNMENT	-	-	-
TOTAL GENERAL GOVERNMENT	-	-	-
 TOTAL EXPENDITURES	-	-	-
 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 6,000</u>	<u>3,381</u>	<u>\$ (2,619)</u>
 Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		-	
 EXCESS OF REVENUES OVER EXPENDITURES - MODIFIED ACCRUAL BASIS		3,381	
 Fund balance--beginning		-	
 Fund balance--ending		<u>\$ 3,381</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, 2010

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 553,000	\$ 542,258	\$ (10,742)
Revenue from use of assets	400	28	(372)
Sales, refunds and miscellaneous	-	9,000	9,000
TOTAL REVENUES	<u>553,400</u>	<u>551,286</u>	<u>(2,114)</u>
EXPENDITURES			
HEALTH AND PUBLIC WELFARE			
Personnel costs	524,358	524,357	1
Remuneration for service	20,896	20,646	250
Operational cost	19,793	16,627	3,166
Supplies and materials	6,000	5,565	435
TOTAL HEALTH AND PUBLIC WELFARE	<u>571,047</u>	<u>567,195</u>	<u>3,852</u>
TOTAL EXPENDITURES	<u>571,047</u>	<u>567,195</u>	<u>3,852</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(17,647)	(15,909)	1,738
OTHER FINANCING SOURCES (USES)			
Interfund transfers in	<u>21,602</u>	<u>21,602</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	<u>\$ 3,955</u>	5,693	<u>\$ 1,738</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		5,693	
Fund balance--beginning		<u>4,458</u>	
Fund balance--ending		<u>\$ 10,151</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
JUSTICE OF PEACE SECURITY FUND
For Fiscal Year Ended September 30, 2010

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 52,000	\$ 69,994	\$ 17,994
Revenue from use of assets	<u>500</u>	<u>268</u>	<u>(232)</u>
TOTAL REVENUES	<u>52,500</u>	<u>70,262</u>	<u>17,762</u>
EXPENDITURES			
JUDICIAL			
Operational cost	10,000	4,450	5,550
Supplies and materials	<u>50,000</u>	<u>7,447</u>	<u>42,553</u>
TOTAL JUDICIAL	<u>60,000</u>	<u>11,897</u>	<u>48,103</u>
 TOTAL EXPENDITURES	 <u>60,000</u>	 <u>11,897</u>	 <u>48,103</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (7,500)</u>	58,365	<u>\$ 65,865</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		58,365	
Fund balance--beginning		<u>118,622</u>	
Fund balance--ending		<u>\$ 176,987</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, 2010

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 367,000	\$ 400,756	\$ 33,756
Revenue from use of assets	1,000	468	(532)
TOTAL REVENUES	<u>368,000</u>	<u>401,224</u>	<u>33,224</u>
EXPENDITURES			
HEALTH AND PUBLIC WELFARE			
Personnel costs	274,602	271,470	3,132
Remuneration for service	3,625	3,183	442
Operational cost	178,446	178,446	-
Supplies and materials	<u>2,673</u>	<u>46</u>	<u>2,627</u>
TOTAL HEALTH AND PUBLIC WELFARE	<u>459,346</u>	<u>453,145</u>	<u>6,201</u>
TOTAL EXPENDITURES	<u>459,346</u>	<u>453,145</u>	<u>6,201</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(91,346)	(51,921)	39,425
OTHER FINANCING SOURCES (USES)			
Interfund transfers out	<u>(6,732)</u>	<u>(6,731)</u>	<u>1</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	<u>\$ (98,078)</u>	(58,652)	<u>\$ 39,426</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		(58,652)	
Fund balance--beginning		<u>264,424</u>	
Fund balance--ending		<u>\$ 205,772</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
PROBATE CONTRIBUTION FUND
For Fiscal Year Ended September 30, 2010

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ 80,000	\$ 209,132	\$ 129,132
Revenue from use of assets	<u>20,000</u>	<u>4,927</u>	<u>(15,073)</u>
TOTAL REVENUES	<u>100,000</u>	<u>214,059</u>	<u>114,059</u>
EXPENDITURES			
JUDICIAL			
Personnel costs	125,000	82,662	42,338
Remuneration for services	40,000	34,001	5,999
Operational cost	304,150	264,461	39,689
Supplies and materials	<u>108,200</u>	<u>70,318</u>	<u>37,882</u>
TOTAL JUDICIAL	<u>577,350</u>	<u>451,442</u>	<u>125,908</u>
 TOTAL EXPENDITURES	 <u>577,350</u>	 <u>451,442</u>	 <u>125,908</u>
 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	 <u>\$ (477,350)</u>	 (237,383)	 <u>\$ 239,967</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		 (237,383)	
 Fund balance--beginning		 <u>1,209,566</u>	
 Fund balance--ending		 <u>\$ 972,183</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, 2010

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ 114,200	\$ 115,833	\$ 1,633
Revenue from use of assets	900	75	(825)
Sales, refunds and miscellaneous	-	3,178	3,178
TOTAL REVENUES	<u>115,100</u>	<u>119,086</u>	<u>3,986</u>
EXPENDITURES			
PUBLIC SAFETY			
Remuneration for service	<u>220,062</u>	<u>193,803</u>	<u>26,259</u>
TOTAL PUBLIC SAFETY	<u>220,062</u>	<u>193,803</u>	<u>26,259</u>
TOTAL EXPENDITURES	<u>220,062</u>	<u>193,803</u>	<u>26,259</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (104,962)</u>	(74,717)	<u>\$ 30,245</u>
Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		<u>52,479</u>	
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES - MODIFIED ACCRUAL BASIS		(22,238)	
Fund balance--beginning		<u>101,845</u>	
Fund balance--ending		<u>\$ 79,607</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, 2010

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Revenue from use of assets	\$ 623,000	\$ 540,104	\$ (82,896)
TOTAL REVENUES	<u>623,000</u>	<u>540,104</u>	<u>(82,896)</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Personnel Costs	169,197	169,161	36
Operational costs	141,829	77,933	63,896
Supplies and materials	11,536	5,484	6,052
TOTAL GENERAL GOVERNMENT	<u>322,562</u>	<u>252,578</u>	<u>69,984</u>
TOTAL EXPENDITURES	<u>322,562</u>	<u>252,578</u>	<u>69,984</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	300,438	287,526	(12,912)
OTHER FINANCING SOURCES (USES)			
Interfund transfers out	<u>(153,070)</u>	<u>(153,070)</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	<u>\$ 147,368</u>	134,456	<u>\$ (12,912)</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		134,456	
Fund balance--beginning		<u>889,175</u>	
Fund balance--ending		<u>\$ 1,023,631</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, 2010

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 150	\$ 574	\$ 424
TOTAL REVENUES	<u>150</u>	<u>574</u>	<u>424</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>\$ 150</u>	574	<u>\$ 424</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		574	
Fund balance--beginning		<u>544</u>	
Fund balance--ending		<u>\$ 1,118</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, 2010

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Other Fees	\$ 43,000	\$ 62,275	\$ 19,275
Revenue from use of assets	<u>100</u>	<u>163</u>	<u>63</u>
TOTAL REVENUES	<u>43,100</u>	<u>62,438</u>	<u>19,338</u>
EXPENDITURES			
Personnel costs	35,368	26,365	9,003
Operational cost	<u>7,403</u>	<u>-</u>	<u>7,403</u>
TOTAL JUDICIAL	<u>42,771</u>	<u>26,365</u>	<u>16,406</u>
TOTAL EXPENDITURES	<u>42,771</u>	<u>26,365</u>	<u>16,406</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 329</u>	36,073	<u>\$ 35,744</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		36,073	
Fund balance--beginning		<u>72,105</u>	
Fund balance--ending		<u>\$ 108,178</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 COMPTROLLER FUND
For Fiscal Year Ended September 30, 2010

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ -	\$ 34,450	\$ 34,450
TOTAL REVENUES	<u>-</u>	<u>34,450</u>	<u>34,450</u>
EXPENDITURES			
JUDICIAL			
Operational cost	<u>34,250</u>	<u>34,250</u>	<u>-</u>
TOTAL JUDICIAL	<u>34,250</u>	<u>34,250</u>	<u>-</u>
 TOTAL EXPENDITURES	 <u>34,250</u>	 <u>34,250</u>	 <u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (34,250)</u>	200	<u>\$ 34,450</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		200	
Fund balance--beginning		<u>34</u>	
Fund balance--ending		<u>\$ 234</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
DISTRICT COURT RECORDS TECHNOLOGY FUND
For Fiscal Year Ended September 30, 2010

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 175,000	\$ 120,470	\$ (54,530)
Revenue from use of assets	<u>-</u>	<u>97</u>	<u>97</u>
TOTAL REVENUES	<u>175,000</u>	<u>120,567</u>	<u>(54,433)</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>\$ 175,000</u>	120,567	<u>\$ (54,433)</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		120,567	
Fund balance--beginning		<u>-</u>	
Fund balance--ending		<u>\$ 120,567</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
JUVENILE CASE MANAGER FUND
For Fiscal Year Ended September 30, 2010

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	285,000	351,275	66,275
Revenue from use of assets	<u>100</u>	<u>143</u>	<u>43</u>
TOTAL REVENUES	<u>285,100</u>	<u>351,418</u>	<u>66,318</u>
EXPENDITURES			
PUBLIC SAFETY			
Personnel costs	<u>281,461</u>	<u>278,088</u>	<u>3,373</u>
TOTAL PUBLIC SAFETY	<u>281,461</u>	<u>278,088</u>	<u>3,373</u>
 TOTAL EXPENDITURES	 <u>281,461</u>	 <u>278,088</u>	 <u>3,373</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 3,639</u>	73,330	<u>\$ 69,691</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		73,330	
Fund balance--beginning		<u>43,053</u>	
Fund balance--ending		<u>\$ 116,383</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
PROBATE GAURDIANSHIP FUND
For Fiscal Year Ended September 30, 2010

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 85,000	\$ 108,919	\$ 23,919
Revenue from use of assets	100	292	192
TOTAL REVENUES	<u>85,100</u>	<u>109,211</u>	<u>24,111</u>
EXPENDITURES			
JUDICIAL			
Operational cost	<u>230,000</u>	<u>107,962</u>	<u>122,038</u>
TOTAL JUDICIAL	<u>230,000</u>	<u>107,962</u>	<u>122,038</u>
TOTAL EXPENDITURES	<u>230,000</u>	<u>107,962</u>	<u>122,038</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (144,900)</u>	1,249	<u>\$ 146,149</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		1,249	
Fund balance--beginning		<u>154,006</u>	
Fund balance--ending		<u>\$ 155,255</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, 2010

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Other Fees	\$ 21,000	\$ 27,401	\$ 6,401
Revenue from use of assets	100	334	234
TOTAL REVENUES	<u>21,100</u>	<u>27,735</u>	<u>6,635</u>
EXPENDITURES			
JUDICIAL			
Remuneration for services	40,000	21,693	18,307
TOTAL JUDICIAL	<u>40,000</u>	<u>21,693</u>	<u>18,307</u>
TOTAL EXPENDITURES	<u>40,000</u>	<u>21,693</u>	<u>18,307</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (18,900)</u>	6,042	<u>\$ 24,942</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		6,042	
Fund balance--beginning		<u>179,457</u>	
Fund balance--ending		<u>\$ 185,499</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, 2010

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 1,000	\$ 2,950	\$ 1,950
Revenue from use of assets	<u>100</u>	<u>29</u>	<u>(71)</u>
TOTAL REVENUES	<u>1,100</u>	<u>2,979</u>	<u>1,879</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>	2,979	<u>\$ 1,879</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		2,979	
Fund balance--beginning		<u>14,392</u>	
Fund balance--ending		<u>\$ 17,371</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, 2010

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Taxes - Property	\$ 1,600	\$ 1,741	\$ 141
Other taxes, licenses, and permits	100,000	114,598	14,598
Intergovernmental revenue	90,000	95,841	5,841
Fees on motor vehicles	4,514,000	4,415,485	(98,515)
Other fees	275,000	217,778	(57,222)
Revenue from use of assets	42,800	4,055	(38,745)
Sales, refunds and miscellaneous	-	17,446	17,446
TOTAL REVENUES	<u>5,023,400</u>	<u>4,866,944</u>	<u>(156,456)</u>
EXPENDITURES			
PUBLIC WORKS			
Personnel costs	8,867,482	8,776,794	90,688
Remuneration for service	41,860	24,214	17,646
Operational costs	542,395	510,479	31,916
Supplies and materials	356,302	293,563	62,739
TOTAL PUBLIC WORKS	<u>9,808,039</u>	<u>9,605,050</u>	<u>202,989</u>
CAPITAL EXPENDITURES	<u>20,000</u>	<u>19,998</u>	<u>2</u>
TOTAL EXPENDITURES	<u>9,828,039</u>	<u>9,625,048</u>	<u>202,991</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(4,804,639)	(4,758,104)	46,535
OTHER FINANCING SOURCES (USES)			
Interfund transfers in	<u>4,514,000</u>	<u>4,235,445</u>	<u>(278,555)</u>
(DEFICIENCY) OF REVENUES AND OTHER SOURCES (UNDER) EXPENDITURES	<u>\$ (290,639)</u>	(522,659)	<u>\$ (232,020)</u>
Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		<u>952</u>	
(DEFICIENCY) OF REVENUES AND OTHER SOURCES (UNDER) EXPENDITURES - MODIFIED ACCRUAL BASIS		(521,707)	
Fund balance--beginning		<u>269,535</u>	
Fund balance--ending		<u>\$ (252,172)</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, 2010

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ 30,423,442	\$ 37,103,877	\$ 6,680,435
Court cost and fines	-	54,566	54,566
Revenue from use of assets	-	12,713	12,713
Sales, refunds and miscellaneous	143,981	234,174	90,193
TOTAL REVENUES	<u>30,567,423</u>	<u>37,405,330</u>	<u>6,837,907</u>
EXPENDITURES			
JUDICIAL			
Personnel costs	399,731	391,873	7,858
Remuneration for services	58,761	57,606	1,155
Operational cost	1,173,684	1,150,611	23,073
Supplies and materials	203,565	199,563	4,002
TOTAL JUDICIAL	<u>1,835,741</u>	<u>1,799,653</u>	<u>36,088</u>
PUBLIC SAFETY			
Personnel costs	7,819,802	7,666,074	153,728
Remuneration for service	98,075	96,147	1,928
Operational costs	4,405,600	4,318,991	86,609
Supplies and materials	4,158,216	4,076,470	81,746
TOTAL PUBLIC SAFETY	<u>16,481,693</u>	<u>16,157,682</u>	<u>324,011</u>
EDUCATION AND RECREATION			
Personnel costs	44,039	43,173	866
Remuneration for service	3,247	3,183	64
Operational cost	2,995,662	2,936,771	58,891
Supplies and materials	13,238	12,978	260
TOTAL EDUCATION AND RECREATION	<u>3,056,186</u>	<u>2,996,105</u>	<u>60,081</u>
PUBLIC WORKS			
Personnel costs	57,602	56,470	1,132
Remuneration for service	177	174	3
Operational costs	4,171	4,089	82
Supplies and materials	338	331	7
TOTAL PUBLIC WORKS	<u>62,288</u>	<u>61,064</u>	<u>1,224</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, 2010

HEALTH AND PUBLIC WELFARE			
Personnel costs	2,083,736	2,042,772	40,964
Remuneration for service	80,237	78,660	1,577
Operational cost	24,248,102	23,771,412	476,690
Supplies and materials	<u>586,199</u>	<u>574,675</u>	<u>11,524</u>
TOTAL HEALTH AND PUBLIC WELFARE	<u>26,998,274</u>	<u>26,467,519</u>	<u>530,755</u>
CAPITAL EXPENDITURES	<u>2,387,817</u>	<u>2,340,875</u>	<u>46,942</u>
TOTAL EXPENDITURES	<u>50,821,999</u>	<u>49,822,898</u>	<u>999,101</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(20,254,576)	(12,417,568)	7,837,008
OTHER FINANCING SOURCES (USES)			
Interfund transfers in	<u>-</u>	<u>961,497</u>	<u>961,497</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	<u>\$ (20,254,576)</u>	(11,456,071)	<u>\$ 8,798,505</u>
Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		<u>10,895,316</u>	
(DEFICIENCY) OF REVENUES AND OTHER SOURCES (UNDER) EXPENDITURES - MODIFIED ACCRUAL BASIS		(560,755)	
Fund balance--beginning		<u>7,010,763</u>	
Fund balance--ending		<u>\$ 6,450,008</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, 2010

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Sales, refunds and miscellaneous	\$ 416,802	\$ 504,846	\$ 88,044
TOTAL REVENUES	<u>416,802</u>	<u>504,846</u>	<u>88,044</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Personnel costs	138,020	126,493	11,527
Operational costs	9,600	9,600	-
Supplies and materials	188,976	103,967	85,009
JUDICIAL			
Supplies and materials	71,511	66,302	5,209
PUBLIC SAFETY			
Supplies and materials	200,589	171,832	28,757
EDUCATION AND RECREATION			
Supplies and materials	3,820	3,820	-
PUBLIC WORKS			
Supplies and materials	34,362	12,512	21,850
HEALTH AND PUBLIC WELFARE			
Supplies and materials	1,255	544	711
CAPITAL EXPENDITURES	<u>21,924</u>	<u>21,924</u>	<u>-</u>
TOTAL EXPENDITURES	<u>670,057</u>	<u>516,994</u>	<u>153,063</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(253,255)	(12,148)	241,107
OTHER FINANCING SOURCES (USES)			
Interfund transfers out	<u>(26,546)</u>	<u>(26,546)</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	<u>\$ (279,801)</u>	(38,694)	<u>\$ 241,107</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		(38,694)	
Fund balance--beginning		<u>511,074</u>	
Fund balance--ending		<u>\$ 472,380</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, 2010

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Other fees	1,784,400	1,752,376	(32,024)
Revenue from use of assets	1,000	4,299	3,299
TOTAL REVENUES	<u>1,785,400</u>	<u>1,756,675</u>	<u>(28,725)</u>
EXPENDITURES			
PUBLIC WORKS			
Personnel costs	392,204	312,986	79,218
Remuneration for service	7,480	4,735	2,745
Operational costs	604,059	311,964	292,095
Supplies and materials	9,025	4,525	4,500
TOTAL PUBLIC WORKS	<u>1,012,768</u>	<u>634,210</u>	<u>378,558</u>
TOTAL EXPENDITURES	<u>1,012,768</u>	<u>634,210</u>	<u>378,558</u>
EXCESS OF REVENUES OVER EXPENDITURES	772,632	1,122,465	349,833
OTHER FINANCING SOURCES (USES)			
Interfund transfers out	<u>(111,725)</u>	<u>(111,724)</u>	<u>1</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 660,907</u>	1,010,741	<u>\$ 349,834</u>
Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		<u>200,000</u>	
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES - MODIFIED ACCRUAL BASIS		1,210,741	
Fund balance--beginning		<u>1,382,837</u>	
Fund balance--ending		<u>\$ 2,593,578</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, 2010

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ 201,000	\$ 141,651	\$ (59,349)
TOTAL REVENUES	<u>201,000</u>	<u>141,651</u>	<u>(59,349)</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Remuneration for services	5,661	5,660	1
Operational costs	113,574	87,974	25,600
Supplies and materials	<u>42,028</u>	<u>41,338</u>	<u>690</u>
TOTAL GENERAL GOVERNMENT	161,263	134,972	26,291
CAPITAL EXPENDITURES	<u>6,678</u>	<u>6,678</u>	<u>-</u>
TOTAL EXPENDITURES	<u>167,941</u>	<u>141,650</u>	<u>26,291</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 33,059</u>	1	<u>\$ (33,058)</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	
Fund balance--beginning		<u>-</u>	
Fund balance--ending		<u>\$ 1</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
ELECTION CONTRACTING SERVICES FUND
For Fiscal Year Ended September 30, 2010

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ 1,560,000	\$ 1,482,017	\$ (77,983)
Other fees	<u>156,000</u>	<u>117,397</u>	<u>(38,603)</u>
TOTAL REVENUES	<u>1,716,000</u>	<u>1,599,414</u>	<u>(116,586)</u>
EXPENDITURES			
Administration cost	221,305	196,013	25,292
Jurisdictional elections cost	1,880,992	1,816,031	64,961
CAPITAL EXPENDITURES	<u>93,635</u>	<u>19,500</u>	<u>74,135</u>
TOTAL EXPENDITURES	<u>2,195,932</u>	<u>2,031,544</u>	<u>164,388</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (479,932)</u>	(432,130)	<u>\$ 47,802</u>
Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		<u>19,500</u>	
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES - MODIFIED ACCRUAL BASIS		(412,630)	
Fund balance--beginning		<u>947,951</u>	
Fund balance--ending		<u>\$ 535,321</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, 2010

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Revenue from use of assets	\$ 40,000	\$ 562	\$ (39,438)
TOTAL REVENUES	<u>40,000</u>	<u>562</u>	<u>(39,438)</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Personnel costs	457,627	223,260	234,367
Remuneration for services	20,000	4,559	15,441
Operational costs	20,300	426	19,874
Supplies and materials	<u>30,500</u>	<u>6,466</u>	<u>24,034</u>
TOTAL GENERAL GOVERNMENT	<u>528,427</u>	<u>234,711</u>	<u>293,716</u>
 TOTAL EXPENDITURES	 <u>528,427</u>	 <u>234,711</u>	 <u>293,716</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (488,427)</u>	(234,149)	<u>\$ 254,278</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		(234,149)	
Fund balance--beginning		<u>371,282</u>	
Fund balance--ending		<u>\$ 137,133</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, 2010

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ -	\$ 160,207	\$ 160,207
Other fees	650,000	537,992	(112,008)
Revenue from use of assets	-	774	774
Sales, refunds and miscellaneous	500	1,304	804
TOTAL REVENUES	<u>650,500</u>	<u>700,277</u>	<u>49,777</u>
EXPENDITURES			
JUDICIAL			
Personnel costs	1,200,000	693,039	506,961
Remuneration for services	35,000	491	34,509
Operational cost	160,000	9,127	150,873
Supplies and materials	120,500	46,085	74,415
TOTAL JUDICIAL	<u>1,515,500</u>	<u>748,742</u>	<u>766,758</u>
CAPITAL EXPENDITURES	<u>46,300</u>	<u>-</u>	<u>46,300</u>
TOTAL EXPENDITURES	<u>1,561,800</u>	<u>748,742</u>	<u>813,058</u>
EXCESS (DEFICIENCY) OF REVENUES OVER			
(UNDER) EXPENDITURES	<u>\$ (911,300)</u>	<u>(48,465)</u>	<u>\$ 862,835</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		(48,465)	
Fund balance--beginning		<u>1,027,955</u>	
Fund balance--ending		<u>\$ 979,490</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, 2010

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ -	\$ 1,287,262	\$ 1,287,262
Revenue from use of assets	-	4,323	4,323
Sales, refunds and miscellaneous	-	2,182	2,182
TOTAL REVENUES	<u>-</u>	<u>1,293,767</u>	<u>1,293,767</u>
EXPENDITURES			
JUDICIAL			
Personnel costs	600,000	481,295	118,705
Remuneration for services	266,000	90,754	175,246
Operational cost	375,000	216,095	158,905
Supplies and materials	195,100	59,945	135,155
TOTAL JUDICIAL	<u>1,436,100</u>	<u>848,089</u>	<u>588,011</u>
PUBLIC SAFETY			
Personnel costs	65,057	52,141	12,916
Remuneration for service	55,201	51,231	3,970
Operational costs	322,180	322,180	-
Supplies and materials	470,413	410,574	59,839
TOTAL PUBLIC SAFETY	<u>912,851</u>	<u>836,126</u>	<u>76,725</u>
CAPITAL EXPENDITURES	<u>106,930</u>	<u>41,168</u>	<u>65,762</u>
TOTAL EXPENDITURES	<u>2,455,881</u>	<u>1,725,383</u>	<u>730,498</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (2,455,881)</u>	(431,616)	<u>\$ 2,024,265</u>
Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		<u>30,144</u>	
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES - MODIFIED ACCRUAL BASIS		(401,472)	
Fund balance--beginning		<u>2,234,521</u>	
Fund balance--ending		<u>\$ 1,833,049</u>	



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PROPRIETARY FUND TYPE

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

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, 2010

	<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	\$ 595,738	\$ 10,526,082	\$ 2,764,260	\$ 858,755	\$ 14,744,835
Receivables, net:					
Accounts	2,696	-	292	-	2,988
Inventories	55,740	-	-	-	55,740
Deposits	-	-	10,000	-	10,000
Prepaid insurance	-	-	76,877	-	76,877
TOTAL CURRENT ASSETS	<u>654,174</u>	<u>10,526,082</u>	<u>2,851,429</u>	<u>858,755</u>	<u>14,890,440</u>
Noncurrent Assets:					
Capital assets:					
Equipment	-	-	-	142,123	142,123
Less: Accumulated depreciation	-	-	-	(22,384)	(22,384)
TOTAL NONCURRENT ASSETS	<u>-</u>	<u>-</u>	<u>-</u>	<u>119,739</u>	<u>119,739</u>
 TOTAL ASSETS	 <u>\$ 654,174</u>	 <u>\$ 10,526,082</u>	 <u>\$ 2,851,429</u>	 <u>\$ 978,494</u>	 <u>\$ 15,010,179</u>
LIABILITIES					
Current liabilities:					
Vouchers payable	\$ 69,908	\$ -	\$ 75,169	\$ 7,720	\$ 152,797
Claims payable	-	-	3,731,900	-	3,731,900
Accrued liabilities	44,861	22,317	1,223,823	5,165	1,296,166
TOTAL CURRENT LIABILITIES	<u>114,769</u>	<u>22,317</u>	<u>5,030,892</u>	<u>12,885</u>	<u>5,180,863</u>
Noncurrent liabilities:					
Advance from other funds	110,000	-	-	-	110,000
Claims payable	-	-	383,100	-	383,100
OPEB obligation	-	16,759,724	-	-	16,759,724
TOTAL NONCURRENT LIABILITIES	<u>110,000</u>	<u>16,759,724</u>	<u>383,100</u>	<u>-</u>	<u>17,252,824</u>
 TOTAL LIABILITIES	 <u>224,769</u>	 <u>16,782,041</u>	 <u>5,413,992</u>	 <u>12,885</u>	 <u>22,433,687</u>
NET ASSETS					
Invested in capital assets, net of related debt				119,739	119,739
Unrestricted	429,405	(6,255,959)	(2,562,563)	845,870	(7,543,247)
TOTAL NET ASSETS (DEFICIT)	<u>\$ 429,405</u>	<u>\$ (6,255,959)</u>	<u>\$ (2,562,563)</u>	<u>\$ 965,609</u>	<u>\$ (7,423,508)</u>

Bexar County, TEXAS
INTERNAL SERVICE FUNDS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
For Fiscal Year Ended September 30, 2010

	<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	\$ -	\$ 5,166,662	\$ 30,586,778	\$ -	\$ 35,753,440
Records Management Storage Fees	-	-	-	226,254	226,254
Employee Clinic Fees	-	-	11,645	-	11,645
Fleet maintenance sales	350,257	-	-	-	350,257
Other income	715	-	253,542	-	254,257
	<u>350,972</u>	<u>5,166,662</u>	<u>30,851,965</u>	<u>226,254</u>	<u>36,595,853</u>
NET OPERATING REVENUES					
OPERATING EXPENSES:					
Administrative fee	-	273,719	2,568,440	200	2,842,359
Claims expense	-	4,746,772	29,934,459	-	34,681,231
Insurance expenses	-	-	994,741	-	994,741
OPEB costs	-	4,507,925	-	-	4,507,925
Personnel costs	621,007	-	566,594	161,703	1,349,304
Rent and utilities	10,344	-	55,616	33,024	98,984
Purchased services	8,003	-	201,339	27,414	236,756
Supplies	14,372	-	18,577	4,796	37,745
Repairs and maintenance	2,161	-	-	9,170	11,331
Depreciation and amortization	-	-	-	11,308	11,308
	<u>655,887</u>	<u>9,528,416</u>	<u>34,339,766</u>	<u>247,615</u>	<u>44,771,684</u>
TOTAL OPERATING EXPENSES					
Operating income (loss)	<u>(304,915)</u>	<u>(4,361,754)</u>	<u>(3,487,801)</u>	<u>(21,361)</u>	<u>(8,175,831)</u>
NON-OPERATING REVENUES (EXPENSES)					
Investment earnings	-	18,914	-	-	18,914
TOTAL NON-OPERATING REVENUES	<u>-</u>	<u>18,914</u>	<u>-</u>	<u>-</u>	<u>18,914</u>
Income (loss) before transfers	<u>(304,915)</u>	<u>(4,342,840)</u>	<u>(3,487,801)</u>	<u>(21,361)</u>	<u>(8,156,917)</u>
Transfers from other funds	-	2,500,000	-	49,531	2,549,531
Transfers to other funds	-	-	(2,500,000)	-	(2,500,000)
TOTAL TRANSFERS	<u>-</u>	<u>2,500,000</u>	<u>(2,500,000)</u>	<u>49,531</u>	<u>49,531</u>
Changes in net assets	(304,915)	(1,842,840)	(5,987,801)	28,170	(8,107,386)
Total net assets--beginning	734,320	(4,413,119)	3,425,238	937,439	683,878
Total net assets (deficit)--ending	<u>\$ 429,405</u>	<u>\$ (6,255,959)</u>	<u>\$ (2,562,563)</u>	<u>\$ 965,609</u>	<u>\$ (7,423,508)</u>

Bexar County, Texas
STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For Fiscal Year Ended September 30, 2010

	Fleet Maintenance	OPEB	Self- Insurance	Records Management Center	Total
OPERATING ACTIVITIES					
Cash received for premiums	\$ -	\$ 5,166,663	\$ 30,840,027	\$ -	\$ 36,006,690
Cash received for employee clinic fees	-	-	11,645		11,645
Cash received for fleet maintenance services	350,972	-	-	-	350,972
Cash received for records management storage	-	-	-	226,254	226,254
Payments to other funds	(2,696)	-	-	(282)	(2,978)
Payments to vendors, suppliers, and contractors	404,264	(268,490)	(3,785,456)	(109,045)	(3,758,727)
Payments to employees for services	(618,665)	-	(565,006)	(161,683)	(1,345,354)
Claims paid	-	(4,746,772)	(30,574,926)	-	(35,321,698)
Net cash provided by operating activities	<u>133,875</u>	<u>151,401</u>	<u>(4,073,716)</u>	<u>(44,756)</u>	<u>(3,833,196)</u>
NONCAPITAL FINANCING ACTIVITIES					
Transfers from (to) other funds	-	2,500,000	(2,500,000)	49,531	49,531
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>2,500,000</u>	<u>(2,500,000)</u>	<u>49,531</u>	<u>49,531</u>
CAPITAL FINANCING ACTIVITIES					
Purchase of capital assets	-	-	-	(58,086)	(58,086)
Net cash used by capital financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>(58,086)</u>	<u>(58,086)</u>
INVESTING ACTIVITIES					
Investment earnings	-	18,914	-	-	18,914
Net cash provided by investing activities	<u>-</u>	<u>18,914</u>	<u>-</u>	<u>-</u>	<u>18,914</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	<u>133,875</u>	<u>2,670,315</u>	<u>(6,573,716)</u>	<u>(53,311)</u>	<u>(3,822,837)</u>
CASH AND CASH EQUIVALENTS at October 1, 2009	461,863	7,855,767	9,337,976	912,066	18,567,672
CASH AND CASH EQUIVALENTS at September 30, 2010	<u>\$ 595,738</u>	<u>\$ 10,526,082</u>	<u>\$ 2,764,260</u>	<u>\$ 858,755</u>	<u>\$ 14,744,835</u>

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

Operating income (loss)	\$ (304,915)	(4,361,754)	\$ (3,487,801)	\$ (21,361)	\$ (8,175,831)
Adjustments to reconcile operating loss to net cash provided (used) for operating activities:					
Depreciation expense	-	-	-	11,308	11,308
Change in net assets and liabilities:					
Decrease in inventories	441,347	-	-	-	441,347
(Increase) Decrease in due from other funds	(2,696)	20,947	20,946	-	39,197
Decrease in accounts receivable	-	-	(292)	-	(292)
Increase (Decrease) in vouchers payable	(26,088)	-	53,257	(34,441)	(7,272)
Increase (Decrease) in claims payable	-	4,507,925	(640,467)	-	3,867,458
Increase in accrued liabilities	26,227	5,229	1,588	20	33,064
Decrease in due to other funds	-	(20,946)	(20,947)	(282)	(42,175)
Net cash provided (used) by operating activities	<u>\$ 133,875</u>	<u>\$ 151,401</u>	<u>\$ (4,073,716)</u>	<u>\$ (44,756)</u>	<u>\$ (3,833,196)</u>

Noncash operating activities:

Depreciation expense - \$11,308



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FIDUCIARY FUND TYPE

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

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

OFFICERS' SPECIAL 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.

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Bexar County, Texas
AGENCY FUNDS
COMBINING BALANCE SHEET
September 30, 2010

	<u>Secondary Recipient Grants</u>	<u>Officers' Special</u>	<u>Clerks' Trust</u>	<u>Flexible Spending Accounts</u>	<u>Bail Bond Security</u>
ASSETS					
Cash and cash equivalents	\$ 36	\$ 4,318,550	\$ 42,634,166	\$ 64,758	\$ 1,847,009
Accounts receivable	27,062	-	-	137,081	-
Due from other governmental units	393,628	-	-	-	-
TOTAL ASSETS	<u>\$ 420,726</u>	<u>\$ 4,318,550</u>	<u>\$ 42,634,166</u>	<u>\$ 201,839</u>	<u>\$ 1,847,009</u>
LIABILITIES					
Vouchers payable	\$ 152,132	\$ 8,314	\$ -	\$ -	\$ 5,000
Accrued liabilities	93,555	273	-	201,839	-
Due to participants	175,039	1,385,634	42,634,166	-	1,842,009
Due to other governmental units	-	2,924,330	-	-	-
TOTAL LIABILITIES	<u>\$ 420,726</u>	<u>\$ 4,318,550</u>	<u>\$ 42,634,166</u>	<u>\$ 201,839</u>	<u>\$ 1,847,009</u>

<u>Tax Collector's Accounts</u>	<u>Community Corrections</u>	<u>Inmate Banking</u>	<u>Total</u>
\$ 32,137,557	\$ 5,126,948	\$ 135,222	\$ 86,264,246
-	3	-	164,146
-	262	-	393,890
<u>\$ 32,137,557</u>	<u>\$ 5,127,213</u>	<u>\$ 135,222</u>	<u>\$ 86,822,283</u>
\$ -	\$ 135,940	\$ -	\$ 301,385
-	5,500	-	301,167
-	4,985,773	135,222	51,157,843
32,137,557	-	-	35,061,887
<u>\$ 32,137,557</u>	<u>\$ 5,127,213</u>	<u>\$ 135,222</u>	<u>\$ 86,822,283</u>

Bexar County, Texas
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
For Fiscal Year Ended September 30, 2010

	<u>Balance</u> <u>October 1, 2009</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>September 30, 2010</u>
ASSETS				
Cash and cash equivalents	\$ 65,308,798	\$ 86,264,246	\$ 65,308,798	\$ 86,264,246
Accounts receivable	114,513	164,146	114,513	164,146
Due from other governmental units	509,530	393,890	509,530	393,890
TOTAL ASSETS	<u>\$ 65,932,841</u>	<u>\$ 86,822,282</u>	<u>\$ 65,932,841</u>	<u>\$ 86,822,283</u>
LIABILITIES				
Vouchers payable	\$ 481,807	\$ 301,385	\$ 481,807	\$ 301,385
Accrued liabilities	259,339	301,167	259,339	301,167
Due to participants	30,419,432	51,157,843	30,419,432	51,157,843
Due to other governmental units	34,772,263	35,061,887	34,772,263	35,061,887
TOTAL LIABILITIES	<u>\$ 65,932,841</u>	<u>\$ 86,822,283</u>	<u>\$ 65,932,841</u>	<u>\$ 86,822,283</u>

Bexar County, Texas
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
For Fiscal Year Ended September 30, 2010

	<u>Balance</u> <u>October 1, 2009</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>September 30, 2010</u>
<u>Secondary Recipient of Grants</u>				
ASSETS				
Cash and cash equivalents	\$ -	\$ 36	\$ -	\$ 36
Accounts receivable	-	27,062	-	27,062
Due from other governmental units	488,393	393,628	488,393	393,628
TOTAL ASSETS	<u>\$ 488,393</u>	<u>\$ 420,726</u>	<u>\$ 488,393</u>	<u>\$ 420,726</u>
LIABILITIES				
Vouchers payable	\$ 12,372	\$ 152,132	\$ 12,372	\$ 152,132
Accrued liabilities	93,167	93,555	93,167	93,555
Due to participants	382,854	175,039	382,854	175,039
TOTAL LIABILITIES	<u>\$ 488,393</u>	<u>\$ 420,726</u>	<u>\$ 488,393</u>	<u>\$ 420,726</u>
<u>Officers' Special Funds</u>				
ASSETS				
Cash and cash equivalents	\$ 3,761,685	\$ 4,318,550	\$ 3,761,685	\$ 4,318,550
TOTAL ASSETS	<u>\$ 3,761,685</u>	<u>\$ 4,318,550</u>	<u>\$ 3,761,685</u>	<u>\$ 4,318,550</u>
LIABILITIES				
Vouchers payable	\$ 10,079	\$ 8,314	\$ 10,079	\$ 8,314
Accrued liabilities	-	273	-	273
Due to participants	1,278,027	1,385,634	1,278,027	1,385,634
Due to other governmental units	2,473,579	2,924,330	2,473,579	2,924,330
TOTAL LIABILITIES	<u>\$ 3,761,685</u>	<u>\$ 4,318,550</u>	<u>\$ 3,761,685</u>	<u>\$ 4,318,550</u>
<u>Clerks' Trust Funds</u>				
ASSETS				
Cash and cash equivalents	\$ 22,328,301	\$ 42,634,166	\$ 22,328,301	\$ 42,634,166
Due from other governmental units	21,137	-	21,137	-
TOTAL ASSETS	<u>\$ 22,349,438</u>	<u>\$ 42,634,166</u>	<u>\$ 22,349,438</u>	<u>\$ 42,634,166</u>
LIABILITIES				
Due to participants	\$ 22,349,438	\$ 42,634,166	\$ 22,349,438	\$ 42,634,166
TOTAL LIABILITIES	<u>\$ 22,349,438</u>	<u>\$ 42,634,166</u>	<u>\$ 22,349,438</u>	<u>\$ 42,634,166</u>

Bexar County, Texas
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
For Fiscal Year Ended September 30, 2010

	<u>Balance</u> <u>October 1, 2009</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>September 30, 2010</u>
<u>Flexible Spending Accounts</u>				
ASSETS				
Cash and cash equivalents	\$ 60,673	\$ 64,758	\$ 60,673	\$ 64,758
Accounts receivable	98,244	137,081	98,244	137,081
TOTAL ASSETS	<u>\$ 158,917</u>	<u>\$ 201,839</u>	<u>\$ 158,917</u>	<u>\$ 201,839</u>
LIABILITIES				
Accrued liabilities	\$ 158,917	\$ 201,839	\$ 158,917	\$ 201,839
TOTAL LIABILITIES	<u>\$ 158,917</u>	<u>\$ 201,839</u>	<u>\$ 158,917</u>	<u>\$ 201,839</u>
<u>Bail Bond Security Fund</u>				
ASSETS				
Cash and cash equivalents	\$ 1,662,311	\$ 1,847,009	\$ 1,662,311	\$ 1,847,009
TOTAL ASSETS	<u>\$ 1,662,311</u>	<u>\$ 1,847,009</u>	<u>\$ 1,662,311</u>	<u>\$ 1,847,009</u>
LIABILITIES				
Vouchers payable	\$ 16,984	\$ 5,000	\$ 16,984	\$ 5,000
Due to participants	1,645,327	1,842,009	1,645,327	1,842,009
TOTAL LIABILITIES	<u>\$ 1,662,311</u>	<u>\$ 1,847,009</u>	<u>\$ 1,662,311</u>	<u>\$ 1,847,009</u>
<u>Tax Collector's Accounts</u>				
ASSETS				
Cash and cash equivalents	\$ 36,164,459	\$ 32,137,557	\$ 36,164,459	\$ 32,137,557
TOTAL ASSETS	<u>\$ 36,164,459</u>	<u>\$ 32,137,557</u>	<u>\$ 36,164,459</u>	<u>\$ 32,137,557</u>
LIABILITIES				
Due to other governmental units	\$ 36,164,459	\$ 32,137,557	\$ 36,164,459	\$ 32,137,557
TOTAL LIABILITIES	<u>\$ 36,164,459</u>	<u>\$ 32,137,557</u>	<u>\$ 36,164,459</u>	<u>\$ 32,137,557</u>

Bexar County, Texas
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
For Fiscal Year Ended September 30, 2010

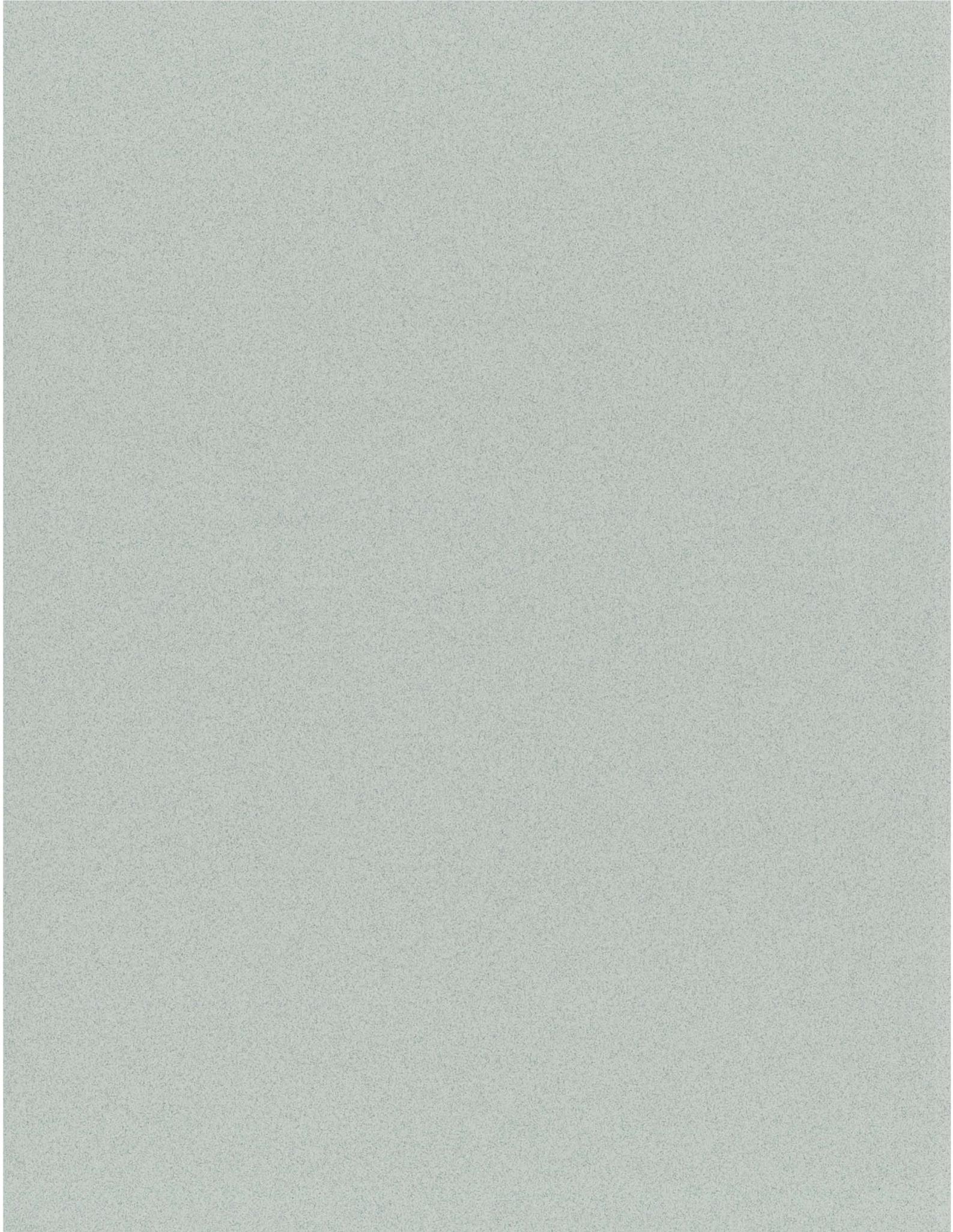
	<u>Balance</u> <u>October 1, 2009</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>September 30, 2010</u>
<u>Community Corrections</u>				
ASSETS				
Cash and cash equivalents	\$ 4,989,760	\$ 5,126,948	\$ 4,989,760	\$ 5,126,948
Accounts receivable	16,269	3	16,269	3
Due from other governmental units	-	262	-	262
TOTAL ASSETS	<u>\$ 5,006,029</u>	<u>\$ 5,127,213</u>	<u>\$ 5,006,029</u>	<u>\$ 5,127,213</u>
LIABILITIES				
Vouchers payable	\$ 442,372	\$ 135,940	\$ 442,372	\$ 135,940
Accrued liabilities	7,255	5,500	7,255	5,500
Due to participants	4,556,402	4,985,773	4,556,402	4,985,773
TOTAL LIABILITIES	<u>\$ 5,006,029</u>	<u>\$ 5,127,213</u>	<u>\$ 5,006,029</u>	<u>\$ 5,127,213</u>
<u>Inmate Banking</u>				
ASSETS				
Cash and cash equivalents	\$ 207,384	\$ 135,222	\$ 207,384	\$ 135,222
TOTAL ASSETS	<u>\$ 207,384</u>	<u>\$ 135,222</u>	<u>\$ 207,384</u>	<u>\$ 135,222</u>
LIABILITIES				
Due to participants	\$ 207,384	\$ 135,222	\$ 207,384	\$ 135,222
TOTAL LIABILITIES	<u>\$ 207,384</u>	<u>\$ 135,222</u>	<u>\$ 207,384</u>	<u>\$ 135,222</u>



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Bexar County, Texas
Statistical Section Overview
For Fiscal Year Ending September 30, 2010

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 2002-2010. 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 2010 reflect the impact of the global economic downturn which began in 2007. Accordingly, operating budgets for FY 2010 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>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Governmental activities				
Invested in capital assets, net of related debt	\$ 667,452,063	\$ 552,659,899	\$ 471,706,192	\$ 370,478,235
Restricted for:				
Debt service	72,590,214	58,544,093	48,455,747	39,209,744
Grants and special revenues	6,450,008	7,010,763	9,101,649	10,738,290
Capital projects	7,180,849	29,460,809	15,479,227	19,355,258
Legislative	22,097,507	21,092,719	20,727,303	19,130,341
Unrestricted	14,448,995	11,672,815	26,355,835	21,340,552
Total governmental activities net assets	<u>\$ 790,219,636</u>	<u>\$ 680,441,098</u>	<u>\$ 591,825,953</u>	<u>\$ 480,252,420</u>
Business-type activities				
Invested in capital assets, net of related debt	\$ 58,475,790	\$ 55,037,943	\$ 58,217,572	\$ 50,248,908
Restricted for:				
Debt Service	11,778,600	27,873,483	17,369,988	8,138,315
Unrestricted	20,268,109	24,948,302	36,519,536	38,310,787
Total business-type activities net assets	<u>\$ 90,522,499</u>	<u>\$ 107,859,728</u>	<u>\$ 112,107,096</u>	<u>\$ 96,698,010</u>
Primary government				
Invested in capital assets, net of related debt	\$ 725,927,853	\$ 607,697,842	\$ 529,923,764	\$ 420,727,143
Restricted	120,097,178	143,981,867	111,133,914	96,571,948
Unrestricted	34,717,104	36,621,117	62,875,371	59,651,339
Total primary government net assets	<u>\$ 880,742,135</u>	<u>\$ 788,300,826</u>	<u>\$ 703,933,049</u>	<u>\$ 576,950,430</u>

Source: Comprehensive Annual Financial Reports (CAFR).

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

Table 1 Continued

<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
\$ 293,985,943	\$ 277,876,863	\$ 281,659,366	\$ 260,954,110	\$ 248,193,954
18,826,411	21,923,646	17,347,953	20,785,200	23,254,303
24,216,784	14,985,944	15,236,743	10,433,470	2,192,788
11,898,126	11,204,209	11,284,451	11,023,274	11,885,272
138,539	-	-	-	-
33,124,843	31,330,740	10,260,414	18,034,228	37,341,840
<u>\$ 382,190,646</u>	<u>\$ 357,321,402</u>	<u>\$ 335,788,927</u>	<u>\$ 321,230,282</u>	<u>\$ 322,868,157</u>
\$ 43,134,436	\$ 38,144,766	\$ 35,840,402	\$ 35,876,640	\$ 37,290,508
35,711,929	33,380,475	30,867,611	28,573,506	14,466,516
7,954,069	9,047,073	9,224,448	9,693,937	10,171,040
<u>\$ 86,800,434</u>	<u>\$ 80,572,314</u>	<u>\$ 75,932,461</u>	<u>\$ 74,144,083</u>	<u>\$ 61,928,064</u>
\$ 337,120,379	\$ 316,021,629	\$ 317,499,768	\$ 296,830,750	\$ 285,484,462
90,791,789	81,494,274	74,736,758	70,815,450	51,798,879
41,078,912	40,377,813	19,484,862	27,728,165	47,512,880
<u>\$ 468,991,080</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 NINE YEARS
For Fiscal Years Ended September 30,
(Unaudited and accrual basis of accounting)

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Expenses				
Governmental activities:				
General government	\$ 79,241,599	\$ 79,952,880	\$ 91,979,961	\$ 70,903,094
Judicial	84,233,142	82,775,317	79,390,023	70,394,123
Public safety	191,453,779	186,516,533	177,888,141	163,589,223
Education and recreation	10,215,955	9,767,900	12,434,366	9,367,415
Public works	90,456,200	77,045,904	73,059,766	36,183,533
Health and public welfare	32,396,181	31,435,262	18,881,286	15,976,770
Interest and other fees	35,272,177	22,115,394	14,532,168	8,668,159
Unallocated depreciation	114,711	114,711	114,711	114,711
Total governmental activities	<u>523,383,744</u>	<u>489,723,901</u>	<u>468,280,422</u>	<u>375,197,028</u>
Business-type activities:				
Venue Fund	38,312,586	24,051,523	10,131,567	13,749,496
Commissary Fund	3,214,752	3,387,512	529,786	-
Total business-type activities	<u>41,527,338</u>	<u>27,439,035</u>	<u>10,661,353</u>	<u>13,749,496</u>
Total primary government	<u>\$ 564,911,082</u>	<u>\$ 517,162,936</u>	<u>\$ 478,941,775</u>	<u>\$ 388,946,524</u>
Program Revenues				
Governmental activities:				
Charges for service:				
General government	\$ 27,395,795	\$ 27,939,525	\$ 27,309,879	\$ 29,581,697
Judicial	14,205,997	11,703,776	14,093,877	12,502,394
Public safety	29,883,485	26,389,811	27,828,996	27,383,908
Education and recreation	285,668	217,990	199,715	172,998
Public works	15,526,491	14,663,986	13,231,057	13,488,693
Health and public welfare	943,697	993,796	978,847	980,803
Operating grants and contributions:				
General government	1,942,725	1,670,749	1,618,364	957,539
Judicial	4,783,113	6,336,138	5,516,970	10,925,129
Public safety	20,321,533	13,482,071	15,621,641	6,861,351
Education and recreation	107,665	715,796	1,191,067	3,071,742
Public works	129,294	59,943	133,723,103	69,821,283
Health and public welfare	17,984,327	14,058,173	11,972,585	9,069,667
Capital grants and contributions	157,728,121	112,841,904	6,707,206	6,130,956
Total governmental activities	<u>\$ 291,237,911</u>	<u>\$ 231,073,658</u>	<u>\$ 259,993,307</u>	<u>\$ 190,948,160</u>

Table 2 Continued

	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
\$	82,966,855	\$ 60,375,452	\$ 53,248,573	\$ 42,600,034	\$ 39,986,769
	66,655,717	59,079,170	56,763,280	54,861,306	51,146,889
	144,485,826	138,802,346	132,294,841	125,955,756	120,035,128
	8,695,455	8,267,646	7,140,884	7,209,791	7,410,380
	35,620,410	32,688,621	54,154,408	32,725,033	33,158,498
	17,445,966	15,593,396	14,659,766	15,413,397	14,188,868
	8,202,573	8,775,159	12,445,420	10,860,940	8,179,530
	114,711	114,711	114,711	114,711	114,711
	<u>364,187,513</u>	<u>323,696,501</u>	<u>330,821,883</u>	<u>289,740,968</u>	<u>274,220,773</u>
	15,836,252	14,968,664	15,407,801	15,370,342	10,297,874
	-	-	-	-	-
	<u>15,836,252</u>	<u>14,968,664</u>	<u>15,407,801</u>	<u>15,370,342</u>	<u>10,297,874</u>
\$	<u>380,023,765</u>	<u>\$ 338,665,165</u>	<u>\$ 346,229,684</u>	<u>\$ 305,111,310</u>	<u>\$ 284,518,647</u>
\$	28,471,474	\$ 27,913,332	\$ 22,952,988	\$ 23,467,132	\$ 17,311,218
	27,196,238	24,305,494	23,362,577	23,102,519	19,111,111
	12,959,917	12,783,543	11,348,157	1,320,446	6,907,268
	170,990	106,849	100,097	136,191	102,088
	13,604,414	21,913,000	21,071,442	20,181,220	20,074,563
	-	-	700,000	662,290	-
	1,116,324	6,408,677	122,934	304,792	770,643
	6,581,867	3,851,600	3,033,886	2,070,003	1,956,412
	13,018,419	14,365,151	13,068,123	13,222,893	11,599,916
	3,502,393	2,960,679	2,655,600	2,048,084	3,649,996
	8,257,542	3,067,257	27,379,805	18,581,903	7,964,438
	12,254,545	14,636,229	11,243,257	11,738,429	10,361,966
	13,854,079	497,369	2,412,201	2,793,374	1,092,067
\$	<u>140,988,202</u>	<u>\$ 132,809,180</u>	<u>\$ 139,451,067</u>	<u>\$ 119,629,276</u>	<u>\$ 100,901,686</u>

Table 2 Continued

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

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Business-type activities:				
Capital grants and contributions	\$ -	\$ -	\$ -	\$ -
Charges for services	4,682,544	4,555,635	2,040,783	1,300,000
Total business-type activities	4,682,544	4,555,635	2,040,783	1,300,000
Total primary government	<u>\$ 295,920,455</u>	<u>\$ 235,629,293</u>	<u>\$ 262,034,090</u>	<u>\$ 192,248,160</u>
Net (Expense) Revenue				
Governmental activities	\$ (232,145,833)	\$ (258,650,243)	\$ (208,287,115)	\$ (184,248,868)
Business-type activities	(36,849,243)	(22,883,400)	(8,620,570)	(12,449,496)
Total primary government	<u>(268,995,076)</u>	<u>(281,533,643)</u>	<u>(216,907,685)</u>	<u>(196,698,364)</u>
General Revenues and Other				
Changes in Net Assets				
Governmental Activities:				
Taxes:				
Property taxes	285,110,519	275,869,660	255,429,534	233,585,237
Flood control taxes	29,213,225	34,620,600	26,583,760	9,847,070
Bingo taxes	928,749	905,780	797,163	724,819
Motor vehicle sales	8,470,889	10,031,273	11,291,934	11,923,937
Mixed drink taxes	6,482,878	6,228,156	6,193,140	5,726,672
Unrestricted investment earnings	2,777,878	7,340,211	15,026,865	14,543,094
Miscellaneous	8,826,902	12,145,918	4,538,252	5,959,813
Gain on disposal of assets	113,331	123,790	-	-
Transfers between governmental and business activities	-	-	-	-
Total governmental activities	<u>341,924,371</u>	<u>347,265,388</u>	<u>319,860,648</u>	<u>282,310,642</u>
Business-type Activities:				
Motor vehicle rental tax	7,017,695	6,731,847	7,097,116	6,962,717
Occupancy taxes	12,320,625	11,564,549	13,668,374	12,799,160
Unrestricted investment earnings	167,173	336,802	2,463,345	2,585,195
Miscellaneous	2,072	2,834	-	-
Transfers between governmental and business activities	-	-	-	-
Total business-type activities	<u>19,507,565</u>	<u>18,636,032</u>	<u>23,228,835</u>	<u>22,347,072</u>
Total Primary Government	<u>\$ 361,431,936</u>	<u>\$ 365,901,420</u>	<u>\$ 343,089,483</u>	<u>\$ 304,657,714</u>
Change in Net Assets				
Governmental activities	\$ 109,778,538	\$ 88,615,145	\$ 111,573,533	\$ 98,061,774
Business-type activities	(17,337,229)	(4,247,368)	14,608,265	9,897,576
Total primary government	<u>\$ 92,441,309</u>	<u>\$ 84,367,777</u>	<u>\$ 126,181,798</u>	<u>\$ 107,959,350</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 ninth year of implementation of the new reporting model.

Table 2 Continued

<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
\$ -	\$ -	\$ -	\$ 10,316,258	\$ 22,567,211
1,300,000	1,300,000	1,300,000	-	-
1,300,000	1,300,000	1,300,000	10,316,258	22,567,211
<u>\$ 142,288,202</u>	<u>\$ 134,109,180</u>	<u>\$ 140,751,067</u>	<u>\$ 129,945,534</u>	<u>\$ 123,468,897</u>
\$ (223,199,311)	\$ (190,887,321)	\$ (191,370,816)	\$ (170,111,692)	\$ (173,319,087)
(14,536,252)	(13,668,664)	(14,107,801)	(5,054,084)	12,269,337
<u>(237,735,563)</u>	<u>(204,555,985)</u>	<u>(205,478,617)</u>	<u>(175,165,776)</u>	<u>(161,049,750)</u>
209,881,420	193,368,931	184,703,624	164,251,059	156,966,570
8,702,080	8,023,769	7,778,772	8,848,788	8,308,331
696,385	593,779	457,715	401,566	410,905
9,235,072	-	-	-	-
5,332,937	4,817,418	4,479,810	4,121,982	3,884,043
11,122,825	4,479,652	2,164,665	4,211,016	6,097,224
3,118,685	541,177	362,683	687,326	765,745
-	-	589,019	250,613	72,847
-	293,781	440,672	360,760	132,336
<u>248,089,404</u>	<u>212,118,507</u>	<u>200,976,960</u>	<u>183,133,110</u>	<u>176,638,001</u>
6,864,223	5,904,894	5,426,230	5,373,636	5,535,896
11,541,320	10,618,155	9,108,875	8,819,481	9,022,550
2,358,829	2,079,249	1,801,746	2,137,746	4,762,516
-	-	-	1,300,000	-
-	(293,781)	(440,672)	(360,760)	(132,336)
<u>20,764,372</u>	<u>18,308,517</u>	<u>15,896,179</u>	<u>17,270,103</u>	<u>19,188,626</u>
<u>\$ 268,853,776</u>	<u>\$ 230,427,024</u>	<u>\$ 216,873,139</u>	<u>\$ 200,403,213</u>	<u>\$ 195,826,627</u>
\$ 24,890,093	\$ 21,231,186	\$ 9,606,144	\$ 13,021,418	\$ 3,318,914
6,228,120	4,639,853	1,788,378	12,216,019	31,457,963
<u>\$ 31,118,213</u>	<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)

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Revenues				
Ad valorem taxes	\$ 312,626,778	\$ 308,919,094	\$ 281,263,390	\$ 244,211,668
Other taxes, licenses, and permits	23,588,288	23,105,524	15,767,008	10,031,840
Intergovernmental revenue	52,477,680	39,935,873	37,109,206	37,064,942
Court costs and fines	28,723,501	27,989,595	30,273,190	28,643,536
Fees on motor vehicles	23,280,134	24,228,958	25,586,120	27,071,760
Other fees	18,017,567	17,630,868	16,546,105	19,454,670
Commissions from governmental units	4,423,514	3,632,217	3,369,191	4,289,058
Revenues from use of assets	16,981,610	19,769,465	27,407,525	26,020,885
Sales, refunds, and miscellaneous	9,643,909	15,200,828	8,949,385	8,559,411
Commissions on county taxes	-	-	-	-
Total Revenues	<u>489,762,981</u>	<u>480,412,422</u>	<u>446,271,120</u>	<u>405,347,770</u>
Expenditures				
General government	70,265,609	72,125,092	77,130,748	64,491,487
Judicial	81,547,606	81,372,423	75,933,997	68,461,941
Public safety	179,697,609	178,449,602	172,552,162	156,293,541
Education and recreation	10,937,115	9,680,173	12,222,246	9,110,295
Public works	55,372,105	46,923,748	49,309,794	15,631,596
Health and public welfare	31,545,348	31,366,407	18,823,565	15,928,345
Capital expenditures	87,500,585	86,289,068	80,746,829	54,553,089
Debt service:				
Principal	25,285,000	28,177,246	19,930,577	15,196,232
Interest	32,546,245	19,904,430	12,283,857	8,297,446
Bond issuance cost ¹	1,801,640	3,192,902	1,329,858	1,549,639
Debt service SARA ²	4,700,000	4,700,000	5,200,000	6,200,000
Intergovernmental expenditures	-	-	-	-
Total Expenditures	<u>581,198,862</u>	<u>562,181,091</u>	<u>525,463,633</u>	<u>415,713,611</u>
Excess (deficiency) of revenues over expenditures	(91,435,881)	(81,768,669)	(79,192,513)	(10,365,841)
Other Financing Sources (Uses)				
Interfund transfers in	15,931,474	7,489,827	3,886,386	16,805,945
Interfund transfers out	(15,981,005)	(7,489,827)	(3,886,386)	(19,374,635)
Issuance of capital lease	-	-	4,719,752	4,643,054
Issuance of commercial paper	-	-	32,384,000	4,000,000
Issuance of long term debt	151,800,000	339,720,000	138,855,000	135,630,000
Discount on bond issues	-	-	-	-
Issuance of refunding bonds	36,915,000	14,890,000	-	-
Payment to refunded debt paying agent	(39,384,000)	(14,925,453)	-	-
Premium on bond issues	11,423,782	7,034,116	1,150,013	1,533,113
Payment to other governmental units	-	-	-	-
Total Other Financing Sources	<u>160,705,251</u>	<u>346,718,663</u>	<u>177,108,765</u>	<u>143,237,477</u>
Net Change in Fund Balances	<u>\$ 69,269,370</u>	<u>\$ 264,949,994</u>	<u>\$ 97,916,252</u>	<u>\$ 132,871,636</u>
Debt service as a percentage of noncapital expenditures	11.7%	10.1%	7.2%	6.5%

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 K).

Table 3 Continued

	2006	2005	2004	2003	2002	2001
\$	217,974,800	\$ 201,610,941	\$ 191,633,278	\$ 173,148,864	\$ 163,946,266	\$ 159,182,469
	8,414,707	6,708,043	6,394,569	5,471,514	5,216,673	5,330,813
	49,325,165	43,062,906	49,065,178	31,827,012	29,558,102	14,875,803
	25,024,624	23,571,139	18,993,058	20,157,380	18,252,234	18,008,601
	25,552,733	25,988,198	25,273,753	24,698,905	24,688,549	23,792,178
	19,587,423	14,261,073	11,630,090	11,912,186	8,274,825	7,610,233
	4,002,121	4,282,345	4,162,416	3,909,361	6,064,855	10,337,290
	20,686,227	15,529,417	12,496,516	6,206,112	8,225,592	12,737,360
	11,203,209	7,950,237	8,310,365	6,659,576	5,369,400	6,492,451
	-	-	783,173	732,436	704,665	761,067
	<u>381,771,009</u>	<u>342,964,299</u>	<u>328,742,396</u>	<u>284,723,346</u>	<u>270,301,161</u>	<u>259,128,265</u>
	57,310,981	56,524,066	51,044,056	40,757,225	38,826,519	33,824,836
	64,730,554	57,645,825	54,927,707	51,167,249	47,589,595	45,115,504
	137,962,292	133,321,562	124,926,309	120,159,726	114,920,304	102,539,390
	8,525,534	8,074,685	6,963,177	7,025,738	7,244,103	2,441,498
	14,501,740	10,627,009	38,671,036	18,052,222	19,052,293	12,228,703
	17,390,808	15,578,673	14,579,823	16,504,336	14,756,381	11,982,110
	40,500,011	25,848,495	33,986,741	32,160,378	11,333,344	21,687,063
	14,372,928	16,904,084	25,858,538	15,377,280	12,215,118	11,424,559
	14,228,256	16,025,865	13,151,447	17,202,529	17,966,130	18,880,254
	768,583	-	-	-	-	-
	5,500,000	-	-	-	-	-
	-	-	-	-	-	10,795,612
	<u>375,791,687</u>	<u>340,550,264</u>	<u>364,108,834</u>	<u>318,406,683</u>	<u>283,903,787</u>	<u>270,919,529</u>
	5,979,322	2,414,035	(35,366,438)	(33,683,337)	(13,602,626)	(11,791,264)
	5,009,940	23,181,245	17,086,516	13,156,821	8,227,955	6,828,718
	(5,784,226)	(23,079,465)	(20,202,999)	(13,142,077)	(8,247,414)	(6,517,835)
	2,996,106	-	-	-	-	-
	3,000,000	-	-	-	-	-
	4,000,000	43,035,000	14,500,000	8,718,689	18,455,000	-
	-	(79,152)	-	-	-	-
	26,530,000	-	14,090,000	-	31,595,000	-
	(28,157,516)	-	(15,435,932)	-	(33,493,049)	-
	1,597,513	2,554,879	2,316,101	-	2,494,079	-
	-	(6,600,000)	-	-	-	-
	<u>9,191,817</u>	<u>39,012,507</u>	<u>12,353,686</u>	<u>8,733,433</u>	<u>19,031,571</u>	<u>310,883</u>
\$	<u>15,171,139</u>	<u>\$ 41,426,542</u>	<u>\$ (23,012,752)</u>	<u>\$ (24,949,904)</u>	<u>\$ 5,428,945</u>	<u>\$ (11,480,381)</u>
	8.5%	10.5%	11.8%	11.4%	11.1%	12.2%

Table 4

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

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
General Fund					
Reserved ¹	\$ 744,722	\$ 573,247	\$ 1,390,051	\$ 662,060	\$ 848,963
Unreserved	53,965,492	48,061,941	50,100,132	53,230,968	47,877,791
Total general fund	<u>\$ 54,710,214</u>	<u>\$ 48,635,188</u>	<u>\$ 51,490,183</u>	<u>\$ 53,893,028</u>	<u>\$ 48,726,754</u>
All Other Governmental Funds					
Reserved ¹	\$ 153,409,448	\$ 157,340,992	\$ 205,997,838	\$ 94,894,832	\$ 39,491,667
Unreserved, designated, for:					
Capital projects fund	467,633,270	396,000,394	76,999,644	85,768,313	19,364,818
Special revenue funds ²	866,492	575,446	679,068	1,110,476	1,089,228
Unreserved, Special Revenue Funds	17,879,884	22,677,918	25,113,211	26,697,043	20,819,589
Total all other governmental funds	<u>\$ 639,789,094</u>	<u>\$ 576,594,750</u>	<u>\$ 308,789,761</u>	<u>\$ 208,470,664</u>	<u>\$ 80,765,302</u>
	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
General Fund					
Reserved ¹	\$ 545,565	\$ 625,737	\$ 176,559	\$ 361,708	\$ 325,011
Unreserved	29,364,455	21,859,502	21,782,894	29,095,875	38,964,516
Total general fund	<u>\$ 29,910,020</u>	<u>\$ 22,485,239</u>	<u>\$ 21,959,453</u>	<u>\$ 29,457,583</u>	<u>\$ 39,289,527</u>
All Other Governmental Funds					
Reserved ¹	\$ 44,410,154	\$ 27,769,997	\$ 28,225,027	\$ 36,511,551	\$ 5,148,976
Unreserved, designated, for:					
Capital projects fund	24,973,040	802,752	21,708,377	32,932,866	27,046,126
Special revenue funds ²	882,936	1,254,527	2,245,166	1,424,481	708,957
Debt Service ³	-	-	-	-	23,386,727
Unreserved, Special Revenue Funds	14,144,767	20,280,573	16,515,316	14,936,762	12,847,923
Total all other governmental funds	<u>\$ 84,410,897</u>	<u>\$ 50,107,849</u>	<u>\$ 68,693,886</u>	<u>\$ 85,805,660</u>	<u>\$ 69,138,709</u>

Source: Comprehensive Annual Financial Reports (CAFR).

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

² Prior to fiscal years 2007 is titled Grants.

³ Debt Service was reported as unreserved from fiscal years 2001.

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		
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
2010	100,888,251,361	6,840,932,551	9,417,396,606	98,311,787,306	0.326866

Sources: Bexar County Tax Assessor-Collector Certified Roll Reports (For FY 2001-2010).

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)

	2001	2002	2003	2004	2005
County Direct Rates					
General	0.339460	0.320750	0.317570	0.320950	0.318471
Flood	0.018100	0.016100	0.016100	0.012720	0.012720
Total direct rate	0.357560	0.336850	0.333670	0.333670	0.331191
City and Town Rates					
City of San Antonio	0.579790	0.578540	0.578540	0.578540	0.578540
Balcones Heights	0.469409	0.551862	0.563567	0.527030	0.527030
Castle Hills	0.502601	0.505518	0.505518	0.503747	0.503747
China Grove	0.019561	0.020592	0.022066	0.022066	0.022066
Converse	0.560000	0.560000	0.560000	0.597500	0.597500
Elmendorf	0.082400	0.082400	0.082400	0.114721	0.114721
Grey Forest	0.122191	0.122191	0.115500	0.109522	0.109522
Hill County Village	0.093192	0.094950	0.095000	0.095000	0.095000
Hollywood Park	0.379786	0.497259	0.417926	0.417926	0.417926
Kirby	0.686549	0.686549	0.676573	0.657821	0.657821
Leon Valley	0.468780	0.499600	0.502700	0.517400	0.517400
Live Oak	0.360000	0.340000	0.335000	0.465000	0.465000
Olmos Park	0.569140	0.669140	0.662607	0.657822	0.657822
Shavano Park	0.282523	0.299895	0.313225	0.326915	0.326915
City of Somerset	0.564007	0.563300	0.593160	0.639450	0.639450
St. Hedwig	0.381531	0.434419	0.443942	0.435756	0.435756
Terrell Hills	0.548100	0.532758	0.554900	0.544500	0.544500
Universal City	0.383093	0.385103	0.396085	0.414680	0.414680
Windercrest	0.242975	0.242975	0.282975	0.332654	0.332654
Helotes	0.350472	0.360000	0.360000	0.355000	0.355000
School Districts Rates					
Alamo Heights ISD	1.600000	1.630000	1.630000	1.629600	1.629600
East Central ISD	1.610000	1.680000	1.680000	1.680000	1.680000
Edgewood ISD	1.630660	1.574000	1.627300	1.734500	1.734500
Harlandale ISD	1.756000	1.756000	1.756000	1.756000	1.756000
Northeast ISD	1.751500	1.764000	1.744000	1.794000	1.794000
Northside ISD	1.737500	1.762500	1.762500	1.762500	1.762500
San Antonio ISD	1.722000	1.722000	1.722000	1.722000	1.722000
South S.A. ISD	1.629500	1.729690	1.717590	1.738300	1.738300
Southside ISD	1.620000	1.720000	1.720000	1.720000	1.720000
Somerset ISD	1.691703	1.687500	1.685000	1.685000	1.685000
Southwest ISD	1.616800	1.675800	1.665200	1.642200	1.642200
Fire District Rates					
Bexar Emergency #6	0.000000	0.000000	0.000000	0.100000	0.100000
Bexar Emergency #5	0.000000	0.000000	0.000000	0.100000	0.100000
Bexar Emergency #7	0.000000	0.000000	0.000000	0.000000	0.000000
Bexar Emergency #3	0.000000	0.000000	0.000000	0.060000	0.051000
Bexar Emergency #2	0.000000	0.000000	0.057000	0.057000	0.057000
Bexar Emergency #1	0.100000	0.100000	0.100000	0.100000	0.100000
Other Special District Rates					
Alamo Community College	0.106900	0.104600	0.107100	0.107050	0.107050
University Health System	0.243869	0.243869	0.243869	0.243869	0.243869
River Authority	0.000000	0.016425	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>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
0.318471	0.295104	0.289399	0.296187	0.296187
0.012719	0.031762	0.037467	0.030679	0.030679
0.331190	0.326866	0.326866	0.326866	0.326866
0.578540	0.578540	0.572300	0.567140	0.565690
0.558500	0.532404	0.498356	0.490729	0.510481
0.479634	0.458908	0.425801	0.425801	0.458668
0.229180	0.232940	0.021501	0.060230	0.064492
0.577500	0.565000	0.540000	0.515000	0.515000
0.175000	0.250000	0.252961	0.269966	0.299846
0.109522	0.975960	0.093525	0.093525	0.093525
0.095000	0.095000	0.095000	0.095000	0.095000
0.417926	0.395908	0.381464	0.382261	0.490000
0.664948	0.644471	0.588414	0.623000	0.661649
0.537400	0.537400	0.527400	0.527400	0.527400
0.410000	0.385000	0.364400	0.405131	0.449369
0.598837	0.544546	0.514787	0.480820	0.463400
0.343016	0.335000	0.329682	0.325082	0.324800
0.614013	0.555009	0.513609	0.517613	0.516787
0.479895	0.479895	0.479895	0.479895	0.479895
0.516864	0.465853	0.430422	0.399293	0.391301
0.426487	0.457920	0.525827	0.512972	0.519636
0.412622	0.412454	0.407239	0.436227	0.436495
0.336287	0.336287	0.336287	0.363651	0.363651
1.656600	1.486600	1.156600	1.156600	1.162000
1.680000	1.520000	1.190000	1.319500	1.319500
1.722200	1.610000	1.405000	1.405000	1.420000
1.756000	1.700000	1.349000	1.479000	1.479000
1.794000	1.669000	1.402900	1.402900	1.402900
1.775000	1.592500	1.262500	1.302500	1.337500
1.720000	1.579700	1.249700	1.249700	1.249700
1.840000	1.710000	1.445000	1.440000	1.433800
1.720000	1.690000	1.360000	1.365600	1.368900
1.685000	1.536700	1.194000	1.205000	1.228000
1.618800	1.496000	1.195000	1.210000	1.243200
0.100000	0.093816	0.100000	0.100000	0.100000
0.100000	0.091058	0.088555	0.087025	0.088353
0.100000	0.100000	0.099666	0.100000	0.100000
0.051000	0.035200	0.031222	0.030000	0.030772
0.057000	0.070000	0.700000	0.070000	0.070000
0.100000	0.100000	0.097848	0.100000	0.100000
0.107050	0.137050	0.134550	0.135855	0.135855
0.243869	0.243869	0.237408	0.261022	0.266235
0.016425	0.016045	0.015951	0.015951	0.015951
0.930000	0.847800	0.762300	0.695700	0.668300

Table 7

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

	2010	
	Market Value	Percent of Total Taxable Value
H.E. Butt Grocery Company	\$ 959,377,507	0.98%
Methodist Healthcare System SA	463,001,306	0.47%
Southwestern Bell Telephone	423,199,315	0.43%
Wal Mart Stores Inc	384,939,705	0.39%
VHS San Antonio Partners LP	375,935,286	0.38%
USAA	336,429,550	0.34%
SA Real Estate LLLP	266,757,969	0.27%
La Cantera Specialty Retail LP	238,190,240	0.24%
Frost National Bank	206,957,409	0.21%
Target Corporation	188,652,100	0.19%
	\$ 3,843,440,387	3.93%
2001		
	Market Value	Percent of Total Taxable Value
H.E. Butt Grocery Company	\$ 531,548,820	1.17%
Southwestern Bell Telephone Company	519,841,570	1.14%
United Services Automobile Association	412,153,842	0.91%
Methodist Hospital Systems	184,039,360	0.41%
VLSI Technologies, Inc.	118,837,410	0.26%
Melvin Simon Properties	118,396,680	0.26%
Walmart	117,631,350	0.26%
Time Warner	115,508,600	0.25%
North Star Mall	106,793,410	0.24%
Marriott	106,780,740	0.24%
	\$ 2,331,531,782	5.14%

Source: Bexar Appraisal District.

Table 8

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

County Tax Rate - General and Debt

Fiscal Year ¹	Collected Within the Fiscal Year of the Levy			Subsequent Collections ³	Total Collections to Date	Receivable	
	Taxes Levied for Fiscal Year ²	Amount	Percent of Levy	Taxes from Prior Year Levy	Amount	Percent of Current Levy	Outstanding taxes from prior Years ⁴
2001	154,344,696	150,869,686	97.7	3,032,902	153,902,588	99.7	10,873,624
2002	159,859,775	156,028,658	97.6	3,395,960	159,424,618	99.7	11,264,054
2003	167,851,456	163,685,935	97.5	3,691,867	167,377,802	99.7	11,498,246
2004	182,996,708	179,297,078	98.0	3,165,108	182,462,186	99.7	12,058,064
2005	191,363,161	187,860,871	98.2	2,938,795	190,799,665	99.7	11,616,455
2006	207,351,001	203,851,097	98.3	2,857,599	206,708,696	99.7	11,880,379
2007	232,684,337	229,355,021	98.6	2,521,239	231,876,260	99.7	11,142,226
2008	253,075,100	249,567,648	98.6	2,334,205	251,901,853	99.5	11,415,483
2009	274,592,233	270,493,314	98.5	1,938,636	272,431,950	99.2	12,359,490
2010	285,746,736	279,982,520	98.0	-	279,982,520	98.0	13,953,925

County Tax Rate - Flood and Debt

Fiscal Year ¹	Collected Within the Fiscal Year of the Levy			Subsequent Collections ³	Total Collections to Date	Receivable	
	Taxes Levied for Fiscal Year ²	Amount	Percent of Levy	Taxes from Prior Year Levy	Amount	Percent of Current Levy	Outstanding taxes from prior Years ⁴
2001	8,689,310	8,494,424	97.8	168,933	8,663,357	99.7	583,511
2002	8,451,754	8,247,838	97.6	179,267	8,427,106	99.7	603,968
2003	8,967,458	8,741,687	97.5	197,578	8,939,265	99.7	622,131
2004	7,633,867	7,480,196	98.0	128,024	7,608,220	99.7	607,588
2005	8,041,526	7,888,282	98.1	124,968	8,013,250	99.6	586,621
2006	8,693,119	8,538,987	98.2	121,461	8,660,449	99.6	588,853
2007	9,835,300	9,685,804	98.5	108,323	9,794,127	99.6	560,731
2008 ⁵	26,776,924	26,407,917	98.6	249,889	26,657,806	99.6	827,131
2009	34,867,406	34,354,457	98.5	247,877	34,602,334	99.2	1,100,234
2010	29,500,683	28,908,352	98.0	-	28,908,352	98.0	1,245,183

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		Percentage of Personal Income ¹	Debt Per Capita ²
	Refunding Bonds	General Obligation Bonds	Certificates of Obligation	Other Obligations	Revenue Bonds	Total Primary Government		
2001	68,441,978	44,229,111	30,482,332	8,000,000	148,845,000	299,998,421	7.86%	201.53
2002	66,296,860	39,444,111	43,662,332	7,000,000	148,845,000	305,248,303	7.81%	201.78
2003	59,955,852	37,104,111	39,440,515	5,500,000	144,295,000	286,295,478	7.23%	186.32
2004	64,328,259	19,891,704	50,150,052	3,092,140	137,650,000	275,112,155	6.64%	176.30
2005	65,264,984	24,315,000	73,939,827	73,260	128,685,000	292,278,071	5.91%	184.43
2006	68,915,448	16,770,000	63,615,000	9,850,802	117,065,000	276,216,250	6.10%	171.62
2007	61,790,001	35,470,000	175,960,000	15,008,071	103,335,000	391,563,072	8.30%	251.71
2008	52,890,001	50,130,000	293,835,000	47,401,246	104,465,000	548,721,247	8.20%	334.35
2009	49,525,000	47,665,000	619,220,000	39,384,000	103,050,000	858,844,000	N/A	522.00
2010	78,765,000	69,105,000	731,970,000	-	212,885,000	1,092,725,000	N/A	637.24

Note: ¹ Figures for 2009, and 2010 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 Bonded Debt Outstanding			Total	Percentage of Actual Taxable	
	Refunding Bonds	Obligation Bonds	Certificates of Obligation		Value of Property	Per Capita
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%	418
2010	78,765,000	69,105,000	731,970,000	879,840,000	0.90%	513

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>
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%
2010	59,632,885	576,498,862	10.34%

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, 2010
(Unaudited)

Governmental Unit	Debt Outstanding	Applicable to Bexar County	Estimated Share of Overlapping Debt
Cities:			
City of Alamo Heights	\$ 6,510,000	100.00%	\$ 6,510,000
Converse	3,770,000	100.00%	3,770,000
City of Fair Oaks Ranch	2,485,000	66.68%	1,656,998
City of Balcones Heights	990,000	100.00%	990,000
Grey Forest	405,000	100.00%	405,000
Helotes	9,950,000	100.00%	9,950,000
City of Hill Country Village	1,275,000	100.00%	1,275,000
Kirby	3,325,000	100.00%	3,325,000
Leon Valley	3,370,000	100.00%	3,370,000
Live Oak	8,208,894	100.00%	8,208,894
Lytle	1,035,000	1.16%	12,006
Olmos Park	4,625,000	100.00%	4,625,000
St. Hedwig	980,000	100.00%	980,000
San Antonio	1,216,825,744	100.00%	1,216,825,744
Schertz	49,233,593	3.56%	1,752,716
Selma	12,215,000	72.49%	8,854,654
Shavano Park	3,005,339	100.00%	3,005,339
Terrell Hills	3,235,000	100.00%	3,235,000
Universal City	5,361,840	100.00%	5,361,840
Windcrest	1,750,000	100.00%	1,750,000
School Districts:			
Alamo Heights ISD	71,056,117	100.00%	71,056,117
East Central ISD	87,022,978	100.00%	87,022,978
Edgewood ISD	93,764,626	100.00%	93,764,626
Harlandale ISD	208,479,281	100.00%	208,479,281
Judson ISD	385,713,667	100.00%	385,713,667
Northeast ISD	1,217,132,130	100.00%	1,217,132,130
San Antonio ISD	422,913,577	100.00%	422,913,577
South San Antonio ISD	137,076,350	100.00%	137,076,350
Southside ISD	60,343,717	100.00%	60,343,717
Southwest ISD	131,254,999	100.00%	131,254,999
Boerne ISD	111,144,530	25.64%	28,497,457
Comal ISD	533,250,850	15.24%	81,267,430
Medina Valley ISD	62,786,518	26.95%	16,920,967
Randolph Field ISD	743,144	100.00%	743,144
Northside ISD	1,566,874,103	99.42%	1,557,786,233
Schertz-Cibolo -Universal City ISD	270,098,536	10.01%	27,036,863
Somerset ISD	25,074,920	75.58%	18,951,625
Floresville ISD	80,154,985	0.10%	80,155
Special Districts:			
Alamo Community College District	519,743,778	100.00%	519,743,778
Bexar Co Hosp Dist	572,635,000	100.00%	572,635,000
San Antonio MUD #1	1,165,000	100.00%	1,165,000
San Antonio RA	38,225,000	100.00%	38,225,000
Total Overlapping	7,935,209,216		6,963,673,284
Bexar County	879,840,000	100.00%	879,840,000
Total Direct and Overlapping Debt	\$ 8,815,049,216		\$ 7,843,513,284

Source: Municipal Advisory Council of Texas, as of September 30, 2010.

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

<u>Venue Project Revenue Bonds</u>						
Fiscal Year	Total Revenues ¹	Less: Operating Expenses ²	Net Available Revenue	Annual Minimum Requirement ³	Ratio Available to Annual Requirement	Additional Mandatory Special Redemption ⁴
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	-
2010	24,190,109	3,829,287	20,360,822	70,741,787	0.29	-

Source: Comprehensive Annual Financial Reports (CAFR).

Note: ¹ Includes operating and non-operating revenues.

² Includes operating expenses minus depreciation plus transfers out.

³ Figures are minimum principal and interest added together.

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

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

Table 14

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

Description	Ownership	2007 Expenditure	2008 Expenditure	2009 Expenditure	2010 Expenditure	Ending Balance
Governmental Activities						
Balcones Heights Storm Water	COSA	\$ -	\$ -	\$ 137,828	\$ 46,393	\$ 184,221
Broadway Drainage Improvements	COSA	-	-	-	42,616	42,616
Eisenhower Road Bridge	COSA	-	-	-	-	-
Elmendorf Lake	COSA	-	-	-	223,386	223,386
Hausman Road Drainage	COSA	-	30,949	230,501	3,088,008	3,349,458
Huebner Creek	COSA	-	91,501	268,635	7,154,992	7,515,128
Ingram Road Low Water Crossing	COSA	-	163,057	162,854	796,628	1,122,539
Laddie Place	COSA	-	40,207	164,790	293,753	498,750
Mission Trails	COSA	175,789	-	33,488	-	209,277
Olmos Dam Repair	COSA	-	473,561	437,007	677,999	1,588,567
Rock Creek Enhanced Conveyance	COSA	-	6,534	153,189	-	159,723
Roland Avenue Bridge	COSA	-	77,437	230,212	249,535	557,184
Rosillo Tributary	COSA	-	-	97,200	135,237	232,437
San Pedro Huisache Phase II	COSA	-	-	205,000	838,744	1,043,744
Shane Road Low Water Crossing	COSA	-	-	185,344	237,401	422,745
Six Mile Creek Drainage Improvements	COSA	-	-	-	40,270	40,270
Applewhite Road	COSA	-	7,552	-	-	7,552
Hertzberg Historic Center	Non Profit	-	250,000	-	-	250,000
Calaveras Dam 6	SARA	-	-	-	181,912	181,912
Eagleland Reach	SARA	-	-	-	592,680	592,680
Martinez Dam	SARA	507,858	374,334	-	-	882,192
Mission Reach Restoration	SARA	3,318,975	18,327,205	-	5,214,150	26,860,330
Museum Reach Restoration	SARA	3,489,169	7,041,861	-	415,605	10,946,635
State Highway 211 Right of Way	State	-	548,770	1,425	10,600	560,795
Culebra Road	State	172,440	1,055,242	1,497,630	4,795,213	7,520,525
Blanco Road	State	2,196,381	4,716,588	11,835,827	7,560,445	26,309,241
Superstreet 1604	State	-	-	-	600,000	600,000
Haven for Hope Homeless Campus	Haven for Hope	-	-	6,248,663	4,751,337	11,000,000
Governmental Activities Totals		<u>9,860,612</u>	<u>33,204,798</u>	<u>21,889,593</u>	<u>37,946,904</u>	<u>102,901,907</u>
Business Activities						
Performing Arts Center	Performing Art	-	-	2,010,241	6,366,448	2,010,241
Alameda Theater	COSA	-	-	156,360	62,878	156,360
Mission Concepcion Athletic Co	Developer	-	-	198,347	1,025,236	198,347
Culebra Creek Soccer	Developer	-	-	89,552	1,373,782	89,552
Classics Elite Soccer	Developer	-	-	90,102	1,109,853	90,102
Wheatly Heights Athletic Comp	Developer	-	-	105,439	581,163	105,439
McAllister Little League	Developer	-	-	182,364	2,487,636	182,364
Southeast Skyline Baseball	Developer	-	-	1,471,963	1,666,029	1,471,963
Mission Reach	Developer	-	-	3,108,167	3,298,092	3,108,167
Hartman/Soar Soccer	Developer	-	-	4,643,393	356,607	4,643,393
Various Project	Developer	-	-	8,124	7,062,191	8,124
Business Activities Totals		<u>-</u>	<u>-</u>	<u>12,064,052</u>	<u>25,389,915</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>\$ 63,336,819</u>	<u>\$ 114,965,959</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
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	56,891,253	35,090	5.1%	307,924	102,806
2009	1,645,301	N/A	N/A	7.2%	314,801	113,307
2010	1,714,773	N/A	N/A	7.3%	324,015	119,283

- Source:**
- ¹ Estimated population figures - Greater San Antonio Chamber of Commerce (San Antonio Region Economic Trends 2000-2006). Source for Fiscal Year 2007 - 2010 - 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 - 2008). Figures for 2009 - 2010 were not available for personal income and per capita personal income.
 - ⁴ Unemployment rates - Texas Workforce Commission September 2010, Quarterly Report.
 - ⁵ School Enrollment for schools located in Bexar County -Texas Education Agency. Enrollment figures are for grades Pre-K through 12th grade. University enrollment figures are not included. Enrollment figures for 2007 were not available.
 - ⁶ Figures represent Fall enrollment for the calendar year.

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

2010			
Principal Employers	Category	Total	Percent of County Employment
Lackland AFB/37th Training Wing ¹	Government	37,097	5.16
Fort Sam Houston	Government	30,585	4.25
H.E.B. Grocery Company	Retail	20,500	2.85
Northside Independent School District	Services	17,085	2.38
USAA	Finance/ Insurance	14,832	2.06
Randolph Air Force Base	Government	16,613	2.31
City of San Antonio	Government	12,000	1.67
Northeast Independent School District	Services	8,553	1.19
San Antonio Independent School District	Services	7,633	1.06
Methodist Healthcare System	Medical	7,500	1.04
UT Health Science Center at San Antonio	Medical	6,606	0.92
Baptist Health System	Medical	6,145	0.85
University Health System	Medical	5,853	0.81
Tesoro Corporation	Gas & Oil/Retail	5,500	0.77
Bexar County	Government	4,704	0.65
	TOTAL	164,109	22.83
Total County Employment for 2010 ²		718,919	
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 2011, Greater San Antonio Chamber of Commerce and confirmation from individual corporate human resource offices.

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

² Total County Employment figure for 2003 and 2010 -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, 2010 figures represent Bexar County only. Less than ten years of data presented because this is the eighth year of implementation of the new reporting model.

Table 17

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

		<u>2010</u>	<u>2009</u>	<u>2008</u>
<u>Function/Program</u>				
<u>PUBLIC SAFETY</u>				
Sheriff-Adult Detention	Average Daily Inmate Population			
	Male	3,681	3,957	3,689
	Female	476	449	450
	Number of Prisoners Booked	66,893	68,513	62,973
	Number of Prisoners Released	66,587	68,308	62,154
	Number of Uniformed Officers	849	855	716
Sheriff-Law Enforcement	Number of Patrol Deputies ¹	N/A	N/A	N/A
	Patrol	Number of Law Enforcement Officers ²	519	531
<u>JUDICIAL</u>				
<u>District Courts</u>				
Criminal	Cases Filed During the Year ⁴	12,612	13,459	11,822
Civil	Cases Filed During the Year ⁴	31,925	35,161	36,109
Juvenile	Cases Filed During the Year ⁴	3,343	3,323	3,406
<u>County Courts-At Law</u>				
Criminal	Cases Filed During the Year ⁴	34,834	38,274	34,717
Civil	Cases Filed During the Year ⁴	8,490	9,227	10,566
Probate	Cases Filed During the Year ⁴	3,966	4,291	4,327
Mental Health	Cases Filed During the Year ⁴	2,754	3,201	3,555
Justice of the Peace Courts	Civil and Criminal Cases Filed During the Year ⁴	185,653	170,192	172,062
<u>HEALTH & PUBLIC WELFARE</u>				
Number of grants	Federal	41	85	86
	State	66	36	31
	Private	8	8	5
Child Welfare Board	Children in DFPS legal responsibility ⁵	4,608	4,579	5,074
	Children in Substitute care ⁵	4,589	4,501	5,008
	Children in Foster Care ⁵	3,239	3,246	3,585
<u>PUBLIC WORKS</u>				
	Number of Work Orders for Road Maintenance	8,723	8,789	8,723
	Number of Work Orders for Traffic Maintenance	2,800	4,150	4,100
	Number of Capital Projects in Design	11	13	15
	Number of Capital Projects in Construction	9	8	6
	Number of Capital Projects Completed	3	6	4
<u>GENERAL GOVERNMENT</u>				
Commissioners Court	Number of official public meetings			
	Regular Sessions	24	24	24
	Special Sessions (Work Sessions)	8	17	15

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>2007</u> ³	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
3,680	3,591	3,458	3,319	3,311	3,492	3,202
514	516	532	438	428	490	408
75,611	71,017	68,600	67,058	64,715	64,670	62,262
75,050	70,305	68,366	67,028	64,805	64,734	61,742
711	895	919	918	918	918	918
N/A	N/A	N/A	N/A	167	146	141
529	495	470	443	N/A	N/A	N/A
11,612	9,649	10,269	9,901	11,075	8,449	6,941
26,740	34,663	34,422	34,887	37,609	30,760	32,510
3,612	3,285	3,464	3,029	4,664	3,232	3,200
39,823	43,403	39,069	36,137	34,691	31,965	2,385
12,378	11,107	10,413	9,113	8,463	6,768	5,867
4,045	4,432	4,448	4,618	4,524	4,480	4,292
3,444	3,364	3,292	2,848	2,751	2,695	2,445
151,430	159,183	131,727	109,966	86,166	94,007	85,281
82	100	100	82	80	68	65
35	35	34	33	36	28	33
12	10	13	13	12	6	9
5,335	5,197	4,810	3,825	3,092	2,869	2,954
5,285	5,063	4,725	3,747	3,007	2,798	2,843
3,890	3,879	3,742	3,117	2,466	2,272	2,323
8,607	8,159	7,937	7,197	6,628	N/A	N/A
4,262	3,727	4,021	3,798	3,542	N/A	N/A
24	22	26	32	23	N/A	N/A
10	3	23	15	10	N/A	N/A
12	10	10	3	3	N/A	N/A
25	23	24	27	37	25	N/A
14	19	19	24	19	17	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)**

Function/Program		2010	2009	2008	2007²
<u>PUBLIC SAFETY</u>					
Sheriff-Adult Detention	Number of inmate beds	4,596	4,598	4,390	4,294
Sheriff-Law Enforcement	Number of patrol vehicles	171	171	110	122
<u>JUDICIAL</u>					
District Courts					
Criminal	Number of elected judges	11	11	9	9
Civil	Number of elected judges	14	13	13	13
Juvenile	Number of elected judges	3	3	2	2
County Courts-At-Law					
Criminal	Number of elected judges	13	13	9	10
Civil	Number of elected judges	2	2	3	2
Probate	Number of elected judges	2	2	2	2
Justice of the Peace Courts					
	Number of elected judges	6	6	6	6
<u>EDUCATION & RECREATION</u>					
County Parks	Number of acres maintained	1,135	570	570	602
	Number of county parks	11	11	11	8
	Number of civic centers	3	3	3	3
<u>PUBLIC WORKS</u>					
	Road Miles Maintained	1,004	1,030	1,026	961
	Road Resurfaced (miles)	103	117	121	114
	Heavy Trucks/Equipment	329	311	299	250
<u>GENERAL GOVERNMENT</u>					
	Number of Light Vehicles ¹	690	692	506	572

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>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
4,294	4,294	4,294	4,294	3,670	3,670
112	105	101	105	93	81
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
602	548	548	548	388	388
9	9	9	9	9	9
3	3	3	3	3	3
956	948	945	932	N/A	N/A
112	132	101	109	94	N/A
293	N/A	N/A	N/A	N/A	N/A
481	326	299	286	295	288

Table 19

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

Function/Program	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
General government/ Administrative	688	687	685	692	739	753	767	803	807	801
Judicial	804	831	828	843	844	863	904	902	921	945
Public safety ¹	2,270	2,333	2,325	-	-	-	-	-	-	-
Officers	-	-	-	1,779	1,894	1,966	1,905	2,024	2,064	2,050
Civilians	-	-	-	552	490	501	482	491	515	506
Education and recreation	69	69	69	66	67	67	62	69	73	67
Public works	248	250	249	254	265	269	270	277	272	277
Health and public welfare	64	45	45	50	54	40	50	68	59	58
Total	4,143	4,215	4,201	4,236	4,353	4,459	4,440	4,634	4,711	4,704

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
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	587,887,756	685,350,890	85.78%	97,463,134	214,085,357	45.53%	9.90%
2010 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 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 2010 figures will not be available from TCDRS until April or May 2011.

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

Legal Debt Margin Calculation for Fiscal Year 2010			
Assessed Value of All Taxable Property	\$	98,311,787,306	
Assessed Value of Real Property	\$	91,470,854,755	
Roads Debt Limit (25% of Assessed Value of Real Property) ^A			\$ 22,867,713,689
Amount of Debt Applicable to Constitutional Debt Limit:			
Total Bonded Debt Applicable		4,700,000	
Less: Debt Service Available Funds	\$	3,296,704	1,403,296
Legal Debt Margin, Bonds Issued under Article 3, Section 52 of the Texas Constitution			\$ 22,866,310,393

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
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%
2010	22,867,713,689	1,403,296	22,866,310,393	0.61%

^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, 2010 of \$879,840,000.

Table 22

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

Employment Statistics ¹

	2010	2009	2008	2007
Total Employed	725,662	720,419	718,256	714,999
Total Unemployed	58,187	58,895	38,304	31,215
Total Labor Force	783,849	779,314	756,560	746,214
Percent of Unemployment	7.4%	7.2%	5.1%	4.1%

Non-agricultural employment by categories ²

	2010	2009	Percent	2008	Percent	2007	Percent
Natural Resources & Mining	3,500	3,500	1	3,700	1	3,400	1
Construction	41,500	51,800	6	52,900	6	48,933	6
Manufacturing	44,800	42,000	6	48,267	6	49,467	6
Trade/Transportation/Utilities	145,000	150,800	17	151,967	17	145,200	17
Information	17,900	19,800	2	21,667	2	20,333	2
Finance Activities	65,600	66,900	8	65,700	8	65,967	8
Services and Miscellaneous ³	365,000	354,600	42	357,666	42	353,668	42
Government	164,100	158,300	18	149,900	18	143,100	18
	847,400	847,700	100	851,767	100	830,068	100

Year	CPS Energy ⁴		San Antonio Water System ⁵		County
	Electric Customers	Gas Customers	Water Connections	Wastewater Connections	Registered Voters ⁶
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
2010	707,509	322,593	356,546	400,096	844,171

Source: ¹ Texas Workforce Commission, Unemployment (LAUS) Report

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

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



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Garza/Gonzalez & Associates

CERTIFIED PUBLIC ACCOUNTANTS

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

The Honorable County Judge and Commissioners
Bexar County, Texas

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, 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, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated March 30, 2011. We did not audit the financial statements of the University Health System (the "System-"), a major discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the System, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

A *deficiency* in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis.

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

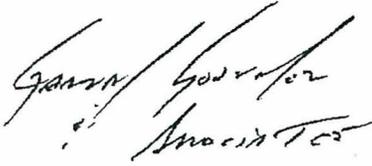
207 Arden Grove
San Antonio, TX 78215
210/227-1389
Fax 227-0716

Compliance and Other Matters

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

We noted certain matters which we have reported to management of the County in a separate letter dated March 30, 2011.

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.



Handwritten signature of Gary G. Gorman, dated March 30, 2011.

March 30, 2011

Garza/Gonzalez & Associates

CERTIFIED PUBLIC ACCOUNTANTS

REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133 AND THE STATE OF TEXAS SINGLE AUDIT CIRCULAR

The Honorable County Judge and Commissioners
Bexar County, Texas

Compliance

We have audited the compliance of Bexar County, Texas (the "County") with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* and *The State of Texas Single Audit Circular* that are applicable to each of its major federal and state programs for the year ended September 30, 2010. 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, 2010. 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 2010-01, 2010-02, 2010-03 and in the schedule of prior year findings and questioned costs as items 2008-01.

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Internal Control Over Compliance

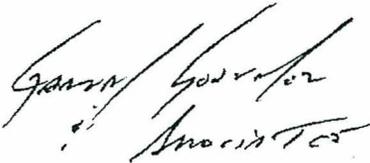
The management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal and state programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal or state program in order to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance with OMB Circular A-133 and the State of Texas Single Audit Circular, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly we do not express an opinion on the effectiveness of the County's internal control over compliance.

A *deficiency* in internal control over compliance exists when the design or operation of a control 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 *material weakness* in internal control over compliance is a deficiency, or combination of deficiencies, in internal controls over compliance, such that this is a reasonable possibility that material noncompliance with a type of compliance requirement if a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies 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 the responses.

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



March 30, 2011

Bexar County, Texas
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 SEPTEMBER 30, 2010

Fund/ Agency/ Organization	Grantor/Program Title	CFDA	Grantor or Pass-through Grantor's Number	Program Expenditures	Passed Through to Sub-recipients
<u>FEDERAL FUNDS</u>					
<u>Department of Agriculture</u>					
Passed Through					
001-1051-2170	Texas Health and Human Services Commission National School Lunch Program	10.555	TX-015-2048	\$ 374,267	-
Total Department of Agriculture				374,267	-
<u>Department of Defense</u>					
113-DOD-4357	Office of the Economic Adjustment Joint Land Use Study of Lackland Air Force Base		EN0827-09-01	116,359	-
Total Department of Defense				116,359	-
<u>Department of Energy</u>					
113-DOE-4336	A.R.R.A. - Energy Efficiency & Conservation Block Grant Program	81.128	DE-EE0000918	342,195	21,902
Total Department of Energy				342,195	21,902
<u>Department of Health and Human Services</u>					
113-HHS-6566	Bexar Adult Drug Court	93.243	1H79T1021528-01	236,630	-
113-R09-4335	HIV Emergency Relief Project Part A, 2009 - 2010	93.914	H89HA00042	1,476,310	1,207,743
113-RM9-4335	HIV Emergency Relief Project Part A, Minority AIDS Initiative Programs 2009 - 2010	93.914	6 H3MHA08472-03-00	234,560	195,830
113-R10-4335	HIV Emergency Relief Project Part A, 2010-2011	93.914	6 H89HA00041-16-01	1,486,512	1,244,649
113-RM0-4335	HIV Emergency Relief Project Part A, Minority AIDS Initiative Programs 2010 - 2011	93.914	6 H89HA00041-16-01	71,626	67,255
113-RS0-4335	HIV Emergency Relief Project Part A, Supplemental, 2010 - 2011		6 H89HA00041-16-01	436,076	418,186
Passed Through					
Texas Attorney General					
Child Support Enforcement Program					
001-1051-2089	Title IV-D - Community Supervision	93.563		454,691	-
001-1051-3090	Title IV-D - Child Support Enforcement	93.563		1,882,433	-
001-1051-2092	Title IV-E - District Attorney	93.658		191,457	-
Texas Department of Family and Protective Services					
001-1051-2090	Title IV-E - Foster Care	93.658		1,122	-
Texas Department of Housing and Community Affairs					
Comprehensive Energy Assistance Program					
113-HCA-6591	CEAP- Case Administration	93.568	587006	156,068	-
113-HCA-6592	CEAP- Case Management	93.568	587006	80,377	-
113-HCA-6593	CEAP- Direct Service Support	93.568	587006	79,413	-

Bexar County, Texas
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 SEPTEMBER 30, 2010

Fund/ Agency/ Organization	Grantor/Program Title	CFDA	Grantor or Pass-through Grantor's Number	Program Expenditures	Passed Through to Sub-recipients
<u>FEDERAL FUNDS (continued)</u>					
113-HCA-6594	CEAP- Energy Crisis	93.568	587006	682,499	-
113-HCA-6595	CEAP- Co-Payment	93.568	587006	233,094	-
113-HCA-6596	CEAP- Elderly and Disabled Assistance	93.568	587006	952,935	-
113-HCA-6597	CEAP- Heating and Cooling Systems	93.568	587006	198,676	-
113-HCA-6598	CEAP- Training and Travel		587006	495	-
113-HCA-6691	CEAP- Case Administration	93.568	58100000830	267,938	-
113-HCA-6692	CEAP- Case Management	93.568	58100000830	243,176	-
113-HCA-6693	CEAP- Direct Service Support	93.568	58100000830	168,738	-
113-HCA-6694	CEAP- Energy Crisis	93.568	58100000830	1,505,502	-
113-HCA-6695	CEAP- Co-Payment	93.568	58100000830	274,580	-
113-HCA-6696	CEAP- Elderly and Disabled Assistance	93.568	58100000830	3,247,124	-
113-HCA-6697	CEAP- Heating and Cooling Systems	93.568	58100000830	556,242	-
113-HCA-6698	CEAP- Training and Travel	93.568	58100000830	120	-
Texas Department of State Health Services					
113-SR9-4321	HIV Emergency Relief Project, Part B, Service Delivery Supplemental	93.917	2009-030807-01	232,836	232,836
113-TA9-4311	HIV Emergency Relief Project, Part B, Administrative Agency	93.917	2009-030889	139,544	-
113-TH9-4315	HIV Emergency Relief Project, Part B, HOPWA	14.241	2009-030523	63,007	63,007
113-TH0-4315	HIV Emergency Relief Project, Part B, HOPWA, 2010 - 2011	14.241	2010-034529	122,911	122,911
113-TR9-4321	HIV Emergency Relief Project, Part B, Service Delivery	93.917	2009-030807	480,947	480,947
113-TR0-4321	HIV Emergency Relief Project, Part B, Service Delivery, 2010 - 2011	93.917	2010-034673	644,094	567,039
113-TRS-4321	HIV Emergency Relief Project, Part B, Service Delivery, Supplemental, 2010 - 2011	93.917	2010-034673	20,000	20,000
Texas Juvenile Probation Commission					
800-4603/4683/4241	Title IV-E - Administration	93.658	TJPC-E	114,412	-
800-4242/4682	Title IV-E - Foster Care Program	93.658	TJPC-E	272,221	-
Total Department of Health and Human Services				17,208,368	4,620,403
<u>Department of Homeland Security</u>					
113-ICE-6450	Immigration and Customs Enforcement		TX15000	3,109	-
Passed Through					
Texas Engineering Extension Service					
113-DHS-4468	Citizen Corp, CCP, FY 2006	97.053	2006-GE-T6-0068	192	-
113-DHS-4472	Citizen Corp, CCP, FY 2007	97.053	2007-GE-T7-0024	53,102	-
113-DHS-4480	Citizen Corp, CCP, FY 2008	97.053	2008-GE-T8-0038	51,531	-
113-DHS-6535	Citizen Corp, CCP, FY 2009	97.053	2009-SS-T9-0064	14,645	-
113-DHS-4470	Law Enforcement Terrorism Prevention Program, LETPP, FY 2006	97.074	2006-GE-T6-0068	389	-
113-DHS-4474	Law Enforcement Terrorism Prevention Program, LETPP, FY 2007	97.074	2007-GE-T7-0024	251,442	-
113-DHS-4471	State Homeland Security Program, SHSP, FY 2006	97.073	2006-GE-T6-0068	6,793	-
113-DHS-4475	State Homeland Security Program, SHSP, FY 2007	97.073	2007-GE-T7-0024	49,293	-
113-DHS-4476	State Homeland Security Program, SHSP, FY 2008	97.073	2008-GE-T8-0034	92,004	-

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Bexar County, Texas
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 SEPTEMBER 30, 2010

Fund/ Agency/ Organization	Grantor/Program Title	CFDA	Grantor or Pass-through Grantor's Number	Program Expenditures	Passed Through to Sub-recipients
<u>FEDERAL FUNDS (continued)</u>					
113-DHS-4477	State Homeland Security Program, SHSP - LEAP, FY 2008	97.073	2008-GE-T8-0034	124,300	-
113-DHS-6536	State Homeland Security Program, SHSP, FY 2009	97.073	2009-SS-T9-0064	430,304	-
113-DHS-4473	Urban Areas Security Initiative, UASI, FY 2007	97.008	2007-GE-T7-0024	1,121,680	-
113-DHS-4478	Urban Areas Security Initiative, UASI, FY 2008	97.008	2008-GE-T8-0034	671,941	-
113-DHS-6538	Urban Areas Security Initiative, UASI, FY 2009	97.008	2009-SS-T9-0064	182,634	-
113-DHS-4479	Urban Areas Security Initiative, UASI - LEAP, FY 2008	97.008	2008-GE-T8-0037	111,319	-
Passed Through					
001-1051-2050	Texas Department of Public Safety's Division of Emergency Management Emergency Management Performance Grant (EMPG)	97.042	09TX-EMPG-0615	82,035	-
Total Department of Homeland Security				3,246,713	-
<u>Department of Housing and Urban Development</u>					
120-C99	Community Development Block Grant 1999	14.218	B-99-UC-48-0500	15,645	15,645
120-C00	Community Development Block Grant 2000	14.218	B-00-UC-48-0500	322	322
120-C06	Community Development Block Grant 2006	14.218	B-06-UC-48-0500	89,239	89,239
120-C07	Community Development Block Grant 2007	14.218	B-07-UC-48-0500	343,259	343,259
120-C08	Community Development Block Grant 2009	14.218	B-08-UC-48-0500	623,992	617,535
120-C09	Community Development Block Grant 2009	14.218	B-09-UC-48-0500	1,178,287	849,811
113-HUD-4337	A.R.R.A. - Community Development Block Grant 2009	14.253	B-09-UY-48-0500	324,581	309,875
113-HUD-4160	A.R.R.A. - Homelessness Prevention and Rapid Rehousing (HPRP)	14.257	S-09-UY-48-0500	461,838	-
Total Community Development Block Grant				3,037,162	2,225,687
117-H97	HOME Investment Partnership Agreement 1997	14.239	M97-UC-48-0500	11,981	11,981
117-H00	HOME Investment Partnership Agreement 2000	14.239	M00-UC-48-0500	425	425
117-H02	HOME Investment Partnership Agreement 2002	14.239	M02-UC-48-0500	51,408	51,408
117-H03	HOME Investment Partnership Agreement 2003	14.239	M03-UC-48-0500	187,286	187,286
117-H04	HOME Investment Partnership Agreement 2004	14.239	M04-UC-48-0500	44,256	44,256
117-H05	HOME Investment Partnership Agreement 2005	14.239	M05-UC-48-0500	58,606	58,606
117-H06	HOME Investment Partnership Agreement 2006	14.239	M06-UC-48-0500	199	199
117-H07	HOME Investment Partnership Agreement 2007	14.239	M07-UC-48-0500	(18,996)	8,083
117-H08	HOME Investment Partnership Agreement 2008	14.239	M08-UC-48-0500	36,717	3,904
117-H09	HOME Investment Partnership Agreement 2009	14.239	M09-UC-48-0501	413,446	384,552
Total HOME Investment Partnership Agreement				785,327	750,700
Total Department of Housing and Urban Development				3,822,489	2,976,386
<u>Department of Justice</u>					
113-DOJ-4227	Law Enforcement Task Forces and Services for Human Trafficking Victims	16.582	2006-VT-BX-0006	149,533	-

Bexar County, Texas
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 SEPTEMBER 30, 2010

Fund/ Agency/ Organization	Grantor/Program Title	CFDA	Grantor or Pass-through Grantor's Number	Program Expenditures	Passed Through to Sub-recipients
FEDERAL FUNDS (continued)					
113-DOJ-4222	Safe Havens, Supervised Visitation and Exchange Program	16.527	2005-CW-AX-0016	88,714	-
113-DOJ-4223	Bullet Proof Vests	16.607	N/A	72	-
113-DOJ-4230	Bullet Proof Vests	16.607	2008-BW-BX-078A0	36	-
113-DOJ-4206	Justice Assistance Grant - 2006	16.738	2006-DJ-BX-0358	968	-
113-DOJ-4207	Justice Assistance Grant - 2007	16.738	2007-DJ-BX-1327	51,633	-
113-DOJ-4208	Justice Assistance Grant - 2008	16.738	2008-DJ-BX-0232	58,150	-
113-DOJ-4210	Justice Assistance Grant - 2009	16.738	2009-DJ-BX-1335	609,493	395,038
113-DOJ-4231	Mental Health Court	16.745	2007-MO-BX-0012	67,370	-
113-DOJ-4232	Forensic DNA Backlog Reduction Program	16.741	2008-DN-BX-K032	9,528	-
113-DOJ-4233	Mental Health Court for Female Juvenile Offenders	16.745	2008-MO-BX-0013	61,414	-
113-DOJ-4234	Bullet Proof Vests	16.607	2009-BW-BX-078A0	16,866	-
113-DOJ-4235	Safe Havens: Supervised Visitation and Exchange Program	16.527	2009-CW-AX-K026	33,934	-
113-DOJ-4236	Family Drug Court	16.585	2009-DC-BX-0037	64,748	-
113-DOJ-4237	Forensic DNA Backlog Reduction	16.741	2009-DN-BX-K095	42,694	-
113-OTM-6586	FBI - Sheriff		N/A	4,253	-
113-OTM-6587	DEA - Sheriff		N/A	14,458	-
113-OTM-6588	U.S. Marshals Service - Sheriff		N/A	28,414	-
Passed Through					
113-DOJ-4209	City of San Antonio A.R.R.A. - Justice Assistance Grant - 2009	16.804	2009-SB-B9-2934	1,291,751	-
Passed Through					
Texas Governor's Office					
113-CJD-4083	Family Preservation Services - Early Intervention	16.523	13310-11	67,802	-
113-CJD-4087	Intervention and Prevention for Offenders at Risk of Abusing Drugs	16.540	17994-05	70,000	-
113-CJD-4089	Community Advocate Program	16.575	15683-10	101,316	-
113-CJD-4086	Adult Drug Court	16.585	20470-02	183,691	-
113-CJD-4085	Family Drug Treatment Court	16.585	17367-06	142,146	-
113-CJD-4084	Juvenile Drug Court	16.523	16922-07	135,090	-
113-CJD-4090	A.R.R.A. - Implementation of Enhancement Phs of the JCMS	16.803	21991-01	68,755	-
113-CJD-4338	A.R.R.A. - Comprehensive Public Safety	16.803	22445-01	364,727	-
113-CJD-4358	A.R.R.A. - Interpersonal Violence Enhanced Intake Prgm	16.588	24123-01	23,049	-
113-CJD-6469	Family Preservation Services - Early Intervention	16.523	13310-12	4,842	-
113-CJD-6470	Juvenile Drug Court	16.523	16922-08	3,894	-
113-CJD-6479	Family Drug Treatment Court	16.585	17367-07	4,047	-
113-CJD-6480	Adult Drug Court	16.585	20470-03	5,613	-
113-CJD-6489	Community Advocate Program	16.575	15683-11	7,234	-
Passed Through					
Texas Attorney General					
113-OAG-4881	Project Safe Neighborhood, Juvenile	16.609	09-10893	18,631	-
113-OAG-4882	Project Safe Neighborhood, Sheriff	16.609	09-10901	28,141	-

Bexar County, Texas
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 SEPTEMBER 30, 2010

Fund/ Agency/ Organization	Grantor/Program Title	CFDA	Grantor or Pass-through Grantor's Number	Program Expenditures	Passed Through to Sub-recipients
<u>FEDERAL FUNDS (continued)</u>					
113-OAG-4883	Project Safe Neighborhood, DA	16.609	09-10885	5,674	-
113-OAG-4886	Access and Visitation Program - Title IV-D	93.597	09-C0004	50,486	-
113-OAG-4887	Project Safe Neighborhood (Juvenile)	16.609	10-19488	44,000	-
113-OAG-4888	Project Safe Neighborhood (DA)	16.609	10-19470	57,500	-
113-OAG-4889	Project Safe Neighborhood (Sheriff)	16.609	10-19496	18,000	-
113-OAG-4452	Internet Crimes Against Children	16.543	1021930/2006-MC-CX-K012	7,749	-
113-OAG-6530	Access and Visitation Program - Title IV-D	93.597	11-C0111	3,075	-
	Total Department of Justice			<u>4,009,492</u>	<u>395,038</u>
<u>Department of Transportation</u>					
Passed Through					
	Metropolitan Planning Organization				
113-DOT-4240	Unified Planning Work Program	20.205	50-10XF0009	61,064	-
113-DOT-4619	STEP-Click It Or Ticket	20.604	2010-BexarCoSO-CIOT-00017	173,224	-
Passed Through					
	City of San Antonio				
113-DOT-4492	MPO - Healthy Heads Wear Helmets		2010-SanAntonio-G-SYG-0222	9,998	-
	Total Department of Transportation			<u>244,286</u>	<u>-</u>
<u>Social Security Administration</u>					
001-1051-2091	SSA Incentive	96.001		16,400	-
	Total Social Security Administration			<u>16,400</u>	<u>-</u>
<u>U.S. Fish and Wildlife Service</u>					
Passed Through					
	Texas Park and Wildlife Department				
113-DOI-4151	Southern Edwards Plateau Habitat Conservation Plan	15.615		319,548	-
	Total U.S. Fish and Wildlife Service			<u>319,548</u>	<u>-</u>
	Total Federal Funds			<u>29,700,116</u>	<u>8,013,729</u>
<u>STATE FUNDS</u>					
	<u>Texas Governor's Office</u>				
113-CJD-4088	K-9 Enhancement Project	00.421	SF-10-A10-21309-01	27,320	-

Bexar County, Texas
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 SEPTEMBER 30, 2010

Fund/ Agency/ Organization	Grantor/Program Title	CFDA	Grantor or Pass-through Grantor's Number	Program Expenditures	Passed Through to Sub-recipients
<u>STATE FUNDS (continued)</u>					
	Total Texas Governor's Office			27,320	-
<u>Texas Comptroller of Public Accounts</u>					
113-CPA-6507	Tobacco Compliance, Sheriff	N/A		134	-
113-CPA-6508	Tobacco Compliance, Sheriff	N/A		37,273	-
682-1051-2032	State Chapter 19 Vote	N/A		141,651	-
001-1051-2120	County Courts	N/A		1,125,000	-
001-1051-2253	Prosecutor Longevity Pay	N/A		268,310	-
001-1051-2297	DA Witness Reimbursement	N/A		62,645	-
001-1051-2298	Jury Supplemental	N/A		603,024	-
017-1051-2122	Probate Supplemental	N/A		80,000	-
029-1051-2299	DA Supplemental	N/A		34,450	-
	Total Texas Comptroller of Public Accounts			2,352,487	-
<u>Texas Attorney General</u>					
113-OAG-4890	Texas VINE Maintenance Grant		1011717	81,500	-
113-OAG-4359	Texas VINE Maintenance Grant	N/A	1120450	97,595	-
113-OAG-4884	Victim Coordinator Liaison, Sheriff	N/A	10-13986	32,406	-
113-OAG-6529	Victim Coordinator Liaison, Sheriff			2,109	-
001-1051-1089	Title 1V-D - Bexar County Children First Program	N/A	10-C0022	19,785	-
	Total Texas Attorney General			233,395	-
<u>Texas Education Agency</u>					
Passed Through					
113-ISD-4150	San Antonio I. S. D. Project Connect	N/A	90345037110014	43,694	-
	Total Texas Education Agency			43,694	-
<u>Texas Parks and Wildlife Department</u>					
113-TPW-6599	Lakewood Acres Trail System	N/A	RT0605	16,250	-
	Total Texas Parks and Wildlife Department			16,250	-
<u>Texas Department of State Health Services</u>					
113-TS0-4325	HIV Emergency Relief Project, Part B, State Services	N/A	2010-031498	535,055	535,055
113-TS1-4325	HIV Emergency Relief Project, Part B, State Services	N/A	2011-035173	15,694	15,694
	Total Texas Department of State Health Services			550,749	550,749

Bexar County, Texas
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 SEPTEMBER 30, 2010

Fund/ Agency/ Organization	Grantor/Program Title	CFDA	Grantor or Pass-through Grantor's Number	Program Expenditures	Passed Through to Sub-recipients
<u>STATE FUNDS (continued)</u>					
<u>Texas Department of Transportation</u>					
Passed Through					
City of San Antonio					
113-SAT-4299	Regional Auto Crimes Team	N/A	SA-T04-10063-10	143,112	-
113-SAT-6499	Regional Auto Crimes Team	N/A	SA-T04-10063-11	<u>11,406</u>	<u>-</u>
Total Texas Department of Transportation				<u>154,518</u>	<u>-</u>
<u>Texas Commission on Environmental Quality</u>					
001-1051-2200	Texas Commission on Environmental Quality	N/A		<u>29,074</u>	<u>-</u>
Total Texas Commission on Environmental Quality				<u>29,074</u>	<u>-</u>
<u>Texas Task Force on Indigent Defense</u>					
113-IND-4287	Appellate Public Defender's Office, Indigent Defense	N/A	212-57-D01	1,012	-
001-1051-2252	Indigent Defense	N/A		714,473	-
001-1051-2254	Capital Appeal Reimbursement	N/A		13,351	-
001-1051-2255	Indigent Defense Equalization	N/A		<u>1,070,201</u>	<u>-</u>
Total Texas Task Force on Indigent Defense				<u>1,799,037</u>	<u>-</u>
Total State Funds				<u>5,206,524</u>	<u>550,749</u>
Total Federal and State Funds				<u>\$ 34,906,639</u>	<u>8,564,478</u>

BEXAR COUNTY, TEXAS
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
Year Ended September 30, 2010

1. GENERAL

The accompanying schedule presents the activity of the federal and state award programs of Bexar County, Texas (the "County"), except for the federal and state award programs for the University Health System, the discretely presented component unit of the County, which have been excluded. The County's reporting entity is defined in Note A.1. to the County's basic financial statements.

2. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The governmental funds are accounted for using a current financial resources measurement focus. All federal and state grant funds were accounted for in the General Fund, Capital Projects Fund or various special revenue funds, which comprise the "Other Governmental Funds" column in the governmental funds financial statements. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Statements of Revenues and Expenditures and Changes in Fund Balances of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses).

The modified accrual basis of accounting is used in the governmental funds financial statements. This basis of accounting recognizes revenues in the accounting period in which they become susceptible to accrual (i.e. both measurable and available) and expenditures in the accounting period in which the fund liability is incurred, if measurable, except for un-matured interest on long-term debt, which is recognized when due, and certain compensated absences and claims and judgments, which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Federal and state grant funds are considered to be earned to the extent of expenditures made under the provisions of the grant, and accordingly, when such funds are received in advance, they are recorded as deferred revenues until earned.

3. CONTINGENT LIABILITIES RELATED TO COMPLIANCE

The County participates in numerous state and federal grant programs that are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, if any, refunds of any money received may be required, and the collectability of any related receivable at September 30, 2010 may be impaired.

BEXAR COUNTY, TEXAS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ended September 30, 2010

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	
	14.218	Community Development Block Grant
	14.253	A.R.R.A. – Community Development Block Grant
	81.128	A.R.R.A. – Energy Efficiency & Conservation Block Grant Program
	14.257	A.R.R.A. – Homelessness Prevention & Rapid Rehousing
	93.563	Title IV-D – Child Support Enforcement

BEXAR COUNTY, TEXAS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ended September 30, 2010

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

	97.053 97.074 97.073 97.008	Department of Homeland Security Cluster - Citizen Corp, CCP Law Enforcement Terrorism Prevention Program, LETPP State Homeland Security Program, SHSP Urban Areas Security Initiative, UASI
	16.738 16.804	Department of Justice Cluster – Justice Assistance Grant A.R.R.A. – Justice Assistance Grant
	16.803	Department of Justice - Comprehensive Public Safety
	State	
	N/A	State Indigent Defense
	Dollar Threshold used to distinguish between Type A and Type B programs: Federal – \$ 891,003 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, 2010.

BEXAR COUNTY, TEXAS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For The Year Ended September 30, 2010

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

Reference Number	Finding	Questioned Cost
Community Development Block Grant – CFDA – 14.218 & Community Development Block Grant ARRA CFDA – 14.253		
2010-01	<p>American Recovery and Reinvestment Reporting</p> <p>Criteria: Section 1512 of the American Recovery and Reinvestment Act (ARRA) requires recipients to report on the use of ARRA funding on a quarterly basis. Accordingly, the County is required to report the total amount of ARRA expenditures for each period reported.</p> <p>Condition: We selected and tested the Section 1512 ARRA report for the period ended September 30, 2010. Section 1512 ARRA report was understated by \$80,918.82 as compared to the general ledger expenditure detail as of September 30, 2010.</p> <p>Cause: The County was utilizing the amount of draw-downs requested from the federal entity during the period instead of the general ledger to report the total expenditures during the period.</p> <p>Effect: ARRA expenditures as reported in the Section 1512 Reporting as of September 30, 2010 are underreported.</p> <p>Recommendation: We recommend that the Department of Community Development use the general ledger system when reporting ARRA expenditures to ensure that expenditures to date are reported accurately and that the amounts reported are supported by the general ledger.</p> <p>Management Response: The Department of Community Resources-Division of Community Development will have expended these one time allocated funds by end of this fiscal year. In the future, the Department will coordinate more closely with the Auditor’s Office on these reports.</p>	None

BEXAR COUNTY, TEXAS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For The Year Ended September 30, 2010

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

Reference Number	Finding	Questioned Cost
Title IV D Child Support Enforcement CFDA - 93.563		
2010-02	<p>Written Policies and Procedures</p> <p>Criteria: Internal control of the Title IV D program service fee collections and reporting is required to ensure consistent performance and accurate reporting and that consistent and proper procedures are applied in the absence of regular staff.</p> <p>Condition: The District Clerks Office which is responsible for the Reimbursement process for Title IV-D has no written policies and procedures for the child support enforcement and service fees process.</p> <p>Cause: Unknown</p> <p>Effect: Appropriate internal control over the Title IV D service fee collection and reporting procedures may not be properly performed in the absence of the personnel normally responsible for the monthly collection report process, since written policies and procedures have not been prepared.</p> <p>Recommendation: We recommend that the department develop and document the policies and procedures for the monthly process being conducted for Title IV-D program.</p> <p>Management Response: The District Clerk's Office will develop procedures detailing step-by-step instructions that will include, but will not be limited to, downloading from the Attorney General's (AG) website, requesting reports from Bexar County Information Technology (BCIT), billing of a monthly report, and cashiering of the monthly check after receipt from the AG's office. Also included will be procedures on how to cashier reissuances, transfer cases, services, and collections.</p>	None

BEXAR COUNTY, TEXAS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For The Year Ended September 30, 2010

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

Reference Number	Finding	Questioned Cost
Department Homeland Security Cluster – CFDA- 97.053, 97.074, 97.073, & 97.008		
2010-03	<p>Suspension and Debarment</p> <p>Criteria: Federal regulations state that Non-federal entities are prohibited from contracting with or making sub awards under covered transactions 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 (ELPS)</i> maintained by the General Services Administration (GSA), obtaining a certification from the entity or adding a clause or condition to the covered transaction with the entity. Covered transactions include those procurement contracts for goods and services awarded under nonprocurement transactions (e.g. grant or cooperative agreement) that are expected to equal or exceed \$25,000 or meet certain other specified criteria. When a nonfederal entity enters into a covered transaction with an entity at a lower tier, the non federal entity must verify that the entity is not suspended or debarred or otherwise excluded.</p> <p>Condition: Our testing indicated that the required verification was not available for two (2) vendors out of ten (10) selected for testing; however our review of the <i>ELPS website</i> indicated that none of the vendors that were tested were actually suspended or debarred.</p> <p>Cause: Unknown</p> <p>Effect: The County is not in compliance with federal requirements.</p> <p>Recommendation: 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 Response: The Purchasing Department has taken measures to address Federal funded procurement activities by stamping all incoming requisitions based on identified Federal accounting codes stating:</p> <p>Vender Searched on EPLS I Certify That Awarded Vendor is Not on the EPLS</p> <p>_____</p> <p style="display: flex; justify-content: space-between;">NameDate</p>	None

BEXAR COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended September 30, 2010

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

	<p>Additionally, both formal Invitation for Bid (IFB) and Request for Proposal (RFP) solicitation templates have an Attachment/Exhibit that All vendors are REQUIRED to fill out and submit with their Bid/Proposal stating:</p> <p>All Bidders must complete this form and return with Bid Package.</p> <p>I, the undersigned agent for the firm named below, certify the organization and its principles are not suspended or debarred on any listing(s) to include federal, state, or local (i.e. GSA/HUD/GAO/TDHCA).</p> <p>Company Name: _____</p> <p>Authorized Official's Name (Printed): _____</p> <p>Signature of Company Official: _____</p> <p>Date: _____</p> <p>Lastly, the "new" Financial Management System (LAWSON) being implemented by the County shall identify ALL Federal Funded Procurement Activities by alerting the system user that the EPLS search is required.</p>	
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BEXAR COUNTY, TEXAS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For The Year Ended September 30, 2010

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

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>This finding has been satisfactorily resolved.</p>	None

BEXAR COUNTY, TEXAS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended September 30, 2010

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

	<p>Additionally, both formal Invitation for Bid (IFB) and Request for Proposal (RFP) solicitation templates have an Attachment/Exhibit that All vendors are REQUIRED to fill-out and submit with their Bid/Proposal stating:</p> <p>All Bidders must complete this form and return with Bid Package.</p> <p>I, the undersigned agent for the firm named below, certify the organization and its principles are not suspended or debarred on any listing(s) to include federal, state, or local (i.e. GSA/HUD/GAO/TDHCA).</p> <p>Company Name: _____</p> <p>Authorized Official's Name (Printed): _____</p> <p>Signature of Company Official: _____</p> <p>Date: _____</p> <p>Lastly, the "new" Financial Management System (LAWSON) being implemented by the County shall identify ALL Federal Funded Procurement Activities by alerting the system user that the EPLS search is required.</p>	
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BEXAR COUNTY, TEXAS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For The Year Ended September 30, 2010

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>This finding has been satisfactorily resolved.</p>	None

BEXAR COUNTY, TEXAS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For The Year Ended September 30, 2010

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

Reference Number	Finding	Questioned Cost
HOME Investment Partnership Agreement – CFDA 14.239		
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>This finding has been satisfactorily resolved.</p>	



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