



BEXAR COUNTY, TEXAS

COMPREHENSIVE
ANNUAL FINANCIAL REPORT

Fiscal Year Ended

September 30, 2011

OFFICIAL ISSUING REPORT
SUSAN T. YEATTS, CPA
COUNTY AUDITOR



Photograph taken by: Ross Court, 2011

Bexar County, Texas
Comprehensive Annual Financial Report
September 30, 2011

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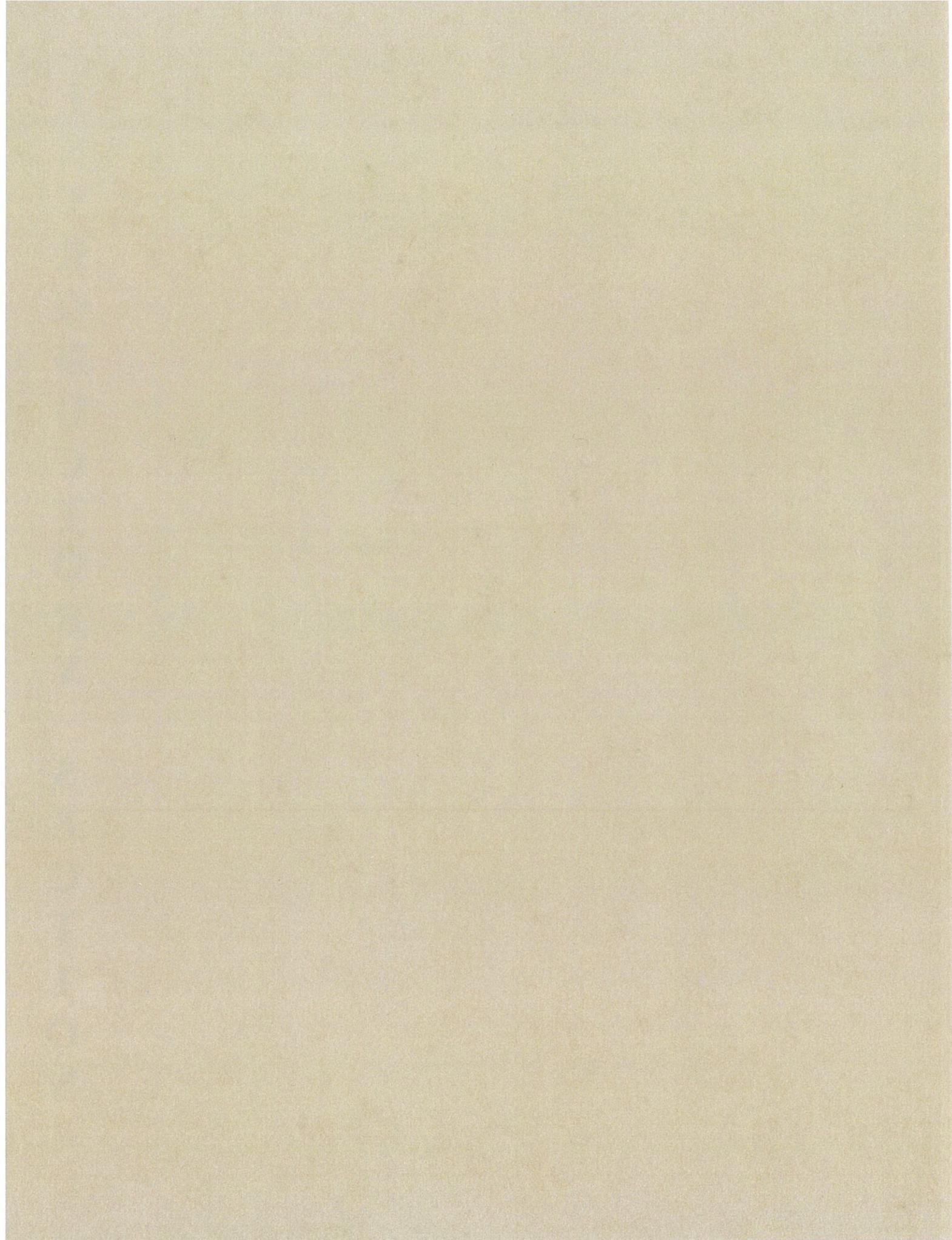
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Susan T. Yeatts, CPA
BEXAR COUNTY AUDITOR

March 30, 2012

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, 2011. 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).

Bexar County, Texas
Transmittal Letter
For Year Ending September 30, 2011

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

The University Health System (the Bexar County Hospital District) and the Cibolo Canyons Special Improvement District are considered component units for reporting purposes and are discretely presented in the report. The Commissioners Court for the County appoints the seven member board and sets the tax rates for the County's Hospital District. Likewise, the Commissioners Court also appoints the seven member board of the Cibolo 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, 2011, are free of material misstatements. The independent auditor concluded, based on the examination of the underlying documentation on a test basis and related disclosures, that the County's financial statements are fairly presented in conformity with accounting principles generally accepted in the United State of America and therefore able to render an 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* and the *State of Texas Single Audit Circular*.

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

- Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters,
- Independent Auditor's Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance,
- Schedule of Expenditures of Federal and State Awards,
- Schedule of Findings and Questioned Costs.

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

BEXAR COUNTY GOVERNMENT PROFILE

Historical

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

Bexar County, Texas
Transmittal Letter
For Year Ending September 30, 2011

The northern quarter of the county has Edwards Plateau vegetation of tall and medium-height grasses, live oak, juniper, and mesquite. A central strip is Blackland Prairie with vegetation consisting of tall grasses. The remainder of the county has South Texas Plains vegetation; including grasses, live oak, mesquite, thorny bushes, and cacti.¹

The first Europeans to explore the region came with an expedition in 1691 led by Domingo Terán de los Ríos and Fray 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 2010 Census estimated the population of Bexar County to be 1.7 million (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 2010 Census 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.

¹ The Hand Book of Texas

² Ibid

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

⁴ US Census Bureau (www.census.gov)

⁵ The Handbook of Texas

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During the Reconstruction period the Constitution of 1869 was issued and the Board was made of any three of the five justices of the peace of the county. The Bexar County Commissioners Court has executive as well as judicial functions. It is responsible for establishing a courthouse and jail, making appointments, filling vacancies in the county offices, 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 7.8%, just slightly above the level at September 2010 (7.4%), but, still below the State's 8.0%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 92.4% which was 7.6% 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, manufacturing, military/defense and information technology industries generate an economic impact of an estimated \$86.5 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 seventy-five medically related institutions, more than 45 clinics, 12 major hospitals, 1 higher education institution, and countless small practices, offices and non-medical businesses), the Southwest Foundation for Biomedical Research, and the Southwest Research Institute. Agribusiness is still a leading industry in Bexar County. The agricultural industry is not limited to farmers and ranchers, but includes storage, processing and distribution of farm commodities and products made from them. Government is the largest industry in the County with the military being the predominate employer. The four major military installations contributed an economic impact which exceeded \$13.3 billion. The latest research indicates (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.⁸

The County's proximity to Mexico provides favorable conditions for international business relations in the areas of agriculture, tourism, manufacturing, wholesale and retail markets. In the latest data, trade between the United States and Mexico was \$163 billion in 2010 - an increase of \$12.1 billion since 2008 (8.0%). The increase in trade is largely attributed to the passage of the North American Free Trade Agreement (NAFTA) in 1993.⁹ San Antonio is also the headquarters for the North American Development Bank (NADBank). This bi-national institution created by NAFTA is intended to help finance environmental infrastructure within 62 miles of the US/Mexican border. With a lending capacity of \$3 billion, NADBank finances projects including water, wastewater and solid waste programs. The Mexican consulate has been expanded in San Antonio to assist the transition and to facilitate the development of the NAFTA agreement.¹⁰

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, 2010 was \$.326866 per \$100 of valuation, and the rate for the year ended September 30, 2011 was maintained at the same level.

⁶ Texas Workforce Commission, (www.texasworkforce.org)

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

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

⁹ Office of the United States Trade Representative, (www.ustr.gov)

¹⁰ North American Development Bank, (www.nadb.org)

Bexar County, Texas
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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, 2011 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 services to the constituents;
- Encourage flexibility and accountability in all offices and departments;
- Promote diversity in the workforce;
- Maintain full disclosure and open lines of communications with the rating agencies; 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. 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 August 2013.

New Capital Projects

The County Buildings Capital Improvement Fund's budget currently provides total funding in the amount of \$379 million. This includes funding in the amount of \$54.7 million for 57 new capital improvement projects that include: the purchase of the Courthouse South Annex, Sheriff's substation feasibility study, video visitation, energy reduction, various renovations, and technology projects, which are discussed below.

Technology

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

- **Bexar County Integrated Justice System:** The new system will replace an outdated legacy system that has been in service for approximately 30 years. The new system will have the flexibility to adapt to the changing needs of the County. It will include Juvenile, County, Probate, and District Courts Case Management System, E-Discovery System, Jail Management System, District Attorney Case Management System, CIJS Storage, Central Magistration component, Jury Operations, and a Master Name Index component.

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- **Financial Management System:** The County went live with a new countywide financial management system on October 1, 2011 replacing a system that had been in place since 1996. The following modules were implemented: general ledger, accounts payable, accounts receivable, fixed assets, procurement, budget, inventory/warehouse, grants accounting, project accounting, and cash management. The new system will allow the County to meet its growing needs specifically in the areas of financial accounting, purchasing, and budgeting.
- **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.

EMPLOYMENT GROWTH

According to the Texas Workforce Commission, the County's unemployment rate increased slightly from 7.4% to 7.8%, while at the same time, there was a net 14,850 jobs created. The State's unemployment rate stayed steady at 8.0% and 272,674 jobs were created during the same period.

Even though the County unemployment rate did increase slightly during FY 11, the County did enjoy some external corporate employment growth (4,917 positions) from various sectors:

<u>Company</u>	<u>Positions</u>
Halliburton	1,500
Kohl's Phase II	800
Baker-Hughes	500
Schlumberger	300
J.Crew	270
Laureate Education, Inc.	250
Weatherford International	250
Red Ventures	250
Consert	150
EControls	150
Marathon Oil	100
Argo Group USA, Inc.	100
Eyemasters	85
Auto Truck Transport - ATS	70
Fiber Glass System	40
MCCI	25
Lux Bakery	20
Chevron	20
Johnson Controls	20
LMI	10
Lowe's	7

Source: San Antonio Economic Development Foundation

**Bexar County, Texas
Transmittal Letter
For Year Ending September 30, 2011**

The following table reflects the internal and external creation of 14,498 jobs over the last twelve months ended September 30, 2011.

Sectors	Employment		Percent Inc. (Dec.)
	2010	2011	
Trade/Transportation/Utilities	117,125	119,048	1.64%
Government	127,281	125,697	-1.24%
Education/Health Services	108,661	113,227	4.20%
Professional/Business Services	92,824	96,731	4.21%
Leisure and Hospitality	89,822	92,639	3.14%
Financial Activities	60,729	63,097	3.90%
Manufacturing	34,547	35,089	1.57%
Construction	35,082	33,939	-3.26%
Information	17,057	17,899	4.94%
Unclassified	179	300	67.60%
Natural Resources	3,242	2,902	-10.49%
Other Services	22,832	23,311	2.10%
	709,381	723,879	2.04%

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 11 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 \$0.006782 and at \$0.023897 for debt service. The overall rate was set at \$0.326866 per \$100 dollars of taxable appraised value for FY 11.

For the fiscal year ending September 30, 2012, 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 \$0.007299 and at \$0.023380 for debt service. The overall rate for FY 12 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.

**Bexar County, Texas
Transmittal Letter
For Year Ending September 30, 2011**

For the fiscal year ending September 30, 2012, 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 \$0.007299 and at \$0.023380 for debt service. The overall rate for FY 12 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

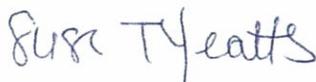
We wish to express our thanks to Commissioners Court and the District Judges for their interest and support in planning and conducting the financial affairs of the County in a responsible and professional manner. The Court and other elected officials and department heads need to be recognized for their 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, 2010. This was the twenty-fifth consecutive year that Bexar County has achieved this prestigious recognition.

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

REQUEST FOR INFORMATION

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



Susan T. Yeatts, CPA
County Auditor

Bexar County, Texas



PRINCIPAL OFFICIALS

COUNTY JUDGE	NELSON W. WOLFF
COMMISSIONER, PRECINCT 1	SERGIO "CHICO" RODRIGUEZ
COMMISSIONER, PRECINCT 2	PAUL ELIZONDO
COMMISSIONER, PRECINCT 3	KEVIN WOLFF
COMMISSIONER, PRECINCT 4	TOMMY ADKISSON
ASSESSOR-COLLECTOR OF TAXES	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
COUNTY MANAGER/BUDGET OFFICER	DAVID SMITH
PURCHASING AGENT	DANIEL R. GARZA

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Bexar County
Texas

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
September 30, 2010

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.



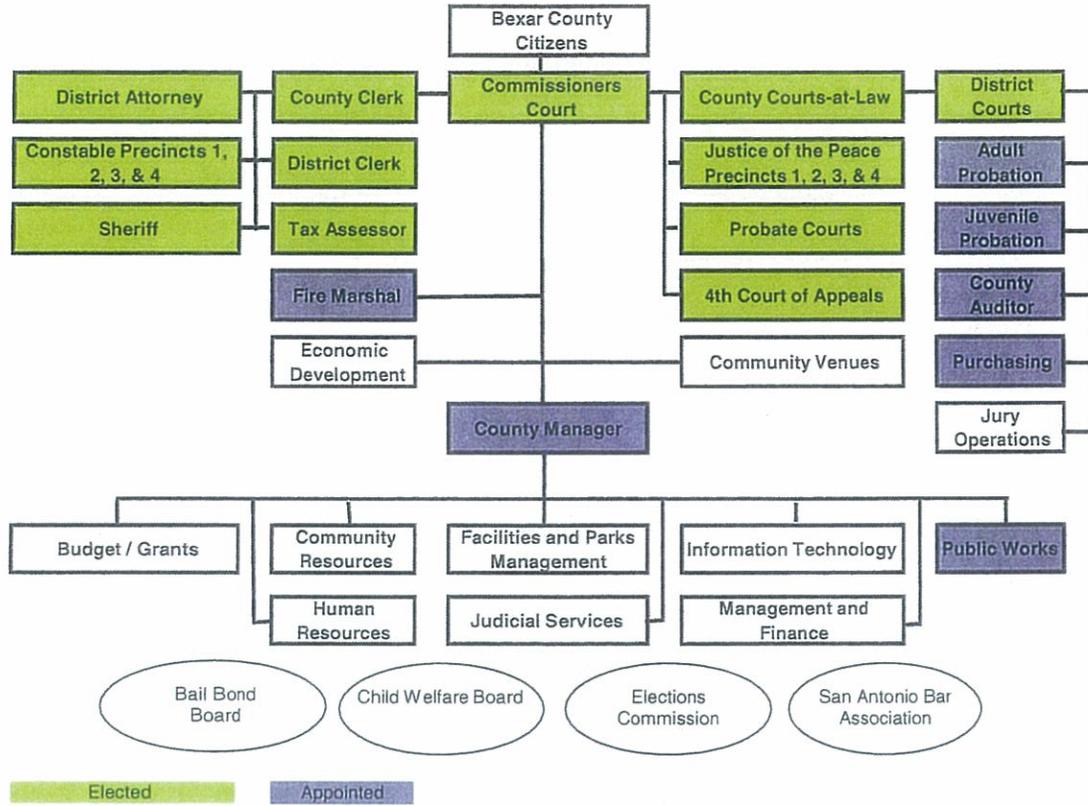
Linda C. Davison

President

Jeffrey R. Egan

Executive Director

BEXAR COUNTY Organizational Chart

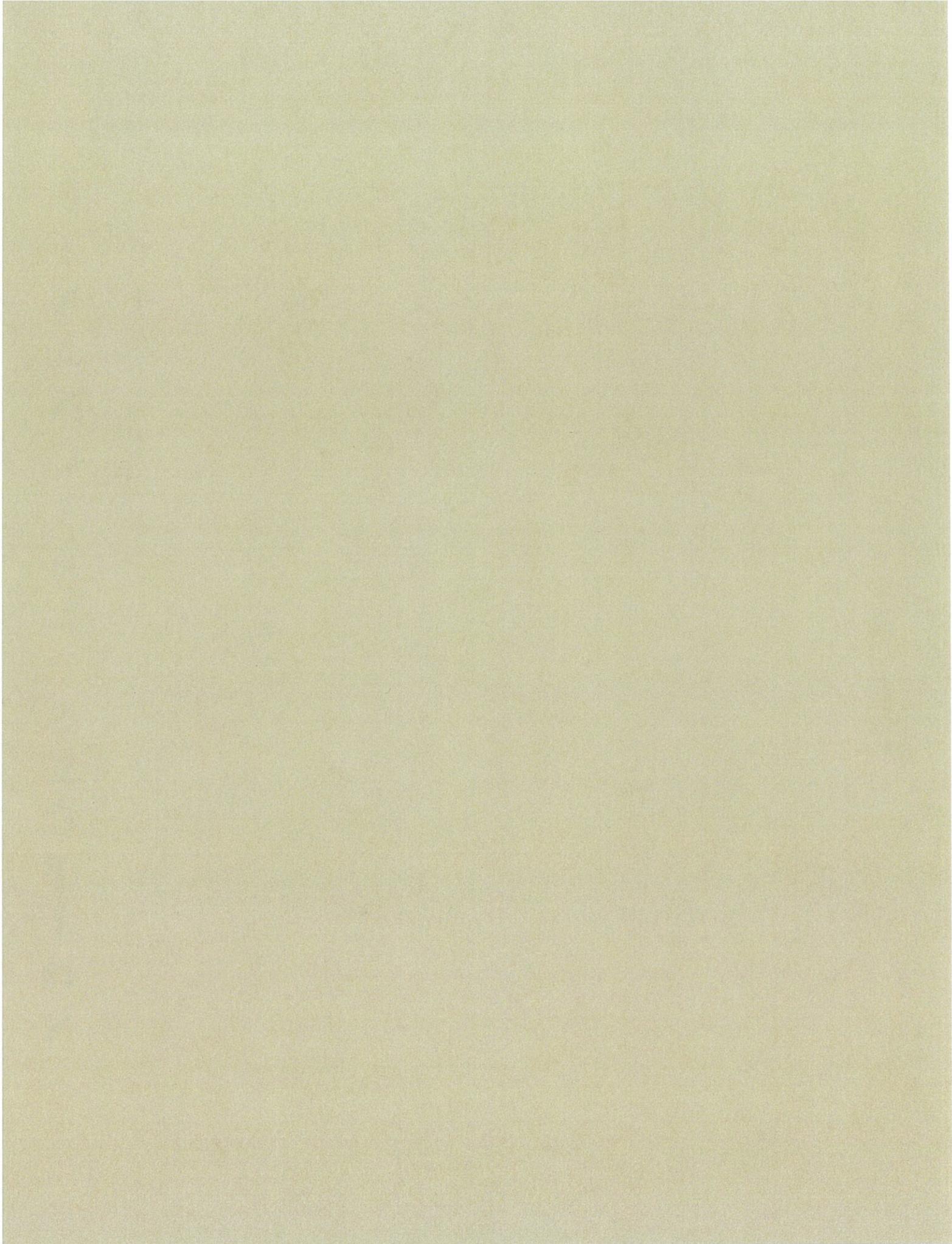




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Garza/Gonzalez & Associates

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, 2011, 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.

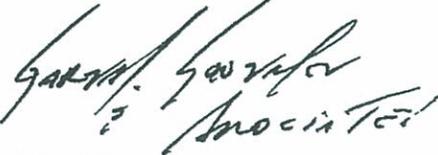
We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we express no such opinion. 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, 2011, 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, 2012, 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 should be considered in assessing the results of our audit.

The Management's Discussion and Analysis; the General Fund Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget (Non-GAAP Budgetary Basis) and Actual; and the Schedules of Funding Progress, as listed in the table of contents, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, 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 fund financial statements and schedules; and statistical section, as listed in the table of contents, 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 purposes of 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 the 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 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.



March 30, 2012

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2011

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, 2011. 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, 2011 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, 2011 by \$932,000,588 and are reported as total net assets of the primary government. This is comparable to the previous year when assets exceeded liabilities by \$880,742,135. 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 \$51,276,511 during the fiscal year ending September 30, 2011. The change can be attributed to an increase in governmental activities of \$76,856,554 and a decrease to business-type activities of \$25,580,043. 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, 2011	\$885,685,622
September 30, 2010	\$725,927,853
 - 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, 2011	\$139,804,938
September 30, 2010	\$120,079,120 (as restated – see Note S)
 - 3) Unrestricted net assets represent the portion available to meet current requirements and obligations to the County’s creditors and citizens:

September 30, 2011	(\$93,489,972)
September 30, 2010	\$34,717,104

FUND FINANCIAL STATEMENTS

- As of September 30, 2011, the County’s governmental funds reported combined fund balances of \$547,947,297 as compared with \$694,499,308 at September 30, 2010. Approximately 10% of the combined fund balances are unassigned at September 30, 2011 (\$55.7 million) and are available to meet the County’s current and future needs. The total fund balance for the Nonmajor funds was \$37,763,824 at September 30, 2011 and \$29,254,409 (as restated

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2011

FINANCIAL HIGHLIGHTS (Continued)

FUND FINANCIAL STATEMENTS (Continued)

– see Note S) at September 30, 2010. The fund balance for the Nonmajor funds is dedicated to service specific County functions.

- At the end of the current fiscal year, fund balance for the General Fund was \$61,003,346 or 19% of total General Fund expenditures for the year ended September 30, 2011. The County's General Fund experienced a \$6.3 million increase in fund balance from the prior fiscal period.
- At September 30, 2011, the County's Internal Service Funds had deficit nets assets of (\$20,792,106), a decrease of \$13.4 million from the prior year due primarily for two reasons. First, because of the accrual of the other post employment benefit (OPEB) obligation of \$5,579,422 in the OPEB Fund combined with premiums exceeded by expenses of \$5,574,890. Second, because premiums paid into the Self-Insurance Fund by both the County and its employees were exceeded by expenses incurred for claims by \$4,241,643. Note S to the financial statements discloses these deficits.

LONG-TERM DEBT

During the year, the County issued \$67.1 million in revenue refunding bonds for ongoing capital projects related to Community Venues. 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).

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2011

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

GOVERNMENT-WIDE FINANCIAL STATEMENTS (Continued)

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

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

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, which include 29 special revenue funds and three blended component units, 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 101-116.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2011

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

FUND FINANCIAL STATEMENTS (Continued)

Governmental Funds (Continued)

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

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

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

Individual fund data for the special revenue funds is provided in the combining statements on pages 101-116.

Proprietary Funds

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

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

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

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

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

- 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 155-158. 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

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2011

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

FUND FINANCIAL STATEMENTS (Continued)

Fiduciary Funds (Continued)

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 159-165.

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 85.

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, 2011, 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 \$932,000,588 at the close of the most recent fiscal year as compared to \$880,742,135 at the close of the last fiscal year. This represents a 5% increase.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2011

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The following are condensed statements of net assets for fiscal years 2011 and 2010.

Condensed Statement of Net Assets
September 30, 2011
Primary Government

	Governmental Activities	Business-Type Activities	Total
Current and other assets	\$ 636,933,877	\$ 119,583,257	\$ 756,517,134
Noncurrent assets	7,085,076	22,561,192	29,646,268
Capital assets	1,220,983,638	139,276,449	1,360,260,087
Total assets	<u>1,865,002,591</u>	<u>281,420,898</u>	<u>2,146,423,489</u>
Current and other liabilities	114,583,733	9,775,467	124,359,200
Noncurrent liabilities	884,384,357	207,679,344	1,092,063,701
Total liabilities	<u>998,968,090</u>	<u>217,454,811</u>	<u>1,216,422,901</u>
Net assets:			
Invested in capital assets, net or related debt	830,351,671	55,333,951	885,685,622
Restricted net assets	122,960,932	16,844,006	139,804,938
Unrestricted net assets	(87,278,102)	(6,211,870)	(93,489,972)
Total net assets	<u>\$ 866,034,501</u>	<u>\$ 65,966,087</u>	<u>\$ 932,000,588</u>

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	<u>1,808,044,854</u>	<u>302,480,058</u>	<u>2,110,524,912</u>
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	<u>1,017,825,218</u>	<u>211,957,559</u>	<u>1,229,782,777</u>
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	<u>\$ 790,219,636</u>	<u>\$ 90,522,499</u>	<u>\$ 880,742,135</u>

Total assets of \$2,146,423,489 reflect a 2% increase over the prior fiscal year. For governmental activities, a significant percentage of the increase is due to the net increase capital assets of \$206,003,633. The majority of the increase in capital assets reflects donated roads of approximately \$181,959,104 and expenditures of approximately \$83,128,036 for construction costs associated with roads, buildings and major renovations to existing buildings.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2011

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

For governmental activities, total liabilities of \$998,968,090 at September 30, 2011, is a 2% decrease over the prior fiscal year primarily due no new issuances and the retirement of \$31,736,087 in bonds payable.

The County's assets exceeded its liabilities by \$932,000,588 at September 30, 2011 which is a 5% increase over the prior fiscal year. The following is an analysis of the increase.

Net assets invested in capital assets, net of related debt, \$885,685,622, 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.

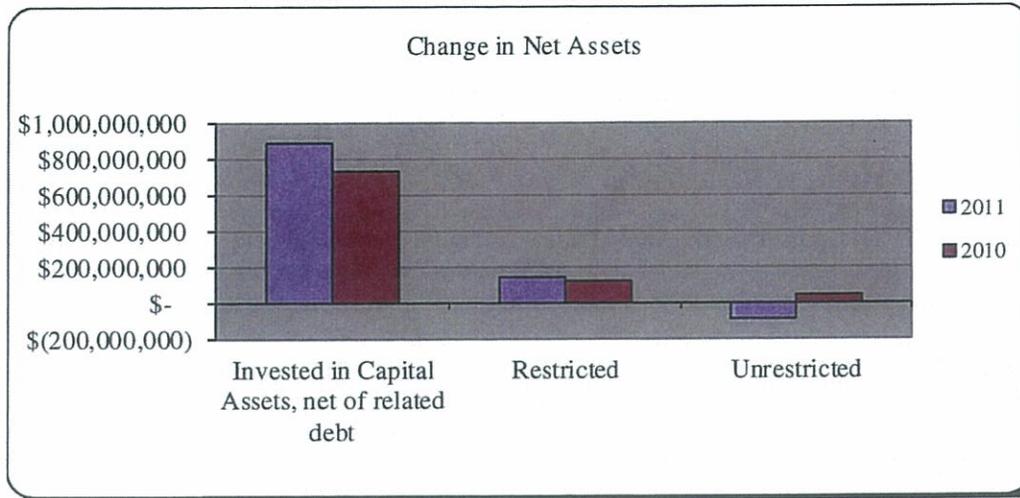
Restricted net assets of \$139,804,938 represent resources that are subject to external restrictions as to the use of the funds. For governmental activities, net assets are restricted as follows:

- 1) The largest portion of restricted net assets is \$88,114,331 for debt service.
- 2) The County has net assets in various grant programs totaling to \$12,565,983; 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 of \$24,984,690 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, those revenues generated may only be used as directed by legislation.
- 4) Net assets restricted for capital projects are \$14,139,934.

The deficit balance in unrestricted net assets of \$93,489,972 is comprised of a deficit balance of \$87,278,102 in governmental activities and \$6,211,870 in business-type activities. The deficit balances are primarily attributed to County expenses for assets owned by other entities. The County issues bonds to finance these projects that do not get capitalized on the County's financial statements. The net effect of these transactions leaves a liability balance on the County's financial statements for the bonds the County is still obligated to pay. The total balance for expenses on assets owned by other entities is \$263,935,767 at September 30, 2011. See Table 14 in the Statistical Section for detailed balances.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2011

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)



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 \$318,087,204. 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 \$1,219,996,606
- Adjustments to recognize deferred revenues of \$24,244,490
- Long-term liabilities of (\$905,361,786)

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

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2011

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The condensed statement of activities reflects the changes in net assets for fiscal years ended September 30, 2011 and 2010.

Condensed Statement of Activities			
For the Fiscal Year Ended September 30, 2011			
Primary Government			
	Governmental	Business-	
	Activities	Type	Total
	Activities	Activities	Total
<u>Revenues</u>			
Program revenues:			
Charges for service	\$ 88,128,756	\$ 4,882,504	\$ 93,011,260
Operating grants and contributions	59,104,454	-	59,104,454
Capital grants and contributions	201,984,356	-	201,984,356
General revenues:			
Ad valorem taxes	310,332,190	-	310,332,190
Motor vehicle taxes	9,216,992	7,395,456	16,612,448
Other taxes	7,562,175	13,519,585	21,081,760
Investment earnings	2,499,439	21,247	2,520,686
Miscellaneous	4,828,759	(443,698)	4,385,061
Total Revenues	683,657,121	25,375,094	709,032,215
<u>Expenses</u>			
General government	88,844,727	-	88,844,727
Judicial	89,523,783	-	89,523,783
Public safety	186,374,799	-	186,374,799
Education and recreation	10,838,874	-	10,838,874
Public works	159,386,468	-	159,386,468
Health and public welfare	29,164,474	-	29,164,474
Interest and other charges	42,552,731	-	42,552,731
Unallocated depreciation	114,711	-	114,711
Community venue	-	47,297,341	47,297,341
Commissary	-	3,349,847	3,349,847
Parking Facilities	-	307,949	307,949
Total Expenses	606,800,567	50,955,137	657,755,704
Change in Net Assets	76,856,554	(25,580,043)	51,276,511
Net Assets - Beginning of Period	789,177,947	91,546,130	880,724,077
Net Assets - End of Period	\$ 866,034,501	\$ 65,966,087	\$ 932,000,588

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2011

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

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

REVENUE ANALYSIS

For the year ended September 30, 2011, total revenues for the primary government were \$709,032,215 compared to \$657,352,391 for the year ending September 30, 2010, a net increase of \$51,679,824. Governmental activities provided revenues of \$683,657,121 and \$633,162,282 in 2011 and 2010, respectively, while business-type activities provided revenues of \$25,375,094 and \$24,190,109 in 2011 and 2010, respectively.

Property taxes represented the largest revenue source for the governmental activities for the two periods. The tax rate for fiscal years 2011 and 2010 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, 2011

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, 2011	Year Ended September 30, 2010	Percentage Change From Prior Year
Ad Valorem Tax Revenue	\$ 310,332,190	\$ 314,323,744	-1.27%
Appraised Value	\$ 106,018,692,017	\$ 107,729,183,912	-1.59%
Taxable Value	\$ 96,944,253,218	\$ 98,311,787,306	-1.39%

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, 2011 and 2010 program revenues for the County were \$354,100,070 and \$295,920,455, 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, 2011	Year Ended September 30, 2010	Percentage Change From Prior Year
Charges for Services	\$ 93,011,260	\$ 92,923,677	0.09%
Operating and Capital Grants and Contributions	\$ 261,088,810	\$ 202,996,778	28.62%

A change in the County's revenue stream resulted from an increase in operating and 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.

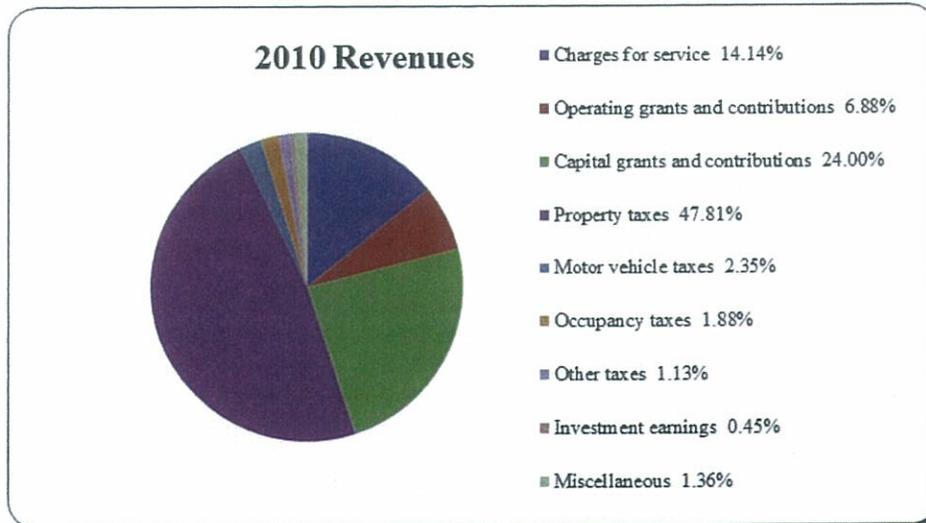
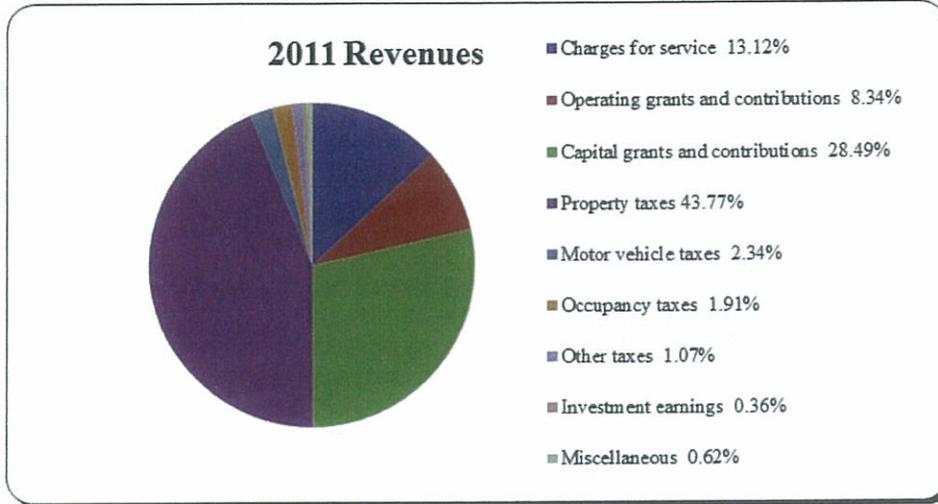
General revenues are revenues that are not assigned to support a specific function, but are available to provide financial resources as necessary. Included in general revenues are ad valorem taxes (discussed previously), other tax related revenues, interest earned from investments, and miscellaneous income. Overall, general revenues for the primary government decreased \$6,499,791 from the prior fiscal period. The largest decreases to general revenues relate to miscellaneous revenue and ad valorem taxes of \$4,557,244 and \$3,991,554, respectively, and the largest increase was for other taxes of \$1,349,508. The decrease in miscellaneous revenue is the result of a decrease in various one-time receipts of cash in 2011 as compared to 2010. The decrease to ad valorem taxes was due to the decrease in appraised and taxable values as noted above. The increase in other taxes was primarily due to an increase in hotel occupancy taxes of \$1,198,960 as a result of increased tourism to San Antonio.

**Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2011**

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, 2011, the function and program costs for the governmental activities were \$606,800,567 and \$50,955,137 for the business-type activity. Comparative figures for the prior fiscal year are \$523,383,744 and \$41,527,338, respectively.

Operating expenditures for the governmental activities during the fiscal year increased \$83,416,823 over the previous fiscal year.

- Public works expenses increased \$68,930,268. 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

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2011

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

EXPENSE ANALYSIS (Continued)

project descriptions are listed in detail on Table 14 (County Expenditures for Assets Owned by Other Entities) of the Statistical Section.

- Interest and other charges, related to debt service on long-term debt increased \$7,280,554.
- Operating expenditures for the business-type activities during the fiscal year increased \$9,427,799 over the previous fiscal year. Most of the increase is attributable to Community Venues with Grant payments to various entities for projects authorized by the voters in the 2008 Venue elections. These payments increased by \$8,984,755.

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 \$222,366,876. 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 \$83,128,036 at the fund level for capital outlays that are capitalized at the government-wide Level.
- Capital donations of \$181,959,104 recorded at the government-wide level only.
- Depreciation expense of (\$57,119,657) 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 \$28,938,655.

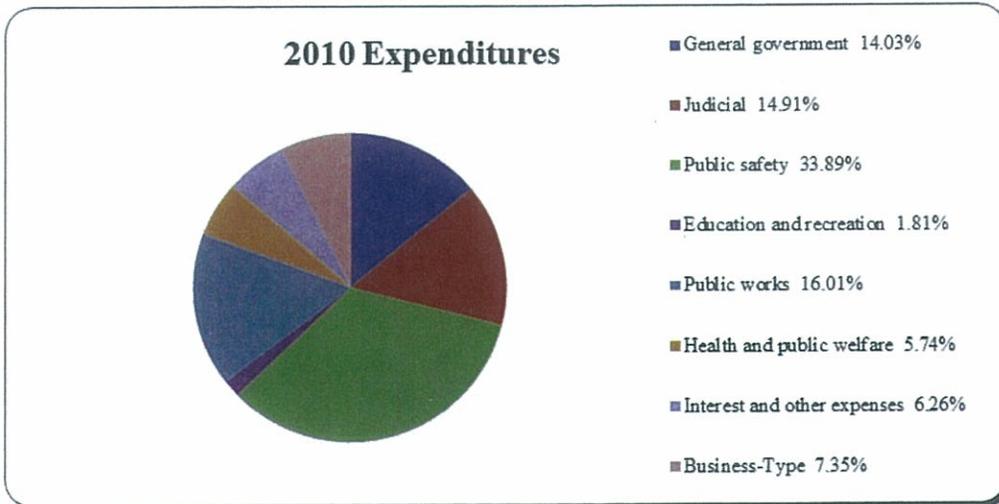
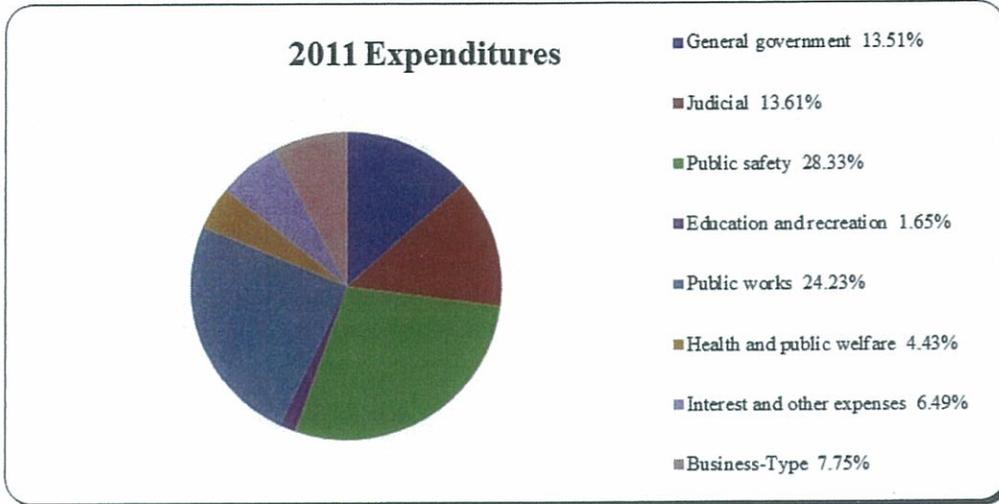
A detailed reconciliation can be found in the Basic Financial Statements, page 33.

**Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2011**

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, 2011

FINANCIAL ANALYSIS OF FUNDS

MAJOR GOVERNMENTAL FUNDS

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

At September 30, 2011, the County's governmental funds reported a combined fund balance of \$547,947,297 and at September 30, 2010, reported \$693,457,619 (as restated – see Note S), a decrease of \$145,510,322 or 20%. Of the total fund balance, \$55,724,026 or 10% constitutes unassigned fund balance, which is available to meet the County's current and future needs of its citizens. Restricted fund balance of \$413,570,676 or 75% of total fund balance, is restricted for capital expenditures (\$376,020,003) and special revenue funds (\$37,550,673). Committed fund balance of \$71,373,275 is primarily for debt service purposes of \$71,160,124. The remainder of fund balance is in nonspendable form of \$7,279,320.

The following schedule compares the revenues by source of the County's governmental funds for fiscal years ending September 30, 2011 and 2010.

	Revenues Classified by Source		
	Governmental Funds		
	September 30,		
	2011	2010	Increase (Decrease)
Revenues by source:			
Ad valorem taxes	\$ 309,879,849	\$ 312,626,778	\$ (2,746,929)
Other taxes, licenses, and permits	25,751,912	23,588,288	2,163,624
Intergovernmental revenue	69,776,671	52,477,680	17,298,991
Court costs and fines	28,636,474	28,723,501	(87,027)
Fees on motor vehicles	23,101,681	23,280,134	(178,453)
Other fees	17,520,617	18,017,567	(496,950)
Commissions from governmental units	4,779,636	4,423,514	356,122
Revenues from use of assets	14,677,230	16,981,610	(2,304,380)
Sales, refunds and miscellaneous	7,798,411	9,643,909	(1,845,498)
Total revenues	<u>\$ 501,922,481</u>	<u>\$ 489,762,981</u>	<u>\$ 12,159,500</u>

The General Fund

The General Fund is the chief operating fund of the County and a major governmental fund. At September 30, 2011, the total fund balance was \$61,003,346, of which \$55,724,026 was unassigned and \$5,279,320 was in nonspendable form. As a measure of the General Fund's liquidity, it is useful to compare unassigned fund balance to total expenditures and other financing uses. Unassigned fund balance is 17% of the combined total of General Fund expenditures and other financing uses. This is in compliance with the County's policy that the unassigned fund balance in the General Fund is to be maintained at a minimum 10% of the expenditures of the fiscal year.

The Debt Service Fund

The Debt Service Fund, a major governmental fund, accounts for receipts and disbursements of funds related to the County's long-term debt obligations for governmental activities. Expenditures include principal and interest payments on County debt, San Antonio River Authority bonds (see Note K to the financial statements), and bond issuance costs. There were no significant changes to committed fund balance to the Debt Service Fund in 2011. For more information on the County's long-term debt, see Note H in the Notes to the Financial Statements.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2011

FINANCIAL ANALYSIS OF FUNDS (Continued)

MAJOR GOVENMENTAL FUNDS (Continued)

The Capital Project Fund

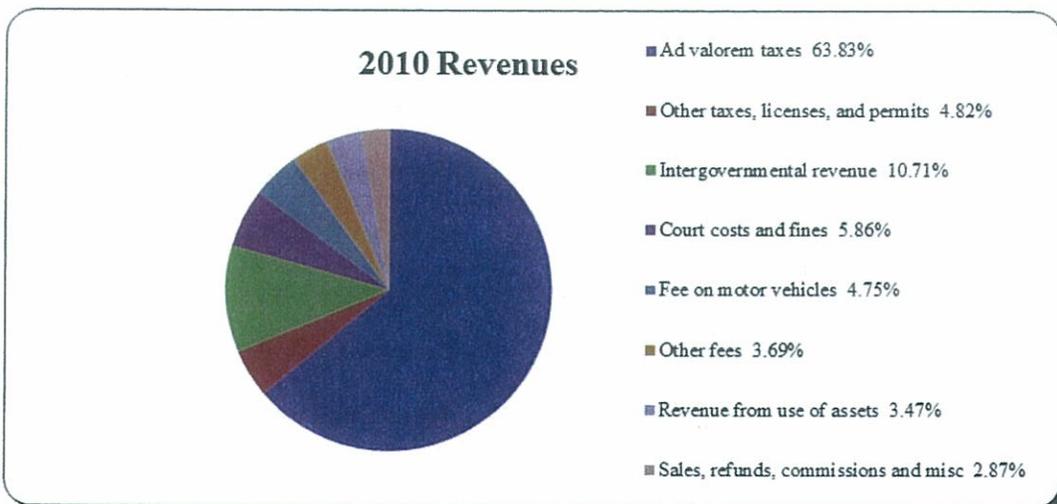
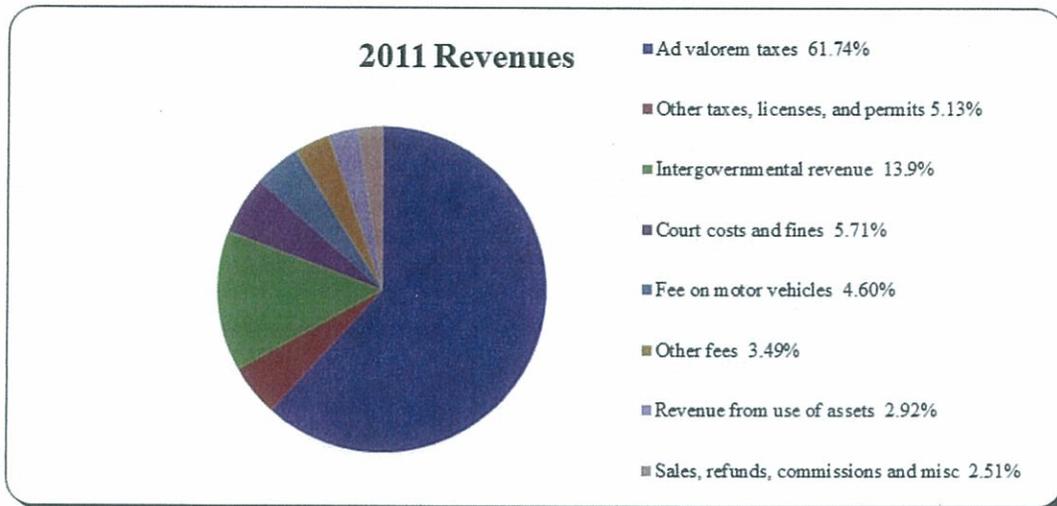
The Capital Project Fund, a major governmental fund, is used to account for receipts and disbursements relating to the acquisition or construction of major capital projects, including assets to be owned by other entities (see Statistical Section, Table 14). At the end of fiscal year 2011, the fund balance was \$378,020,003 compared with the 2010 fund balance of \$536,902,782, a decrease of \$158,882,779. This decrease is primarily attributable to capital projects receiving \$159,000,000 in funds from bond proceeds and premiums in 2010 with no new issuances in 2011. 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, 2011**

FINANCIAL ANALYSIS OF FUNDS (Continued)

MAJOR GOVERNMENTAL FUNDS (Continued)

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

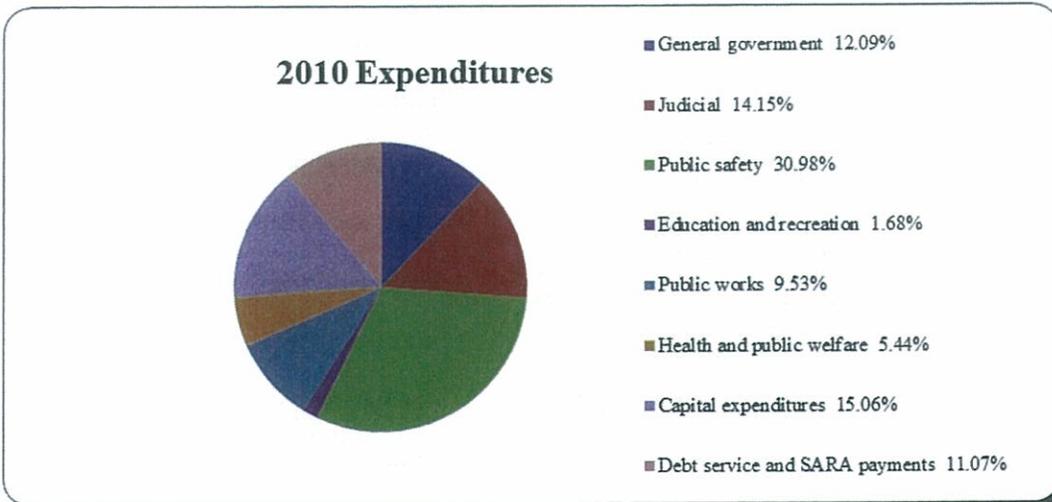
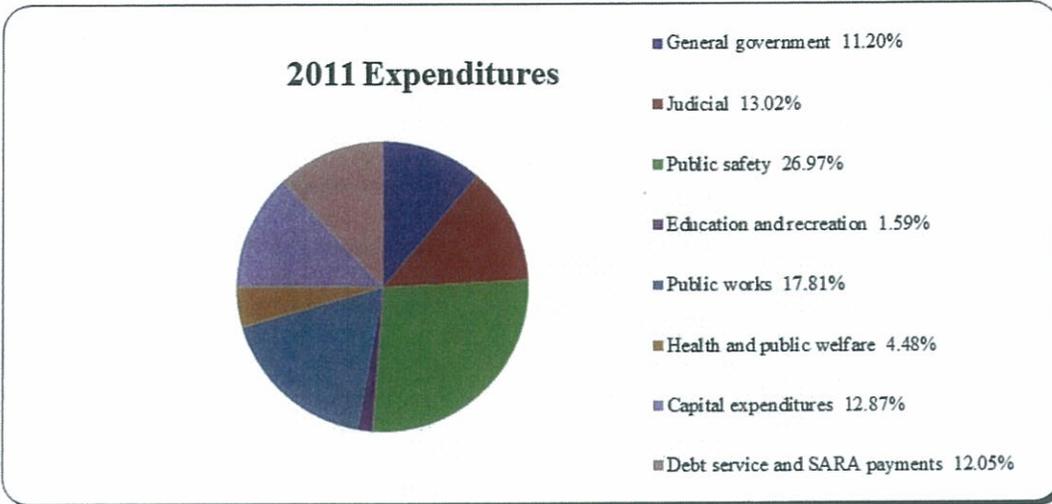


**Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2011**

FINANCIAL ANALYSIS OF FUNDS (Continued)

MAJOR GOVENMENTAL FUNDS (Continued)

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



Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2011

FINANCIAL ANALYSIS OF FUNDS (Continued)

PROPRIETARY FUNDS

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

Community Venue Fund

The Community Venue Fund currently is the County's only major business-type proprietary fund. This fund is used to account for proceeds derived by the County from its sale of venue project revenue bonds and receipts from visitor taxes, hotel occupancy tax and short-term motor vehicle tax for the construction, improvements and financing of the various community projects approved by the voters in the May 2008 election; and related debt service on the revenue bonds. The bond election authorized the County to issue \$415 million in venue bonds to fund 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, 2011, the County had issued \$129,460,000 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, 2011 the Venue Fund's net assets of \$64,401,573 is made up of \$54,860,897 in invested in capital assets net of related debt, \$16,844,006 of restricted net assets for debt service, and (\$7,303,330) of unrestricted net assets. The change in net assets was a decrease of \$25,053,335 from the previous fiscal year which is primarily attributed to the excess of grant payments and interest expense over hotel occupancy and motor vehicle tax revenue of \$20,910,041.

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, 2011, the Commissary Fund had total net assets of \$821,537 compared with \$1,067,591 at September 30, 2010. The decrease in net assets from 2010 is all attributed to the loss realized before transfers in 2011 of (\$246,054).

The Parking Facilities Fund

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

At September 30, 2011, the Parking Facilities Fund had total net assets of \$742,977 compared with \$1,023,631 at September 30, 2010. The decrease in net assets from 2010 is all attributed to the loss realized in 2011 of (\$280,654).

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, 2011, the funds reflected a total deficit in net assets of (\$20,792,106) as compared to (\$7,423,508) at September 30, 2010. Revenues were provided through \$37,338,937 in premiums, charges for service, sales and other income. Operating expenses for the current fiscal year were \$52,548,642. The largest expenses were claims paid through self insurance funds of \$39,676,919 and \$5,579,422 accrued for other postemployment benefit liability. The decrease in net assets is due to the accrual of the other postemployment benefits obligation and the underfunding of the Self-Insurance Fund. For more information, see the combining statements on pages 155-158.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2011

GENERAL FUND BUDGETARY HIGHLIGHTS

The General Fund's final amended *revenue* budget was \$323,578,762 with actual revenues of \$324,926,258. The final amended *expenditure* budget was \$324,855,745 with actual expenditures were \$313,429,091.

The following table summarizes the General Fund's budgeted and actual amounts for fiscal year 2011.

General Fund Budget vs. Actual
Fiscal Year 2011

	Original Budget	Final Budget	Actual
Revenues			
Ad valorem taxes	\$ 237,590,101	\$ 237,590,101	\$ 237,500,949
Other taxes, licenses, and permits	13,582,000	13,582,000	14,120,472
Intergovernmental revenue	7,222,700	7,243,127	8,578,408
Court costs and fines	23,528,074	23,528,074	23,671,545
Fees on motor vehicles	5,563,700	5,563,700	5,801,534
Other fees	10,465,540	10,465,540	10,704,300
Commissions from governmental units	4,830,000	4,830,000	4,779,636
Revenues from use of assets	13,890,420	13,890,420	12,812,325
Sales, refunds and miscellaneous	6,885,800	6,885,800	6,957,089
Total revenues	<u>323,558,335</u>	<u>323,578,762</u>	<u>324,926,258</u>
Expenditures			
	<u>322,255,229</u>	<u>324,855,745</u>	<u>313,429,091</u>
Transfers			
Interfund transfers in	3,070	3,070	3,070
Interfund transfers out	(5,713,706)	(5,707,787)	(5,641,488)
Total transfers	<u>(5,710,636)</u>	<u>(5,704,717)</u>	<u>(5,638,418)</u>
Net change in fund balance	<u>\$ (4,407,530)</u>	<u>\$ (6,981,700)</u>	<u>\$ 5,858,749</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, 2011, capital assets (net of depreciation) for the governmental activities of the County were \$1,220,983,638 and at September 30, 2010 it was \$1,014,980,005. Retirements for the County were \$10,894,555 and \$32,825,561, for 2011 and 2010, 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 \$57,133,870 as compared to \$45,799,603 for the year ended September 30, 2010. At September 30, 2011, the County's governmental activities had \$268,204,774 invested in ongoing construction in progress compared to \$206,976,601 at the end of the prior fiscal year.

The net investment in capital assets in the County's business-type activity at September 30, 2011 was \$139,276,450, as compared to \$141,618,861 at September 30, 2010. The depreciation provided for the current fiscal year was \$4,467,286 and \$4,444,646 for the prior fiscal period.

Major capital activity during the current fiscal year included additions of approximately \$181,959,000 in donated roads and \$83,128,036 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, 2011

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
	2011	2010	(Decrease)
Governmental Activities:			
Land	\$ 57,314,150	\$ 51,028,796	\$ 6,285,354
Buildings	165,731,700	174,482,070	(8,750,370)
Machinery and Equipment	25,720,461	47,156,407	(21,435,946)
Infrastructure	683,329,132	535,336,131	147,993,001
Construction in Progress	288,888,195	206,976,601	81,911,594
Totals	1,220,983,638	1,014,980,005	206,003,633
Business-Type Activities:			
Buildings	136,720,145	141,159,979	(4,439,834)
Equipment	473,055	47,721	425,334
Construction in Progress	2,083,250	411,161	1,672,089
Totals	139,276,450	141,618,861	(2,342,411)
Total Capital Assets, net	\$1,360,260,088	\$ 1,156,598,866	\$ 203,661,222

LONG-TERM DEBT

At September 30, 2011, the County had total long-term debt and other liabilities outstanding of \$923,012,768 as compared to \$947,801,400 in the prior year:

	Outstanding At September 30,	
	2011	2010
<u>Governmental Activities:</u>		
Bonds Payable	\$ 136,010,000	\$ 147,870,000
Certificates of Obligations	713,405,000	731,970,000
Unamortized Premium and Discount	23,035,944	24,538,642
Compensated Absences	29,331,982	27,963,948
Deferred Charges and Other	(1,109,303)	(1,300,914)
OPEB Obligation	22,339,145	16,759,724
Total Governmental Activities	\$ 923,012,768	\$ 947,801,400
<u>Business-Type Activities:</u>		
Tax Exempt Bonds	\$ 169,590,001	\$ 164,080,000
Taxable Bonds	47,740,000	48,805,000
Unamortized Premium and Discount	(1,410,265)	(220,228)
Deferred Charges	(6,475,937)	(6,654,937)
Total Business-Type Activities	\$ 209,443,799	\$ 206,009,835

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2011

CAPITAL ASSETS AND DEBT ADMINISTRATION (Continued)

LONG-TERM DEBT (Continued)

During the current fiscal period for governmental activities, the County issued no new bonds and retired \$11,860,000 in general obligation bonds and \$18,565,000 in certificates of obligation. In October 2011, the County issued \$17,650,000 in Limited Tax Refunding Bonds and \$59,330,000 in Combination Tax and Revenue Certificates of Obligation. In December 2011, the County issued \$34,095,000 in Combination Flood Control Tax and Revenue Certificates of Obligation and \$51,295,000 in Combination Tax and Revenue Certificates of Obligation. See Note H and Note R for more information.

For business-type activities, the County retired \$62,615,000 in venue debt which included the refunding of \$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 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 2012 will be approximately \$310,400,000 with actual ad valorem revenues totaling \$309,879,849 for fiscal year 2011. For the General Fund in fiscal year 2012, both total operating resources and the adopted expenditure budget, including appropriated fund balance, were estimated to be approximately \$380,900,000.

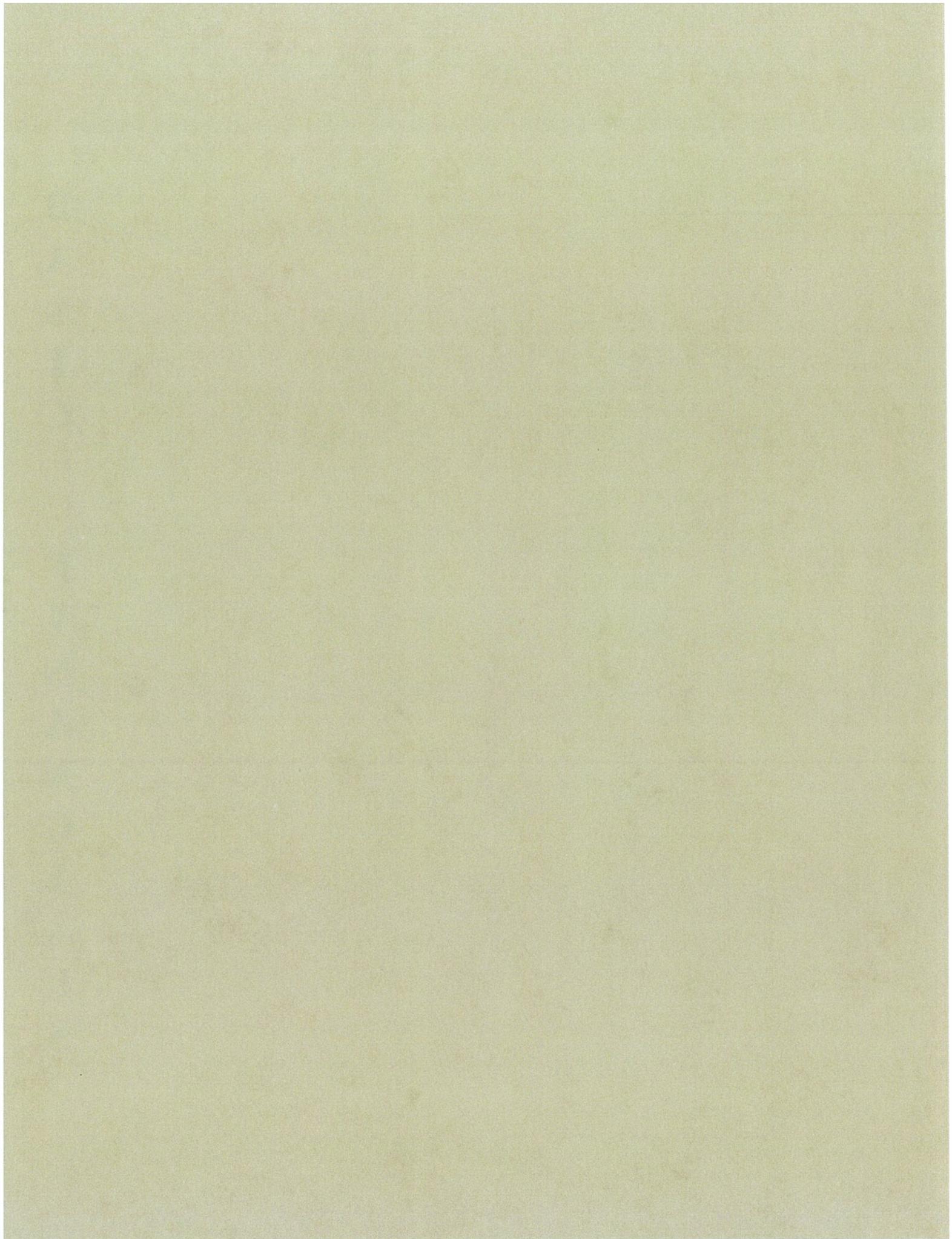
The County unemployment rate increased from 7.3% to 8.1%, according to the Texas Workforce Commission. Even though the unemployment rate did slightly increase during fiscal year 2011, the County did enjoy some external corporate employment growth (4,917 positions) from various sectors. See the letter of transmittal for the more information.

REQUESTS FOR INFORMATION

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

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GOVERNMENT

WIDE

FINANCIAL

STATEMENTS

Bexar County, Texas
STATEMENT OF NET ASSETS
September 30, 2011

	<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	\$ 146,244,833	\$ 61,257,989	\$ 207,502,822	\$ 141,941,000	\$ 8,068,256
Investments	432,853,639	-	432,853,639	39,202,000	-
<u>Receivables:</u>					
Delinquent taxes, net of allowance for uncollectable accounts	11,916,299	-	11,916,299	165,121,000	2,714
Accounts and other	42,303,584	1,730,179	44,033,763	63,466,000	115,569
Internal Balances	2,000,000	(2,000,000)	-		
Inventories	69,300	-	69,300	-	-
<u>Restricted Assets:</u>					
Cash and cash equivalents	-	58,281,467	58,281,467	-	-
Accrued interest	830,925	-	830,925	-	-
Prepaid assets	76,877	-	76,877	51,742,000	-
Deposits	170,150	-	170,150	-	-
Deferred charges	468,270	313,622	781,892	-	907,586
Total Current Assets	<u>636,933,877</u>	<u>119,583,257</u>	<u>756,517,134</u>	<u>461,472,000</u>	<u>9,094,125</u>
<u>Noncurrent Assets:</u>					
Investments	-	-	-	35,455,000	-
<u>Restricted assets:</u>					
Cash and cash equivalents	-	13,900,261	13,900,261	1,026,306,000	-
Other assets	-	-	-	-	-
Accounts receivable	-	-	-	-	-
Deferred charges	7,085,076	8,660,931	15,746,007	14,238,000	-
<u>Capital assets:</u>					
Land, equipment and construction in progress	346,122,308	2,083,249	348,205,557	366,222,000	70,486,055
Other capital assets, net of depreciation	874,861,330	137,193,200	1,012,054,530	7,534,000	7,105,156
Total Noncurrent Assets	<u>1,228,068,714</u>	<u>161,837,641</u>	<u>1,389,906,355</u>	<u>1,449,755,000</u>	<u>77,591,211</u>
TOTAL ASSETS	<u>\$ 1,865,002,591</u>	<u>\$281,420,898</u>	<u>\$2,146,423,489</u>	<u>\$ 1,911,227,000</u>	<u>\$ 86,685,336</u>

Bexar County, Texas
STATEMENT OF NET ASSETS
September 30, 2011

	<u>Primary Government</u>			<u>Component Units</u>	
	<u>Governmental Activities</u>	<u>Business- Type Activities</u>	<u>Total</u>	<u>University Health System</u>	<u>Cibolo Canyons Special Improvement District</u>
LIABILITIES					
<u>Current Liabilities</u>					
Accounts payable and accrued liabilities	\$ 50,836,029	\$ 4,716,595	\$ 55,552,624	\$ 130,113,000	\$ 11,970
Due to other governmental units	7,284,828	4,727	7,289,555	-	1,426,051
Unearned revenue	-	-	-	278,816,000	-
Current portion of:					
Long-term liabilities	7,332,996	-	7,332,996	14,711,000	3,100,000
Payable from restricted assets:					
Accounts payable and accrued liabilities	-	-	-	-	-
Contract retainage payable	4,944,742	1,847,864	6,792,606	-	-
Current portion of long-term debt	31,956,087	1,764,457	33,720,544	11,960,000	500,000
Accrued interest payable	12,229,051	1,441,824	13,670,875	-	153,086
Total Current Liabilities	<u>114,583,733</u>	<u>9,775,467</u>	<u>124,359,200</u>	<u>435,600,000</u>	<u>5,191,107</u>
<u>Noncurrent Liabilities</u>					
Long-term liabilities	883,723,686	207,679,344	1,091,403,030	745,239,000	-
Claims payable	660,671	-	660,671	-	-
Estimated self-insurance reserves	-	-	-	1,263,000	-
Long-term deferred revenue	-	-	-	65,000	76,713,137
Total Noncurrent Liabilities	<u>884,384,357</u>	<u>207,679,344</u>	<u>1,092,063,701</u>	<u>746,567,000</u>	<u>76,713,137</u>
TOTAL LIABILITIES	<u>998,968,090</u>	<u>217,454,811</u>	<u>1,216,422,901</u>	<u>1,182,167,000</u>	<u>81,904,244</u>
NET ASSETS					
Invested in capital assets, net of related debt	830,351,671	55,333,951	885,685,622	223,449,000	1,055,660
Restricted for:					
Debt service	71,270,325	16,844,006	88,114,331	-	262,267
Grants	12,565,983	-	12,565,983	-	-
Capital projects	14,139,934	-	14,139,934	-	-
Health care	-	-	-	1,582,000	-
Legislative	24,984,690	-	24,984,690	-	-
Restricted Obligations	-	-	-	-	2,093,951
Unrestricted	(87,278,102)	(6,211,870)	(93,489,972)	504,029,000	1,369,214
TOTAL NET ASSETS	<u>\$ 866,034,501</u>	<u>\$ 65,966,087</u>	<u>\$ 932,000,588</u>	<u>\$ 729,060,000</u>	<u>\$ 4,781,092</u>

Bexar County, Texas
STATEMENT OF ACTIVITIES
For Fiscal Year Ended September 30, 2011

<u>Functions/Programs</u>	<u>Program Revenues</u>			
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Governmental activities:				
General government	\$ 88,844,727	\$ 29,315,903	\$ 4,156,702	\$ -
Judicial	89,523,783	13,189,094	4,470,725	-
Public safety	186,374,799	28,563,454	18,847,341	-
Education and recreation	10,838,874	333,200	1,369,585	-
Public works	159,386,468	15,791,488	2,505,065	201,984,356
Health and public welfare	29,164,474	935,617	27,755,036	-
Interest and other fees	42,552,731	-	-	-
Unallocated depreciation	114,711	-	-	-
Total governmental activities	<u>606,800,567</u>	<u>88,128,756</u>	<u>59,104,454</u>	<u>201,984,356</u>
Business-Type activities:				
Venue Fund	47,297,341	1,300,000	-	-
Commissary Fund	3,349,848	3,102,912	-	-
Parking Facilities Fund	307,949	479,592	-	-
Total business-type activities	<u>50,955,138</u>	<u>4,882,504</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 657,755,705</u>	<u>\$ 93,011,260</u>	<u>\$ 59,104,454</u>	<u>\$ 201,984,356</u>
Component Units:				
University Health System	\$ 914,575,000	\$ 676,548,000		\$ 549,000
Cibolo Canyons Special Improvement District	7,067,163	-		-
Total component units	<u>921,642,163</u>	<u>\$ 676,548,000</u>		<u>\$ 549,000</u>
General revenues:				
Taxes:				
Property taxes				
Flood control taxes				
Bingo taxes				
Motor vehicle taxes				
Occupancy taxes				
Mixed drink taxes				
Unrestricted investment earnings				
Miscellaneous				
Loss on Disposal of Capital Assets				
Transfers between governmental and business-type activities				
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			University Health System	Cibola Canyons Special Improvement District
Governmental Activities	Business-Type Activities	Total		
\$ (55,372,122)	\$ -	\$ (55,372,122)		
(71,863,964)	-	(71,863,964)		
(138,964,004)	-	(138,964,004)		
(9,136,089)	-	(9,136,089)		
60,894,441	-	60,894,441		
(473,821)	-	(473,821)		
(42,552,731)	-	(42,552,731)		
(114,711)	-	(114,711)		
(257,583,001)	-	(257,583,001)		
-	(45,997,341)	(45,997,341)		
-	(246,936)	(246,936)		
-	171,643	171,643		
-	(46,072,635)	(46,072,635)		
\$ (257,583,001)	\$ (46,072,635)	\$ (303,655,636)	\$ (237,478,000)	\$ (7,067,163)
\$ 281,355,998	\$ -	\$ 281,355,998	\$ 275,419,000	\$ 2,866,579
28,976,192	-	28,976,192	-	-
1,034,600	-	1,034,600	-	-
9,216,992	7,395,457	16,612,449	-	886,397
-	13,519,585	13,519,585	-	4,384,120
6,527,575	-	6,527,575	-	-
2,499,439	21,247	2,520,686	5,194,000	10,584
7,206,835	9,373	7,216,208	15,737,000	5,690
(2,831,146)	-	(2,831,146)	-	-
453,070	(453,070)	-	-	-
334,439,555	20,492,592	354,932,147	296,350,000	8,153,370
76,856,554	(25,580,043)	51,276,511	58,872,000	1,086,207
789,177,947	91,546,130	880,724,077	670,188,000	3,694,885
\$ 866,034,501	\$ 65,966,087	\$ 932,000,588	\$ 729,060,000	\$ 4,781,092

Bexar County, Texas
BALANCE SHEET - GOVERNMENTAL FUNDS
September 30, 2011

	<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	\$ 17,814,022	\$ 614,198	\$ 83,319,691	\$ 36,097,413	\$ 137,845,324
Investments	54,765,587	69,885,110	307,424,085	778,857	432,853,639
Receivables:					
Taxes, Net	9,235,875	2,414,411	266,013	-	11,916,299
Accounts receivable, Net	13,459,639	-	2,910	58,015	13,520,564
Due from other funds	128,834	-	216,000	33,963	378,797
Advances to other funds	4,840,184	-	2,000,000	-	6,840,184
Due from other governmental units	5,860,920	-	14,199,380	8,719,714	28,780,014
Accrued interest	139,187	520,165	147,966	23,607	830,925
Deferred charges	12,458	-	-	-	12,458
Deposits	160,150	-	-	-	160,150
TOTAL ASSETS	\$ 106,416,856	\$ 73,433,884	\$ 407,576,045	\$ 45,711,569	\$ 633,138,354
LIABILITIES					
Vouchers payable	\$ 4,351,476	\$ 30,349	\$ 12,369,568	\$ 2,381,126	\$ 19,132,519
Accrued interest payable	-	-	-	-	-
Accrued liabilities	12,963,027	-	7,701,207	3,724,015	24,388,249
Due to other funds	249,463	-	-	129,334	378,797
Advances from other funds	-	-	4,330,184	400,000	4,730,184
Due to other governmental units	6,093,470	-	27	1,191,331	7,284,828
Deferred revenues	21,756,074	2,243,411	245,008	87,245	24,331,738
Contract retainage payable	-	-	4,910,048	34,694	4,944,742
TOTAL LIABILITIES	45,413,510	2,273,760	29,556,042	7,947,745	85,191,057
FUND BALANCES					
Nonspendable	\$ 5,279,320	\$ -	\$ 2,000,000	\$ -	\$ 7,279,320
Restricted	-	-	376,020,003	37,550,673	413,570,676
Committed	-	71,160,124	-	213,151	71,373,275
Assigned	-	-	-	-	-
Unassigned	55,724,026	-	-	-	55,724,026
TOTAL FUND BALANCES	61,003,346	71,160,124	378,020,003	37,763,824	547,947,297
TOTAL LIABILITIES AND FUND BALANCES	\$ 106,416,856	\$ 73,433,884	\$ 407,576,045	\$ 45,711,569	\$ 633,138,354

Bexar County, Texas
Reconciliation of Balance Sheet - Governmental Funds to
Statement of Net Assets
September 30, 2011

Total Fund Balances -- Governmental Funds \$ 547,947,297

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. 1,219,996,606

Certain receivables are not available and, therefore, are deferred in governmental funds. 13,220,344

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. 11,024,146

Internal service funds are used by the County's management for self insurance, fleet maintenance, records management, and other post employment benefits. (20,792,106)
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.

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	(849,415,000)	
Deferred charge on refunding (to be amortized as interest expense)	1,109,302	
Deferred charge for issuance cost (to be amortized as interest expense)	7,540,889	
Issuance premium (to be amortized as interest expense)	(23,085,934)	
Issuance discount (to be amortized as interest expense)	49,990	
Accrued interest	(12,229,051)	
Compensated absences	(29,331,982)	
	(905,361,786)	(905,361,786)

Total Net Assets -- Governmental Activities \$ 866,034,501

Bexar County, Texas
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Governmental Funds
For Fiscal Year Ended September 30, 2011

	<u>Major Funds</u>			<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>		
REVENUES					
Ad valorem taxes	\$ 237,500,949	\$ 65,867,777	\$ 6,511,123	\$ -	\$ 309,879,849
Other taxes, licenses, and permits	14,120,472	-	11,631,440	-	25,751,912
Intergovernmental revenue	8,578,408	2,850,796	5,631,613	52,715,854	69,776,671
Court costs and fines	23,671,545	-	501,986	4,462,943	28,636,474
Fees on motor vehicles	5,801,534	-	17,300,147	-	23,101,681
Other fees	10,704,300	-	299,414	6,516,903	17,520,617
Commissions from governmental units	4,779,636	-	-	-	4,779,636
Revenues from use of assets	12,812,325	1,320,286	457,415	87,204	14,677,230
Sales, refunds and miscellaneous	6,957,089	250	69,244	771,828	7,798,411
TOTAL REVENUES	<u>324,926,258</u>	<u>70,039,109</u>	<u>42,402,382</u>	<u>64,554,732</u>	<u>501,922,481</u>
EXPENDITURES					
Current					
General government	62,153,540	-	3,457,645	6,760,829	72,372,014
Judicial	78,509,309	-	428,201	5,199,236	84,136,746
Public safety	156,867,729	-	705,272	16,691,393	174,264,394
Education and recreation	8,135,507	-	6,536	2,109,966	10,252,009
Public works	980,484	-	112,310,223	1,793,651	115,084,358
Health and public welfare	6,172,333	-	-	22,786,097	28,958,430
Capital expenditures	175,806	-	79,707,061	3,245,169	83,128,036
Debt Service:					
Principal	-	30,425,000	-	-	30,425,000
Interest	-	42,292,081	-	-	42,292,081
Bond issuance cost	-	142,341	-	-	142,341
Debt service SARA	-	5,000,000	-	-	5,000,000
TOTAL EXPENDITURES	<u>312,994,708</u>	<u>77,859,422</u>	<u>196,614,938</u>	<u>58,586,341</u>	<u>646,055,409</u>
Excess (deficiency) of revenues over expenditures	11,931,550	(7,820,313)	(154,212,556)	5,968,391	(144,132,928)
OTHER FINANCING SOURCES (USES)					
Interfund transfers in	3,070	6,390,223	6,770,000	3,294,457	16,457,750
Interfund transfer out	(5,641,488)	-	(11,440,223)	(753,433)	(17,835,144)
TOTAL OTHER FINANCING SOURCES (USES)	<u>(5,638,418)</u>	<u>6,390,223</u>	<u>(4,670,223)</u>	<u>2,541,024</u>	<u>(1,377,394)</u>
Net change in fund balances	6,293,132	(1,430,090)	(158,882,779)	8,509,415	(145,510,322)
FUND BALANCE - Beginning	54,710,214	72,590,214	536,902,782	29,254,409	693,457,619
FUND BALANCE - Ending	<u>\$ 61,003,346</u>	<u>\$ 71,160,124</u>	<u>\$ 378,020,003</u>	<u>\$ 37,763,824</u>	<u>\$ 547,947,297</u>

Bexar County, Texas
 Reconciliation of Changes in Fund Balances - Governmental Funds to
 Statement of Activities
 For the Fiscal Year Ended September 30, 2011

Net Change in Fund Balances -- Total Governmental Funds	(145,510,322)
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.	83,128,036
Depreciation expense for capital assets that is allocated over their estimated useful lives.	(57,119,657)
Capital asset donations	181,959,104
The net effect of disposal of capital assets is to decrease net assets.	(2,831,146)
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.	
Repayments:	
To paying agent for bond principal	30,425,000
Some expenses in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	
Accrued interest on debt	(761,267)
Amortization of debt premium	1,506,864
Amortization of deferred charges	(191,611)
Amortization of discounts	(4,166)
Amortization of issuance costs	(668,129)
Compensated absences	(1,368,036)
	(1,486,345)
Because some revenues will not be collected for several months after the County's fiscal year end, they are not considered "available" revenues and are deferred in the governmental funds. Deferred revenues increased by this amount in the current period.	1,660,482
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.	(13,368,598)
Change in Net Assets -- Governmental Activities	\$ 76,856,554

Bexar County, Texas
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
September 30, 2011

	<u>Enterprise Funds</u>			<u>Internal Service Funds</u>
	<u>Community Venue Fund</u>	<u>Nonmajor Enterprise Funds</u>	<u>Total</u>	
ASSETS				
<u>Current assets:</u>				
Cash, cash equivalents, and temporary investments	\$ 59,867,190	\$ 1,390,799	\$ 61,257,989	\$ 8,399,509
Receivables:				
Accounts	-	734	734	3,004
Due from other governmental units	3,687,989	41,456	3,729,445	-
Inventories	-	-	-	69,300
Restricted Assets:				
Cash and cash equivalents	58,281,467	-	58,281,467	-
Deposits	-	-	-	10,000
Deferred charges	313,622	-	313,622	76,877
TOTAL CURRENT ASSETS	<u>122,150,268</u>	<u>1,432,989</u>	<u>123,583,257</u>	<u>8,558,690</u>
Noncurrent Assets:				
Deferred charges	8,660,931	-	8,660,931	-
Restricted Assets:				
Cash and cash equivalents	13,900,261	-	13,900,261	-
Capital assets:				
Buildings and improvements	178,361,789	-	178,361,789	-
Equipment	12,174,366	481,425	12,655,791	1,023,630
Reference library	-	38,960	38,960	-
Less: Accumulated depreciation	(51,732,760)	(47,331)	(51,780,091)	(36,597)
TOTAL NONCURRENT ASSETS	<u>161,364,587</u>	<u>473,054</u>	<u>161,837,641</u>	<u>987,033</u>
TOTAL ASSETS	<u>\$ 283,514,855</u>	<u>\$ 1,906,043</u>	<u>\$ 285,420,898</u>	<u>\$ 9,545,723</u>

Bexar County, Texas
STATEMENT OF NET ASSETS
PROPRIETARY FUNDS
September 30, 2011

	<u>Enterprise Funds</u>			<u>Internal Service Funds</u>
	<u>Community Venue Fund</u>	<u>Nonmajor Enterprise Funds</u>	<u>Total</u>	
LIABILITIES				
<u>Current Liabilities:</u>				
Vouchers payable	\$ 851,867	\$ 148,571	\$ 1,000,438	\$ 82,959
Claims payable	-	-	-	5,360,021
Accrued liabilities	3,527,926	188,231	3,716,157	1,785,033
Due to other governmental units	-	4,727	4,727	-
Payable from restricted assets:				
Contract retainage payable	1,847,864	-	1,847,864	-
Accrued interest payable	1,441,824	-	1,441,824	-
Revenue bonds payable	1,764,457	-	1,764,457	-
TOTAL CURRENT LIABILITIES	<u>9,433,938</u>	<u>341,529</u>	<u>9,775,467</u>	<u>7,228,013</u>
<u>Noncurrent Liabilities:</u>				
Advances from other funds	2,000,000	-	2,000,000	110,000
Revenue bonds payable	207,679,344	-	207,679,344	-
Claims payable	-	-	-	660,671
OPEB obligation	-	-	-	22,339,145
TOTAL NONCURRENT LIABILITIES	<u>209,679,344</u>	<u>-</u>	<u>209,679,344</u>	<u>23,109,816</u>
TOTAL LIABILITIES	<u>219,113,282</u>	<u>341,529</u>	<u>219,454,811</u>	<u>30,337,829</u>
NET ASSETS				
Invested in capital assets, net of related debt	54,860,897	473,054	473,054	987,033
Restricted for debt service and grant payments	16,844,006	-	-	-
Unrestricted	(7,303,330)	1,091,460	65,493,033	(21,779,139)
TOTAL NET ASSETS (DEFICIT)	<u>\$ 64,401,573</u>	<u>\$ 1,564,514</u>	<u>\$ 65,966,087</u>	<u>\$ (20,792,106)</u>

Bexar County, Texas
Statement of Revenues, Expenses, and Changes in Net Assets
All Proprietary Funds
For Fiscal Year Ended September 30, 2011

	<u>Enterprise Funds</u>		<u>Total</u>	<u>Internal Service Funds</u>
	<u>Community Venue Fund</u>	<u>Nonmajor Enterprise Funds</u>		
OPERATING REVENUES				
Premiums	\$ -	\$ -	\$ -	\$ 35,900,226
Records Management Storage Fees	-	-	-	440,059
Employee Clinic Fees	-	-	-	13,050
Commissary sales	-	3,102,912	3,102,912	-
Fleet maintenance sales	-	-	-	684,206
License fee	1,300,000	-	1,300,000	-
User fees	-	479,608	479,608	-
Other income	9,311	46	9,357	301,396
TOTAL OPERATING REVENUES	<u>1,309,311</u>	<u>3,582,566</u>	<u>4,891,877</u>	<u>37,338,937</u>
OPERATING EXPENSES				
Administrative fees	-	-	-	3,083,635
Claims expense	-	-	-	39,676,919
Insurance expense	-	-	-	2,536,628
OPEB costs	-	-	-	5,579,422
Personnel costs	399,724	1,263,326	1,663,050	1,266,352
Rent and utilities	752	11,817	12,569	104,521
Purchased services	360,953	1,711,947	2,072,900	242,040
Supplies	839	593,453	594,292	30,888
Repairs and maintenance	-	49,803	49,803	14,024
Depreciation and amortization	4,606,028	27,451	4,633,479	14,213
TOTAL OPERATING EXPENSES	<u>5,368,296</u>	<u>3,657,797</u>	<u>9,026,093</u>	<u>52,548,642</u>
Net operating income (loss)	<u>(4,058,985)</u>	<u>(75,231)</u>	<u>(4,134,216)</u>	<u>(15,209,705)</u>
NON-OPERATING REVENUES (EXPENSES)				
Hotel occupancy tax	13,519,585	-	13,519,585	-
Motor vehicle tax	7,395,456	-	7,395,456	-
Grant payments	(30,419,505)	-	(30,419,505)	-
Investment income	19,654	1,593	21,247	10,643
Interest expense	(11,405,577)	-	(11,405,577)	-
Amortization	(103,963)	-	(103,963)	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>(20,994,350)</u>	<u>1,593</u>	<u>(20,992,757)</u>	<u>10,643</u>
(loss) before transfers	<u>(25,053,335)</u>	<u>(73,638)</u>	<u>(25,126,973)</u>	<u>(15,199,062)</u>
OTHER FINANCING SOURCES (USES)				
Transfers from other funds	-	-	-	2,463,947
Transfers to other funds	-	(453,070)	(453,070)	(633,483)
Change in Net Assets	<u>(25,053,335)</u>	<u>(526,708)</u>	<u>(25,580,043)</u>	<u>(13,368,598)</u>
Net Assets at beginning of year	89,454,908	2,091,222	91,546,130	(7,423,508)
Net Assets at end of year	<u>\$ 64,401,573</u>	<u>\$ 1,564,514</u>	<u>\$ 65,966,087</u>	<u>\$ (20,792,106)</u>

Bexar County, Texas
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For Fiscal Year Ended September 30, 2011

	<u>Enterprise Funds</u>			
	<u>Community Venue Fund</u>	<u>Nonmajor Enterprise Funds</u>	<u>Total Business Type Activities</u>	<u>Internal Service Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received for premiums	\$ -	\$ -	\$ -	\$ 36,200,935
Cash received for employee clinic fees	-	-	-	13,050
Cash received for fleet maintenance services	-	-	-	684,876
Cash received for records management storage	-	-	-	440,059
Cash received for commissary sales	-	3,102,912	3,102,912	-
Cash received for parking fees	-	478,920	478,920	-
Cash received for license fee	1,300,000	-	1,300,000	-
Receipts from other funds	9,311	-	9,311	-
Receipts from other governmental units	-	16,108	16,108	-
Payments to other funds	-	-	-	-
Payments to suppliers	(827,071)	(2,260,003)	(3,087,074)	(3,202,494)
Payments to employees for services	(398,670)	(1,258,866)	(1,657,536)	(1,269,168)
Claims paid	-	-	-	(40,172,185)
Net cash provided (used) for operating activities	<u>83,570</u>	<u>79,071</u>	<u>162,641</u>	<u>(7,304,927)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Taxes received	20,337,558	-	20,337,558	-
Transfer from other funds	-	-	-	2,463,947
Transfer to other funds	-	(3,070)	(3,070)	(633,483)
Payments for Venue projects	(29,921,072)	-	(29,921,072)	-
Advances from other funds	(4,741,771)	-	(4,741,771)	-
Proceeds from long-term debt	65,490,419	-	65,490,419	-
Principal payments on noncapital debt	(61,090,000)	-	(61,090,000)	-
Interest payments on noncapital debt	(5,240,986)	-	(5,240,986)	-
Bond issuance costs	(1,478,601)	-	(1,478,601)	-
Net cash provided (used) by noncapital financing activities	<u>(16,644,453)</u>	<u>(3,070)</u>	<u>(16,647,523)</u>	<u>1,830,464</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Principal payments on capital debt	(1,525,000)	-	(1,525,000)	-
Interest payments on capital debt	(5,219,467)	-	(5,219,467)	-
Transfer to other funds	-	(450,000)	(450,000)	-
Purchase of capital assets	98,952	(371,420)	(272,468)	(881,507)
Net cash used for capital and related financing activities	<u>(6,645,515)</u>	<u>(821,420)</u>	<u>(7,466,935)</u>	<u>(881,507)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment income	19,657	1,593	21,250	10,644
Net cash provided by investing activities	<u>19,657</u>	<u>1,593</u>	<u>21,250</u>	<u>10,644</u>
Net decrease in cash and cash equivalents	(23,186,741)	(743,826)	(23,930,567)	(6,345,326)
Cash and cash equivalents--beginning of year	155,235,659	2,134,625	157,370,284	14,744,835
Cash and cash equivalents--end of year	<u>\$ 132,048,918</u>	<u>\$ 1,390,799</u>	<u>\$ 133,439,717</u>	<u>\$ 8,399,509</u>

Bexar County, Texas
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended September 30, 2011

	<u>Enterprise Funds</u>		<u>Total Business Type Activities</u>	<u>Internal Service Funds</u>
	<u>Community Venue Fund</u>	<u>Nonmajor Enterprise Funds</u>		
Reconciliation of operating income (loss) to net cash provided for operating activities:				
Operating income (loss)	\$ (4,058,985)	\$ (75,231)	\$ (4,134,216)	\$ (15,209,705)
Adjustments to reconcile operating income (loss) to net cash provided for operating activities:				
Amortization expense	166,194	-	166,194	-
Depreciation expense	4,439,834	27,452	4,467,286	14,213
Change in net assets and liabilities:				
(Increase) in inventories	-	-	-	(13,561)
(Increase) in accounts receivable	-	(735)	(735)	(17)
(Decrease) in vouchers	(464,527)	(35,018)	(499,545)	(72,203)
Increase in accrued liabilities	1,054	146,497	147,551	1,683,891
Increase in claims payable	-	-	-	6,292,455
Increase in due to other governmental units	-	4,727	4,727	-
Decrease in due from other governmental units	-	11,379	11,379	-
Net cash provided (used) for operating activities	<u>\$ 83,570</u>	<u>\$ 79,071</u>	<u>\$ 162,641</u>	<u>\$ (7,304,927)</u>
Reconciliation of cash and cash equivalents on Statement of Cash Flows to Statement of Net Assets				
Cash and temporary investments	\$ 59,867,190	\$ 1,390,799	\$ 61,257,989	\$ 8,399,509
Restricted cash and cash equivalents	<u>72,181,727</u>	<u>-</u>	<u>72,181,727</u>	<u>-</u>
Cash and cash equivalents	<u>\$ 132,048,917</u>	<u>\$ 1,390,799</u>	<u>\$ 133,439,716</u>	<u>\$ 8,399,509</u>

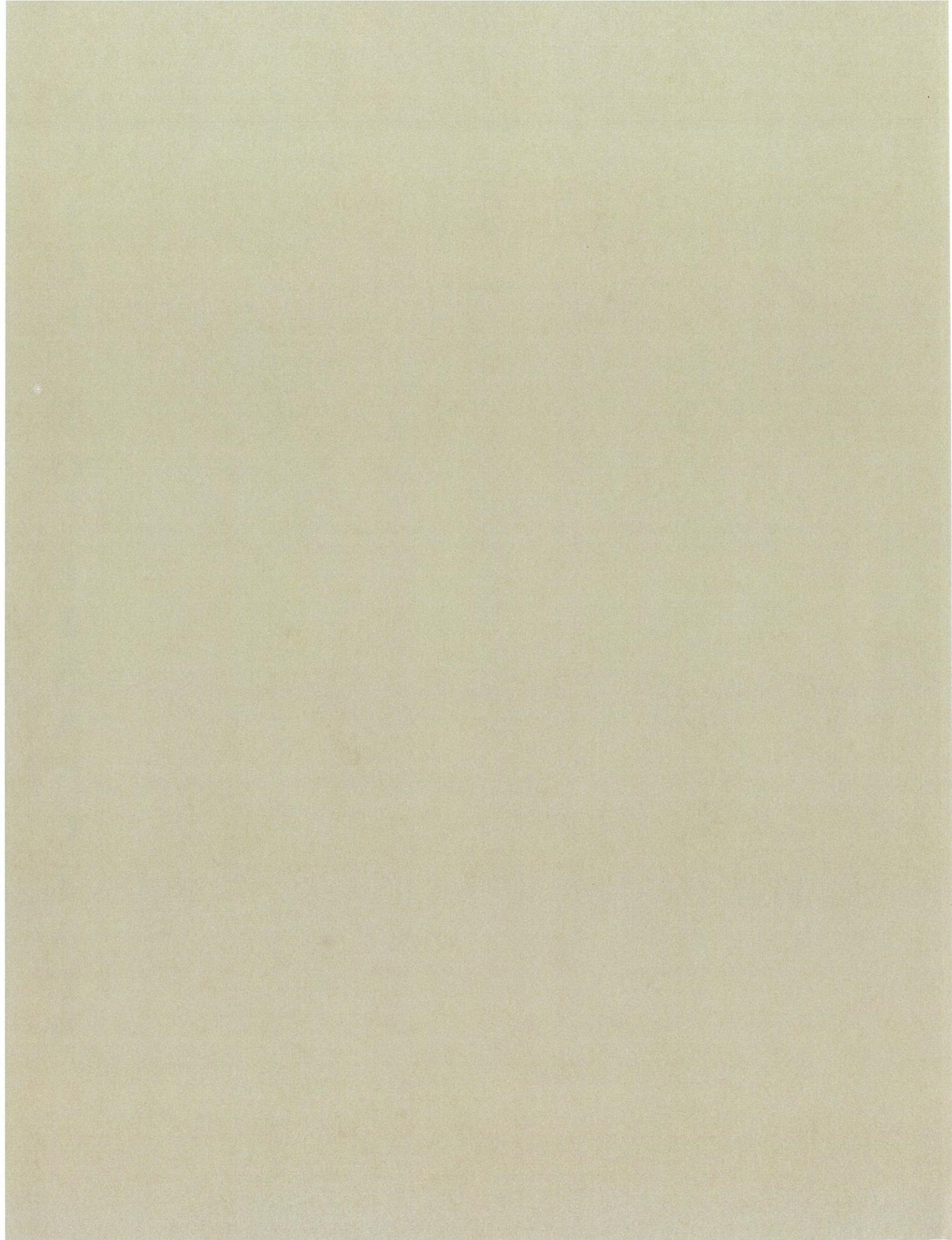
Bexar County, Texas
STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
FIDUCIARY FUNDS
September 30, 2011

	<u>Total</u>
ASSETS	
Cash and cash equivalents	\$ 74,559,019
Accounts receivable	78,763
Due from other governmental units	<u>807,212</u>
TOTAL ASSETS	<u>\$ 75,444,993</u>
LIABILITIES	
Vouchers payable	\$ 276,390
Accrued liabilities	549,126
Due to participants	38,669,660
Due to other governmental units	<u>35,949,817</u>
TOTAL LIABILITIES	<u>\$ 75,444,993</u>



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NOTES
TO
FINANCIALS



Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2011

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) discretely presented component units, 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, 2011

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 78205.

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

University Health System (The System)

The Bexar County Hospital District, d/b/a University Health System, Bexar County, Texas (the System), is a political subdivision of the State of Texas, and is comprised of University Hospital, University Health 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, 2010, 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 was to induce the developer to construct a major hotel and two golf courses as well as supporting infrastructure and to provide land and construct facilities for conservation, parks, recreation and open space within the District.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2011

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, 2011, 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, interest expense and grant payments, 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.

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 "unassigned 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 "unassigned resources" during a period.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2011

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Fund Level Financial Statements

All proprietary funds, including the enterprise funds and internal service funds are accounted for using the economic resources measurement focus and accrual basis of accounting. Revenues are recognized when earned and expenses when they are incurred. Claims incurred but not reported are included in payables and expenses. This means that all assets and 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 grant payments for 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 morale and welfare of the inmates.

Parking Facilities Fund

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

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.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2011

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Fund Level Financial Statements (Continued)

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

A complete description of the County's special revenue funds can be found on pages 101 and 102.

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 159.

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

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

5. Proprietary Fund Accounting

Primary Government

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

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 adopted GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions," in fiscal year 2011. This Statement provides guidance on how to identify, account for, and report fund balance categories as well as clarification of the governmental fund type definitions. See Note S for further information regarding the County's adoption of GASB Statement No. 54.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2011

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Recent Accounting Pronouncements (Continued)

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

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 Community Venue 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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2011

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

11. Capital Assets (Continued)

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

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

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

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

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

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, 2011, the accumulated compensated absences amount to \$29,331,982. For governmental funds, accrued compensated absences

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2011

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

12. Compensated Absences (Continued)

are recorded as expenditures in the respective funds to the extent it has matured. The majority of these have typically been liquidated from the general fund in previous years. A liability for these amounts is reported in governmental funds in the event of termination. Accumulated leave is reported in the government-wide Statement of Net Assets as a liability for compensated absences.

13. Property Taxes

Primary Government

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

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

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 2010-2011 fiscal year was based, was \$3,014,260.

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, 2011, to finance general fund operations and debt service were \$.18869 and \$.317 per \$100 valuation, respectively, for a total of \$.56569 per \$100 assessed valuation, which is the City's rate for fiscal year 2011.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2011

NOTE B – CASH, CASH EQUIVALENTS, AND INVESTMENTS

Primary Government

As of September 30, 2011, the carrying amount of the County's cash and cash equivalents is:

Cash in Bank	\$	158,504,537
Texpool		64,019,051
TexStar		57,160,963
Total	\$	<u>279,684,550</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, 2011, the County's bank balances of \$28,833,243 were fully collateralized by federal depository insurance and/or collateral held by the county or its agent in the name of the County.

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, 2011, the County had the following investments at fair value:

FHLB	\$	72,435,474
FHLMC		81,424,390
FNMA		30,582,080
FFCB		40,035,494
Commercial Paper		59,929,111
Local Government		148,447,090
Total	\$	<u>432,853,639</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2011

NOTE C – LONG-TERM INVESTMENTS (Continued)

As of September 30, 2011, 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)	\$ 72,435,474	1.1680	10.59%
Freddie Mac (FHLMC)	81,424,390	1.2647	11.91%
Federal National Mortgage Association Note (FNMA)	30,582,080	0.7370	4.47%
Federal Farm Credit Bank (FFCB)	40,035,494	0.7568	5.86%
Local Government	148,447,090	0.1692	21.71%
Commercial Paper	59,929,111	0.3571	8.77%
Money Market Fund	129,671,294	NA	18.97%
Investment Pools	121,180,014	NA	17.72%
Total fair value	<u>\$ 683,704,948</u>		<u>100.00%</u>
Portfolio weighted average maturity		0.4197	

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; the Wells Fargo Money Market Fund is rated AAAM.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2011

NOTE C – LONG-TERM INVESTMENTS (Continued)

Primary Government (Continued)

As of September 30, 2011, the County's Investments had the following Investment Ratings:

Investment	Standard & Poor's Rating	Moody's Rating
Federal Home Loan Bank Note (FHLB)	AA+	Aaa
Freddie Mac (FHLMC)	AA+	Aaa
Federal National Mortgage Association Note (FNMA)	AA+	Aaa
Federal Farm Credit Bank (FFCB)	AA+	Aaa
Commercial Paper (TOYCC)	A-1+	P-1
Local Government (LCRAB, TXMUNP, UTEXBB, NORTEX, FCARI, TAMPUF)	A-1+	P-1
Local Government (LCRAB, TXMUNP)	A-1	P-1
Local Government (BEXMED)	AA+	Aa1
Local Government (City of Arlington, TX)	A-1+	ILC

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 (13.07%), FHLMC (14.70%), FNMA (5.52%), Local Government (26.79%), Commercial Paper (10.82%).

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, 2011

NOTE D – TAXES AND OTHER RECEIVABLES

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

	<u>Taxes</u>	<u>Allowance for Uncollectible Taxes</u>	<u>Net Taxes</u>
<u>Primary Government</u>			
Delinquent taxes			
General Fund	\$ 12,119,875	\$ 2,884,000	\$ 9,235,875
Debt Service Fund	3,168,411	754,000	2,414,411
Capital Project Fund	313,013	47,000	266,013
Total Primary Government	\$ 15,601,299	\$ 3,685,000	\$ 11,916,299
<u>The System</u>			
Current taxes	\$ 155,756,000	\$ 2,840,000	\$ 152,916,000
Delinquent taxes	12,310,000	4,182,000	8,128,000
Penalty and Interest	8,835,000	4,758,000	4,077,000
Total System	\$ 176,901,000	\$ 11,780,000	\$ 165,121,000

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

	<u>General</u>	<u>Capital Project Funds</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
Court Fines and Fees	\$ 43,698,287	\$ -	\$ -	\$ 43,698,287
Accounts Receivable	239,295	2,910	58,015	300,220
Gross Receivables	43,937,582	2,910	58,015	43,998,507
Less: Allowance	(30,477,943)	-	-	(30,477,943)
Net total receivables	\$ 13,459,639	\$ 2,910	\$ 58,015	\$ 13,520,564

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	\$ 128,834
Nonmajor Governmental Fund	General	33,463
Nonmajor Governmental Fund	Nonmajor	500
Capital	General	216,000
	Total	<u>\$ 378,797</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2011

NOTE E – INTERFUND BALANCES AND TRANSFERS (Continued)

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

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

* Internal Service Fund
 ** Major Enterprise Fund

The amounts payable to the General Fund and Capital Project Fund relate to working capital loans made to other funds that incur expenses before related revenues are received. They are not scheduled to be collected in the subsequent year. The amount payable from 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, 2011:

	<u>TRANSFERS IN:</u>					<u>Total</u>
	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Nonmajor Governmental</u>	<u>Internal Service</u>	
TRANSFERS OUT						
General	\$ -	\$ -	\$ 2,770,000	\$ 1,090,555	\$ 1,780,933	\$ 5,641,488
Capital Projects	-	5,940,223	4,000,000	1,500,000	-	11,440,223
Internal Service	-	-	-	-	633,483	633,483
Proprietary	3,070	450,000	-	-	-	453,070
Nonmajor						
Governmental	-	-	-	703,902	49,531	753,433
Total Transfers	<u>\$ 3,070</u>	<u>\$ 6,390,223</u>	<u>\$ 6,770,000</u>	<u>\$ 3,294,457</u>	<u>\$ 2,463,947</u>	<u>\$ 18,921,697</u>

The transfer of \$2,770,000 from the General Fund to the Capital Project Funds was to replace funds lost due to a reallocation of vehicle sales tax revenue by the State Legislature. The transfer of \$1,090,555 from the General Fund to Nonmajor Governmental Funds included \$483,281 to Grant Funds as a part of the County's cash match requirement for various awarded grants and \$429,578 to the Courthouse Security Fund for salary expenses related to the Sheriff's deputies assigned to duty in the Courthouse. The balance of \$177,696 was the result of various, normal transactions between funds. The transfer of \$1,780,933 from the General Fund to Internal Service Funds was to offset an estimated shortfall for the year-ended September 30, 2011. The transfer out of the Capital Project Funds of \$5,940,223 was for payment of County debt service related to pass-through financing funded by advanced transportation district revenues. The transfer of \$4,000,000 between Capital Project Funds was a result of normal transfers between single-year Capital Project Funds and multi-year Capital Project Funds. The remaining balance of \$1,500,000 was to Grant Funds as part of the County's cash match requirement for various, awarded grants. The transfer between Internal Service Funds of \$633,483 was due to reallocating funds in the Self-Insurance Fund to the Other Post-Employment Benefits Fund. The transfers between Nonmajor Governmental Funds in the amount of \$703,902 along with the transfers between Nonmajor Governmental Funds and the Internal Service Fund of \$49,531 are the result of normal transactions between funds. The transfer out from the Proprietary Fund, to the Debt Service Fund was due to debt service related to bonds issued to finance capital projects. The additional transfer out of the Parking Facilities Fund of \$3,070 was the result of a normal transaction between funds.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2011

NOTE F – COUNTY EXPENDITURES FOR ASSETS OWNED BY OTHER ENTITIES

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

NOTE G – CAPITAL ASSETS

Primary Government

Capital asset activity for governmental activities for the year ended September 30, 2011 was as follows:

	Balance at October 1, 2010	Additions	Deletions	Balance at September 30, 2011
<u>Capital assets, not being depreciated:</u>				
Land (row, bldg, parks)	\$ 50,925,681	\$ 6,308,432	\$ -	\$ 57,234,113
Equipment in progress	17,560,103	6,304,559	(3,181,241)	\$ 20,683,421
Construction in progress	206,976,601	70,446,878	(9,218,705)	\$ 268,204,774
Total capital assets, not being depreciated	<u>275,462,385</u>	<u>83,059,869</u>	<u>(12,399,946)</u>	<u>346,122,308</u>
<u>Capital assets, being depreciated:</u>				
Buildings	291,293,115	75,564	(1,468,216)	289,900,463
Depreciable Land Assets	492,368	-	-	492,368
Machinery and Equipment	84,044,850	8,875,074	(5,895,902)	87,024,021
Infrastructure	779,607,376	186,358,087	(3,530,437)	962,435,026
Total capital assets being depreciated	<u>1,155,437,709</u>	<u>195,308,725</u>	<u>(10,894,555)</u>	<u>1,339,851,878</u>
<u>Less accumulated depreciation for:</u>				
Buildings	(116,811,045)	(8,825,935)	1,468,216	(124,168,764)
Depreciable Land Assets	(389,253)	(23,078)	-	(412,331)
Machinery and Equipment	(54,448,546)	(12,750,916)	5,895,902	(61,303,560)
Infrastructure	(244,271,245)	(35,533,941)	699,291	(279,105,894)
Total accumulated depreciation	<u>(415,920,089)</u>	<u>(57,133,870)</u>	<u>8,063,410</u>	<u>(464,990,548)</u>
Total capital assets, being depreciated, net	<u>739,517,620</u>	<u>138,174,855</u>	<u>(2,831,146)</u>	<u>874,861,330</u>
Governmental activities capital assets, net	<u>\$ 1,014,980,005</u>	<u>\$ 221,234,724</u>	<u>\$ (15,231,092)</u>	<u>\$ 1,220,983,638</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2011

NOTE G – CAPITAL ASSETS (Continued)

Primary Government (Continued)

Capital asset activity for business-type activities for the year ended September 30, 2011 was as follows:

Business-type activities:

	Balance at October 1, 2010	Additions	Deletions	Balance at September 30, 2011
<u>Capital assets, not being depreciated:</u>	\$ 411,161	\$ 1,753,453	(81,365)	\$ 2,083,249
Total capital assets, not being depreciated	411,161	1,753,453	(81,365)	2,083,249
<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	452,785	-	12,655,792
Total capital assets, being depreciated	188,520,506	452,785	-	188,973,291
<u>Less accumulated depreciation for:</u>				
Buildings and improvements	(35,118,560)	(4,439,834)	-	(39,558,394)
Reference library	(15,584)	(1,948)	-	(17,532)
Equipment	(12,178,662)	(25,503)	-	(12,204,165)
Total accumulated depreciation	(47,312,806)	(4,467,285)	-	(51,780,091)
Total capital assets, being depreciated, net	141,207,700	(4,014,500)	-	137,193,200
Business-type activities capital assets, net	\$ 141,618,861	\$ (2,261,047)	\$ (81,365)	\$ 139,276,449

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

Governmental activities:

General Government	\$ 3,250,539
Judicial	4,689,285
Public Safety	10,578,315
Education and Recreation	500,197
Public Works	37,910,483
Health and Public Welfare	90,340
Unallocated	114,711
Total depreciation expense - governmental activities	\$ 57,133,870

Business-type activities:

Venue Fund	\$ 4,439,834
Sheriff's Commissary Fund	27,451
Total depreciation expense - business-type activities	\$ 4,467,285

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2011

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		\$ 1,220,983,638
Total outstanding debt	\$ (871,341,641)	
Less expenditures for assets owned by other entities	196,062,968	
Less unspent debt proceeds	<u>284,646,706</u>	<u>(390,631,967)</u>
Capital assets, net of related debt		<u>\$ 830,351,671</u>

Bexar County Juvenile Probation (BCJP) in conjunction with Bexar County Information Technology (BCIT) created a Juvenile Justice Information System (JJIS) Focus Group to assess the current JJIS, and a viable replacement to the current system which resulted in capitalized expenses within equipment in process for a new system in the amount of \$3,181,241 prior to the impairment loss at September 30, 2011. The current JJIS is a second generation mainframe-based application originally developed in the mid 1980's that has since been extensively modified, but it's now nearing the end of its product life cycle. During fiscal year 2011, the focus group terminated the project prior to completion due to a change in the priorities of management. The impairment loss incurred amounted to \$3,181,241 and is reported in the Statement of Activities as a Judicial Expense.

The System

The System's capital asset activity for the year ended December 31, 2010 (in thousands) was as follows:

	Balance at January 1, 2010	Additions	Deletions	Balance at December 31, 2010
Land and land improvements	\$ 8,329	\$ 1,249	\$ -	\$ 9,578
Buildings and leasehold improvements	277,052	26,707	-	303,759
Equipment	<u>253,005</u>	<u>25,823</u>	<u>-</u>	<u>278,828</u>
Total capital assets being depreciated	538,386	53,779	-	592,165
Less: accumulated depreciation	(339,913)	(37,220)	-	(377,133)
Construction in progress	<u>51,684</u>	<u>99,506</u>	<u>-</u>	<u>151,190</u>
Total capital assets, net	<u>\$ 250,157</u>	<u>\$ 116,065</u>	<u>\$ -</u>	<u>\$ 366,222</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2011

NOTE G – CAPITAL ASSETS (Continued)

The District

	Balance at October 1, 2010	Additions	Deletions	Balance at September 30, 2011
Capital Assets, Not Being Depreciated				
Construction In Progress	\$65,683,889	\$4,802,166		\$ 70,486,055
Total Capital Assets, Not Being Depreciated	<u>65,683,889</u>	<u>4,802,166</u>	-	<u>70,486,055</u>
Capital Assets, Being Depreciated				
Public Improvements				
NE Quad Water Group	4,680,734	332,055	-	5,012,789
Trunk Sewer Lines	718,073	50,963	-	769,036
Tubular Fencing	1,051,106	75,688	-	1,126,794
Stone Oak Extension (Road)	560,508	39,763	-	600,271
Total Capital Assets, Being Depreciated	<u>7,010,421</u>	<u>498,469</u>	-	<u>7,508,890</u>
Less Accumulated Depreciation for:				
Public Improvements				
NE Quad Water Group	(170,105)	(100,256)	-	(270,361)
Trunk Sewer Lines	(26,072)	(15,381)	-	(41,453)
Tubular Fencing	(37,009)	(22,536)	-	(59,545)
Stone Oak Extension (Road)	(20,370)	(12,005)	-	(32,375)
Total Accumulated Depreciation	<u>(253,556)</u>	<u>(150,178)</u>	-	<u>(403,734)</u>
Total Capital Assets, Being Depreciated, Net	<u>6,756,865</u>	<u>348,291</u>	-	<u>7,105,156</u>
Governmental Activities Capital Assets, Net	<u>\$ 72,440,754</u>	<u>\$ 5,150,457</u>	<u>\$ -</u>	<u>\$ 77,591,211</u>

Interest incurred on the amount due to developer totaled \$16,134,455 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, 2011

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 2011 were as follows:

	Balance Outstanding October 1, 2010	Issued During Year	Retired During Year	Balance Outstanding September 30, 2011	Amount Due Within One Year
<u>Governmental Activities:</u>					
<u>Refunding Bonds</u>					
<u>Limited Tax General Obligation Refunding Bonds, Series</u>					
<u>2004:</u>					
Date Issued: February 15, 2004					
Interest Rate: 2.50 - 5.00					
Original Amount: \$14,090,000					
Maturing Date: June 15, 2015	\$ 7,610,000	\$ -	\$ 1,920,000	\$ 5,690,000	\$ 1,995,000
<u>Limited Tax General Obligation Refunding Bonds, Series</u>					
<u>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	-	705,000.00	20,650,000	2,500,000
<u>Limited Tax General Obligation Refunding Bonds, Series</u>					
<u>2006:</u>					
Date Issued: May 1, 2006					
Interest Rate: 4.00 - 4.25					
Original Amount: \$5,175,000					
Maturing Date: June 15, 2012	2,195,000	-	1,085,000	1,110,000	1,110,000
<u>Limited Tax General Obligation Refunding Bonds, Series</u>					
<u>2009</u>					
Date Issued: May 15, 2009					
Interest Rate: 2.00 - 3.25					
Original Amount: \$14,890,000					
Maturing Date: June 15, 2019	10,690,000	-	3,555,000	7,135,000	1,960,000
<u>Limited Tax General Obligation Refunding Bonds, Series</u>					
<u>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	\$ -	\$ 1,920,000	\$ 34,995,000	\$ 1,960,000

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2011

NOTE H - LONG-TERM DEBT (Continued)

Primary Government (Continued)

	Balance Outstanding October 1, 2010	Issued During Year	Retired During Year	Balance Outstanding September 30, 2011	Amount Due Within One Year
General Obligation Bonds					
<u>Limited Tax Bonds, Series 2004:</u>					
Date Issued: October 15, 2004					
Interest Rate: 3.00 - 5.25					
Original Amount: \$9,400,000					
Maturing Date: June 15, 2023	\$ 7,520,000	\$ -	\$ 485,000	\$ 7,035,000	\$ 505,000
<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	5,445,000	-	330,000	5,115,000	345,000
<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	17,855,000	-	725,000	17,130,000	755,000
<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	14,265,000	-	520,000	13,745,000	550,000
<u>Limited Tax General Obligation Bonds, Series 2010</u>					
Date Issued: August 19, 2010					
Interest Rate: 3.00-4.25					
Original Amount: \$24,020,000					
Maturing Date: June 15, 2040	24,020,000	-	615,000	23,405,000	465,000
Total Bonds	\$ 147,870,000	\$ -	\$ 11,860,000	\$ 136,010,000	\$ 12,145,000

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2011

NOTE H - LONG-TERM DEBT (Continued)

Primary Government (Continued)

	Balance Outstanding October 1, 2010	Issued During Year	Retired During Year	Balance Outstanding September 30, 2011	Amount Due Within One Year
Certificates of Obligation					
<u>Combination Tax and Revenue Certificates of Obligation</u>					
<u>Series 2002:</u>					
Date Issued: April 15, 2002					
Interest Rate: 4.00 - 5.50					
Original Amount: \$14,215,000					
Maturing Date: June 15, 2016	\$ 7,280,000	\$ -	\$ 1,270,000	\$ 6,010,000	\$ 1,340,000
<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	2,570,000	-	380,000	2,190,000	395,000
<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	10,170,000	-	940,000	9,230,000	965,000
<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	17,770,000	-	2,885,000	14,885,000	3,030,000
<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	3,220,000	-	195,000	3,025,000	200,000
<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	\$ 20,950,000	\$ -	\$ 1,505,000	\$ 19,445,000	\$ 1,570,000

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2011

NOTE H - LONG-TERM DEBT (Continued)

Primary Government (Continued)

	Balance Outstanding October 1, 2010	Issued During Year	Retired During Year	Balance Outstanding September 30, 2011	Amount Due Within One Year
<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	\$ 19,855,000	\$ -	\$ 805,000	\$ 19,050,000	\$ 840,000
<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	67,885,000	-	1,260,000	66,625,000	1,310,000
<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	66,835,000	-	1,200,000	65,635,000	1,245,000
<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	51,150,000	-	1,920,000	49,230,000	2,005,000
<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	29,170,000	-	2,050,000	27,120,000	2,155,000
<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	\$ 3,960,000	\$ -	\$ 1,295,000	\$ 2,665,000	\$ 1,320,000

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2011

NOTE H - LONG-TERM DEBT (Continued)

Primary Government (Continued)

	Balance Outstanding October 1, 2010	Issued During Year	Retired During Year	Balance Outstanding September 30, 2011	Amount Due Within One Year
<u>Combination Tax and Revenue Certificates of Obligation, Series 2009A</u> Date Issued: August 1, 2009 Interest Rate: 3.00 - 5.00 Original Amount: \$98,445,000 Maturing Date: June 15, 2035	\$ 98,445,000	\$ -	\$ -	\$ 98,445,000	\$ -
<u>Combination Tax and Flood Control Revenue Certificates of Obligation, Series 2009A</u> Date Issued: August 1, 2009 Interest Rate: 4.00 - 5.00 Original Amount: \$103,690,000 Maturing Date: June 15, 2035	103,690,000	-	-	103,690,000	-
<u>Combination Tax and Revenue Certificates of Obligation, Taxable Series 2009B, Direct Subsidy-Build America Bonds</u> Date Issued: August 1, 2009 Interest Rate: 6.628 Original Amount: \$50,620,000 Maturing Date: June 15, 2039	50,620,000	-	-	50,620,000	-
<u>Combination Tax and Flood Control Revenue Certificates of Obligation, Taxable Series 2009B, Direct Subsidy-Build America Bonds</u> Date Issued: August 1, 2009 Interest Rate: 6.628 Original Amount: \$50,620,000 Maturing Date: June 15, 2039	50,620,000	-	-	50,620,000	-
<u>Combination Tax and Revenue Certificates of Obligation, Taxable Series 2010B, Direct Subsidy-Build America Bonds</u> Date Issued: August 19, 2010 Interest Rate: 5.75 Original Amount: \$30,325,000 Maturing Date: June 15, 2039	\$ 30,325,000	\$ -	\$ -	\$ 30,325,000	\$ -

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2011

NOTE H - LONG-TERM DEBT (Continued)

Primary Government (Continued)

	Balance Outstanding October 1, 2010	Issued During Year	Retired During Year	Balance Outstanding September 30, 2011	Amount Due Within One Year
<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	\$ -	\$ 2,860,000	\$ 94,595,000	\$ 2,125,000
Total Certificates of Obligation	<u>731,970,000</u>	<u>-</u>	<u>18,565,000</u>	<u>713,405,000</u>	<u>18,500,000</u>
Total Bonds, Certificates of Obligation	<u>\$ 879,840,000</u>	<u>\$ -</u>	<u>\$ 30,425,000</u>	<u>\$ 849,415,000</u>	<u>\$ 30,645,000</u>
Other Liabilities					
Compensated absences	27,963,948	8,359,021	6,990,987	29,331,982	7,332,996
OPEB obligation	16,759,724	11,449,199	5,869,778	22,339,145	-
Total Other Liabilities	<u>44,723,672</u>	<u>19,808,220</u>	<u>12,860,765</u>	<u>51,671,127</u>	<u>7,332,996</u>
<u>Total Governmental Activities</u>	<u>\$ 924,563,672</u>	<u>\$ 19,808,220</u>	<u>\$ 43,285,765</u>	<u>\$ 901,086,127</u>	<u>\$ 37,977,996</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2011

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
	2010	Year	Year	2011	Year

Business-type Activities:

Revenue Bonds

Tax-Exempt Venue Project Revenue Refunding Bonds.

Series 2008A

Date Issued: September 4, 2008

Interest Rate: 3.50 - 5.25

Original Amount: \$42,145,000

Maturing Date: August 15, 2047

	\$ 41,270,000	\$ -	\$ 460,000	\$ 40,810,000	\$ 475,000
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Taxable Venue Project Revenue Refunding Bonds. Series

2008B

Date Issued: September 4, 2008

Interest Rate: 3.77 - 6.98

Original Amount: \$50,810,000

Maturing Date: August 15, 2032

	48,805,000	-	1,065,000	47,740,000	1,115,000
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Tax-Exempt Venue Project Revenue Bonds. Series 2008C

Date Issued: September 4, 2008

Interest Rate: 3.50 - 5.00

Original Amount: \$5,525,000

Maturing Date: August 15, 2037

	5,420,000	-	110,000	5,310,000	115,000
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Tax-Exempt Venue Project Revenue Bonds. Series

2008D

Date Issued: September 4, 2008

Interest Rate: 3.50 - 5.00

Original Amount: \$5,985,000

Maturing Date: August 15, 2037

	5,870,000	-	120,000	5,750,000	125,000
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Tax-Exempt Venue Project Revenue Bonds (MVRT).

Series 2009

Date Issued: December 17, 2009

Interest Rate: 2.00 - 5.00

Original Amount: \$27,870,000

Maturing Date: August 15, 2039

	27,870,000	-	130,000	27,740,000	140,000
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Tax-Exempt Venue Project Revenue Bonds (CVT).

Series 2009

Date Issued: December 17, 2009

Interest Rate: 2.00 - 5.00

Original Amount: \$23,020,000

Maturing Date: August 15, 2039

	\$ 23,020,000	\$ -	\$ 100,000	\$ 22,920,000	\$ 100,000
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Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2011

NOTE H - LONG-TERM DEBT (Continued)

Primary Government (Continued)

	Balance Outstanding October 1, 2010	Issued During Year	Retired During Year	Balance Outstanding September 30, 2011	Amount Due Within One Year
<u>Tax-Exempt Venue Project Subordinate Lien 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	\$ -	\$ -
<u>Tax-Exempt Venue Project Subordinate Lien 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	-	-
<u>Tax-Exempt Venue Project Revenue Refunding Bonds (MVRT), Series 2010</u> Date Issued: December 14, 2010 Interest Rate: 3.00 - 5.50 Original Amount: \$27,365,000 Maturing Date: August 15, 2049	-	27,365,000	-	27,365,000	270,000
<u>Tax-Exempt Venue Project Revenue Refunding Bonds (CVT), Series 2010</u> Date Issued: December 14, 2010 Interest Rate: 3.00 - 5.50 Original Amount: \$39,695,000 Maturing Date: August 15, 2049	-	39,695,000	-	39,695,000	390,000
Total Revenue Bonds	<u>\$ 212,885,000</u>	<u>\$ 67,060,000</u>	<u>\$ 62,615,000</u>	<u>\$ 217,330,000</u>	<u>\$ 2,730,000</u>
<u>Total Business-type Activities</u>	<u>\$ 212,885,000</u>	<u>\$ 67,060,000</u>	<u>\$ 62,615,000</u>	<u>\$ 217,330,000</u>	<u>\$ 2,730,000</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2011

NOTE H - LONG-TERM DEBT (Continued)

Primary Government (Continued)

Annual debt service requirements as of September 30, 2011 are as follows:

Fiscal Year	Governmental Activities			Business-type Activities			Total
	Principal	Interest	Total	Principal	Interest	Total	All Debt
2012	30,645,000	42,602,082	73,247,082	2,730,000	11,534,596	14,264,596	87,511,678
2013	30,765,000	41,340,542	72,105,542	2,865,000	11,423,290	14,288,290	86,393,832
2014	27,520,000	40,045,078	67,565,078	3,475,000	11,308,577	14,783,577	82,348,655
2015	25,125,000	38,815,849	63,940,849	3,785,000	11,145,908	14,930,908	78,871,757
2016	25,000,000	37,686,092	62,686,092	4,195,000	10,958,086	15,153,086	77,839,178
2017-2021	137,850,000	170,895,572	308,745,572	24,285,000	51,488,140	75,773,140	384,518,712
2022-2026	134,340,000	137,015,000	271,355,000	31,185,000	44,608,845	75,793,845	347,148,845
2027-2031	140,445,000	103,471,289	243,916,289	41,075,000	34,814,293	75,889,293	319,805,582
2032-2036	173,920,000	66,439,466	240,359,466	35,310,000	23,396,778	58,706,778	299,066,244
2037-2041	123,805,000	16,017,310	139,822,310	29,700,000	14,725,525	44,425,525	184,247,835
2042-2046	-	-	-	25,190,000	7,916,775	33,106,775	33,106,775
2047-2049	-	-	-	13,535,000	1,375,163	14,910,163	14,910,163
	<u>\$ 849,415,000</u>	<u>\$ 694,328,280</u>	<u>\$ 1,543,743,280</u>	<u>\$ 217,330,000</u>	<u>\$ 234,695,976</u>	<u>\$ 452,025,976</u>	<u>\$ 1,995,769,256</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, net of unspent proceeds, related to improving, purchasing, or constructing capital assets and expenditures for assets owned by other entities.

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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2011

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	\$ 147,870,000	\$ -	\$ 11,860,000	\$ 136,010,000	\$ 12,145,000
Certificates of Obligation	731,970,000	-	18,565,000	713,405,000	18,500,000
	879,840,000	-	30,425,000	849,415,000	30,645,000
Unamortized premium	24,592,798	-	1,506,864	23,085,934	1,506,864
Unamortized discount	(54,156)	-	(4,166)	(49,990)	(4,166)
Deferred charges	(1,300,914)	-	(191,611)	(1,109,303)	(191,611)
Total Bonds Payable	903,077,728	-	31,736,087	871,341,641	31,956,087
Other Liabilities					
Compensated absences	27,963,948	8,359,021	6,990,987	29,331,982	7,332,996
OPEB obligation	16,759,724	11,499,199	5,869,778	22,339,145	-
Total Other Liabilities	44,723,672	19,858,220	12,860,765	51,671,127	7,332,996
Total Governmental Activities					
Long-term Liabilities	\$ 947,801,400	\$ 19,858,220	\$ 44,596,852	\$ 923,012,768	\$ 39,289,083

Business Type Activities

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

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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2011

NOTE H - LONG-TERM DEBT (Continued)

Primary Government (Continued)

Business-type Activities (Continued)

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Business-Type Activities:					
Tax-Exempt Rev Ref Bonds	\$ 41,270,000	\$ -	\$ 460,000	\$ 40,810,000	\$ 475,000
Taxable Rev Ref Bonds	48,805,000	-	1,065,000	47,740,000	1,115,000
Tax-Exempt Revenue Bonds (CVT)	28,440,000	-	210,000	28,230,000	215,000
Tax-Exempt Revenue Bonds (MVRT)	33,740,000	-	250,000	33,490,000	265,000
Tax-Exempt Sub Lien Rev Bonds	25,000,000	-	25,000,000	-	-
Tax-Exempt Sub Lien Rev Bonds	35,630,000	-	35,630,000	-	-
Tax-Exempt Sub Lien Ref Rev Bonds	-	27,365,000	-	27,365,000	270,000
Tax-Exempt Sub Lien Ref Rev Bonds	-	39,695,000	-	39,695,000	390,000
	<u>212,885,000</u>	<u>67,060,000</u>	<u>62,615,000</u>	<u>217,330,000</u>	<u>2,730,000</u>
Unamortized premium	508,499		16,950	491,548	16,950
Unamortized discount	(728,727)	(1,194,003)	(20,916)	(1,901,813)	(52,337)
Deferred charges	(6,654,937)	(375,578)	(554,578)	(6,475,937)	(930,156)
Total Revenue Bonds Payable	<u>206,009,835</u>	<u>65,490,420</u>	<u>62,056,456</u>	<u>209,443,799</u>	<u>1,764,457</u>
Total Business-Type Activities					
Long-term Liabilities	<u>\$ 206,009,835</u>	<u>\$ 65,490,420</u>	<u>\$ 62,056,456</u>	<u>\$ 209,443,799</u>	<u>\$ 1,764,457</u>

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.

Defeasance of Debt

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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2011

NOTE H - LONG TERM DEBT (Continued)

Defeasance of Debt (Continued)

At September 30, 2011, 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		\$ 2,430,000

Certificates of Obligation:

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

Arbitrage Rebate

The Tax Recovery Act of 1986 established regulations for the rebate to the federal government of arbitrage earnings on certain local governmental bonds issued after December 31, 1985, and all local governmental bonds issued after August 31, 1986. Issuing governments must calculate any rebate due on an annual basis and remit the amount due at least every five years. The County has no cumulative rebate amount due or payable as of September 30, 2011.

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 when needed. 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.

In fiscal year ended September 30, 2011 there were no issuances of commercial paper, however, 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, 2011

NOTE H – LONG TERM DEBT (Continued)

Compensated Absences

Changes in long-term compensated absences for the year ended September 30, 2011 were as follows:

Governmental Activities:

Balance October 1, 2010	Additions	Taken/Paid	Balance September 30, 2011	Due in One Year
\$ 27,963,947	\$ 8,359,022	\$ 6,990,987	\$ 29,331,982	\$ 7,332,996

The System

A schedule of changes in the System's long-term debt for 2010 follows:

	Balance at January 1, 2010	Additions	Reductions	Balance at December 31, 2010	Amounts Due Within One Year
	<i>(In Thousands)</i>				
Bonds payable:					
Certificate of obligations, series 2008, net	276,098	-	(4,357)	271,741	4,770
Certificate of obligations, series 2009A, net	38,305	-	(4,127)	34,178	3,145
Certificate of obligations, series 2009B, net	246,395	-	-	246,395	-
Certificate of obligations, series 2010B, net	-	204,885	-	204,885	4,045
	<u>560,798</u>	<u>204,885</u>	<u>(8,484)</u>	<u>757,199</u>	<u>11,960</u>

The combination tax and revenue Certificates of Obligation, series 2008 (the 2008 Certificates) were issued in 2008, and mature in various amounts annually on February 15, from 2009 through 2038. These have stated coupon rates ranging from 3.25% to 5.00%, and are collateralized by a levy of ad valorem tax revenue and lien on and pledge of surplus revenues. The tax Certificates of Obligation, series 2009A (the 2009A Certificates) were issued in 2009, and mature in various amounts annually on February 15, from 2010 through 2017, with stated coupon rates ranging from 1.00% to 5.00%. The tax Certificates of Obligation, series 2009B (the 2009B Certificates) were issued in 2009, and mature in various amounts annually on February 15, from 2018 through 2039, with stated coupon rates ranging from 5.269% to 6.904%. The tax Certificates of Obligations, series 2010B (the 2010B Certificates) were issued in 2010, and mature in various amounts annually on February 15, from 2011 through 2040, with stated coupon rates ranging from 0.300% to 5.413%. The 2009B Certificates and 2010B Certificates are designated under the American Recovery and Reinvestment Act of 2009 as "Qualified Build America Bonds" (BABs) debt. The series 2009A Certificates and 2009B Certificates are collateralized by a levy of ad valorem tax revenue. 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 DS ad valorem property tax levy. Principal on the 2009A and 2009B Certificates has been paid through February 15, 2010, and interest on the 2009A and 2009B Certificates has been paid through August 15, 2010. The Commissioners Court passed an order on August 17, 2010, approving and providing for the payment of the 2010B Certificates to finance the construction of permanent public improvements at the System. The 2010B Certificates are payable through February 15, 2040, from the DS ad valorem property tax levy and lien on and pledge of surplus revenues. No principal or interest amounts had been paid on the 2010B Certificates as of December 31, 2010.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2011

NOTE H - LONG TERM DEBT (Continued)

The District

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

	Balance at October 1, 2010	Additions	Reductions	Balance at September 30, 2011	Amounts Due Within One Year
Bonds payable:					
Limited Ad Valorem Tax Utility System Bonds: Series 2009	\$ 21,915,000	\$ -	\$ 485,000	\$ 21,430,000	\$ 500,000

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, 2011, the amount due to the developer is \$57,224,945, which includes \$16,134,455 of accrued interest.

A summary of changes in amounts due to developer for the year ended September 30, 2011 follows:

Balance - October 1, 2010	\$ 52,424,310
Current Year Payment	(500,000)
Interest Accrued in the Current Year	5,300,635
Balance - September 30, 2011	<u>\$ 57,224,945</u>
Amount Due Within One Year	<u>\$ 1,100,000</u>

Changes to Long Term Liabilities are shown below:

	Balance at October 1, 2010	Additions	Reductions	Balance at September 30, 2011	Amounts Due Within One Year
Bonds Payable	\$ 21,915,000	\$ -	\$ (485,000)	\$ 21,430,000	\$ 500,000
Due to Developer	52,424,310	5,300,635	(500,000)	57,224,945	1,100,000
Unamortized Discounts	(356,734)	-	14,926	(341,808)	-
Total	<u>\$ 73,982,576</u>	<u>\$ 5,300,635</u>	<u>\$ (970,074)</u>	<u>\$ 78,313,137</u>	<u>\$ 1,600,000</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2011

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, nonspendable forms, restrictions, and commitments segregate portions of fund balance that are either not available or have been earmarked for specific purposes. These designations and restrictions can be found on pages 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.

	2010
	(In Thousands)
Capital acquisitions and improvements	\$ 166,701
Professional self-insurance held in trust	10,157
Contingency fund	147,868
Total assets limited as to use	\$ 324,726

NOTE J - SELF-INSURANCE

Primary Government

The County is self-insured for the majority of health, workers' compensation, and general liability claims. The self-insurance programs are administered by external administrators whose primary function is to investigate and settle claims. The self-insurance funds are accounted for as an internal service fund. Under this program, the internal service funds provide specific insurance coverage, which limit losses to \$1,000,000 for each occurrence of workers' compensation and \$100,000 for general liability claims. Excess loss insurance is carried on the health program, which limits losses on claims to \$250,000 per occurrence and an annual aggregate of approximately \$46.8 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 \$4,812,424 reported at September 30, 2011 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, 2010 and 2011 were:

Fiscal Year	Beginning Liability	Current Claims		Ending Balance	Due in One Year
		and Changes in Estimates	Claims Payments		
2010	\$4,776,000	\$ 29,913,926	\$30,574,926	\$4,115,000	\$3,731,900
2011	\$4,115,000	\$ 34,670,056	\$32,764,364	\$6,020,692	\$5,360,021

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2011

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, 2011, the County transferred \$5,000,000 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, 2011 by fund type are as follows:

General	Nonmajor Governmental Funds	Internal Service	Business Type Activities	Total
\$ 2,482,937	\$ 910,772	\$ 66,385	\$ 19,422	\$ 3,479,516

NOTE M - CHARITY CARE

The System

The System provides charity care to residents of Bexar County who qualify on a financial basis for the *CareLink* Program and to all others who qualify based on the System's charity 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, 2010 and 2009 was \$412,701,000 and \$381,727,000 respectively.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2011

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 618 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 10.62% of covered payroll for the months of the accounting year in 2010, and 10.72% of covered payroll for the months of the accounting year in 2011.

The deposit rate payable by all employee members for the calendar year 2011 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.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2011

NOTE N - RETIREMENT PLAN (Continued)

Annual Pension Cost

For the County's accounting year ended September 30, 2011, the annual pension cost for the TCDRS plan for its employees was \$22,753,831 and the actual contributions were \$22,753,831. 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, 2008 and December 31, 2009, the basis for determining the contribution rates for calendar years 2010 and 2011. The December 31, 2010 actuarial valuation is the most recent valuation.

Actuarial Valuation Information

Actuarial valuation date	December 31, 2008	December 31, 2009	December 31, 2010
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of payroll, closed	Level percentage of payroll, closed	Level percentage of payroll, closed
Amortization period in years	20	20	20
Asset valuation method	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%	5.4%	5.4%
Inflation	3.5%	3.5%	3.5%
Cost-of-living adjustments	0.0%	0.0%	0.0%

*Includes inflation at the stated rate.

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

<u>Accounting Year</u> <u>Ending</u>	<u>Annual Pension</u> <u>Cost (APC)</u>	<u>Percentage of</u> <u>APC Contributed</u>	<u>Net Pension</u> <u>Obligation</u>
09/30/09	\$ 21,164,730	100%	\$ -
09/30/10	\$ 22,523,556	100%	\$ -
09/30/11	\$ 22,753,831	100%	\$ -

Funded Status and Funding Progress

As of December 31, 2010, the most recent actuarial valuation date, the plan was 84.71% funded. The actuarial accrued liability for benefits was \$726,801,815. The actuarial value of assets was \$615,705,829 resulting in an unfunded actuarial accrued liability (UAAL) of \$111,095,986. The covered payroll (annual payroll of active employees covered by the plan) was \$217,066,212 and the ratio of the UAAL to the covered payroll was 51.18%. The schedule of funding progress, on page 100, 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.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2011

NOTE O – OTHER POST EMPLOYMENT BENEFITS

Primary Government

Plan Description

Bexar County is self insured for employee and retiree healthcare and maintains three plans: Bexar County EPO Plan, Bexar County Premium PPO Plan, and Bexar County Base PPO Plan. The County administers a single employer defined benefit post employment healthcare Plan that covers 503 qualified retired County employees and their dependents, 19 COBRA participants, and 3,784 active employees. Participation in the Plan is elective by each retiree. Healthcare benefits include, but are not limited to, prescription drugs, hospitalization, and preventative care. To be eligible, the retiree must meet the requirements from TCDRS (see note N) and have been enrolled in the County's Healthcare Plan for the year in which they retire. The OPEB Plan provides medical, dental, vision, and basic life insurance benefits to plan members. The benefits provided are not guaranteed. Additionally, the benefit provisions are subject to change at any time and to annual appropriation of funds by the Commissioners' Court. Currently, the County is accounting for OPEB using an internal service fund. A separate financial report for the healthcare plan is not issued.

Summary of Significant Accounting Policies

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

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

Funding Policy

Commissioners' Court has the authority to establish and amend contribution requirements of the plan members and the participating employer. The plan is funded on a pay-as-you-go basis and incurred \$5,869,778 in total claims for the fiscal year ended September 30, 2011. 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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2011

NOTE O – OTHER POST EMPLOYMENT BENEFITS (Continued)

Primary Government (Continued)

Annual OPEB Cost

For the fiscal year ended September 30, 2011, the County's annual OPEB cost was \$11,449,199 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 \$5,869,778, the amount required to cover current year expenditures. At September 30, 2011, the County had a net OPEB obligation of \$22,339,145.

Annual required contribution (ARC)	\$ 11,554,482
Interest to Net OPEB Obligation	628,489
ARC adjustment	(733,772)
Contributions made	<u>(5,869,778)</u>
Increase in net OPEB obligation	5,579,421
Net OPEB obligation - beginning of year	<u>16,759,724</u>
Net OPEB obligation - end of year	<u>\$ 22,339,145</u>

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year 2011 and the preceding fiscal year were as follows:

<u>Fiscal Year</u>	<u>Fiscal Year</u>	<u>Annual</u>	<u>Percentage of Annual</u>	<u>Net OPEB</u>	<u>Change to Net</u>	<u>Net OPEB</u>
<u>Beginning</u>	<u>Ending</u>	<u>OPEB Cost</u>	<u>OPEB Cost</u>	<u>Obligation</u>	<u>OPEB</u>	<u>Obligation Ending</u>
			<u>Contributed</u>	<u>Beginning</u>	<u>Obligation</u>	
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
10/1/2010	9/30/2011	\$ 11,449,200	51.27%	\$ 16,759,724	\$ 5,579,422	\$ 22,339,146

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, 2010, the most recent actuarial valuation date, the plan was 0% funded. The actuarial accrued liability for benefits was \$159,197,151. The actuarial value of assets was \$0 resulting in an unfunded actuarial accrued liability (UAAL) of \$159,197,151. The covered payroll (annual payroll of active employees covered by the plan) was \$157,382,517 and the ratio of the UAAL to the covered payroll was 101.2%. The schedule of funding progress, on page 99, 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.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2011

NOTE O – OTHER POST EMPLOYMENT BENEFITS (Continued)

Primary Government (Continued)

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

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

Actuarial Valuation Information

Actuarial valuation date	October 1, 2010
Actuarial cost method	Entry Age
Amortization method	Level percentage of payroll, open
Amortization period in years	30
Asset valuation method	Unfunded
Actuarial assumptions:	
Discount Rate	3.75%
Payroll	Aggregate 2.0% increase per year

In regard to medical trend rates, for 2012 through 2014, best estimate assumptions were developed by observation and extrapolation of plan experience. Thereafter, rates were developed using the baseline projection of the SoA Long-Run Medical Cost Trend Model and the following model input variables:

Rate of Inflation	2.5%
Rate of Growth in Real Income/GDP per capita	1.7%
Income Multiplier for Health Spending	1.4
Extra Trend due to Technology and other factors	1.1%
Health Share of GDP Resistance Point	25.0%
Year for Limiting Cost Growth to GDP Growth	2075

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, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2011

NOTE O – OTHER POST EMPLOYMENT BENEFITS (Continued)

Primary Government (Continued)

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 (BCHF), 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, 2011, the aggregate amount of conduit debt outstanding was \$365,242,498.

The component unit, Bexar County Health Facilities Development Corporation (BCHFDC), is authorized to acquire, construct, provide, improve, finance, and refinance health facilities to assist the maintenance of the public health by issuing its tax-exempt revenue bonds. The bonds are secured by the property financed. The tax-exempt bonds issued by the BCHFDC do not constitute a debt or a pledge of faith or credit of the BCHFDC or the County, but are payable by the user pursuant to terms defined in the loan agreement underlying each issue. At September 30, 2011, the aggregate amount of conduit debt outstanding was \$71,675,000.

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 \$69,580,712.

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, 2011 by the Corporation are \$188,783 for grant commitments and \$157,023 for down payment assistance for a total of \$345,806. 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. September 30, 2011 the Corporation designated \$100,000 for administrative reserve for a total of \$100,000.

There are various lawsuits outstanding against the County at September 30, 2011 involving claims relating to the jail, civil rights, and various other matters. A provision has been recorded for these contingencies in the Internal Service Funds for which the range of loss is estimated between \$1,208,300 to \$2,508,300.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2011

NOTE Q - COMMITMENTS AND CONTINGENCIES (Continued)

Primary Government (Continued)

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

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

The System

At December 31, 2010 and 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.

NOTE R – SUBSEQUENT EVENTS

Governmental Activities

In October 2011, the County issued \$17,650,000 in Limited Tax Refunding Bonds, Series 2011, at a premium of \$2,976,917 to refund \$435,000 in Combination Tax and Revenue Certificates of Obligation, Series 2002; \$3,005,000 in Combination Tax and Revenue Certificates of Obligation, Series 2004; \$1,020,000 in Limited Tax General Obligation Refunding Bonds, Series 2004; and \$7,920,000 in Combination Tax and Revenue Certificates of Obligation, Series 2004A; and \$5,775,000 in Limited Tax Bonds. The bond proceeds were placed in an irrevocable trust to provide for all debt service payments on the old bonds. The redemption dates for the old bonds are June 15, 2012, June 15, 2013, and June 15, 2014 respectively. The reacquisition price exceeded the net carrying amount of the old debt by \$2,262,103. This current refunding was undertaken to reduce debt service over the next 12 years by \$1,125,648 and resulted in an economic gain of \$1,175,567. For the Series 2011 bonds, the payment of the related principal and interest are to be made from an annual ad valorem tax levied against all taxable property within the County. The annual interest rate on the bonds ranges from 2.00% to 5.00%. Interest accrues semiannually and the bonds mature in fiscal year 2023.

In October 2011, the County issued \$59,330,000 in Combination Tax and Revenue Certificates of Obligation, Series 2011 with the payments of the related principal and interest to be made from an annual ad valorem tax levied against all taxable property within the County. The proceeds of this issue will be used for the purpose of constructing, renovating, improving, and equipping various Bexar County facilities; purchase of computer hardware and software and other technology related equipment; energy upgrades and roof repairs to existing County facilities; purchase of vehicles for various County departments; constructing, renovating, equipping, and improving County park facilities, including septic system upgrades and parking lot improvements; constructing and equipping a new parking facility at Flores Street; purchase and installation of energy conservation equipment for County facilities; constructing and equipping a new firing range for Sheriff's Department, Precinct No. 1; constructing various park and/or recreational facility improvements outside the banks of the San Antonio River; the payment of professional services related to the design, construction, project management, and financing of the projects; and paying the costs associated with the issuance of the bonds. The annual interest rate of the Series 2011 bonds ranges from 3.00% - 5.00%. Interest accrues semiannually and the bonds mature in fiscal year 2040.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2011

NOTE R – SUBSEQUENT EVENTS (Continued)

Governmental Activities (Continued)

In December 2011, the County issued \$34,095,000 in Combination Flood Control Tax and Revenue Certificates of Obligation, Series 2011 with the payments of the related principal and interest to be made from an annual ad valorem tax levied against all taxable property within the County. The proceeds of this issue will be used for the purpose of constructing improvements for flood control purposes, including road improvements, bridge improvements, and Mission Reach Project; purchase of technology for flood control improvements; purchase of equipment, machinery, land, right-of-way, materials, and supplies for authorized needs and purposes relating to flood control improvements; payment of professional services relating 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 2011 bonds ranges from 3.00% - 5.00%. Interest accrues semiannually and the bonds mature in fiscal year 2037.

In December 2011, the County issued \$51,295,000 in Combination Tax and Revenue Certificates of Obligation, Series 2011A with the payments of the related principal and interest to be made from an annual ad valorem tax levied against all taxable property within the County. The proceeds of this issue will be used for the purpose of constructing, renovating, improving, and equipping various Bexar County facilities along with the acquisition of land, easements, rights of way and other interests in real property; purchase of computer hardware and software and other technology related equipment; constructing, renovating, equipping, and improving County parks and recreational facilities; purchase of vehicles for various County departments; purchase and installation of energy conservation equipment for various County facilities; constructing, renovating, repairing, and improving County roads (including utilities relocation); payment of professional services related to the design, construction, project management, and financing of the projects; and paying costs associated with the issuance of the bonds. The annual interest rate of the Series 2011A bonds ranges from 3.00% - 5.00%. Interest accrues semiannually and the bonds mature in fiscal year 2037.

NOTE S – FUND AND NET ASSET BALANCES

During the fiscal year 2011, the County implemented Governmental Accounting Standard Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. Under this statement, fund balance is divided into five classifications based upon the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

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

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

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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2011

NOTE S – FUND AND NET ASSET BALANCES (Continued)

Assigned - Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. In the general fund, assigned amounts represent intended uses established by Commissioners' Court or a County official or Board delegated that authority.

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

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Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2011

NOTE 5 – FUND AND NET ASSET BALANCES (Continued)

Fund balances by classification as of September 30, 2011 pursuant to GASB No. 54 are as follows:

	<u>Major Funds</u>			<u>Special Revenue Funds</u>	<u>Total Governmental Funds</u>
	<u>General Fund</u>	<u>Debt Service</u>	<u>Capital Projects</u>		
Fund balances:					
Nonspendable:					
Long-term receivable	\$ 5,279,320	\$ -	\$ 2,000,000	\$ -	\$ 7,279,320
Restricted for:					
Capital lease project	-	-	3,198,639	-	3,198,639
Courthouse facilities	-	-	970,243	-	970,243
Roads and Bridges	-	-	27,151,028	-	27,151,028
Advanced Transportation District	-	-	30,560,878	-	30,560,878
Flood projects	-	-	236,656,814	-	236,656,814
County buildings	-	-	630,934	-	630,934
Economic development	-	-	7,709,273	-	7,709,273
Detention facilities	-	-	158,094	-	158,094
Short-term capital projects	-	-	354,329	-	354,329
Other capital projects	-	-	68,629,771	-	68,629,771
County Clerk Records Management	-	-	-	12,412,614	12,412,614
County Records Management	-	-	-	386,829	386,829
Courthouse Security	-	-	-	6,753	6,753
Justice of Peace Technology	-	-	-	254,915	254,915
Fire Code	-	-	-	1,290,099	1,290,099
District Clerk Records Management	-	-	-	183,938	183,938
Law Library	-	-	-	69,243	69,243
County Wide Court Technology	-	-	-	20,337	20,337
Dispute Resolution	-	-	-	4,686	4,686
Justice of Peace Security	-	-	-	217,767	217,767
Domestic Relations	-	-	-	221,533	221,533
Probate Contribution	-	-	-	851,810	851,810
LEOSE	-	-	-	22,563	22,563
Child Abuse Prevention	-	-	-	1,371	1,371
Drug Court Program	-	-	-	139,294	139,294
Family Protection Fee	-	-	-	1,056	1,056
District Court Records Technology	-	-	-	166,389	166,389
Juvenile Case Manager	-	-	-	172,868	172,868
Probate Guardianship	-	-	-	155,393	155,393
Probate Education	-	-	-	199,063	199,063
Juvenile Delinquency Prevention	-	-	-	19,885	19,885
Grants	-	-	-	12,565,983	12,565,983
Stormwater Mitigation	-	-	-	3,665,140	3,665,140
Chapter 19 Voter Registration	-	-	-	1	1
Election Contracting Services	-	-	-	1,149,182	1,149,182
Tax Account Special Inventory	-	-	-	1	1
District Attorney Programs	-	-	-	892,355	892,355
Asset Forfeitures	-	-	-	1,668,216	1,668,216
Housing Finance Corp	-	-	-	600,084	600,084
Health Facilities Development Corp	-	-	-	175,489	175,489
Industrial Development Corp	-	-	-	35,816	35,816
Committed to:					
Debt service reserve	-	71,160,124	-	-	71,160,124
Technology Improvement	-	-	-	213,151	213,151
Assigned:	-	-	-	-	-
Unassigned:	55,724,026	-	-	-	55,724,026
Total fund balances	<u>\$61,003,346</u>	<u>\$ 71,160,124</u>	<u>\$ 378,020,003</u>	<u>\$ 37,763,824</u>	<u>\$ 547,947,297</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2011

NOTE S – FUND AND NET ASSET BALANCES (Continued)

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

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

Commissioners' Court has set a policy to maintain a General Fund operating reserve of 10% of budgeted, annual, operating expenditures. The policy establishes sufficient working capital and margin of financial safety to address unforeseen, one-time emergency expenditures. Use of this reserve would occur after all other current budgetary resources of funding have been exhausted, and no other category of fund balance is available to satisfy the funding needed.

Pursuant to the implementation of GASB Statement No. 54, the following fund reclassifications occurred along with the effect on beginning fund or net asset balances:

<u>Fund</u>	<u>FY2010 Classification</u>	<u>FY2011 Classification</u>	<u>Effect on FY2011 beginning fund or net asset balance</u>
Farm to Market Lateral Road	Special Revenue	Capital Projects	\$ (252,172)
Parking Facilities	Special Revenue	Enterprise	\$ 1,023,631
Unclaimed Money	Special Revenue	Agency	\$ 18,058

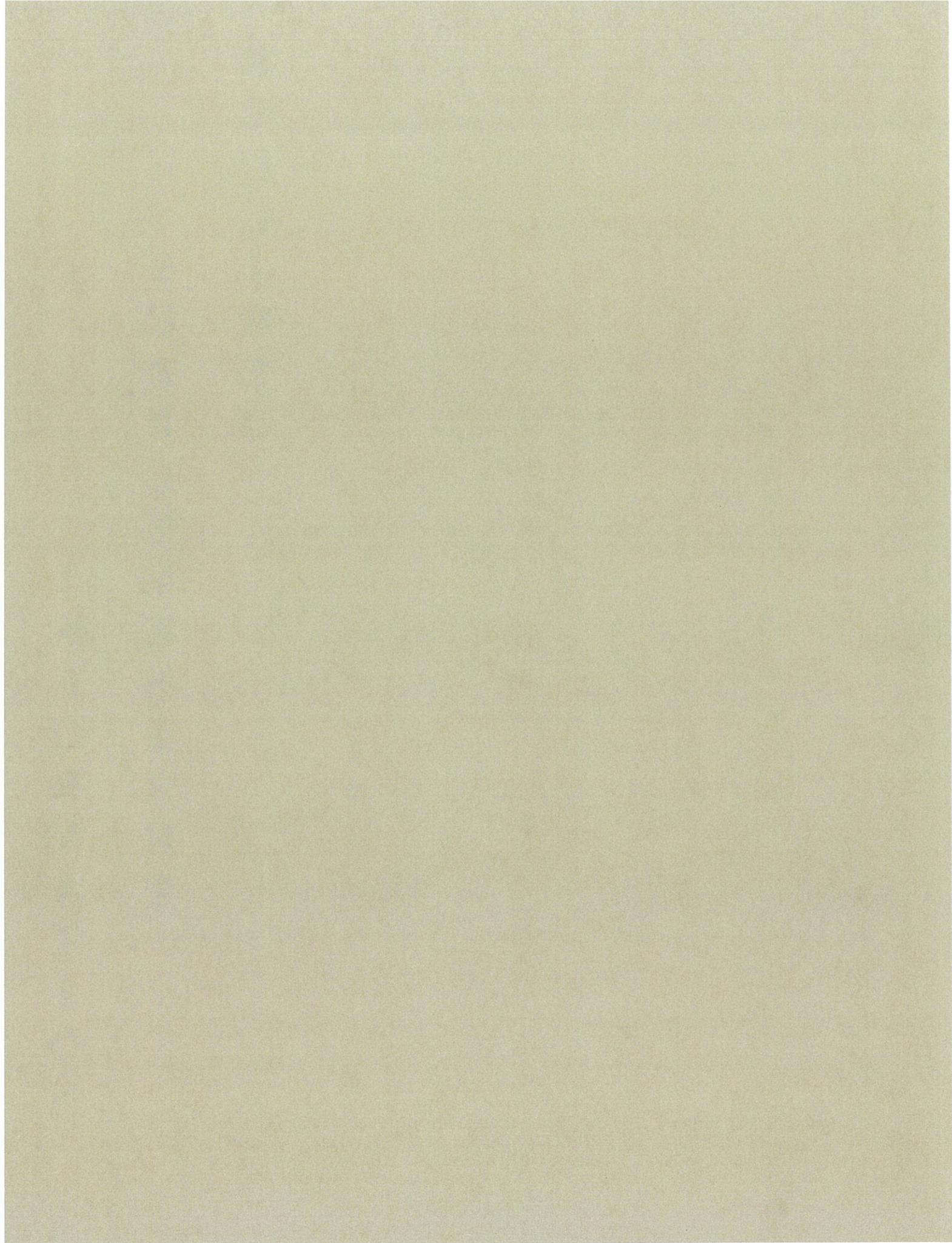
At September 30, 2011, the OPEB Fund (an internal service fund) and the Self-Insurance Fund (an internal service fund) had deficit net assets of \$16,766,145 and \$5,656,756, respectively. The OPEB Fund deficit is due to the accrual of the OPEB obligation. See Note O for more information. The deficit 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.

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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, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES				
Ad valorem taxes				
Current	\$ 234,759,100	\$ 234,759,100	\$ 234,988,459	\$ 229,359
Delinquent	2,550,000	2,550,000	2,270,416	(279,584)
Penalty and interest	2,281,000	2,281,000	2,244,256	(36,744)
Gross	239,590,100	239,590,100	239,503,131	(86,969)
Less - refunds	1	1	(2,182)	(2,183)
- TIFs	(2,000,000)	(2,000,000)	(2,000,000)	-
Net Ad valorem taxes	237,590,101	237,590,101	237,500,949	(89,152)
Other taxes, licenses, and permits	13,582,000	13,582,000	14,120,472	538,472
Intergovernmental revenues	7,222,700	7,243,127	8,578,408	1,335,281
Court costs and fines	23,528,074	23,528,074	23,671,545	143,471
Fees on motor vehicles	5,563,700	5,563,700	5,801,534	237,834
Other fees	10,465,540	10,465,540	10,704,300	238,760
Other commissions from governmental units	4,830,000	4,830,000	4,779,636	(50,364)
Revenue from use of assets	13,890,420	13,890,420	12,812,325	(1,078,095)
Sales, refunds and miscellaneous	6,885,800	6,885,800	6,957,089	71,289
TOTAL REVENUES	<u>323,558,335</u>	<u>323,578,762</u>	<u>324,926,258</u>	<u>1,347,496</u>
EXPENDITURES				
GENERAL GOVERNMENT				
Commissioners Court				
Personnel cost	1,534,603	1,515,018	1,515,017	1
Remuneration for services	44,820	13,853	13,853	-
Operational costs	55,378	42,947	36,430	6,517
Supplies and materials	5,498	10,498	7,533	2,965
Total Commissioners Court	<u>1,640,299</u>	<u>1,582,316</u>	<u>1,572,833</u>	<u>9,483</u>
County Clerk				
Personnel costs	6,393,280	6,393,280	6,075,908	317,372
Remuneration for services	11,360	11,360	8,041	3,319
Operational costs	286,853	286,853	234,570	52,283
Supplies and materials	137,700	137,700	78,623	59,077
Total County Clerk	<u>\$ 6,829,193</u>	<u>\$ 6,829,193</u>	<u>\$ 6,397,142</u>	<u>\$ 432,051</u>

(continued)

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
County Auditor				
Personnel costs	\$ 3,730,697	\$ 3,730,697	\$ 3,627,849	\$ 102,848
Remuneration for services	28,700	28,700	26,175	2,525
Operational costs Miscellaneous services	148,163	157,449	144,936	12,513
Supplies and materials	54,000	54,000	44,897	9,103
Total County Auditor	<u>3,961,560</u>	<u>3,970,846</u>	<u>3,843,857</u>	<u>126,989</u>
Support Services				
Personnel costs	7,194,583	7,194,583	6,529,794	664,789
Remuneration for services	191,888	159,849	42,137	117,712
Operational costs	1,189,697	1,214,873	1,062,359	152,514
Supplies and materials	446,654	453,517	404,212	49,305
Total Support Services	<u>9,022,822</u>	<u>9,022,822</u>	<u>8,038,502</u>	<u>984,320</u>
Tax Assessor-Collector				
Personnel costs	8,458,099	8,458,099	8,259,271	198,828
Remuneration for services	27,440	27,440	26,283	1,157
Operational costs	1,189,867	1,189,867	1,155,293	34,574
Supplies and materials	205,570	205,570	138,751	66,819
Total Tax Assessor-Collector	<u>9,880,976</u>	<u>9,880,976</u>	<u>9,579,598</u>	<u>301,378</u>
Purchasing				
Personnel costs	1,022,376	1,022,376	1,019,204	3,172
Remuneration for services	6,000	6,000	4,942	1,058
Operational costs	25,229	25,229	23,030	2,199
Supplies and materials	31,460	31,730	30,353	1,377
Total Purchasing	<u>1,085,065</u>	<u>1,085,335</u>	<u>1,077,529</u>	<u>7,806</u>
Planning and Resource Management				
Personnel costs	1,897,832	1,897,832	1,712,335	185,497
Remuneration for services	12,430	35,800	29,181	6,619
Operational costs	85,977	107,212	95,311	11,901
Supplies and materials	52,437	58,937	40,857	18,080
Total Planning and Resource Management	<u>2,048,676</u>	<u>2,099,781</u>	<u>1,877,684</u>	<u>222,097</u>
Collections				
Personnel costs	639,147	639,147	590,992	48,155
Remuneration for services	3,000	3,000	2,722	278
Operational costs	18,177	23,177	18,055	5,122
Supplies and materials	7,981	7,981	4,862	3,119
Total Collections	<u>\$ 668,305</u>	<u>\$ 673,305</u>	<u>\$ 616,631</u>	<u>\$ 56,674</u>

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2011

	Original Budget	Final Budget	Actual Amount	Variance
Human Resources				
Personnel costs	\$ 1,414,935	\$ 1,414,935	\$ 1,397,414	\$ 17,521
Remuneration for services	18,137	21,137	14,432	6,705
Operational costs	240,750	237,750	170,983	66,767
Supplies and materials	225,632	228,212	228,212	-
Total Personnel	<u>1,899,454</u>	<u>1,902,034</u>	<u>1,811,041</u>	<u>90,993</u>
Elections				
Personnel costs	1,548,783	1,548,783	1,252,696	296,087
Remuneration for services	480,203	480,203	222,654	257,549
Operational costs	599,821	599,821	495,268	104,553
Supplies and materials	95,500	95,500	83,299	12,201
Total Elections	<u>2,724,307</u>	<u>2,724,307</u>	<u>2,053,917</u>	<u>670,390</u>
Economic Development Special Project				
Personnel costs	808,937	808,937	768,067	40,870
Remuneration for services	17,234	18,436	18,436	-
Operational costs	188,578	141,726	141,725	1
Supplies and materials	6,700	6,700	4,503	2,197
Total Economic Development Special Project	<u>1,021,449</u>	<u>975,799</u>	<u>932,731</u>	<u>43,068</u>
Facilities Maintenance				
Personnel costs	1,353,450	1,353,450	1,193,655	159,795
Remuneration for services	3,625	5,625	5,580	45
Operational costs	1,731,049	3,290,526	3,259,104	31,422
Supplies and materials	132,574	142,486	134,411	8,075
Capital expenditures	-	45,088	39,411	5,677
Total Facilities Maintenance	<u>3,220,698</u>	<u>4,837,175</u>	<u>4,632,161</u>	<u>205,014</u>
County Wide				
Personnel costs	-	1,778,842	1,778,842	-
Remuneration for services	30,000	30,000	3,147	26,853
Operational costs	19,023,319	20,032,819	18,035,881	1,996,938
Capital expenditures	-	40,500	30,917	9,583
Total County Wide	<u>19,053,319</u>	<u>21,882,161</u>	<u>19,848,787</u>	<u>2,033,374</u>
TOTAL GENERAL GOVERNMENT	<u>\$ 63,056,123</u>	<u>\$ 67,466,050</u>	<u>\$ 62,282,413</u>	<u>\$ 5,183,637</u>

(continued)

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
JUDICIAL				
Criminal District Attorney				
Personnel costs	\$ 23,340,451	\$ 23,274,463	\$ 23,224,182	\$ 50,281
Remuneration for services	64,500	69,737	69,737	-
Operational costs	365,510	447,194	447,194	-
Supplies and materials	190,553	197,747	197,747	-
Total Criminal District Attorney	<u>23,961,014</u>	<u>23,989,141</u>	<u>23,938,860</u>	<u>50,281</u>
Central Magistration				
Personnel costs	1,626,837	1,597,144	1,575,297	21,847
Remuneration for services	-	100	50	50
Operational costs	1,580,234	1,800,976	1,800,976	-
Supplies and materials	27,750	27,650	27,464	186
Total Central Magistration	<u>3,234,821</u>	<u>3,425,870</u>	<u>3,403,787</u>	<u>22,083</u>
Trial Expenses				
Operational costs	1,141,800	1,549,761	1,549,761	-
Total Trial Expenses	<u>1,141,800</u>	<u>1,549,761</u>	<u>1,549,761</u>	<u>-</u>
District Clerk				
Personnel costs	6,981,897	6,981,897	6,809,448	172,449
Remuneration for services	9,440	4,440	3,496	944
Operational costs	286,300	307,093	278,707	28,386
Supplies and materials	99,650	112,650	111,729	921
Total District Clerk	<u>7,377,287</u>	<u>7,406,080</u>	<u>7,203,380</u>	<u>202,700</u>
Jury Operations				
Personnel costs	346,150	346,150	344,432	1,718
Remuneration for services	1,087,440	1,142,265	1,142,265	-
Operational costs	130,764	139,881	139,881	-
Supplies and materials	12,575	12,300	11,888	412
Total Jury Operations	<u>1,576,929</u>	<u>1,640,596</u>	<u>1,638,466</u>	<u>2,130</u>
County Courts at Law				
Personnel costs	5,511,575	5,554,262	5,554,262	-
Remuneration for services	143,834	162,497	162,496	1
Operational costs	3,069,224	3,104,549	3,104,549	-
Supplies and materials	25,130	18,619	18,619	-
Total County Courts at Law	<u>\$ 8,749,763</u>	<u>\$ 8,839,927</u>	<u>\$ 8,839,926</u>	<u>\$ 1</u>

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2011

	Original Budget	Final Budget	Actual Amount	Variance
Probate Courts				
Personnel costs	\$ 1,585,605	\$ 1,585,605	\$ 1,579,543	\$ 6,062
Remuneration for services	7,500	7,500	4,345	3,155
Operational costs	67,798	67,798	10,108	57,690
Supplies and materials	2,500	2,500	-	2,500
Total Probate Courts	1,663,403	1,663,403	1,593,996	69,407
Justice of the Peace, Precinct 1				
Personnel costs	610,151	607,739	586,269	21,470
Remuneration for services	2,000	3,700	1,711	1,989
Operational costs	16,500	20,127	19,714	413
Supplies and materials	25,600	22,685	16,480	6,205
Total Justice of the Peace, Precinct 1	654,251	654,251	624,174	30,077
Justice of the Peace, Precinct 1, Place 3				
Personnel costs	694,404	697,184	689,896	7,288
Remuneration for services	980	1,480	1,368	112
Operational costs	109,543	109,543	109,225	318
Supplies and materials	16,059	15,559	11,430	4,129
Total Justice of the Peace, Precinct 1, Place 3	820,986	823,766	811,919	11,847
Justice of the Peace, Precinct 2				
Personnel costs	830,932	830,932	824,896	6,036
Remuneration for services	1,950	3,513	3,513	-
Operational costs	278,559	277,259	264,791	12,468
Supplies and materials	24,000	23,737	15,272	8,465
Total Justice of the Peace, Precinct 2	1,135,441	1,135,441	1,108,472	26,969
Justice of the Peace, Precinct 3				
Personnel costs	772,217	769,362	754,055	15,307
Remuneration for services	2,700	2,827	2,826	1
Operational costs	144,288	147,016	147,016	-
Supplies and materials	19,550	19,550	16,722	2,828
Total Justice of the Peace, Precinct 3	938,755	938,755	920,619	18,136
Justice of the Peace, Precinct 4				
Personnel costs	571,408	571,408	565,003	6,405
Remuneration for services	3,649	3,649	1,235	2,414
Operational costs	173,618	173,618	150,408	23,210
Supplies and materials	27,549	27,549	11,906	15,643
Total Justice of the Peace, Precinct 4	\$ 776,224	\$ 776,224	\$ 728,552	\$ 47,672

(continued)

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
District Courts - Criminal				
Personnel costs	\$ 4,137,101	\$ 4,110,648	\$ 4,047,247	\$ 63,401
Remuneration for services	140,200	138,570	76,325	62,245
Operational costs	5,732,057	7,839,205	7,838,907	298
Supplies and materials	43,165	43,165	39,795	3,370
Total District Courts - Criminal	<u>10,052,523</u>	<u>12,131,588</u>	<u>12,002,274</u>	<u>129,314</u>
District Courts - Civil				
Personnel costs	3,267,613	3,337,666	3,267,400	70,266
Remuneration for services	28,438	28,438	17,150	11,288
Operational costs	2,427,927	3,449,822	3,445,967	3,855
Supplies and materials	46,887	46,887	42,981	3,906
Total District Courts - Civil	<u>5,770,865</u>	<u>6,862,813</u>	<u>6,773,498</u>	<u>89,315</u>
District Courts - Juvenile				
Personnel costs	1,800,366	1,807,607	1,807,606	1
Remuneration for services	22,850	15,609	10,881	4,728
Operational costs	1,043,105	1,043,105	959,151	83,954
Supplies and materials	41,000	41,000	40,738	262
Total District Courts - Juvenile	<u>2,907,321</u>	<u>2,907,321</u>	<u>2,818,376</u>	<u>88,945</u>
Pre-Trial Services				
Personnel costs	3,177,812	3,330,211	3,330,211	-
Remuneration for services	7,500	7,500	5,730	1,770
Operational costs	543,013	542,013	530,606	11,407
Supplies and materials	57,675	51,675	49,331	2,344
Total Pre-Trial Services	<u>3,786,000</u>	<u>3,931,399</u>	<u>3,915,878</u>	<u>15,521</u>
Bail Bond Board				
Personnel costs	53,817	54,182	54,181	1
Operational costs	260	434	433	1
Supplies and materials	125	125	-	125
Total Bail Bond Board	<u>54,202</u>	<u>54,741</u>	<u>54,614</u>	<u>127</u>
4th Court of Appeals				
Personnel costs	70,516	70,516	68,268	2,248
Operational costs	9,004	9,004	3,133	5,871
Total 4th Court of Appeals	<u>\$ 79,520</u>	<u>\$ 79,520</u>	<u>\$ 71,401</u>	<u>\$ 8,119</u>

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2011

	Original Budget	Final Budget	Actual Amount	Variance
Appellate Public Defenders Office				
Personnel costs	\$ 424,878	\$ 424,878	\$ 379,944	\$ 44,934
Remuneration for Services	9,491	9,491	800	8,691
Operational costs	28,418	30,378	28,232	2,146
Supplies and materials	6,355	6,355	2,938	3,417
Total Appellate Public Defenders Office	<u>469,142</u>	<u>471,102</u>	<u>411,914</u>	<u>59,188</u>
D.P.S. Warrants				
Personnel costs	98,555	99,396	99,396	-
Total D.P.S. Warrants	<u>98,555</u>	<u>99,396</u>	<u>99,396</u>	<u>-</u>
TOTAL JUDICIAL	<u>75,248,802</u>	<u>79,381,095</u>	<u>78,509,263</u>	<u>871,832</u>
PUBLIC SAFETY				
Sheriff				
Personnel costs	41,313,277	42,181,727	42,181,727	-
Remuneration for services	112,000	112,000	71,863	40,137
Operational costs	2,125,650	2,072,195	2,057,725	14,470
Supplies and materials	1,529,750	2,211,730	2,206,893	4,837
Capital expenditures	78,000	19,849	17,834	2,015
Total Sheriff	<u>45,158,677</u>	<u>46,597,501</u>	<u>46,536,042</u>	<u>61,459</u>
Adult Detention Centers				
Personnel costs	51,487,861	51,487,861	50,933,565	554,296
Operational costs	3,926,230	4,229,483	4,223,019	6,464
Supplies and materials	1,263,450	1,292,003	1,290,883	1,120
Capital expenditures	69,200	69,200	60,438	8,762
Total Adult Detention Centers	<u>56,746,741</u>	<u>57,078,547</u>	<u>56,507,905</u>	<u>570,642</u>
Sheriff Support Services				
Personnel costs	2,187,582	2,187,582	2,079,439	108,143
Operational costs	8,490	8,490	8,456	34
Supplies and materials	13,100	13,100	9,122	3,978
Total Sheriff Support Services	<u>\$ 2,209,172</u>	<u>\$ 2,209,172</u>	<u>\$ 2,097,017</u>	<u>\$ 112,155</u>

(continued)

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Juvenile Services				
Personnel costs	\$ 8,679,351	\$ 9,847,592	\$ 9,847,591	\$ 1
Remuneration for services	406,697	307,988	307,986	2
Operational costs	3,280,057	2,736,540	2,732,223	4,317
Supplies and materials	258,508	232,493	220,845	11,648
Total Juvenile Services	<u>12,624,613</u>	<u>13,124,613</u>	<u>13,108,645</u>	<u>15,968</u>
Juvenile Detention				
Personnel costs	14,989,268	14,542,306	13,947,133	595,173
Remuneration for services	500	500	462	38
Operational costs	849,220	866,747	866,747	-
Supplies and materials	615,498	544,933	449,665	95,268
Total Juvenile Detention	<u>16,454,486</u>	<u>15,954,486</u>	<u>15,264,007</u>	<u>690,479</u>
Child Support Probation				
Personnel costs	625,500	625,500	601,181	24,319
Remuneration for services	5,619	5,619	64	5,555
Operational costs	12,306	12,306	6,970	5,336
Supplies and materials	5,700	5,700	2,398	3,302
Total Child Support Probation	<u>649,125</u>	<u>649,125</u>	<u>610,613</u>	<u>38,512</u>
Community Supervision & Correction				
Operational costs	208,757	208,757	207,268	1,489
Supplies and materials	15,000	15,000	14,066	934
Total Community Supervision & Correction	<u>223,757</u>	<u>223,757</u>	<u>221,334</u>	<u>2,423</u>
Forensic Science Center				
Personnel costs	3,349,210	3,380,820	3,380,820	-
Remuneration for services	23,900	19,526	19,525	1
Operational costs	424,741	449,498	449,498	-
Supplies and materials	181,200	189,681	189,661	20
Capital expenditures	11,000	10,469	10,468	1
Total Forensic Science Center	<u>\$ 3,990,051</u>	<u>\$ 4,049,994</u>	<u>\$ 4,049,972</u>	<u>\$ 22</u>

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2011

	Original Budget	Final Budget	Actual Amount	Variance
Crime Lab				
Personnel costs	\$ 1,768,495	\$ 1,768,495	\$ 1,672,621	\$ 95,874
Remuneration for services	11,900	11,900	6,301	5,599
Operational costs	118,259	118,259	114,034	4,225
Supplies and materials	193,776	193,776	189,470	4,306
Total Crime Lab	<u>2,092,430</u>	<u>2,092,430</u>	<u>1,982,426</u>	<u>110,004</u>
Constable Precinct 1				
Personnel costs	1,346,061	1,345,226	1,329,034	16,192
Remuneration for services	2,925	2,925	2,532	393
Operational costs	93,512	109,662	109,661	1
Supplies and materials	65,950	99,110	99,110	-
Total Constable Precinct 1	<u>1,508,448</u>	<u>1,556,923</u>	<u>1,540,337</u>	<u>16,586</u>
Constable Precinct 2				
Personnel costs	1,515,694	1,532,458	1,530,592	1,866
Remuneration for services	3,000	3,000	2,562	438
Operational costs	229,773	236,156	235,955	201
Supplies and materials	86,750	114,082	114,080	2
Total Constable Precinct 2	<u>1,835,217</u>	<u>1,885,696</u>	<u>1,883,189</u>	<u>2,507</u>
Constable Precinct 3				
Personnel costs	1,310,137	1,329,053	1,296,085	32,968
Remuneration for services	2,000	2,000	1,905	95
Operational costs	185,949	247,830	247,830	-
Supplies and materials	135,064	165,818	165,661	157
Capital expenditures	-	20,976	20,975	1
Total Constable Precinct 3	<u>1,633,150</u>	<u>1,765,677</u>	<u>1,732,456</u>	<u>33,221</u>
Constable Precinct 4				
Personnel costs	1,393,399	1,432,754	1,405,027	27,727
Remuneration for services	3,340	3,340	3,323	17
Operational costs	213,181	215,146	210,522	4,624
Supplies and materials	120,164	135,896	135,398	498
Capital expenditures	-	910	907	3
Total Constable Precinct 4	<u>\$ 1,730,084</u>	<u>\$ 1,788,046</u>	<u>\$ 1,755,177</u>	<u>\$ 32,869</u>

(continued)

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Adult Detention Center-Facilities Maintenance				
Personnel costs	\$ 1,955,389	\$ 1,955,389	\$ 1,626,927	\$ 328,462
Remuneration for services	1,110	5,110	5,078	32
Operational costs	726,410	3,202,110	3,166,762	35,348
Supplies and materials	376,152	372,152	342,263	29,889
Total ADC-Facilities Maintenance	<u>3,059,061</u>	<u>5,534,761</u>	<u>5,141,030</u>	<u>393,731</u>
Juvenile Detention-Facilities Maintenance				
Personnel costs	1,054,902	1,054,902	1,036,341	18,561
Remuneration for services	-	1,000	890	110
Operational costs	570,001	1,439,601	1,432,049	7,552
Supplies and materials	127,726	127,726	100,751	26,975
Total Juvenile Detention-Facilities Maintenance	<u>1,752,629</u>	<u>2,623,229</u>	<u>2,570,031</u>	<u>53,198</u>
Forensic Science Center-Facilities Maintenance				
Personnel costs	96,331	96,434	96,433	1
Remuneration for services	900	900	875	25
Operational cost	545,880	545,777	525,669	20,108
Supplies and materials	7,800	7,800	5,582	2,218
Total FSC-Facilities Maintenance	<u>650,911</u>	<u>650,911</u>	<u>628,559</u>	<u>22,352</u>
Fire Marshal/Emergency Management				
Personnel costs	979,564	979,564	948,349	31,215
Remuneration for services	15,000	15,000	8,218	6,782
Operational costs	201,767	201,967	200,899	1,068
Supplies and materials	280,758	289,258	219,881	69,377
Total Fire Marshal/Emergency Management	<u>1,477,089</u>	<u>1,485,789</u>	<u>1,377,347</u>	<u>108,442</u>
TOTAL PUBLIC SAFETY	<u>153,795,641</u>	<u>159,270,657</u>	<u>157,006,087</u>	<u>2,264,570</u>
EDUCATION AND RECREATION				
Agriculture Extension Service				
Personnel costs	479,828	479,828	465,229	14,599
Remuneration for services	17,500	17,500	17,286	214
Operational costs	131,244	131,244	130,299	945
Supplies and materials	12,150	12,150	12,008	142
Capital expenditure	-	3,203	3,203	-
Total Agriculture Extension Service	<u>\$ 640,722</u>	<u>\$ 643,925</u>	<u>\$ 628,025</u>	<u>\$ 15,900</u>

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
County Parks				
Personnel costs	\$ 2,073,681	\$ 2,073,681	\$ 1,975,973	\$ 97,708
Remuneration for services	500	3,500	3,270	230
Operational costs	233,335	432,135	413,054	19,081
Supplies and materials	252,330	249,330	230,504	18,826
Total County Parks	<u>2,559,846</u>	<u>2,758,646</u>	<u>2,622,801</u>	<u>135,845</u>
TOTAL EDUCATION AND RECREATION	<u>3,200,568</u>	<u>3,402,571</u>	<u>3,250,826</u>	<u>151,745</u>
PUBLIC WORKS				
Public Works				
Personnel costs	356,844	734,980	734,979	1
Remuneration for services	3,150	3,814	3,813	1
Operational costs	62,386	72,386	36,195	36,191
Supplies and materials	28,273	28,273	13,930	14,343
Total Public Works	<u>450,653</u>	<u>839,453</u>	<u>788,917</u>	<u>50,536</u>
Energy Management				
Personnel costs	138,418	139,296	139,296	-
Remuneration for services	500	500	290	210
Operational costs	5,426,109	358,454	51,308	307,146
Supplies and materials	1,500	1,500	673	827
Total Energy Management	<u>5,566,527</u>	<u>499,750</u>	<u>191,567</u>	<u>308,183</u>
TOTAL PUBLIC WORKS	<u>6,017,180</u>	<u>1,339,203</u>	<u>980,484</u>	<u>358,719</u>
HEALTH AND PUBLIC WELFARE				
Environmental Services				
Personnel costs	331,094	330,408	327,530	2,878
Remuneration for services	1,450	1,450	1,188	262
Operational costs	29,276	29,786	29,786	-
Supplies and materials	7,428	11,604	11,604	-
Total Environmental Services	<u>369,248</u>	<u>373,248</u>	<u>370,108</u>	<u>3,140</u>
Child Welfare				
Remuneration for services	850	850	755	95
Operational costs	2,334,883	2,334,883	2,331,445	3,438
Supplies and materials	145,500	145,500	144,053	1,447
Total Child Welfare	<u>2,481,233</u>	<u>2,481,233</u>	<u>2,476,253</u>	<u>4,980</u>
Community Development Programs				
Personnel costs	1,499,590	1,499,590	1,417,545	82,045
Remuneration for services	37,070	37,070	35,799	1,271
Operational costs	454,910	697,692	655,426	42,266
Supplies and materials	43,235	43,235	42,294	941
Total Community Development Programs	<u>\$ 2,034,805</u>	<u>\$ 2,277,587</u>	<u>\$ 2,151,064</u>	<u>\$ 126,523</u>

(continued)

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Veterans County Service				
Personnel costs	\$ 221,768	\$ 221,768	\$ 195,543	\$ 26,225
Remuneration for services	1,500	2,772	2,772	-
Operational costs	7,800	7,800	5,819	1,981
Supplies and materials	3,130	3,130	2,562	568
Total Veterans County Service	<u>234,198</u>	<u>235,470</u>	<u>206,696</u>	<u>28,774</u>
Health and Welfare				
Operational costs	290,964	290,964	275,719	15,245
Total Health and Welfare	<u>290,964</u>	<u>290,964</u>	<u>275,719</u>	<u>15,245</u>
TOTAL HEALTH AND PUBLIC WELFARE	<u>5,410,448</u>	<u>5,658,502</u>	<u>5,479,840</u>	<u>178,662</u>
INTERGOVERNMENTAL EXPENDITURES				
Services by Other Agencies				
Operational costs	5,753,034	5,929,101	5,885,220	43,881
Capital expenditures	-	35,000	34,958	42
Total Services by Other Agencies	<u>5,753,034</u>	<u>5,964,101</u>	<u>5,920,178</u>	<u>43,923</u>
TOTAL INTERGOVERNMENTAL EXPENDITURES	<u>5,753,034</u>	<u>5,964,101</u>	<u>5,920,178</u>	<u>43,923</u>
Contingencies				
Contingencies	9,773,433	2,373,566	-	2,373,566
Total Contingencies	<u>9,773,433</u>	<u>2,373,566</u>	<u>-</u>	<u>2,373,566</u>
TOTAL EXPENDITURES	<u>\$ 322,255,229</u>	<u>\$ 324,855,745</u>	<u>\$ 313,429,091</u>	<u>\$ 11,426,654</u>

Bexar County, Texas
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2011

	Original Budget	Final Budget	Actual Amount	Variance
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ 1,303,106	\$ (1,276,983)	\$ 11,497,167	\$ 12,774,150
OTHER FINANCING SOURCES				
Interfund transfers in	3,070	3,070	3,070	-
Interfund transfers out	(5,713,706)	(5,707,787)	(5,641,488)	66,299
TOTAL OTHER FINANCING SOURCES (USES)	(5,710,636)	(5,704,717)	(5,638,418)	66,299
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES	\$ (4,407,530)	\$ (6,981,700)	5,858,749	\$ 12,840,449
Add other reconciling items to adjust from budgetary basis to modified accrual basis				
Encumbrances			434,383	
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES, MODIFIED ACCRUAL BASIS			6,293,132	
Fund balance - beginning			54,710,214	
Fund balance - ending			\$ 61,003,346	

Bexar County, Texas

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

September 30, 2011

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

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

Bexar County, Texas
REQUIRED SUPPLEMENTARY INFORMATION
September 30, 2011

Primary Government

Schedule of Funding Progress for Bexar County
Retired Employee Healthcare Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued 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%
10/01/2010	\$ -	\$ 159,197,151	\$ 159,197,151	0.00%	\$ 157,382,517	101.15%

The System

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

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)
01/01/2008	\$ 2,689	\$ 28,099	\$ 25,410
01/01/2009	\$ 6,783	\$ 32,303	\$ 25,520
01/01/2010	\$ 10,072	\$ 33,227	\$ 23,155

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

Bexar County, Texas
REQUIRED SUPPLEMENTARY INFORMATION
September 30, 2011

Primary Government:

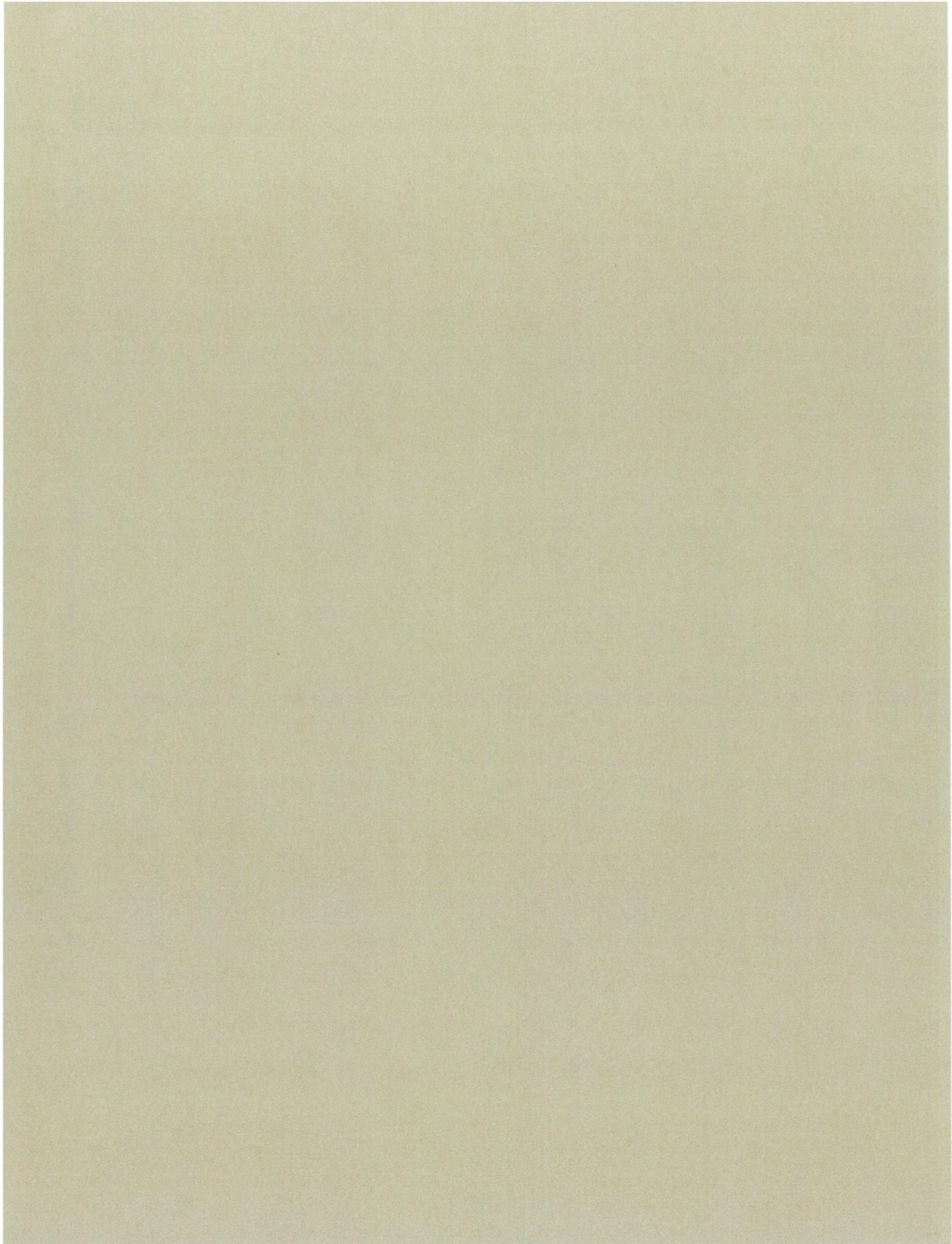
**Schedule of Funding Progress for the Retirement Plan
for the Employees of Bexar County, Texas**

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
12/31/08	\$ 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%
12/31/10	\$ 615,705,829	\$ 726,801,815	\$ 111,095,986	84.71%	\$ 217,066,212	51.18%

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

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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 Clerks Office.

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.

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.

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

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

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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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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Bexar County, Texas
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2011

	<u>County Clerk Records Management</u>	<u>County Records Management</u>	<u>Courthouse Security</u>	<u>Justice of Peace Technology</u>
ASSETS				
Cash	\$ 12,545,623	\$ 390,671	\$ 24,949	\$ 379,597
Investments	-	-	-	-
Receivables:				
Accounts receivable	5	-	-	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Accrued interest	-	-	-	-
TOTAL ASSETS	<u>\$ 12,545,628</u>	<u>\$ 390,671</u>	<u>\$ 24,949</u>	<u>\$ 379,597</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ -	\$ 3,842	\$ -	\$ 29,285
Accrued liabilities	133,014	-	18,196	60,703
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Due to other governmental units	-	-	-	-
Deferred revenue	-	-	-	-
Contract retainage payable	-	-	-	34,694
TOTAL LIABILITIES	<u>133,014</u>	<u>3,842</u>	<u>18,196</u>	<u>124,682</u>
FUND BALANCES				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	12,412,614	386,829	6,753	254,915
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES	<u>12,412,614</u>	<u>386,829</u>	<u>6,753</u>	<u>254,915</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 12,545,628</u>	<u>\$ 390,671</u>	<u>\$ 24,949</u>	<u>\$ 379,597</u>

<u>Fire Code</u>	<u>District Clerk Records Management</u>	<u>Law Library</u>	<u>County Wide Court Technology</u>	<u>Dispute Resolution</u>	<u>Justice of Peace Security Fund</u>
\$ 1,333,943	\$ 196,474	\$ 143,603	\$ 20,337	\$ 19,726	\$ 242,086
-	-	-	-	-	-
-	-	3,288	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 1,333,943</u>	<u>\$ 196,474</u>	<u>\$ 146,891</u>	<u>\$ 20,337</u>	<u>\$ 19,726</u>	<u>\$ 242,086</u>
\$ 266	\$ 4,862	\$ 1,499	\$ -	\$ 2,019	\$ 14,248
43,578	7,674	72,158	-	13,021	10,071
-	-	3,400	-	-	-
-	-	-	-	-	-
-	-	591	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>43,844</u>	<u>12,536</u>	<u>77,648</u>	<u>-</u>	<u>15,040</u>	<u>24,319</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,290,099	183,938	69,243	20,337	4,686	217,767
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,290,099</u>	<u>183,938</u>	<u>69,243</u>	<u>20,337</u>	<u>4,686</u>	<u>217,767</u>
<u>\$ 1,333,943</u>	<u>\$ 196,474</u>	<u>\$ 146,891</u>	<u>\$ 20,337</u>	<u>\$ 19,726</u>	<u>\$ 242,086</u>

(continued)

Bexar County, Texas
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2011

	<u>Domestic Relations</u>	<u>Probate Contribution</u>	<u>LEOSE</u>	<u>Child Abuse Prevention</u>
ASSETS				
Cash	\$ 229,650	\$ 85,454	\$ 23,936	\$ 1,371
Investments	-	778,857	-	-
Receivables:				
Accounts receivable	849	-	14,014	-
Due from other funds	-	-	-	-
Due from other governments	-	-	-	-
Accrued interest	-	1,355	-	-
TOTAL ASSETS	<u>\$ 230,499</u>	<u>\$ 865,666</u>	<u>\$ 37,950</u>	<u>\$ 1,371</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ 8,109	\$ 3,767	\$ 1,222	\$ -
Accrued liabilities	857	10,089	14,165	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Due to other governmental units	-	-	-	-
Deferred revenue	-	-	-	-
Contract retainage payable	-	-	-	-
TOTAL LIABILITIES	<u>8,966</u>	<u>13,856</u>	<u>15,387</u>	<u>-</u>
FUND BALANCES				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	221,533	851,810	22,563	1,371
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES	<u>221,533</u>	<u>851,810</u>	<u>22,563</u>	<u>1,371</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 230,499</u>	<u>\$ 865,666</u>	<u>\$ 37,950</u>	<u>\$ 1,371</u>

<u>Drug Court Program</u>	<u>Family Protection Fee</u>	<u>District Court Records Technology</u>	<u>Juvenile Case Manager</u>	<u>Probate Gaurdianship</u>	<u>Probate Education</u>	<u>Juvenile Delinquency Prevention</u>
\$ 142,294	\$ 1,056	\$ 166,389	\$ 177,567	\$ 161,683	\$ 200,794	\$ 19,885
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 142,294</u>	<u>\$ 1,056</u>	<u>\$ 166,389</u>	<u>\$ 177,567</u>	<u>\$ 161,683</u>	<u>\$ 200,794</u>	<u>\$ 19,885</u>
\$ -	\$ -	\$ -	\$ -	\$ 6,290	\$ 375	\$ -
3,000	-	-	4,699	-	1,356	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>3,000</u>	<u>-</u>	<u>-</u>	<u>4,699</u>	<u>6,290</u>	<u>1,731</u>	<u>-</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
139,294	1,056	166,389	172,868	155,393	199,063	19,885
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>139,294</u>	<u>1,056</u>	<u>166,389</u>	<u>172,868</u>	<u>155,393</u>	<u>199,063</u>	<u>19,885</u>
<u>\$ 142,294</u>	<u>\$ 1,056</u>	<u>\$ 166,389</u>	<u>\$ 177,567</u>	<u>\$ 161,683</u>	<u>\$ 200,794</u>	<u>\$ 19,885</u>

(continued)

Bexar County, Texas
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2011

	<u>Grants</u>	<u>Technology Improvement</u>	<u>Stormwater Mitigation</u>	<u>Chapter 19 Voter Registration</u>
ASSETS				
Cash	\$ 10,252,981	\$ 383,957	\$ 3,916,266	\$ 5,473
Investments	-	-	-	-
Receivables:				
Accounts receivable	1,713	-	-	6,556
Due from other funds	33,463	-	-	500
Due from other governments	8,619,364	-	-	100,350
Accrued interest	-	-	-	-
TOTAL ASSETS	<u>\$ 18,907,521</u>	<u>\$ 383,957</u>	<u>\$ 3,916,266</u>	<u>\$ 112,879</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ 2,241,005	\$ 31,743	\$ 18,410	\$ -
Accrued liabilities	2,663,322	139,063	232,716	6,556
Due to other funds	169	-	-	106,271
Advances from other funds	250,000	-	-	-
Due to other governmental units	1,187,042	-	-	-
Deferred revenue	-	-	-	51
Contract retainage payable	-	-	-	-
TOTAL LIABILITIES	<u>6,341,538</u>	<u>170,806</u>	<u>251,126</u>	<u>112,878</u>
FUND BALANCES				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	12,565,983	-	3,665,140	1
Committed	-	213,151	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES	<u>12,565,983</u>	<u>213,151</u>	<u>3,665,140</u>	<u>1</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 18,907,521</u>	<u>\$ 383,957</u>	<u>\$ 3,916,266</u>	<u>\$ 112,879</u>

<u>Election Contracting Services</u>	<u>Tax Collector's Special Inventory</u>	<u>District Attorney Programs</u>	<u>Asset Forfeitures</u>
\$ 1,398,479	\$ -	\$ 904,630	\$ 1,848,898
-	-	-	-
-	-	-	8,356
-	-	-	-
-	-	-	-
-	22,252	-	-
<u>\$ 1,398,479</u>	<u>\$ 22,252</u>	<u>\$ 904,630</u>	<u>\$ 1,857,254</u>
\$ 267	\$ -	\$ 348	\$ 13,540
7,638	3,258	11,927	175,498
500	18,993	-	-
150,000	-	-	-
3,698	-	-	-
87,194	-	-	-
-	-	-	-
<u>249,297</u>	<u>22,251</u>	<u>12,275</u>	<u>189,038</u>
\$ -	\$ -	\$ -	\$ -
1,149,182	1	892,355	1,668,216
-	-	-	-
-	-	-	-
-	-	-	-
<u>1,149,182</u>	<u>1</u>	<u>892,355</u>	<u>1,668,216</u>
<u>\$ 1,398,479</u>	<u>\$ 22,252</u>	<u>\$ 904,630</u>	<u>\$ 1,857,254</u>

(continued)

Bexar County, Texas
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2011

	Blended Units			Total
	Bexar County Housing Finance Corporation	Bexar County Health Facilities Development Corporation	Bexar County Industrial Development Corporation	
ASSETS				
Cash	\$ 668,336	\$ 175,489	\$ 35,816	\$ 36,097,413
Investments	-	-	-	778,857
Receivables:				
Accounts receivable	23,234	-	-	58,015
Due from other funds	-	-	-	33,963
Due from other governments	-	-	-	8,719,714
Accrued interest	-	-	-	23,607
TOTAL ASSETS	\$ 691,570	\$ 175,489	\$ 35,816	\$ 45,711,569
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ 30	\$ -	\$ -	\$ 2,381,127
Accrued liabilities	91,456	-	-	3,724,015
Due to other funds	-	-	-	129,333
Advances from other funds	-	-	-	400,000
Due to other governmental units	-	-	-	1,191,331
Deferred revenue	-	-	-	87,245
Contract retainage payable	-	-	-	34,694
TOTAL LIABILITIES	91,486	-	-	7,947,745
FUND BALANCES				
Nonspendable	\$ -	\$ -	\$ -	\$ -
Restricted	600,084	175,489	35,816	37,550,673
Committed	-	-	-	213,151
Assigned	-	-	-	-
Unassigned	-	-	-	-
TOTAL FUND BALANCES	600,084	175,489	35,816	37,763,824
TOTAL LIABILITIES AND FUND BALANCES	\$ 691,570	\$ 175,489	\$ 35,816	\$ 45,711,569

Bexar County, Texas
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For Fiscal Year Ended September 30, 2011

	County Clerk Records Management	County Records Management	Courthouse Security	Justice of Peace Technology	Fire Code
REVENUES					
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Court cost and fines	76,243	394,667	395,349	273,178	-
Fees on motor vehicles	-	-	-	-	-
Other fees	2,436,353	-	285,144	-	1,102,686
Revenue from use of assets	12,330	353	255	489	1,190
Sales, refunds and miscellaneous	4,560	-	-	750	-
TOTAL REVENUES	<u>2,529,486</u>	<u>395,020</u>	<u>680,748</u>	<u>274,417</u>	<u>1,103,876</u>
EXPENDITURES					
General government	637,196	689,063	-	-	-
Judicial	-	-	-	461,908	-
Public safety	-	-	1,117,583	-	638,873
Education and recreation	-	-	-	-	-
Public works	-	-	-	-	-
Health and public welfare	-	-	-	-	-
Capital expenditures	-	-	-	-	97,172
TOTAL EXPENDITURES	<u>637,196</u>	<u>689,063</u>	<u>1,117,583</u>	<u>461,908</u>	<u>736,045</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,892,290</u>	<u>(294,043)</u>	<u>(436,835)</u>	<u>(187,491)</u>	<u>367,831</u>
OTHER FINANCING SOURCES (USES)					
Interfund transfers in	-	-	429,578	-	-
Interfund transfers out	(49,531)	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>(49,531)</u>	<u>-</u>	<u>429,578</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (SOURCES) USES	<u>1,842,759</u>	<u>(294,043)</u>	<u>(7,257)</u>	<u>(187,491)</u>	<u>367,831</u>
Fund balances - beginning	<u>10,569,855</u>	<u>680,872</u>	<u>14,010</u>	<u>442,406</u>	<u>922,268</u>
Fund balances - ending	<u>\$ 12,412,614</u>	<u>\$ 386,829</u>	<u>\$ 6,753</u>	<u>\$ 254,915</u>	<u>\$ 1,290,099</u>

(continued)

Bexar County, Texas
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For Fiscal Year Ended September 30, 2011

	District Clerk Records Management	Law Library	County Wide Court Technology	Dispute Resolution	Justice of Peace Security Fund	Domestic Relations
REVENUES						
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Court cost and fines	105,171	519,417	-	533,724	65,921	390,589
Fees on motor vehicles	-	-	-	-	-	-
Other fees	131,504	-	16,946	-	-	-
Revenue from use of assets	104	189	10	40	220	219
Sales, refunds and miscellaneous	-	101,109	-	-	-	-
TOTAL REVENUES	236,779	620,715	16,956	533,764	66,141	390,808
EXPENDITURES						
General government	-	-	-	-	-	-
Judicial	140,936	690,688	-	-	25,361	-
Public safety	-	-	-	-	-	-
Education and recreation	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Health and public welfare	-	-	-	577,710	-	375,047
Capital expenditures	-	-	-	-	-	-
TOTAL EXPENDITURES	140,936	690,688	-	577,710	25,361	375,047
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	95,843	(69,973)	16,956	(43,946)	40,780	15,761
OTHER FINANCING SOURCES (USES)						
Interfund transfers in	-	139,215	-	38,481	-	-
Interfund transfers out	-	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	139,215	-	38,481	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (SOURCES) USES	95,843	69,242	16,956	(5,465)	40,780	15,761
Fund balances - beginning	88,095	1	3,381	10,151	176,987	205,772
Fund balances - ending	\$ 183,938	\$ 69,243	\$ 20,337	\$ 4,686	\$ 217,767	\$ 221,533

<u>Probate Contribution</u>	<u>LEOSE</u>	<u>Child Abuse Prevention</u>	<u>Drug Court Program</u>	<u>Family Protection Fee</u>	<u>District Court Records Technology</u>	<u>Juvenile Case Manager</u>
\$ 223,834	\$ 110,117	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	253	-	122,652	125,917	335,702
-	-	-	-	-	-	-
-	-	-	73,782	-	-	-
3,206	39	-	135	4	90	147
-	725	-	-	-	-	-
<u>227,040</u>	<u>110,881</u>	<u>253</u>	<u>73,917</u>	<u>122,656</u>	<u>126,007</u>	<u>335,849</u>
-	-	-	-	-	-	-
347,413	-	-	42,801	121,600	80,185	-
-	167,925	-	-	-	-	279,364
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>347,413</u>	<u>167,925</u>	<u>-</u>	<u>42,801</u>	<u>121,600</u>	<u>80,185</u>	<u>279,364</u>
(120,373)	(57,044)	253	31,116	1,056	45,822	56,485
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(120,373)	(57,044)	253	31,116	1,056	45,822	56,485
972,183	79,607	1,118	108,178	-	120,567	116,383
<u>\$ 851,810</u>	<u>\$ 22,563</u>	<u>\$ 1,371</u>	<u>\$ 139,294</u>	<u>\$ 1,056</u>	<u>\$ 166,389</u>	<u>\$ 172,868</u>

(continued)

Bexar County, Texas
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For Fiscal Year Ended September 30, 2011

	Probate Gaurdianship	Probate Education	Juvenile Delinquency Prevention	Grants	Technology Improvement	Stormwater Mitigation
REVENUES						
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ 48,956,214	\$ -	\$ -
Court cost and fines	118,932	-	2,496	55,904	-	-
Fees on motor vehicles	-	-	-	-	-	-
Other fees	-	30,241	-	-	-	1,825,166
Revenue from use of assets	170	206	18	11,952	-	3,788
Sales, refunds and miscellaneous	-	-	-	134,646	501,769	-
TOTAL REVENUES	119,102	30,447	2,514	49,158,716	501,769	1,828,954
EXPENDITURES						
General government	-	-	-	1,263,422	486,516	-
Judicial	118,964	16,883	-	1,809,930	52,015	-
Public safety	-	-	-	13,867,009	211,351	-
Education and recreation	-	-	-	2,109,966	-	-
Public works	-	-	-	1,067,874	-	725,777
Health and public welfare	-	-	-	21,832,852	488	-
Capital expenditures	-	-	-	3,104,616	10,628	23,138
TOTAL EXPENDITURES	118,964	16,883	-	45,055,669	760,998	748,915
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	138	13,564	2,514	4,103,047	(259,229)	1,080,039
OTHER FINANCING SOURCES (USES)						
Interfund transfers in	-	-	-	2,687,183	-	-
Interfund transfers out	-	-	-	(674,255)	-	(8,477)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	2,012,928	-	(8,477)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (SOURCES) USES	138	13,564	2,514	6,115,975	(259,229)	1,071,562
Fund balances - beginning	155,255	185,499	17,371	6,450,008	472,380	2,593,578
Fund balances - ending	\$ 155,393	\$ 199,063	\$ 19,885	\$ 12,565,983	\$ 213,151	\$ 3,665,140

Chapter 19 Voter Registration	Election Contracting Services	Tax Collector's Special Inventory	District Attorney Programs	Asset Forfeitures
\$ 168,140	\$ 3,223,960	\$ -	\$ 33,589	\$ -
-	-	-	53,546	893,282
-	-	-	-	-
-	19,728	-	488,113	-
-	-	48,279	399	2,128
-	20,903	-	180	7,186
<u>168,140</u>	<u>3,264,591</u>	<u>48,279</u>	<u>575,827</u>	<u>902,596</u>
168,140	2,650,730	185,411	-	-
-	-	-	663,196	627,356
-	-	-	-	409,288
-	-	-	-	-
-	-	-	-	-
-	-	-	-	9,615
<u>168,140</u>	<u>2,650,730</u>	<u>185,411</u>	<u>663,196</u>	<u>1,046,259</u>
-	613,861	(137,132)	(87,369)	(143,663)
-	-	-	-	-
-	-	-	-	(21,170)
-	-	-	-	(21,170)
-	613,861	(137,132)	(87,369)	(164,833)
1	535,321	137,133	979,724	1,833,049
<u>\$ 1</u>	<u>\$ 1,149,182</u>	<u>\$ 1</u>	<u>\$ 892,355</u>	<u>\$ 1,668,216</u>

(continued)

Bexar County, Texas
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For Fiscal Year Ended September 30, 2011

	Blended Units			Total
	Bexar County Housing Finance Corporation	Health Facilities Development Corporation	Bexar County Industrial Development Corporation	
REVENUES				
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ 52,715,854
Court cost and fines	-	-	-	4,462,943
Fees on motor vehicles	-	-	-	-
Other fees	107,240	-	-	6,516,903
Revenue from use of assets	983	215	46	87,204
Sales, refunds and miscellaneous	-	-	-	771,828
TOTAL REVENUES	108,223	215	46	64,554,732
EXPENDITURES				
General government	641,272	30,200	8,879	6,760,829
Judicial	-	-	-	5,199,236
Public safety	-	-	-	16,691,393
Education and recreation	-	-	-	2,109,966
Public works	-	-	-	1,793,651
Health and public welfare	-	-	-	22,786,097
Capital expenditures	-	-	-	3,245,169
TOTAL EXPENDITURES	641,272	30,200	8,879	58,586,341
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(533,049)	(29,985)	(8,833)	5,968,391
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	-	-	-	3,294,457
Interfund transfers out	-	-	-	(753,433)
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	2,541,024
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (SOURCES) USES	(533,049)	(29,985)	(8,833)	8,509,415
Fund balances - beginning	1,133,133	205,474	44,649	29,254,409
Fund balances - ending	<u>\$ 600,084</u>	<u>\$ 175,489</u>	<u>\$ 35,816</u>	<u>\$ 37,763,824</u>

Bexar County, Texas
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2011

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Property tax	\$ 65,374,900	\$ 65,867,777	\$ 492,877
Intergovernmental revenue	2,850,797	2,850,796	(1)
Revenue from use of assets - interest	1,300,000	1,320,286	20,286
Sales, refunds and miscellaneous	-	250	250
TOTAL REVENUES	<u>69,525,697</u>	<u>70,039,109</u>	<u>513,412</u>
EXPENDITURES			
Debt service:			
Principal	30,425,000	30,425,000	-
Interest	39,597,700	42,292,081	(2,694,381)
Bond issuance cost	500,000	142,341	357,659
Debt service SARA	5,000,000	5,000,000	-
TOTAL EXPENDITURES	<u>75,522,700</u>	<u>77,859,422</u>	<u>(2,336,722)</u>
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES	<u>(5,997,003)</u>	<u>(7,820,313)</u>	<u>(1,823,310)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	6,390,395	6,390,223	(172)
TOTAL OTHER FINANCING SOURCES (USES)	<u>6,390,395</u>	<u>6,390,223</u>	<u>(172)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	<u>\$ 393,392</u>	(1,430,090)	<u>\$ (1,823,482)</u>
Fund balance--beginning		<u>72,590,214</u>	
Fund balance--ending		<u>\$ 71,160,124</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, 2011

	<u>Final Budget</u>	<u>Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 61,000	\$ 76,243	\$ 15,243
Other fees	2,400,000	2,436,353	36,353
Revenue from use of assets	14,000	12,330	(1,670)
Sales, refunds and miscellaneous	100	4,560	4,460
TOTAL REVENUES	<u>2,475,100</u>	<u>2,529,486</u>	<u>54,386</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Remuneration for services	2,000	1,736	264
Operational costs	4,535,595	616,877	3,918,718
Supplies and materials	90,000	18,583	71,417
TOTAL GENERAL GOVERNMENT	<u>4,627,595</u>	<u>637,196</u>	<u>3,990,399</u>
CAPITAL EXPENDITURES	<u>25,000</u>	<u>-</u>	<u>25,000</u>
TOTAL EXPENDITURES	<u>4,652,595</u>	<u>637,196</u>	<u>4,015,399</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(2,177,495)</u>	<u>1,892,290</u>	<u>4,069,785</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>\$ (2,227,026)</u>	<u>1,842,759</u>	<u>\$ 4,069,785</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		1,842,759	
Fund balance--beginning		<u>10,569,855</u>	
Fund balance--ending		<u>\$ 12,412,614</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, 2011

	Final Budget	Actual Amount	Variance
REVENUES			
Court cost and fines	\$ 370,000	\$ 394,667	\$ 24,667
Revenue from use of assets	1,000	353	(647)
TOTAL REVENUES	371,000	395,020	24,020
 EXPENDITURES			
GENERAL GOVERNMENT			
Operational costs	748,409	689,063	59,346
TOTAL GENERAL GOVERNMENT	748,409	689,063	59,346
 TOTAL EXPENDITURES	748,409	689,063	59,346
 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ (377,409)	(294,043)	\$ 83,366
 Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		-	
 (DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES - MODIFIED ACCRUAL BASIS		(294,043)	
 Fund balance--beginning		680,872	
 Fund balance--ending		\$ 386,829	

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, 2011

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 412,800	\$ 395,349	\$ (17,451)
Other Fees	280,000	285,144	5,144
Revenue from use of assets	300	255	(45)
TOTAL REVENUES	<u>693,100</u>	<u>680,748</u>	<u>(12,352)</u>
 EXPENDITURES			
PUBLIC SAFETY			
Personnel costs	1,133,188	1,117,583	15,605
TOTAL PUBLIC SAFETY	<u>1,133,188</u>	<u>1,117,583</u>	<u>15,605</u>
 TOTAL EXPENDITURES	<u>1,133,188</u>	<u>1,117,583</u>	<u>15,605</u>
 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(440,088)	(436,835)	3,253
 OTHER FINANCING SOURCES (USES)			
Interfund transfers in	429,578	429,578	-
 EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	<u>\$ (10,510)</u>	(7,257)	<u>\$ 3,253</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		(7,257)	
 Fund balance--beginning		<u>14,010</u>	
 Fund balance--ending		<u>\$ 6,753</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
JUSTICE OF PEACE TECHNOLOGY FUND
For Year Ended September 30, 2011

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES:			
Court cost and fines	\$ 273,800	\$ 273,178	\$ (622)
Revenue from use of assets	1,100	489	(611)
Sales, refunds and miscellaneous	-	750	750
TOTAL REVENUES	274,900	274,417	(483)
 EXPENDITURES:			
JUDICIAL			
Personnel costs	131,666	110,260	21,406
Remuneration for services	2,557	2,515	42
Operational cost	135,000	133,768	1,232
Supplies and materials	243,133	215,440	27,693
TOTAL JUDICIAL	512,356	461,983	50,373
CAPITAL EXPENDITURES	86,435	-	86,435
 TOTAL EXPENDITURES	598,791	461,983	136,808
 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ (323,891)	(187,566)	\$ 136,325
 Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		75	
 (DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES - MODIFIED ACCRUAL BASIS		(187,491)	
 Fund balance--beginning		442,406	
 Fund balance--ending		\$ 254,915	

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, 2011

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Other fees	\$ 775,000	\$ 1,102,686	\$ 327,686
Revenue from use of assets	1,800	1,190	(610)
TOTAL REVENUES	<u>776,800</u>	<u>1,103,876</u>	<u>327,076</u>
 EXPENDITURES			
PUBLIC SAFETY			
Personnel costs	486,065	476,043	10,022
Remuneration for service	29,413	18,460	10,953
Operational costs	146,500	101,888	44,612
Supplies and materials	74,203	64,288	9,915
TOTAL PUBLIC SAFETY	<u>736,181</u>	<u>660,679</u>	<u>75,502</u>
CAPITAL EXPENDITURES	<u>126,374</u>	<u>121,592</u>	<u>4,782</u>
 TOTAL EXPENDITURES	<u>862,555</u>	<u>782,271</u>	<u>80,284</u>
 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER)			
EXPENDITURES	<u>\$ (85,755)</u>	321,605	<u>\$ 407,360</u>
 Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		<u>46,226</u>	
 EXCESS OF REVENUES OVER EXPENDITURES - MODIFIED ACCRUAL BASIS		367,831	
 Fund balance--beginning		<u>922,268</u>	
 Fund balance--ending		<u>\$ 1,290,099</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, 2011

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 90,000	\$ 105,171	\$ 15,171
Other fees	126,000	131,504	5,504
Revenue from use of assets	100	104	4
TOTAL REVENUES	216,100	236,779	20,679
 EXPENDITURES			
JUDICIAL			
Operational cost	203,391	140,245	63,146
Supplies and materials	1,000	691	309
TOTAL JUDICIAL	204,391	140,936	63,455
 TOTAL EXPENDITURES	204,391	140,936	63,455
 EXCESS OF REVENUES OVER EXPENDITURES	\$ 11,709	95,843	\$ 84,134
 Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		-	
 EXCESS OF REVENUES OVER EXPENDITURES - MODIFIED ACCRUAL BASIS		95,843	
 Fund balance--beginning		88,095	
 Fund balance--ending		\$ 183,938	

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, 2011

	Final Budget	Amount	Variance
REVENUES			
Court cost and fines	\$ 525,000	\$ 519,417	\$ (5,583)
Revenue from use of assets	200	189	(11)
Sales, refunds and miscellaneous	95,000	101,109	6,109
TOTAL REVENUES	620,200	620,715	515
EXPENDITURES			
JUDICIAL			
Personnel costs	357,576	352,673	4,903
Operational cost	133,340	102,182	31,158
Supplies and materials	268,500	235,833	32,667
TOTAL JUDICIAL	759,416	690,688	68,728
TOTAL EXPENDITURES	759,416	690,688	68,728
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(139,216)	(69,973)	69,243
OTHER FINANCING SOURCES (USES)			
Interfund transfers in	139,215	139,215	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ (1)	69,242	\$ 69,243
Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		-	
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES - MODIFIED ACCRUAL BASIS		69,242	
Fund balance--beginning		1	
Fund balance--ending		\$ 69,243	

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, 2011

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Other fees	\$ 3,000	\$ 16,946	\$ 13,946
Revenue from use of assets	-	10	10
TOTAL REVENUES	<u>3,000</u>	<u>16,956</u>	<u>13,956</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>\$ 3,000</u>	16,956	<u>\$ 13,956</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		16,956	
 Fund balance--beginning		<u>3,381</u>	
 Fund balance--ending		<u>\$ 20,337</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, 2011

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 536,000	\$ 533,724	\$ (2,276)
Revenue from use of assets	-	40	40
TOTAL REVENUES	536,000	533,764	(2,236)
EXPENDITURES			
HEALTH AND PUBLIC WELFARE			
Personnel costs	531,096	531,096	-
Remuneration for service	23,303	23,302	1
Operational cost	17,592	17,591	1
Supplies and materials	6,000	5,721	279
TOTAL HEALTH AND PUBLIC WELFARE	577,991	577,710	281
TOTAL EXPENDITURES	577,991	577,710	281
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES	(41,991)	(43,946)	(1,955)
OTHER FINANCING SOURCES (USES)			
Interfund transfers in	38,481	38,481	-
(DEFICIENCY) OF REVENUES AND OTHER SOURCES (UNDER) EXPENDITURES	\$ (3,510)	(5,465)	\$ (1,955)
Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		-	
(DEFICIENCY) OF REVENUES AND OTHER SOURCES (UNDER) EXPENDITURES - MODIFIED ACCRUAL BASIS		(5,465)	
Fund balance--beginning		10,151	
Fund balance--ending		\$ 4,686	

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, 2011

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 65,450	\$ 65,921	\$ 471
Revenue from use of assets	200	220	20
TOTAL REVENUES	<u>65,650</u>	<u>66,141</u>	<u>491</u>
 EXPENDITURES			
JUDICIAL			
Supplies and materials	75,000	31,075	43,925
TOTAL JUDICIAL	<u>75,000</u>	<u>31,075</u>	<u>43,925</u>
 TOTAL EXPENDITURES	<u>75,000</u>	<u>31,075</u>	<u>43,925</u>
 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (9,350)</u>	<u>35,066</u>	<u>\$ 44,416</u>
 Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		5,714	
 EXCESS OF REVENUES OVER EXPENDITURES - MODIFIED ACCRUAL BASIS		40,780	
 Fund balance--beginning		176,987	
 Fund balance--ending		<u>\$ 217,767</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, 2011

	Final Budget	Actual Amount	Variance
REVENUES			
Court cost and fines	\$ 385,000	\$ 390,589	\$ 5,589
Revenue from use of assets	400	219	(181)
TOTAL REVENUES	385,400	390,808	5,408
 EXPENDITURES			
HEALTH AND PUBLIC WELFARE			
Personnel costs	221,727	209,279	12,448
Remuneration for service	5,900	1,595	4,305
Operational cost	212,868	164,155	48,713
Supplies and materials	5,000	18	4,982
TOTAL HEALTH AND PUBLIC WELFARE	445,495	375,047	70,448
 TOTAL EXPENDITURES	445,495	375,047	70,448
 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ (60,095)	15,761	\$ 75,856
 Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		-	
 EXCESS OF REVENUES OVER EXPENDITURES - MODIFIED ACCRUAL BASIS		15,761	
 Fund balance--beginning		205,772	
 Fund balance--ending		\$ 221,533	

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, 2011

	Final Budget	Actual Amount	Variance
REVENUES			
Intergovernmental revenue	\$ 80,000	\$ 223,834	\$ 143,834
Revenue from use of assets	4,500	3,206	(1,294)
TOTAL REVENUES	84,500	227,040	142,540
EXPENDITURES			
JUDICIAL			
Personnel costs	225,000	99,143	125,857
Remuneration for services	34,400	8,475	25,925
Operational cost	217,100	217,015	85
Supplies and materials	64,565	22,780	41,785
TOTAL JUDICIAL	541,065	347,413	193,652
CAPITAL EXPENDITURES	15,435	-	15,435
TOTAL EXPENDITURES	556,500	347,413	209,087
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ (472,000)	(120,373)	\$ 351,627
Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		-	
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES - MODIFIED ACCRUAL BASIS		(120,373)	
Fund balance--beginning		972,183	
Fund balance--ending		\$ 851,810	

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, 2011

	Final Budget	Actual Amount	Variance
REVENUES			
Intergovernmental revenue	\$ 111,275	\$ 110,117	\$ (1,158)
Revenue from use of assets	80	39	(41)
Sales, refunds and miscellaneous	-	725	725
TOTAL REVENUES	111,355	110,881	(474)
EXPENDITURES			
PUBLIC SAFETY			
Remuneration for service	189,602	167,925	21,677
TOTAL PUBLIC SAFETY	189,602	167,925	21,677
TOTAL EXPENDITURES	189,602	167,925	21,677
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	\$ (78,247)	(57,044)	\$ 21,203
Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		-	
(DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES - MODIFIED ACCRUAL BASIS		(57,044)	
Fund balance--beginning		79,607	
Fund balance--ending		\$ 22,563	

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, 2011

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 200	\$ 253	\$ 53
TOTAL REVENUES	<u>200</u>	<u>253</u>	<u>53</u>
 EXPENDITURES			
GENERAL GOVERNMENT	<u> </u>	<u> </u>	<u> </u>
TOTAL GENERAL GOVERNMENT	<u>-</u>	<u>-</u>	<u>-</u>
 TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
 EXCESS OF REVENUES OVER EXPENDITURES	<u>\$ 200</u>	253	<u>\$ 53</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		253	
 Fund balance--beginning		<u>1,118</u>	
 Fund balance--ending		<u>\$ 1,371</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, 2011

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Other Fees	\$ 48,000	\$ 73,782	\$ 25,782
Revenue from use of assets	100	135	35
TOTAL REVENUES	<u>48,100</u>	<u>73,917</u>	<u>25,817</u>
EXPENDITURES			
JUDICIAL			
Personnel costs	61,145	42,801	18,344
Operational cost	6,203	-	6,203
Supplies and materials	143	-	143
TOTAL JUDICIAL	<u>67,491</u>	<u>42,801</u>	<u>24,690</u>
TOTAL EXPENDITURES	<u>67,491</u>	<u>42,801</u>	<u>24,690</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (19,391)</u>	31,116	<u>\$ 50,507</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		31,116	
Fund balance--beginning		<u>108,178</u>	
Fund balance--ending		<u>\$ 139,294</u>	

Bexar County, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FAMILY PROTECTION FEE
For Fiscal Year Ended September 30, 2011

	<u>Final Budget</u>	<u>Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ -	\$ 122,652	\$ 122,652
Revenue from use of assets	-	4	4
TOTAL REVENUES	<u>-</u>	<u>122,656</u>	<u>122,656</u>
EXPENDITURES			
JUDICIAL			
Operational cost	121,600	121,600	-
TOTAL JUDICIAL	<u>121,600</u>	<u>121,600</u>	<u>-</u>
TOTAL EXPENDITURES	<u>121,600</u>	<u>121,600</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	<u>\$ (121,600)</u>	1,056	<u>\$ 122,656</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		1,056	
Fund balance--beginning		<u>-</u>	
Fund balance--ending		<u>\$ 1,056</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, 2011

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 100,000	\$ 125,917	\$ 25,917
Revenue from use of assets	40	90	50
TOTAL REVENUES	<u>100,040</u>	<u>126,007</u>	<u>25,967</u>
EXPENDITURES			
JUDICIAL			
Personnel costs	80,918	80,185	733
Operational cost	74,000	-	74,000
TOTAL JUDICIAL	<u>154,918</u>	<u>80,185</u>	<u>74,733</u>
TOTAL EXPENDITURES	<u>154,918</u>	<u>80,185</u>	<u>74,733</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	<u>\$ (54,878)</u>	45,822	<u>\$ 100,700</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		45,822	
Fund balance--beginning		<u>120,567</u>	
Fund balance--ending		<u>\$ 166,389</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, 2011

	Final Budget	Actual Amount	Variance
REVENUES			
Court cost and fines	\$ 302,000	\$ 335,702	\$ 33,702
Revenue from use of assets	100	147	47
TOTAL REVENUES	302,100	335,849	33,749
 EXPENDITURES			
PUBLIC SAFETY			
Personnel costs	283,742	279,364	4,378
TOTAL PUBLIC SAFETY	283,742	279,364	4,378
 TOTAL EXPENDITURES	283,742	279,364	4,378
 EXCESS OF REVENUES OVER EXPENDITURES	\$ 18,358	56,485	\$ 38,127
 Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		-	
 EXCESS OF REVENUES OVER EXPENDITURES - MODIFIED ACCRUAL BASIS		56,485	
 Fund balance--beginning		116,383	
 Fund balance--ending		\$ 172,868	

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, 2011

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 95,000	\$ 118,932	\$ 23,932
Revenue from use of assets	100	170	70
TOTAL REVENUES	<u>95,100</u>	<u>119,102</u>	<u>24,002</u>
 EXPENDITURES			
JUDICIAL			
Operational cost	200,000	118,964	81,036
TOTAL JUDICIAL	<u>200,000</u>	<u>118,964</u>	<u>81,036</u>
 TOTAL EXPENDITURES	<u>200,000</u>	<u>118,964</u>	<u>81,036</u>
 EXCESS (DIFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	<u>\$ (104,900)</u>	<u>138</u>	<u>\$ 105,038</u>
 Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		-	
 EXCESS OF REVENUES OVER EXPENDITURES - MODIFIED ACCRUAL BASIS		138	
 Fund balance--beginning		155,255	
 Fund balance--ending		<u>\$ 155,393</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, 2011

	Final Budget	Actual Amount	Variance
REVENUES			
Other Fees	\$ 22,000	\$ 30,241	\$ 8,241
Revenue from use of assets	100	206	106
TOTAL REVENUES	22,100	30,447	8,347
EXPENDITURES			
JUDICIAL			
Remuneration for services	30,000	16,883	13,117
TOTAL JUDICIAL	30,000	16,883	13,117
TOTAL EXPENDITURES	30,000	16,883	13,117
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ (7,900)	13,564	\$ 21,464
Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		-	
EXCESS OF REVENUES OVER EXPENDITURES - MODIFIED ACCRUAL BASIS		13,564	
Fund balance--beginning		185,499	
Fund balance--ending		\$ 199,063	

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, 2011

	Final Budget	Actual Amount	Variance
REVENUES			
Court cost and fines	\$ 1,000	\$ 2,496	\$ 1,496
Revenue from use of assets	10	18	8
TOTAL REVENUES	1,010	2,514	1,504
 EXPENDITURES			
GENERAL GOVERNMENT			
TOTAL GENERAL GOVERNMENT	-	-	-
TOTAL EXPENDITURES	-	-	-
EXCESS OF REVENUES OVER EXPENDITURES	\$ 1,010	2,514	\$ 1,504
 Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		-	
EXCESS OF REVENUES OVER EXPENDITURES - MODIFIED ACCRUAL BASIS		2,514	
Fund balance--beginning		17,371	
Fund balance--ending		\$ 19,885	

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, 2011

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ 18,900,000	\$ 48,956,214	\$ 30,056,214
Court cost and fines	-	55,904	55,904
Revenue from use of assets	1,000	11,952	10,952
Sales, refunds and miscellaneous	71,000	134,646	63,646
TOTAL REVENUES	<u>18,972,000</u>	<u>49,158,716</u>	<u>30,186,716</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Remuneration for services	27,248	27,034	214
Operational costs	1,583,816	1,571,388	12,428
TOTAL GENERAL GOVERNMENT	<u>1,611,064</u>	<u>1,598,422</u>	<u>12,642</u>
JUDICIAL			
Personnel costs	460,404	456,791	3,613
Remuneration for services	96,162	95,407	755
Operational cost	1,085,134	1,076,619	8,515
Supplies and materials	446,199	442,698	3,501
TOTAL JUDICIAL	<u>2,087,899</u>	<u>2,071,515</u>	<u>16,384</u>
PUBLIC SAFETY			
Personnel costs	7,656,776	7,596,694	60,082
Remuneration for service	58,508	58,049	459
Operational costs	3,900,361	3,869,755	30,606
Supplies and materials	2,959,455	2,936,232	23,223
TOTAL PUBLIC SAFETY	<u>14,575,100</u>	<u>14,460,730</u>	<u>114,370</u>
EDUCATION AND RECREATION			
Personnel costs	48,173	47,795	378
Remuneration for service	4,929	4,890	39
Operational cost	2,475,150	2,455,728	19,422
Supplies and materials	3,810	3,780	30
TOTAL EDUCATION AND RECREATION	<u>2,532,062</u>	<u>2,512,193</u>	<u>19,869</u>
PUBLIC WORKS			
Personnel costs	32,266	32,013	253
Remuneration for service	604	599	5
Operational costs	1,043,254	1,035,068	8,186
Supplies and materials	196	194	2
TOTAL PUBLIC WORKS	<u>1,076,320</u>	<u>1,067,874</u>	<u>8,446</u>

(continued)

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GRANTS FUND
For Fiscal Year Ended September 30, 2011

	Final Budget	Actual Amount	Variance
HEALTH AND PUBLIC WELFARE			
Personnel costs	2,035,551	2,019,578	15,973
Remuneration for service	54,903	54,472	431
Operational cost	23,370,389	23,187,007	183,382
Supplies and materials	399,901	396,763	3,138
TOTAL HEALTH AND PUBLIC WELFARE	25,860,744	25,657,820	202,924
CAPITAL EXPENDITURES	3,756,812	3,727,332	29,480
TOTAL EXPENDITURES	51,500,001	51,095,886	404,115
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(32,528,001)	(1,937,170)	30,590,831
OTHER FINANCING SOURCES (USES)			
Interfund transfers in	215,036	2,687,183	2,472,147
Interfund transfers out	-	(674,255)	(674,255)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ (32,312,965)	75,758	\$ 32,388,723
Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		6,040,217	
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES - MODIFIED ACCRUAL BASIS		6,115,975	
Fund balance--beginning		6,450,008	
Fund balance--ending		\$ 12,565,983	

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, 2011

	Final Budget	Actual Amount	Variance
REVENUES			
Sales, refunds and miscellaneous	\$ 556,791	\$ 501,769	\$ (55,022)
TOTAL REVENUES	556,791	501,769	(55,022)
EXPENDITURES			
GENERAL GOVERNMENT			
Personnel costs	139,716	136,521	3,195
Operational costs	234,000	230,706	3,294
Supplies and materials	197,698	119,289	78,409
JUDICIAL			
Supplies and materials	57,999	52,015	5,984
PUBLIC SAFETY			
Supplies and materials	239,114	211,351	27,763
TOTAL PUBLIC SAFETY			
Supplies and materials	46,066	-	46,066
HEALTH AND PUBLIC WELFARE			
Supplies and materials	900	488	412
CAPITAL EXPENDITURES	10,628	10,628	-
TOTAL EXPENDITURES	926,121	760,998	165,123
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(369,330)	(259,229)	110,101
OTHER FINANCING SOURCES (USES)			
Interfund transfers in	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ (369,330)	(259,229)	\$ 110,101
Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		-	
(DEFICIENCY) OF REVENUES AND OTHER SOURCES (UNDER) EXPENDITURES - MODIFIED ACCRUAL BASIS		(259,229)	
Fund balance--beginning		472,380	
Fund balance--ending		\$ 213,151	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
STORMWATER MITIGATION FUND
For Fiscal Year Ended September 30, 2011

	<u>Final Budget</u>	<u>Amount</u>	<u>Variance</u>
REVENUES			
Other fees	\$ 1,890,100	\$ 1,825,166	\$ (64,934)
Revenue from use of assets	2,000	3,788	1,788
TOTAL REVENUES	<u>1,892,100</u>	<u>1,828,954</u>	<u>(63,146)</u>
EXPENDITURES			
PUBLIC WORKS			
Personnel costs	451,153	393,451	57,702
Remuneration for service	8,310	7,601	709
Operational costs	792,755	336,520	456,235
Supplies and materials	15,525	8,364	7,161
TOTAL PUBLIC WORKS	<u>1,267,743</u>	<u>745,936</u>	<u>521,807</u>
CAPITAL EXPENDITURES	<u>25,000</u>	<u>23,138</u>	<u>1,862</u>
TOTAL EXPENDITURES	<u>1,292,743</u>	<u>769,074</u>	<u>523,669</u>
EXCESS OF REVENUES OVER EXPENDITURES	599,357	1,059,880	460,523
OTHER FINANCING SOURCES (USES)			
Interfund transfers out	<u>(165,939)</u>	<u>(8,477)</u>	<u>157,462</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	<u>\$ 433,418</u>	1,051,403	<u>\$ 617,985</u>
Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		<u>20,159</u>	
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES - MODIFIED ACCRUAL BASIS		1,071,562	
Fund balance--beginning		<u>2,593,578</u>	
Fund balance--ending		<u>\$ 3,665,140</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, 2011

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ 114,000	\$ 168,140	\$ 54,140
TOTAL REVENUES	<u>114,000</u>	<u>168,140</u>	<u>54,140</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Remuneration for services	10,450	10,399	51
Operational costs	95,745	49,425	46,320
Supplies and materials	110,000	108,316	1,684
TOTAL GENERAL GOVERNMENT	<u>216,195</u>	<u>168,140</u>	<u>48,055</u>
CAPITAL EXPENDITURES	<u>8,442</u>	<u>-</u>	<u>8,442</u>
TOTAL EXPENDITURES	<u>224,637</u>	<u>168,140</u>	<u>56,497</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (110,637)</u>	<u>-</u>	<u>\$ 110,637</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		<u>-</u>	
Fund balance--beginning		<u>1</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, 2011

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ 2,000,000	\$ 3,223,960	\$ 1,223,960
Other fees	200,000	19,728	(180,272)
Sales, refunds and miscellaneous	-	20,903	20,903
TOTAL REVENUES	<u>2,200,000</u>	<u>3,264,591</u>	<u>1,064,591</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Administration cost	1,558,084	871,024	687,060
Jurisdictional elections cost	2,206,454	1,779,706	426,748
TOTAL GENERAL GOVERNMENT	<u>3,764,538</u>	<u>2,650,730</u>	<u>1,113,808</u>
CAPITAL EXPENDITURES	<u>10,482</u>	<u>-</u>	<u>10,482</u>
TOTAL EXPENDITURES	<u>3,775,020</u>	<u>2,650,730</u>	<u>1,124,290</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	<u>\$ (1,575,020)</u>	613,861	<u>\$ 2,188,881</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		613,861	
Fund balance--beginning		<u>535,321</u>	
Fund balance--ending		<u>\$ 1,149,182</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, 2011

	Final Budget	Actual Amount	Variance
REVENUES			
Revenue from use of assets	\$ 500	\$ 48,279	\$ 47,779
TOTAL REVENUES	500	48,279	47,779
 EXPENDITURES			
GENERAL GOVERNMENT			
Personnel costs	261,553	177,584	83,969
Remuneration for services	20,000	6,612	13,388
Operational costs	12,000	165	11,835
Supplies and materials	25,000	1,050	23,950
TOTAL GENERAL GOVERNMENT	318,553	185,411	133,142
 TOTAL EXPENDITURES	 318,553	 185,411	 133,142
 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	 \$ (318,053)	 (137,132)	 \$ 180,921
 Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		-	
 (DEFICIENCY) OF REVENUES (UNDER) EXPENDITURES - MODIFIED ACCRUAL BASIS		 (137,132)	
 Fund balance--beginning		 137,133	
 Fund balance--ending		 \$ 1	

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, 2011

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ -	\$ 33,589	\$ 33,589
Court cost and fines	-	53,546	53,546
Other fees	515,000	488,113	(26,887)
Revenue from use of assets	-	399	399
Sales, refunds and miscellaneous	500	180	(320)
TOTAL REVENUES	<u>515,500</u>	<u>575,827</u>	<u>60,327</u>
EXPENDITURES			
JUDICIAL			
Personnel costs	886,500	543,324	343,176
Remuneration for services	45,000	7,410	37,590
Operational cost	299,450	94,678	204,772
Supplies and materials	191,000	17,784	173,216
TOTAL JUDICIAL	<u>1,421,950</u>	<u>663,196</u>	<u>758,754</u>
TOTAL EXPENDITURES	<u>1,421,950</u>	<u>663,196</u>	<u>758,754</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (906,450)</u>	<u>(87,369)</u>	<u>\$ 819,081</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		(87,369)	
Fund balance--beginning		<u>979,724</u>	
Fund balance--ending		<u>\$ 892,355</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
ASSET FORFEITURES FUND
For Fiscal Year Ended September 30, 2011

	Final Budget	Actual Amount	Variance
REVENUES			
Court cost and fines	\$ -	\$ 893,282	\$ 893,282
Revenue from use of assets	-	2,128	2,128
Sales, refunds and miscellaneous	-	7,186	7,186
TOTAL REVENUES	-	902,596	902,596
EXPENDITURES			
JUDICIAL			
Personnel costs	650,000	479,741	170,259
Remuneration for services	146,000	30,076	115,924
Operational cost	350,000	52,586	297,414
Supplies and materials	250,000	64,953	185,047
TOTAL JUDICIAL	1,396,000	627,356	768,644
PUBLIC SAFETY			
Personnel costs	13,457	5,544	7,913
Remuneration for service	39,013	39,013	-
Operational costs	277,046	272,772	4,274
Supplies and materials	135,027	101,617	33,410
TOTAL PUBLIC SAFETY	464,543	418,946	45,597
CAPITAL EXPENDITURES	91,387	19,154	72,233
TOTAL EXPENDITURES	1,951,930	1,065,456	886,474
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,951,930)	(162,860)	1,789,070
OTHER FINANCING SOURCES (USES):			
Interfund transfers out	(26,000)	(21,170)	4,830
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ (1,977,930)	(184,030)	\$ 1,793,900
Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		19,197	
(DEFICIENCY) OF REVENUES AND OTHER SOURCES (UNDER) EXPENDITURES - MODIFIED ACCRUAL BASIS		(164,833)	
Fund balance--beginning		1,833,049	
Fund balance--ending		\$ 1,668,216	



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PROPRIETARY FUND TYPE

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

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

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

Bexar County, Texas
COMBINING STATEMENT OF NET ASSETS
NONMAJOR ENTERPRISE FUNDS
September 30, 2011

	Sheriff's Commissary	Parking Facilities	Total
ASSETS			
Current assets:			
Cash, cash equivalents, and temporary investments	\$ 634,433	\$ 756,366	\$ 1,390,799
Receivables:			
Accounts	-	734	734
Due from other governmental units	41,456	-	41,456
TOTAL CURRENT ASSETS	675,889	757,100	1,432,989
Noncurrent Assets:			
Capital assets:			
Equipment	481,425	-	481,425
Reference library	38,960	-	38,960
Less: Accumulated depreciation	(47,331)	-	(47,331)
TOTAL NONCURRENT ASSETS	473,054	-	473,054
TOTAL ASSETS	\$ 1,148,943	\$ 757,100	\$ 1,906,043
LIABILITIES			
Current Liabilities:			
Vouchers payable	\$ 143,637	\$ 4,934	\$ 148,571
Accrued liabilities	183,769	4,462	188,231
Due to other governmental units	-	4,727	4,727
TOTAL CURRENT LIABILITIES	327,406	14,123	341,529
TOTAL LIABILITIES	327,406	14,123	341,529
NET ASSETS			
Invested in capital assets, net of related debt	473,054	-	473,054
Unrestricted	348,483	742,977	1,091,460
TOTAL NET ASSETS	\$ 821,537	\$ 742,977	\$ 1,564,514

Bexar County, Texas
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET ASSETS - NONMAJOR ENTERPRISE FUNDS
For Fiscal Year Ended September 30, 2011

	<u>Sheriff's Commissary</u>	<u>Parking Facilities</u>	<u>Total</u>
OPERATING REVENUES			
Commissary sales	\$ 3,102,912	\$ -	\$ 3,102,912
User fees	-	479,608	479,608
Other income	-	46	46
NET OPERATING REVENUES	<u>3,102,912</u>	<u>479,654</u>	<u>3,582,566</u>
OPERATING EXPENSES:			
Personnel costs	1,089,960	173,366	1,263,326
Rent and utilities	-	11,817	11,817
Purchased services	1,657,946	54,001	1,711,947
Supplies	574,491	18,962	593,453
Repairs and maintenance	-	49,803	49,803
Depreciation	27,451	-	27,451
TOTAL OPERATING EXPENSES	<u>3,349,848</u>	<u>307,949</u>	<u>3,657,797</u>
Net operating income (loss)	<u>(246,936)</u>	<u>171,705</u>	<u>(75,231)</u>
NON-OPERATING REVENUES			
Investment income	882	711	1,593
TOTAL NON-OPERATING REVENUES	<u>882</u>	<u>711</u>	<u>1,593</u>
Income (loss) before transfers	<u>(246,054)</u>	<u>172,416</u>	<u>(73,638)</u>
Transfers to other funds	-	(453,070)	(453,070)
Changes in net assets	(246,054)	(280,654)	(526,708)
Net assets at beginning of year	<u>1,067,591</u>	<u>1,023,631</u>	<u>2,091,222</u>
Net assets at end of year	<u>\$ 821,537</u>	<u>\$ 742,977</u>	<u>\$ 1,564,514</u>

Bexar County, Texas
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
For Fiscal Year Ended September 30, 2011

	Sheriff's Commissary	Parking Facilities	Total
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash received for commissary sales	\$ 3,102,912	\$ -	\$ 3,102,912
Cash received for parking fees	-	478,920	478,920
Receipts from other governmental units	11,381	4,727	16,108
Payments to suppliers	(2,123,650)	(136,353)	(2,260,003)
Payments to employees for services	(1,088,076)	(170,790)	(1,258,866)
Net cash provided for operating activities	<u>(97,433)</u>	<u>176,504</u>	<u>79,071</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfer to other funds	-	(3,070)	(3,070)
Net cash provided by noncapital financing activities	<u>-</u>	<u>(3,070)</u>	<u>(3,070)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Transfer to other funds	-	(450,000)	(450,000)
Purchase of capital assets	(371,420)	-	(371,420)
Net cash used for capital and related financing activities	<u>(371,420)</u>	<u>(450,000)</u>	<u>(821,420)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Investment income	882	711	1,593
Net cash provided by investing activities	<u>882</u>	<u>711</u>	<u>1,593</u>
Net decrease in cash and cash equivalents	(467,971)	(275,855)	(743,826)
Cash and cash equivalents--beginning of year	<u>1,102,404</u>	<u>1,032,221</u>	<u>2,134,625</u>
Cash and cash equivalents--end of year	<u>\$ 634,433</u>	<u>\$ 756,366</u>	<u>\$ 1,390,799</u>

Bexar County, Texas
COMBINING STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
For the Year Ended September 30, 2011

	Sheriff's Commissary	Parking Facilities	Total
Reconciliation of operating income (loss) to net cash provided for operating activities:			
Operating income (loss)	\$ (246,936)	\$ 171,705	\$ (75,231)
Adjustments to reconcile operating income (loss) to net cash provided for operating activities:			
Depreciation expense	27,452		27,452
Change in net assets and liabilities:			
(Increase) in accounts receivable	-	(735)	(735)
Increase (Decrease) in vouchers	(35,982)	964	(35,018)
Increase (Decrease) in accrued liabilities	146,654	(157)	146,497
Increase in due to other governmental units	-	4,727	4,727
Decrease in due from other governmental units	11,379	-	11,379
Net cash provided (used) for operating activities	\$ (97,433)	\$ 176,504	\$ 79,071
 Reconciliation of cash and cash equivalents on Statement of Cash Flows to Statement of Net Assets			
Cash and temporary investments	\$ 634,433	\$ 756,366	\$ 1,390,799
Cash and cash equivalents	\$ 634,433	\$ 756,366	\$ 1,390,799

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.

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Bexar County, Texas
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET ASSETS
For Fiscal Year Ended September 30, 2011

	<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	\$ 565,317	\$ 5,573,001	\$ 1,642,450	\$ 618,741	\$ 8,399,509
Receivables, net:					
Accounts	2,696	-	308	-	3,004
Inventories	69,300	-	-	-	69,300
Deposits	-	-	10,000	-	10,000
Prepaid insurance	-	-	76,877	-	76,877
TOTAL CURRENT ASSETS	<u>637,313</u>	<u>5,573,001</u>	<u>1,729,635</u>	<u>618,741</u>	<u>8,558,690</u>
Noncurrent Assets					
Capital assets:					
Equipment	-	-	-	1,023,630	1,023,630
Less: Accumulated depreciation	-	-	-	(36,597)	(36,597)
TOTAL NONCURRENT ASSETS	<u>-</u>	<u>-</u>	<u>-</u>	<u>987,033</u>	<u>987,033</u>
TOTAL ASSETS	<u>\$ 637,313</u>	<u>\$ 5,573,001</u>	<u>\$ 1,729,635</u>	<u>\$ 1,605,774</u>	<u>\$ 9,545,723</u>
LIABILITIES					
Current liabilities:					
Vouchers payable	\$ 71,778	\$ -	\$ 6,438	\$ 4,743	\$ 82,959
Claims payable	-	-	5,360,021	-	5,360,021
Accrued liabilities	32,504	1	1,359,261	393,267	1,785,033
TOTAL CURRENT LIABILITIES	<u>104,282</u>	<u>1</u>	<u>6,725,720</u>	<u>398,010</u>	<u>7,228,013</u>
Noncurrent liabilities					
Advance from other funds	110,000	-	-	-	110,000
Claims payable	-	-	660,671	-	660,671
OPEB obligation	-	22,339,145	-	-	22,339,145
TOTAL NONCURRENT LIABILITIES	<u>110,000</u>	<u>22,339,145</u>	<u>660,671</u>	<u>-</u>	<u>23,109,816</u>
TOTAL LIABILITIES	<u>214,282</u>	<u>22,339,146</u>	<u>7,386,391</u>	<u>398,010</u>	<u>30,337,829</u>
NET ASSETS					
Invested in capital assets, net of related debt	-	-	-	987,033	987,033
Unrestricted	423,031	(16,766,145)	(5,656,756)	220,731	(21,779,139)
TOTAL NET ASSETS (DEFICIT)	<u>\$ 423,031</u>	<u>\$ (16,766,145)</u>	<u>\$ (5,656,756)</u>	<u>\$ 1,207,764</u>	<u>\$ (20,792,106)</u>

Bexar County, Texas
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
For Fiscal Year Ended September 30, 2011

	<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	\$ -	\$ 1,978,350	\$ 33,921,876	\$ -	\$ 35,900,226
Records management storage fees	-	-	-	440,059	440,059
Employee clinic fees	-	-	13,050	-	13,050
Fleet maintenance sales	684,206	-	-	-	684,206
Other income	668	-	300,728	-	301,396
	<u>684,874</u>	<u>1,978,350</u>	<u>34,235,654</u>	<u>440,059</u>	<u>37,338,937</u>
NET OPERATING REVENUES					
OPERATING EXPENSES :					
Administrative fee	-	145,418	2,938,017	200	3,083,635
Claims expense	-	7,407,822	32,269,097	-	39,676,919
Insurance expenses	-	-	2,536,628	-	2,536,628
OPEB costs	-	5,579,422	-	-	5,579,422
Personnel costs	628,354	-	476,295	161,703	1,266,352
Rent and utilities	8,667	-	62,560	33,294	104,521
Purchased services	35,257	-	183,720	23,063	242,040
Supplies	16,697	-	10,980	3,211	30,888
Repairs and maintenance	2,273	-	-	11,751	14,024
Depreciation	-	-	-	14,213	14,213
	<u>691,248</u>	<u>13,132,662</u>	<u>38,477,297</u>	<u>247,435</u>	<u>52,548,642</u>
TOTAL OPERATING EXPENSES					
Operating income (loss)	<u>(6,374)</u>	<u>(11,154,312)</u>	<u>(4,241,643)</u>	<u>192,624</u>	<u>(15,209,705)</u>
NON-OPERATING REVENUES (EXPENSES)					
Investment income	-	10,643	-	-	10,643
TOTAL NON-OPERATING REVENUES	<u>-</u>	<u>10,643</u>	<u>-</u>	<u>-</u>	<u>10,643</u>
Transfers from other funds	-	633,483	1,780,933	49,531	2,463,947
Transfers to other funds	-	-	(633,483)	-	(633,483)
TOTAL TRANSFERS	<u>-</u>	<u>633,483</u>	<u>1,147,450</u>	<u>49,531</u>	<u>1,830,464</u>
Changes in net assets	(6,374)	(10,510,186)	(3,094,193)	242,155	(13,368,598)
Total net assets--beginning	429,405	(6,255,959)	(2,562,563)	965,609	(7,423,508)
Total assets--ending	<u>\$ 423,031</u>	<u>\$ (16,766,145)</u>	<u>\$ (5,656,756)</u>	<u>\$ 1,207,764</u>	<u>\$ (20,792,106)</u>

Bexar County, Texas
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For Fiscal Year Ended September 30, 2011

	Fleet Maintenance	OPEB	Self- Insurance	Records Management Center	Total
OPERATING ACTIVITIES					
Cash received for premiums	\$ -	\$ 1,978,348	\$ 34,222,587	\$ -	\$ 36,200,935
Cash received for employee clinic fees	-	-	13,050	-	13,050
Cash received for fleet maintenance services	684,876	-	-	-	684,876
Cash received for records management storage	-	-	-	440,059	440,059
Payments to vendors, suppliers, and contractors	(86,949)	(167,735)	(3,261,414)	313,604	(3,202,494)
Payments to employees for services	(628,348)	-	(479,119)	(161,701)	(1,269,168)
Claims paid	-	(7,407,821)	(32,764,364)	-	(40,172,185)
Net cash provided (used) by operating activities	<u>(30,421)</u>	<u>(5,597,208)</u>	<u>(2,269,260)</u>	<u>591,962</u>	<u>(7,304,927)</u>
NONCAPITAL FINANCING ACTIVITIES					
Transfers from other funds	-	633,483	1,780,933	49,531	2,463,947
Transfers to other funds	-	-	(633,483)	-	(633,483)
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>633,483</u>	<u>1,147,450</u>	<u>49,531</u>	<u>1,830,464</u>
CAPITAL FINANCING ACTIVITIES					
Purchase of capital assets	-	-	-	(881,507)	(881,507)
Net cash used by capital financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>(881,507)</u>	<u>(881,507)</u>
INVESTING ACTIVITIES					
Investment income	-	10,644	-	-	10,644
Net cash provided by investing activities	<u>-</u>	<u>10,644</u>	<u>-</u>	<u>-</u>	<u>10,644</u>
NET (DECREASE) IN CASH AND CASH EQUIVALENTS	(30,421)	(4,953,081)	(1,121,810)	(240,014)	(6,345,326)
CASH AND CASH EQUIVALENTS at beginning of year	595,738	10,526,082	2,764,260	858,755	14,744,835
CASH AND CASH EQUIVALENTS at end of year	<u>\$ 565,317</u>	<u>\$ 5,573,001</u>	<u>\$ 1,642,450</u>	<u>\$ 618,741</u>	<u>\$ 8,399,509</u>

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

Operating income (loss)	\$ (6,374)	(11,154,312)	\$ (4,241,643)	\$ 192,624	\$ (15,209,705)
Adjustments to reconcile operating loss to net cash provided (used) for operating activities:					
Depreciation expense	-	-	-	14,213	14,213
Change in net assets and liabilities:					
(Increase) in inventories	(13,561)	-	-	-	(13,561)
Increase in accounts receivable	-	-	(17)	-	(17)
Increase (Decrease) in vouchers payable	1,870	-	(68,731)	(5,342)	(72,203)
Increase in claims payable	-	5,579,421	713,034	-	6,292,455
Increase (Decrease) in accrued liabilities	(12,356)	(22,317)	1,328,097	390,467	1,683,891
Net cash provided (used) for operating activities	<u>\$ (30,421)</u>	<u>\$ (5,597,208)</u>	<u>\$ (2,269,260)</u>	<u>\$ 591,962</u>	<u>\$ (7,304,927)</u>

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.

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

AGENCY
FUNDS

Bexar County, Texas
 AGENCY FUNDS
 COMBINING BALANCE SHEET
 September 30, 2011

	<u>Secondary Recipient Grants</u>	<u>Officers' Special</u>	<u>Clerks' Trust</u>	<u>Flexible Spending Accounts</u>	<u>Bail Bond Security</u>
ASSETS					
Cash and cash equivalents	\$ -	\$ 4,812,566	\$ 27,454,353	\$ 82,507	\$ 1,948,877
Accounts receivable	26,335	13	-	51,807	-
Due from other governmental units	801,701	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u>\$ 828,036</u>	<u>\$ 4,812,579</u>	<u>\$ 27,454,353</u>	<u>\$ 134,314</u>	<u>\$ 1,948,877</u>
LIABILITIES					
Vouchers payable	\$ 149,450	\$ 10,152	\$ -	\$ -	\$ 7,000
Accrued liabilities	154,830	4,982	-	134,314	-
Due to participants	523,755	1,354,140	27,454,353	-	1,941,877
Due to other governmental units	-	3,443,306	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL LIABILITIES	<u>\$ 828,036</u>	<u>\$ 4,812,579</u>	<u>\$ 27,454,353</u>	<u>\$ 134,314</u>	<u>\$ 1,948,877</u>

<u>Tax Collector's Accounts</u>	<u>Community Corrections</u>	<u>Inmate Banking</u>	<u>Unclaimed Money</u>	<u>Total</u>
\$ 32,355,070	\$ 7,455,031	\$ 185,778	264,836	\$ 74,559,018
-	608	-	-	78,763
-	-	-	5,511	807,212
<u>\$ 32,355,070</u>	<u>\$ 7,455,640</u>	<u>\$ 185,778</u>	<u>\$ 270,347</u>	<u>\$ 75,444,993</u>
\$ -	\$ 109,789	\$ -	-	\$ 276,390
-	136,094	-	118,906	549,126
-	7,209,757	185,778	-	38,669,660
32,355,070	-	-	151,441	35,949,817
<u>\$ 32,355,070</u>	<u>\$ 7,455,640</u>	<u>\$ 185,778</u>	<u>\$ 270,347</u>	<u>\$ 75,444,993</u>

Bexar County, Texas
 AGENCY FUNDS
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
 For Fiscal Year Ended September 30, 2011

	Balance			Balance
	<u>October 1, 2010</u>	<u>Additions</u>	<u>Deletions</u>	<u>September 30, 2011</u>
ASSETS				
Cash and cash equivalents	\$ 86,674,566	\$ 74,559,018	\$ 86,674,566	\$ 74,559,018
Accounts receivable	164,146	78,764	164,146	78,763
Due from other governmental units	396,759	807,212	396,759	807,212
TOTAL ASSETS	<u>\$ 87,235,471</u>	<u>\$ 75,444,993</u>	<u>\$ 87,235,471</u>	<u>\$ 75,444,993</u>
LIABILITIES				
Vouchers payable	\$ 301,386	\$ 276,390	\$ 301,386	\$ 276,390
Accrued liabilities	550,275	549,126	550,275	549,126
Due to participants	51,157,843	38,669,660	51,157,843	38,669,660
Due to other funds	-	-	-	-
Due to other governmental units	35,225,968	35,949,817	35,225,968	35,949,817
Liability for compensated absences	-	-	-	-
TOTAL LIABILITIES	<u>\$ 87,235,472</u>	<u>\$ 75,444,993</u>	<u>\$ 87,235,472</u>	<u>\$ 75,444,993</u>

Bexar County, Texas
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
For Fiscal Year Ended September 30, 2011

	<u>Balance</u> <u>October 1, 2010</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>September 30, 2011</u>
<u>Secondary Recipient of Grants</u>				
ASSETS				
Cash and cash equivalents	\$ 36	\$ -	\$ 36	\$ -
Accounts receivable	27,062	26,335	27,062	26,335
Due from other governmental units	393,628	801,701	393,628	801,701
TOTAL ASSETS	\$ 420,726	\$ 828,036	\$ 420,726	\$ 828,036
LIABILITIES				
Vouchers payable	\$ 152,132	\$ 149,450	\$ 152,132	\$ 149,450
Accrued liabilities	93,555	154,830	93,555	154,830
Due to participants	175,039	523,755	175,039	523,755
TOTAL LIABILITIES	\$ 420,726	\$ 828,036	\$ 420,726	\$ 828,036
<u>Officers' Special Funds</u>				
ASSETS				
Cash and cash equivalents	\$ 4,318,550	\$ 4,812,566	\$ 4,318,550	\$ 4,812,566
Accounts receivable	-	13	-	13
TOTAL ASSETS	\$ 4,318,550	\$ 4,812,579	\$ 4,318,550	\$ 4,812,579
LIABILITIES				
Vouchers payable	\$ 8,314	\$ 10,152	\$ 8,314	\$ 10,152
Accrued liabilities	273	4,982	273	4,982
Due to participants	1,385,634	1,354,140	1,385,634	1,354,140
Due to other governmental units	2,924,330	3,443,306	2,924,330	3,443,306
TOTAL LIABILITIES	\$ 4,318,550	\$ 4,812,579	\$ 4,318,550	\$ 4,812,579
<u>Clerks' Trust Funds</u>				
ASSETS				
Cash and cash equivalents	\$ 42,634,166	\$ 27,454,353	\$ 42,634,166	\$ 27,454,353
TOTAL ASSETS	\$ 42,634,166	\$ 27,454,353	\$ 42,634,166	\$ 27,454,353
LIABILITIES				
Due to participants	\$ 42,634,166	\$ 27,454,353	\$ 42,634,166	\$ 27,454,353
TOTAL LIABILITIES	\$ 42,634,166	\$ 27,454,353	\$ 42,634,166	\$ 27,454,353

(continued)

Bexar County, Texas
 AGENCY FUNDS
 COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
 For Fiscal Year Ended September 30, 2011

	Balance October 1, 2010	Additions	Deletions	Balance September 30, 2011
<u>Flexible Spending Accounts</u>				
ASSETS				
Cash and cash equivalents	\$ 64,758	\$ 82,507	\$ 64,758	\$ 82,507
Accounts receivable	137,081	51,807	137,081	51,807
TOTAL ASSETS	\$ 201,839	\$ 134,314	\$ 201,839	\$ 134,314
LIABILITIES				
Accrued liabilities	\$ 201,839	\$ 134,314	\$ 201,839	\$ 134,314
TOTAL LIABILITIES	\$ 201,839	\$ 134,314	\$ 201,839	\$ 134,314
<u>Bail Bond Security Fund</u>				
ASSETS				
Cash and cash equivalents	\$ 1,847,009	\$ 1,948,877	\$ 1,847,009	\$ 1,948,877
TOTAL ASSETS	\$ 1,847,009	\$ 1,948,877	\$ 1,847,009	\$ 1,948,877
LIABILITIES				
Vouchers payable	\$ 5,000	\$ 7,000	\$ 5,000	\$ 7,000
Due to participants	1,842,009	1,941,877	1,842,009	1,941,877
TOTAL LIABILITIES	\$ 1,847,009	\$ 1,948,877	\$ 1,847,009	\$ 1,948,877
<u>Tax Collector's Accounts</u>				
ASSETS				
Cash and cash equivalents	\$ 32,137,557	\$ 32,355,070	\$ 32,137,557	\$ 32,355,070
TOTAL ASSETS	\$ 32,137,557	\$ 32,355,070	\$ 32,137,557	\$ 32,355,070
LIABILITIES				
Due to other governmental units	\$ 32,137,557	\$ 32,355,070	\$ 32,137,557	\$ 32,355,070
TOTAL LIABILITIES	\$ 32,137,557	\$ 32,355,070	\$ 32,137,557	\$ 32,355,070

Bexar County, Texas
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES
For Fiscal Year Ended September 30, 2011

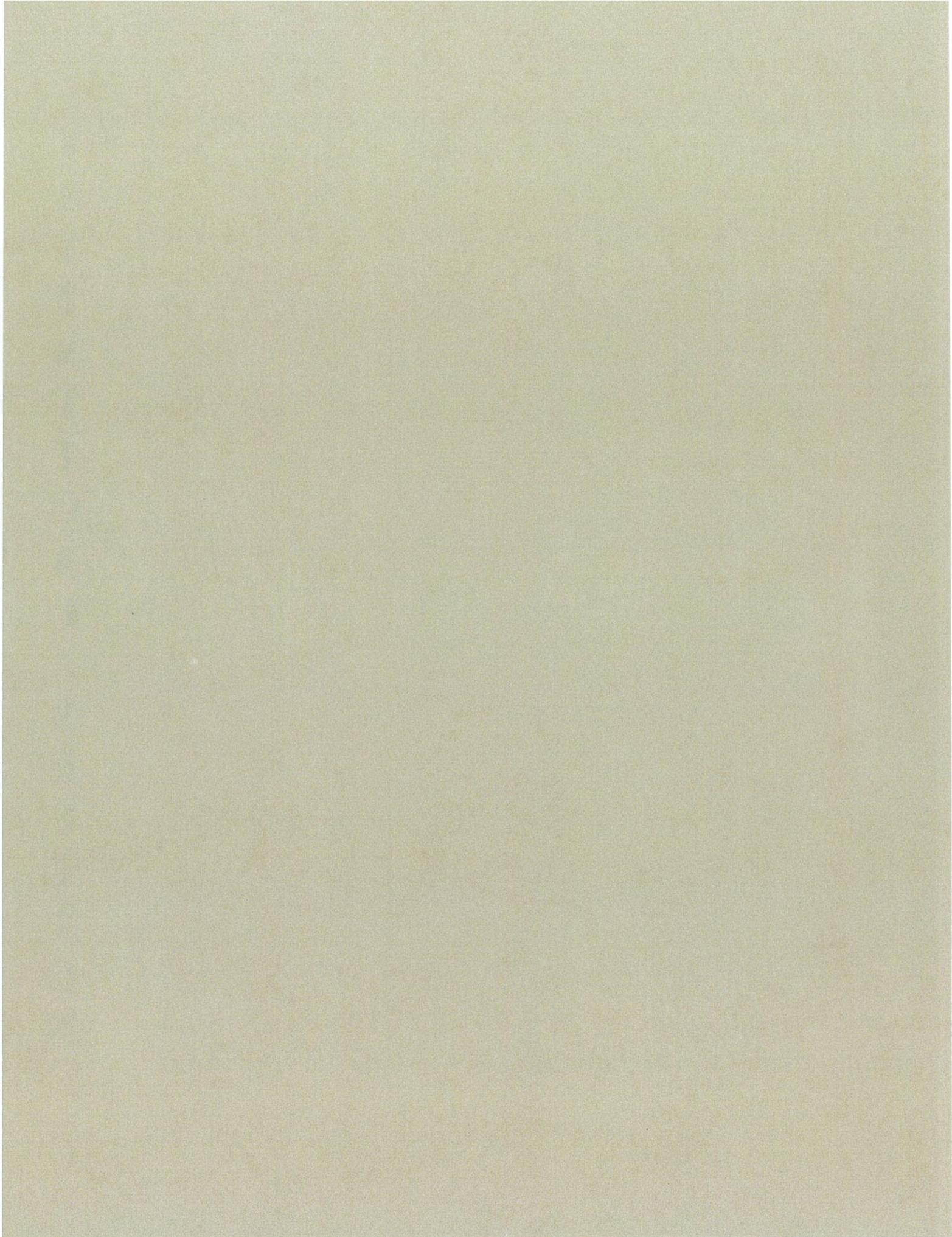
	<u>Balance</u> <u>October 1, 2010</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>September 30, 2011</u>
<u>Community Corrections</u>				
ASSETS				
Cash and cash equivalents	\$ 5,126,948	\$ 7,455,030	\$ 5,126,948	\$ 7,455,031
Accounts receivable	3	609	3	608
Due from other governmental units	262	-	262	-
TOTAL ASSETS	<u>\$ 5,127,213</u>	<u>\$ 7,455,641</u>	<u>\$ 5,127,213</u>	<u>\$ 7,455,640</u>
LIABILITIES				
Vouchers payable	\$ 135,940	\$ 109,789	\$ 135,940	\$ 109,789
Accrued liabilities	5,500	136,094	5,500	136,094
Due to participants	4,985,773	7,209,757	4,985,773	7,209,757
TOTAL LIABILITIES	<u>\$ 5,127,213</u>	<u>\$ 7,455,640</u>	<u>\$ 5,127,213</u>	<u>\$ 7,455,640</u>
<u>Inmate Banking</u>				
ASSETS				
Cash and cash equivalents	\$ 135,222	\$ 185,778	\$ 135,222	\$ 185,778
TOTAL ASSETS	<u>\$ 135,222</u>	<u>\$ 185,778</u>	<u>\$ 135,222</u>	<u>\$ 185,778</u>
LIABILITIES				
Due to participants	\$ 135,222	\$ 185,778	\$ 135,222	\$ 185,778
TOTAL LIABILITIES	<u>\$ 135,222</u>	<u>\$ 185,778</u>	<u>\$ 135,222</u>	<u>\$ 185,778</u>
<u>Unclaimed Money</u>				
ASSETS				
Cash and cash equivalents	410,320	264,836	410,320	264,836
Due from other governmental units	2,869	5,511	2,869	5,511
TOTAL ASSETS	<u>413,189</u>	<u>270,347</u>	<u>413,189</u>	<u>270,347</u>
LIABILITIES				
Accrued liabilities	249,108	118,906	249,108	118,906
Due to other governmental units	164,081	151,441	164,081	151,441
TOTAL LIABILITIES	<u>413,189</u>	<u>270,347</u>	<u>413,189</u>	<u>270,347</u>



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Bexar County, Texas
Statistical Section Overview
For Fiscal Year Ending September 30, 2011

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 2002-2011. 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, operation, 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 Rates

Table 20 – Analysis of Funding Progress and Contribution Rates

Table 21 – Legal Debt Margin Information

Table 22 – Miscellaneous Information

Over the past ten years Bexar County has experienced an increased in the population of taxpayers. This growth has led to increased development, and accordingly, the tax base has increased. 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 2011 reflect the impact of the global economic downturn which began in 2007. Accordingly, operating budgets for FY 2011 have been adjusted and revenue growth projects have been reduced. These actions are prudent during an economic slowdown; however, current levels of services to taxpayers should not be adversely impacted.

Table 1

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

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Governmental activities					
Invested in capital assets, net of related debt	\$ 830,351,671	\$ 667,452,063	\$ 552,659,899	\$ 471,706,192	\$ 370,478,235
Restricted for:					
Debt service	71,270,325	72,590,214	58,544,093	48,455,747	39,209,744
Grants and special revenues	12,565,983	6,450,008	7,010,763	9,101,649	10,738,290
Capital projects	14,139,934	7,180,849	29,460,809	15,479,227	19,355,258
Legislative	24,984,690	22,097,507	21,092,719	20,727,303	19,130,341
Unrestricted	(87,278,102)	14,448,995	11,672,815	26,355,835	21,340,552
Total governmental activities net assets	<u>\$ 866,034,501</u>	<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	\$ 55,333,951	\$ 58,475,790	\$ 55,037,943	\$ 58,217,572	\$ 50,248,908
Restricted for:					
Debt Service	16,844,006	11,778,600	27,873,483	17,369,988	8,138,315
Unrestricted	(6,211,870)	20,268,109	24,948,302	36,519,536	38,310,787
Total business-type activities net assets	<u>65,966,087</u>	<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	\$ 885,685,622	\$ 725,927,853	\$ 607,697,842	\$ 529,923,764	\$ 420,727,143
Restricted	139,804,938	120,097,178	143,981,867	111,133,914	96,571,948
Unrestricted	(93,489,972)	34,717,104	36,621,117	62,875,371	59,651,339
Total primary government net assets	<u>\$ 932,000,588</u>	<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).

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	-	-	-	-
<u>33,124,843</u>	<u>31,330,740</u>	<u>10,260,414</u>	<u>18,034,228</u>	<u>37,341,840</u>
<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
<u>7,954,069</u>	<u>9,047,073</u>	<u>9,224,448</u>	<u>9,693,937</u>	<u>10,171,040</u>
<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
<u>41,078,912</u>	<u>40,377,813</u>	<u>19,484,862</u>	<u>27,728,165</u>	<u>47,512,880</u>
<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>

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

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Expenses					
Governmental activities:					
General government	\$ 88,844,727	\$ 79,241,599	\$ 79,952,880	\$ 91,979,961	\$ 70,903,094
Judicial	89,523,783	84,233,142	82,775,317	79,390,023	70,394,123
Public safety	186,374,799	191,453,779	186,516,533	177,888,141	163,589,223
Education and recreation	10,838,874	10,215,955	9,767,900	12,434,366	9,367,415
Public works	159,386,468	90,456,200	77,045,904	73,059,766	36,183,533
Health and public welfare	29,164,474	32,396,181	31,435,262	18,881,286	15,976,770
Interest and other fees	42,552,731	35,272,177	22,115,394	14,532,168	8,668,159
Unallocated depreciation	114,711	114,711	114,711	114,711	114,711
Total governmental activities	<u>\$ 606,800,567</u>	<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	47,297,341	38,312,586	24,051,523	10,131,567	13,749,496
Commissary Fund	3,349,848	3,214,752	3,387,512	529,786	-
Parking Facilities Fund	307,949				
Total business-type activities	<u>50,955,138</u>	<u>41,527,338</u>	<u>27,439,035</u>	<u>10,661,353</u>	<u>13,749,496</u>
Total primary government	<u>\$ 657,755,705</u>	<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	\$ 29,315,903	\$ 27,395,795	\$ 27,939,525	\$ 27,309,879	\$ 29,581,697
Judicial	13,189,094	14,205,997	11,703,776	14,093,877	12,502,394
Public safety	28,563,454	29,883,485	26,389,811	27,828,996	27,383,908
Education and recreation	333,200	285,668	217,990	199,715	172,998
Public works	15,791,488	15,526,491	14,663,986	13,231,057	13,488,693
Health and public welfare	935,617	943,697	993,796	978,847	980,803
Operating grants and contributions:					
General government	4,156,702	1,942,725	1,670,749	1,618,364	957,539
Judicial	4,470,725	4,783,113	6,336,138	5,516,970	10,925,129
Public safety	18,847,341	20,321,533	13,482,071	15,621,641	6,861,351
Education and recreation	1,369,585	107,665	715,796	1,191,067	3,071,742
Public works	2,505,065	129,294	59,943	133,723,103	69,821,283
Health and public welfare	27,755,036	17,984,327	14,058,173	11,972,585	9,069,667
Capital grants and contributions	201,984,356	157,728,121	112,841,904	6,707,206	6,130,956
Total governmental activities	<u>\$ 349,217,566</u>	<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>

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

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Business-type activities:					
Capital grants and contributions	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	4,882,504	4,682,544	4,555,635	2,040,783	1,300,000
Total business-type activities	4,882,504	4,682,544	4,555,635	2,040,783	1,300,000
Total primary government	<u>\$ 354,100,070</u>	<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	\$(257,583,001)	\$(232,145,833)	\$(258,650,243)	\$(208,287,115)	\$(184,248,868)
Business-type activities	(46,072,634)	(36,849,243)	(22,883,400)	(8,620,570)	(12,449,496)
Total primary government	<u>\$(303,655,635)</u>	<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	\$ 281,355,998	\$ 285,110,519	\$ 275,869,660	\$ 255,429,534	\$ 233,585,237
Flood control taxes	28,976,192	29,213,225	34,620,600	26,583,760	9,847,070
Bingo taxes	1,034,600	928,749	905,780	797,163	724,819
Motor vehicle sales	9,216,992	8,470,889	10,031,273	11,291,934	11,923,937
Mixed drink taxes	6,527,575	6,482,878	6,228,156	6,193,140	5,726,672
Unrestricted investment earnings	2,499,439	2,777,878	7,340,211	15,026,865	14,543,094
Miscellaneous	7,206,835	8,826,902	12,145,918	4,538,252	5,959,813
Loss on disposal of assets	(2,831,146)	113,331	123,790	-	-
Transfers between governmental and business activities	453,070	-	-	-	-
Total governmental activities	<u>334,439,555</u>	<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	7,395,457	7,017,695	6,731,847	7,097,116	6,962,717
Occupancy taxes	13,519,585	12,320,625	11,564,549	13,668,374	12,799,160
Unrestricted investment earnings	21,247	167,173	336,802	2,463,345	2,585,195
Miscellaneous	9,373	2,072	2,834	-	-
Transfers between governmental and business activities	(453,070)	-	-	-	-
Total business-type activities	<u>20,492,592</u>	<u>19,507,565</u>	<u>18,636,032</u>	<u>23,228,835</u>	<u>22,347,072</u>
Total Primary Government	<u>\$ 354,932,147</u>	<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	\$ 76,856,554	\$ 109,778,538	\$ 88,615,145	\$ 111,573,533	\$ 98,061,774
Business-type activities	(25,580,043)	(17,337,229)	(4,247,368)	14,608,265	9,897,576
Total primary government	<u>\$ 51,276,511</u>	<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 (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>

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

	2011	2010	2009	2008
Revenues				
Ad valorem taxes	\$ 309,879,849	\$ 312,626,778	\$ 308,919,094	\$ 281,263,390
Other taxes, licenses, and permits	25,751,912	23,588,288	23,105,524	15,767,008
Intergovernmental revenue	69,776,671	52,477,680	39,935,873	37,109,206
Court costs and fines	28,636,474	28,723,501	27,989,595	30,273,190
Fees on motor vehicles	23,101,681	23,280,134	24,228,958	25,586,120
Other fees	17,520,617	18,017,567	17,630,868	16,546,105
Commissions from governmental units	4,779,636	4,423,514	3,632,217	3,369,191
Revenues from use of assets	14,677,230	16,981,610	19,769,465	27,407,525
Sales, refunds, and miscellaneous	7,798,411	9,643,909	15,200,828	8,949,385
Commissions on county taxes	-	-	-	-
Total Revenues	<u>501,922,481</u>	<u>489,762,981</u>	<u>480,412,422</u>	<u>446,271,120</u>
Expenditures				
General government	72,372,014	70,265,609	72,125,092	77,130,748
Judicial	84,136,746	81,547,606	81,372,423	75,933,997
Public safety	174,264,394	179,697,609	178,449,602	172,552,162
Education and recreation	10,252,009	10,937,115	9,680,173	12,222,246
Public works	115,084,358	55,372,105	46,923,748	49,309,794
Health and public welfare	28,958,430	31,545,348	31,366,407	18,823,565
Capital expenditures	83,128,036	87,500,585	86,289,068	80,746,829
Debt service:				
Principal	30,425,000	25,285,000	28,177,246	19,930,577
Interest	42,292,081	32,546,245	19,904,430	12,283,857
Bond issuance cost ¹	142,341	1,801,640	3,192,902	1,329,858
Debt service SARA ²	5,000,000	4,700,000	4,700,000	5,200,000
Intergovernmental expenditures	-	-	-	-
Total Expenditures	<u>646,055,409</u>	<u>581,198,862</u>	<u>562,181,091</u>	<u>525,463,633</u>
Excess (deficiency) of revenues over expenditures	(144,132,928)	(91,435,881)	(81,768,669)	(79,192,513)
Other Financing Sources (Uses)				
Interfund transfers in	16,457,750	15,931,474	7,489,827	3,886,386
Interfund transfers out	(17,835,144)	(15,981,005)	(7,489,827)	(3,886,386)
Issuance of capital lease	-	-	-	4,719,752
Issuance of commercial paper	-	-	-	32,384,000
Issuance of long term debt	-	151,800,000	339,720,000	138,855,000
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
Payment to other governmental units	-	-	-	-
Total Other Financing Sources (Uses)	<u>(1,377,394)</u>	<u>160,705,251</u>	<u>346,718,663</u>	<u>177,108,765</u>
Net Change in Fund Balances	<u>\$ (145,510,322)</u>	<u>\$ 69,269,370</u>	<u>\$ 264,949,994</u>	<u>\$ 97,916,252</u>
Debt service as a percentage of noncapital expenditures	12.9%	11.7%	10.1%	7.2%

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)

2007	2006	2005	2004	2003	2002
\$ 244,211,668	\$ 217,974,800	\$ 201,610,941	\$ 191,633,278	\$ 173,148,864	\$ 163,946,266
10,031,840	8,414,707	6,708,043	6,394,569	5,471,514	5,216,673
37,064,942	49,325,165	43,062,906	49,065,178	31,827,012	29,558,102
28,643,536	25,024,624	23,571,139	18,993,058	20,157,380	18,252,234
27,071,760	25,552,733	25,988,198	25,273,753	24,698,905	24,688,549
19,454,670	19,587,423	14,261,073	11,630,090	11,912,186	8,274,825
4,289,058	4,002,121	4,282,345	4,162,416	3,909,361	6,064,855
26,020,885	20,686,227	15,529,417	12,496,516	6,206,112	8,225,592
8,559,411	11,203,209	7,950,237	8,310,365	6,659,576	5,369,400
-	-	-	783,173	732,436	704,665
405,347,770	381,771,009	342,964,299	328,742,396	284,723,346	270,301,161
64,491,487	57,310,981	56,524,066	51,044,056	40,757,225	38,826,519
68,461,941	64,730,554	57,645,825	54,927,707	51,167,249	47,589,595
156,293,541	137,962,292	133,321,562	124,926,309	120,159,726	114,920,304
9,110,295	8,525,534	8,074,685	6,963,177	7,025,738	7,244,103
15,631,596	14,501,740	10,627,009	38,671,036	18,052,222	19,052,293
15,928,345	17,390,808	15,578,673	14,579,823	16,504,336	14,756,381
54,553,089	40,500,011	25,848,495	33,986,741	32,160,378	11,333,344
15,196,232	14,372,928	16,904,084	25,858,538	15,377,280	12,215,118
8,297,446	14,228,256	16,025,865	13,151,447	17,202,529	17,966,130
1,549,639	768,583	-	-	-	-
6,200,000	5,500,000	-	-	-	-
-	-	-	-	-	-
415,713,611	375,791,687	340,550,264	364,108,834	318,406,683	283,903,787
(10,365,841)	5,979,322	2,414,035	(35,366,438)	(33,683,337)	(13,602,626)
16,805,945	5,009,940	23,181,245	17,086,516	13,156,821	8,227,955
(19,374,635)	(5,784,226)	(23,079,465)	(20,202,999)	(13,142,077)	(8,247,414)
4,643,054	2,996,106	-	-	-	-
4,000,000	3,000,000	-	-	-	-
135,630,000	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)
1,533,113	1,597,513	2,554,879	2,316,101	-	2,494,079
-	-	(6,600,000)	-	-	-
143,237,477	9,191,817	39,012,507	12,353,686	8,733,433	19,031,571
\$ 132,871,636	\$ 15,171,139	\$ 41,426,542	\$ (23,012,752)	\$ (24,949,904)	\$ 5,428,945
6.5%	8.5%	10.5%	11.8%	11.4%	11.1%

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

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
General Fund					
Nonspendable	\$ 5,279,320	\$ -	\$ -	\$ -	\$ -
Unassigned	55,724,026	-	-	-	-
Total general fund	61,003,346	\$ -	\$ -	\$ -	\$ -
All Other Governmental Funds					
Debt Service					
Committed	\$ 71,160,124	\$ -	\$ -	\$ -	\$ -
Capital Projects					
Nonspendable	2,000,000	-	-	-	-
Restricted	376,020,003	-	-	-	-
Nonmajor Governmental Funds					
Nonspendable	-	-	-	-	-
Restricted	37,550,673	-	-	-	-
Committed	213,151	-	-	-	-
Total all other governmental funds	486,943,951	\$ -	\$ -	\$ -	\$ -

	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
General Fund					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned	-	-	-	-	-
Total general fund	-	\$ -	\$ -	\$ -	\$ -
All Other Governmental Funds					
Debt Service					
Committed	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Projects					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Nonmajor Governmental Funds					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Total all other governmental funds	\$ -	\$ -	\$ -	\$ -	\$ -

Source: Comprehensive Annual Financial Reports (CAFR).

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

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

	<u>2011</u> ⁴	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
General Fund					
Reserved ¹	\$ -	\$ 744,722	\$ 573,247	\$ 1,390,051	\$ 662,060
Unreserved	-	53,965,492	48,061,941	50,100,132	53,230,968
Total general fund	-	<u>\$ 54,710,214</u>	<u>\$ 48,635,188</u>	<u>\$ 51,490,183</u>	<u>\$ 53,893,028</u>
All Other Governmental Funds					
Reserved ¹	\$ -	\$ 153,409,448	\$ 157,340,992	\$ 205,997,838	\$ 94,894,832
Unreserved, designated, for:					
Capital projects fund	-	467,633,270	396,000,394	76,999,644	85,768,313
Special revenue funds ²	-	866,492	575,446	679,068	1,110,476
Unreserved, Special Revenue Funds	-	17,879,884	22,677,918	25,113,211	26,697,043
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>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
General Fund					
Reserved ¹	\$ 848,963	\$ 545,565	\$ 625,737	\$ 176,559	\$ 361,708
Unreserved	47,877,791	29,364,455	21,859,502	21,782,894	29,095,875
Total general fund	<u>\$ 48,726,754</u>	<u>\$ 29,910,020</u>	<u>\$ 22,485,239</u>	<u>\$ 21,959,453</u>	<u>\$ 29,457,583</u>
All Other Governmental Funds					
Reserved ¹	\$ 39,491,667	\$ 44,410,154	\$ 27,769,997	\$ 28,225,027	\$ 36,511,551
Unreserved, designated, for:					
Capital projects fund	19,364,818	24,973,040	802,752	21,708,377	32,932,866
Special revenue funds ²	1,089,228	882,936	1,254,527	2,245,166	1,424,481
Debt Service ³	-	-	-	-	-
Unreserved, Special Revenue Funds	20,819,589	14,144,767	20,280,573	16,515,316	14,936,762
Total all other governmental funds	<u>\$ 80,765,302</u>	<u>\$ 84,410,897</u>	<u>\$ 50,107,849</u>	<u>\$ 68,693,886</u>	<u>\$ 85,805,660</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.

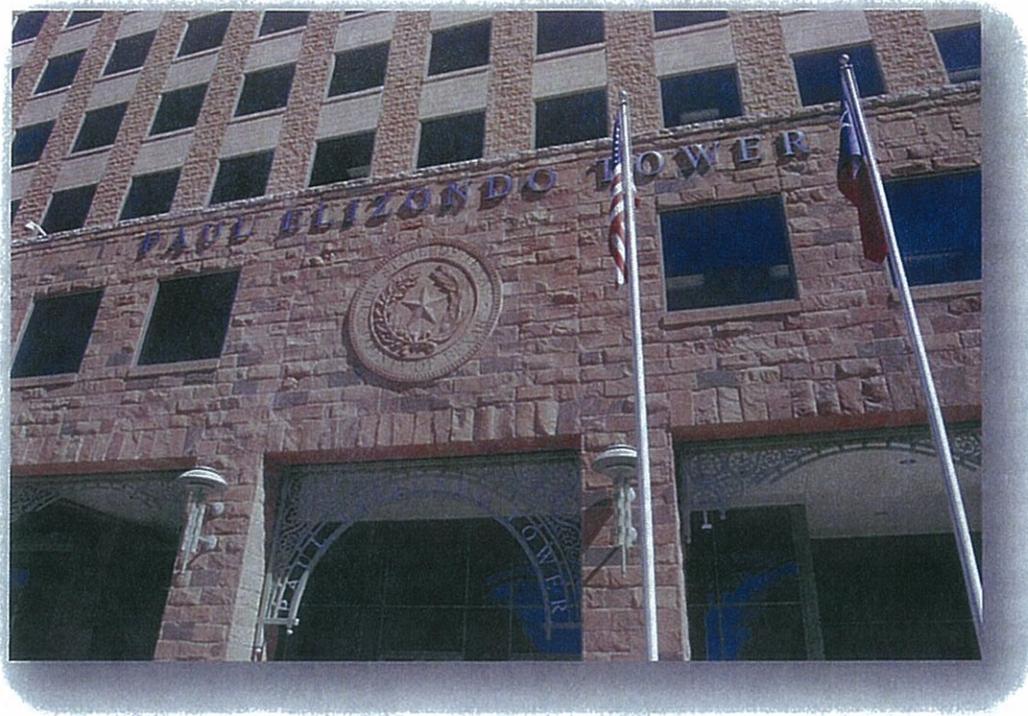
⁴ Due to the implementation of GASB statement No. 54 in fiscal year 2011, fund balance classifications have changed. See new fund balance classifications on the previous page.

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		
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
2011	99,346,049,349	6,672,642,668	9,074,438,799	96,944,253,218	0.326866

Sources: Bexar County Tax Assessor-Collector Certified Roll Reports (For FY 2001-2011).

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



Photograph taken by: Ross Court, 2012

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

	2002	2003	2004	2005	2006
County Direct Rates					
General	0.320750	0.317570	0.320950	0.318471	0.318471
Flood	0.016100	0.016100	0.012720	0.012720	0.012719
Total direct rate	0.336850	0.333670	0.333670	0.331191	0.331190
City and Town Rates					
City of San Antonio	0.578540	0.578540	0.578540	0.578540	0.578540
Balcones Heights	0.551862	0.563567	0.527030	0.527030	0.558500
Castle Hills	0.505518	0.505518	0.503747	0.503747	0.479634
China Grove	0.020592	0.022066	0.022066	0.022066	0.229180
Converse	0.560000	0.560000	0.597500	0.597500	0.577500
Elmendorf	0.082400	0.082400	0.114721	0.114721	0.175000
Grey Forest	0.122191	0.115500	0.109522	0.109522	0.109522
Hill County Village	0.094950	0.095000	0.095000	0.095000	0.095000
Hollywood Park	0.497259	0.417926	0.417926	0.417926	0.417926
Kirby	0.686549	0.676573	0.657821	0.657821	0.664948
Leon Valley	0.499600	0.502700	0.517400	0.517400	0.537400
Live Oak	0.340000	0.335000	0.465000	0.465000	0.410000
Olmos Park	0.669140	0.662607	0.657822	0.657822	0.598837
Shavano Park	0.299895	0.313225	0.326915	0.326915	0.343016
City of Somerset	0.563300	0.593160	0.639450	0.639450	0.614013
St. Hedwig	0.434419	0.443942	0.435756	0.435756	0.479895
Terrell Hills	0.532758	0.554900	0.544500	0.544500	0.516864
Universal City	0.385103	0.396085	0.414680	0.414680	0.426487
Windcrest	0.242975	0.282975	0.332654	0.332654	0.412622
Helotes	0.360000	0.360000	0.355000	0.355000	0.336287
Von Ormy					
School Districts Rates					
Alamo Heights ISD	1.630000	1.630000	1.629600	1.629600	1.656600
East Central ISD	1.680000	1.680000	1.680000	1.680000	1.680000
Edgewood ISD	1.574000	1.627300	1.734500	1.734500	1.722200
Harlandale ISD	1.756000	1.756000	1.756000	1.756000	1.756000
Northeast ISD	1.764000	1.744000	1.794000	1.794000	1.794000
Northside ISD	1.762500	1.762500	1.762500	1.762500	1.775000
San Antonio ISD	1.722000	1.722000	1.722000	1.722000	1.720000
South S.A. ISD	1.729690	1.717590	1.738300	1.738300	1.840000
Southside ISD	1.720000	1.720000	1.720000	1.720000	1.720000
Somerset ISD	1.687500	1.685000	1.685000	1.685000	1.685000
Southwest ISD	1.675800	1.665200	1.642200	1.642200	1.618800
Fire District Rates					
Bexar Emergency #6	0.000000	0.000000	0.100000	0.100000	0.100000
Bexar Emergency #5	0.000000	0.000000	0.100000	0.100000	0.100000
Bexar Emergency #7	0.000000	0.000000	0.000000	0.000000	0.100000
Bexar Emergency #3	0.000000	0.000000	0.060000	0.051000	0.051000
Bexar Emergency #2	0.000000	0.057000	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	0.104600	0.107100	0.107050	0.107050	0.107050
University Health System	0.243869	0.243869	0.243869	0.243869	0.243869
River Authority	0.016425	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)

2007	2008	2009	2010	2011
0.295104	0.289399	0.296187	0.296187	0.296187
0.031762	0.037467	0.030679	0.030679	0.030679
0.326866	0.326866	0.326866	0.326866	0.326866
0.578540	0.572300	0.567140	0.565690	0.565690
0.532404	0.498356	0.490729	0.510481	0.558843
0.458908	0.425801	0.425801	0.458668	0.501345
0.232940	0.021501	0.060230	0.064492	0.071700
0.565000	0.540000	0.515000	0.515000	0.525434
0.250000	0.252961	0.269966	0.299846	0.313255
0.975960	0.093525	0.093525	0.093525	0.093525
0.095000	0.095000	0.095000	0.095000	0.095000
0.395908	0.381464	0.382261	0.490000	0.490000
0.644471	0.588414	0.623000	0.661649	0.697500
0.537400	0.527400	0.527400	0.527400	0.527400
0.385000	0.364400	0.405131	0.449369	0.476783
0.544546	0.514787	0.480820	0.463400	0.478499
0.335000	0.329682	0.325082	0.324800	0.320000
0.555009	0.513609	0.517613	0.516787	0.648884
0.479895	0.479895	0.479895	0.479895	0.479895
0.465853	0.430422	0.399293	0.391301	0.385068
0.457920	0.525827	0.512972	0.519636	0.590531
0.412454	0.407239	0.436227	0.436495	0.436495
0.336287	0.336287	0.363651	0.363651	0.363651
		0.390000	0.390000	0.351000
1.486600	1.156600	1.156600	1.162000	1.168000
1.520000	1.190000	1.319500	1.319500	1.319500
1.610000	1.405000	1.405000	1.420000	1.420000
1.700000	1.349000	1.479000	1.479000	1.604800
1.669000	1.402900	1.402900	1.402900	1.402900
1.592500	1.262500	1.302500	1.337500	1.365500
1.579700	1.249700	1.249700	1.249700	1.279700
1.710000	1.445000	1.440000	1.433800	1.454900
1.690000	1.360000	1.365600	1.368900	1.368900
1.536700	1.194000	1.205000	1.228000	1.289000
1.496000	1.195000	1.210000	1.243200	1.256100
0.093816	0.100000	0.100000	0.100000	0.100000
0.091058	0.088555	0.087025	0.088353	0.090596
0.100000	0.099666	0.100000	0.100000	0.099687
0.035200	0.031222	0.030000	0.030772	0.034300
0.070000	0.700000	0.070000	0.070000	0.070000
0.100000	0.097848	0.100000	0.100000	0.100000
0.137050	0.134550	0.135855	0.135855	0.141623
0.243869	0.237408	0.261022	0.266235	0.276235
0.016045	0.015951	0.015951	0.015951	0.016652
0.847800	0.762300	0.695700	0.668300	0.687200

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

	2011	
	Market Value	Percent of Total Taxable Value
H. E. Butt Grocery Company	\$ 986,559,711	1.02%
Methodist Healthcare System	529,858,546	0.55%
Southwestern Bell Telephone Company	412,842,228	0.43%
VHS San Antonio Partners LP	404,508,647	0.42%
Walmart	396,638,715	0.41%
USAA	339,099,690	0.35%
SA Real Estate LLLP	264,078,429	0.27%
La Cantera Specialty Retail LP	212,394,000	0.22%
Frost National Bank	199,864,231	0.21%
Target Corporation	191,626,526	0.20%
	\$ 3,937,470,723	4.08%
2002		
	Market Value	Percent of Total Taxable Value
H.E. Butt Grocery Company	\$ 542,266,970	1.09%
Southwestern Bell Telephone Company	489,195,290	0.98%
United Services Automobile Association	364,350,160	0.73%
Walmart	213,750,040	0.43%
Methodist Hospital Systems	169,340,130	0.34%
Paragon/Time Warner	118,554,350	0.24%
Marriot	112,929,720	0.23%
Simon Properties	111,173,950	0.22%
North Star Mall	108,918,860	0.22%
Frost Bank	93,883,900	0.19%
	\$ 2,324,363,370	4.67%

Source: Bexar Appraisal District

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

County Tax Rate - General and Debt

Fiscal Year	Collected Within the Fiscal Year of the Levy			Subsequent Collections	Total Collections to Date		Receivable Outstanding taxes from prior Years ¹
	Taxes Levied for Fiscal Year ¹	Amount	Percent of Levy		Amount	Percent of Current Levy	
2002	159,855,021	156,028,658	97.6	3,395,960	159,424,618	99.7	11,264,054
2003	167,845,284	163,685,935	97.5	3,706,681	167,392,616	99.7	11,498,246
2004	182,999,518	179,297,078	98.0	3,208,380	182,505,458	99.7	12,058,064
2005	191,393,128	187,860,871	98.2	3,028,197	190,889,068	99.7	11,616,455
2006	207,394,836	203,851,097	98.3	2,985,188	206,836,285	99.7	11,880,379
2007	232,826,154	229,355,021	98.5	2,750,381	232,105,402	99.7	11,142,226
2008	253,113,032	249,567,648	98.6	2,551,056	252,118,705	99.6	11,415,483
2009	274,144,426	270,493,314	98.7	2,198,399	272,691,713	99.5	12,359,490
2010	284,220,606	279,982,520	98.5	1,496,264	281,478,784	99.0	13,953,925
2011	282,346,706	277,373,606	98.2	-	277,373,606	98.2	14,306,351

County Tax Rate - Flood and Debt

Fiscal Year	Collected Within the Fiscal Year of the Levy			Subsequent Collections	Total Collections to Date		Receivable Outstanding taxes from prior Years ¹
	Taxes Levied for Fiscal Year	Amount	Percent of Levy		Amount	Percent of Current Levy	
2002	8,451,509	8,247,838	97.6	180,227	8,428,065	99.7	603,968
2003	8,967,139	8,741,687	97.5	198,693	8,940,379	99.7	622,131
2004	7,633,867	7,480,196	98.0	128,024	7,608,220	99.7	607,588
2005	8,042,725	7,888,282	98.1	129,112	8,017,394	99.7	586,621
2006	8,694,597	8,538,987	98.2	127,063	8,666,050	99.7	588,853
2007	9,838,507	9,685,804	98.4	117,437	9,803,241	99.6	560,731
2008	26,780,012	26,407,917	98.6	272,670	26,680,587	99.6	827,131
2009	34,808,971	34,354,457	98.7	280,211	34,634,668	99.5	1,100,234
2010	29,346,101	28,908,352	98.5	160,618	29,068,970	99.1	1,245,183
2011	29,242,522	28,733,381	98.3	-	28,733,381	98.3	1,288,486

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

Note: ¹ Outstanding taxes from prior years consists of all delinquent taxes from tax year 2011 - 1987 for county, and tax year 2011 - 1990 for flood.

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

Year	Governmental Activities				Business Type Activities	Total Primary Government	Percentage of	
	Refunding Bonds	General Obligation Bonds	Certificates of Obligation	Other Obligations	Revenue Bonds		Personal Income ¹	Debt Per Capita ²
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	8.23%	522.00
2010	78,765,000	69,105,000	731,970,000	-	212,885,000	1,092,725,000	N/A	637.24
2011	69,580,000	66,430,000	713,405,000	-	217,330,000	1,066,745,000	N/A	622.09

Note: ¹ Figures for 2010 and 2011 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	Refunding Bonds	General Obligation Bonds	Certificates of Obligation	Total	Percentage of Actual Taxable Value of Property	Per Capita
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
2011	69,580,000	66,430,000	713,405,000	849,415,000	0.88%	495

Source: Comprehensive Annual Financial Reports (CAFR).

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>
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%
2011	72,859,422	641,055,409	11.37%

Source: Comprehensive Annual Financial Reports (CAFR).

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

Bexar County, Texas
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
 As of September 30, 2011
 (Unaudited)

Governmental Unit	Debt Outstanding	Applicable to Bexar County	Estimated Share of Overlapping Debt
Cities:			
City of Alamo Heights	\$ 6,120,000	100.00%	\$ 6,120,000
Converse	5,015,000	100.00%	5,015,000
City of Fair Oaks Ranch	2,175,000	64.26%	1,397,655
City of Balcones Heights	348,329	100.00%	348,329
Grey Forest	250,000	100.00%	250,000
Helotes	6,192,486	100.00%	6,192,486
City of Hill Country Village	1,175,000	100.00%	1,175,000
Kirby	2,925,000	100.00%	2,925,000
Leon Valley	3,070,000	100.00%	3,070,000
Live Oak	7,559,015	100.00%	7,559,015
Lytle	975,000	1.15%	11,213
Olmos Park	4,565,000	100.00%	4,565,000
St. Hedwig	935,000	100.00%	935,000
San Antonio	1,272,105,857	100.00%	1,272,105,857
Schertz	55,133,033	4.84%	2,668,439
Selma	11,595,000	70.32%	8,153,604
Shavano Park	5,742,272	100.00%	5,742,272
Somerset	1,485,000	100.00%	1,485,000
Terrell Hills	10,965,000	100.00%	10,965,000
Universal City	9,321,627	100.00%	9,321,627
Von Ormy	150,000	100.00%	150,000
Windcrest	1,335,000	100.00%	1,335,000
School Districts:			
Alamo Heights ISD	89,269,899	100.00%	89,269,899
East Central ISD	82,579,303	100.00%	82,579,303
Edgewood ISD	89,409,617	100.00%	89,409,617
Harlandale ISD	202,207,718	100.00%	202,207,718
Judson ISD	389,900,357	100.00%	389,900,357
Northeast ISD	1,205,129,585	100.00%	1,205,129,585
San Antonio ISD	611,697,081	100.00%	611,697,081
South San Antonio ISD	190,250,162	100.00%	190,250,162
Southside ISD	59,478,302	100.00%	59,478,302
Southwest ISD	127,589,999	100.00%	127,589,999
Boerne ISD	104,353,767	24.99%	26,078,006
Comal ISD	512,180,991	15.51%	79,439,272
Medina Valley ISD	60,658,493	23.87%	14,479,182
Northside ISD	1,741,600,145	99.53%	1,733,414,624
Schertz-Cibolo -Universal City ISD	272,675,515	9.80%	26,722,200
Somerset ISD	35,653,546	73.95%	26,365,797
Floresville ISD	78,104,985	0.09%	70,294
Special Districts:			
Alamo Community College District	542,561,545	100.00%	542,561,545
Bexar Co Hosp Dist	744,835,000	100.00%	744,835,000
San Antonio MUD #1	1,130,000	100.00%	1,130,000
San Antonio RA	34,265,000	94.21%	32,281,057
Cibolo Canyons Special Improvement District	21,430,000	100.00%	21,430,000
Total Overlapping	<u>8,606,098,629</u>		<u>7,647,809,498</u>
Bexar County	<u>849,415,000</u>	100.00%	<u>849,415,000</u>
Total Direct and Overlapping Debt	<u>\$ 9,455,513,629</u>		<u>\$ 8,497,224,498</u>

Source: Municipal Advisory Council of Texas, as of September 30, 2011

Overlapping percentages are derived from the 2011 market values provided by the appraisal districts.

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

Venue Project Revenue Bonds

Fiscal Year	Total Revenues ¹	Less: Operating Expenses ²	Net Available Revenue	Annual Minimum Requirement ³	Ratio Available to Annual Requirement	Additional Mandatory Special Redemption ⁴
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 ⁵	24,524,396	113,787	24,410,609	10,860,351	2.25	10,565,000
2009 ⁵	19,924,705	686,531	19,238,174	7,493,210	2.57	-
2010 ⁵	20,803,473	619,347	20,184,126	70,741,787	0.29	-
2011	22,213,933	762,268	21,451,665	14,264,596	1.50	-

Source: Comprehensive Annual Financial Reports (CAFR).

Note: ¹ Includes operating and non-operating revenues.

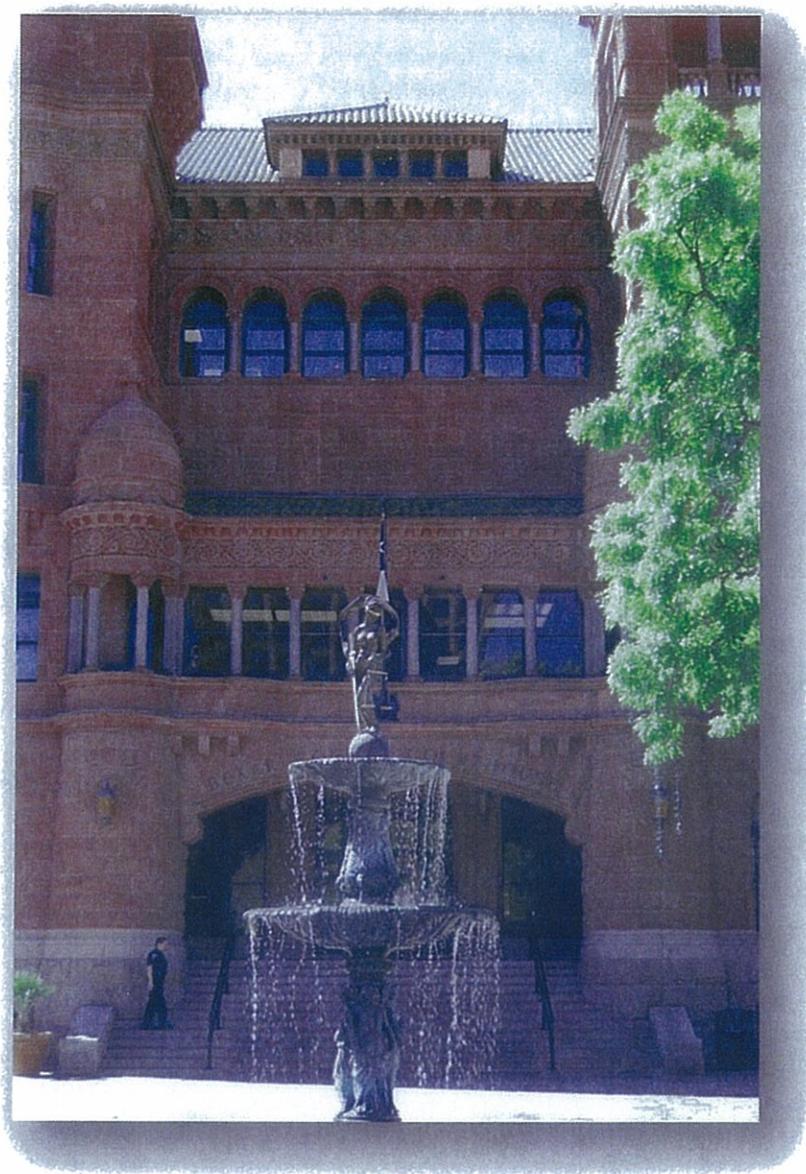
² Includes operating expenses minus depreciation plus transfers out.

³ Figures are minimum principal and interest added together.

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

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

⁵ Amounts were adjusted to exclude Commissary fund transactions.



Photograph taken by: Ross Court, 2012

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Bexar County, Texas
COUNTY EXPENDITURES FOR ASSETS OWNED BY OTHER ENTITIES
 Last Five Fiscal Years ¹
 (Unaudited)

Description	Ownership	2007 Expenditure	2008 Expenditure	2009 Expenditure	2010 Expenditure	2011 Expenditure	Ending Balance
Governmental Activities							
Mission Trails MPO	COSA	\$ 42,586	\$ -	\$ -	\$ -	\$ -	\$ 42,586
Mid-Beitel Creek	COSA	168,960	-	-	815	1,112,550	1,282,325
Perrin Beitel & Briar Glenn	COSA	-	119,333	63,802	26,668	295,983	505,786
Ingram Road Low Water Crossing	COSA	-	163,057	162,854	796,628	6,283,912	7,406,451
Hausman Road Drainage	COSA	-	30,949	230,501	3,088,008	542,150	3,891,608
Huebner Creek at Prue Road	COSA	-	-	61,351	36,706	31,994	130,051
Huebner Creek Enhanced Conveyance	COSA	-	91,501	169,568	7,093,016	2,757,133	10,111,218
Laddie Place	COSA	-	40,207	164,790	293,753	16,997,001	17,495,751
Shane Road Low Water Crossing	COSA	-	-	185,344	237,401	718,060	1,140,805
Rock Creek Enhanced Conveyance	COSA	-	6,534	153,189	-	377,288	537,011
San Pedro Huisache Phase II	COSA	-	-	205,000	838,744	914,353	1,958,097
Olmos Dam Repair	COSA	-	473,561	437,007	677,999	4,382,301	5,970,868
Balcone Heights Storm Water	COSA	-	-	137,828	46,393	-	184,221
Rossillo Tributary	COSA	-	-	97,200	135,237	504,542	736,979
Roland Avenue Bridge	COSA	-	77,437	230,212	249,535	668,339	1,225,523
Huebner Creek at Hollyhock	COSA	-	-	37,716	25,270	184,487	247,473
Broadway Drainage Improvements	COSA	-	-	-	42,616	389,864	432,480
Six Mile Creek Drainage Improvements	COSA	-	-	-	40,270	752,275	792,545
Elmendorf Lake	COSA	-	-	-	223,386	262,791	486,177
French Creek Drainage Study	COSA	-	-	-	-	73,342	73,342
French Creek Tributary	COSA	-	-	-	-	28,990	28,990
Barbara Drive	COSA	-	-	-	-	157,172	157,172
Science Park	COSA	-	-	-	-	28,561	28,561
San Pedro Huisache Phase III	COSA	-	-	-	-	155,236	155,236
Hausman Phase II	COSA	-	-	-	-	138,631	138,631
VFW Drainage	COSA	-	-	-	-	252,271	252,271
Concepcion Creek Drainage Improvement	COSA	-	-	-	-	84,014	84,014
Knoll Creek	COSA	-	-	-	-	204,111	204,111
Applewhite Road	COSA	-	7,552	-	-	-	7,552
Mission Trails	COSA	133,203	-	33,488	-	-	166,691
Cimarron Subdivision	COC	-	-	-	-	35,983	35,983
Hertberg Historic Center	Non Profit	-	250,000	-	-	-	250,000
Mission Reach Restoration	SARA	3,318,975	18,327,205	6,757,299	5,214,149	43,762,187	77,379,815
Mission Reach Restoration - Indirect Exp	SARA	-	-	-	415,605	527,957	943,562
Museum Reach Restoration	SARA	3,489,169	7,041,861	-	-	133,228	10,664,258
Calaveras 8 Increase Detention	SARA	-	-	201,669	118,047	171,678	491,394
Calaveras Dam 6	SARA	-	-	-	181,912	656,426	838,338
Eagleland Reach	SARA	-	-	-	450,334	312,920	763,254
Eagleland Reach 2	SARA	-	-	-	142,346	147,129	289,475
St. Mary's Drainage Project	SMU	-	-	-	-	107,751	107,751
State Highway 211 Right Way	STATE	-	548,770	1,425	10,600	-	560,795
Culebra Road	STATE	172,440	1,055,242	1,497,630	4,795,213	783,547	8,304,072
Blanco Road	STATE	2,196,381	4,716,588	11,835,827	7,560,445	1,350,504	27,659,745
Superstreet 1604	STATE	-	-	-	600,000	300,000	900,000
Haven for Hope Homeless Campus	HFH	-	-	6,248,663	4,751,337	-	11,000,000
Governmental Activities Totals		9,521,714	32,949,797	28,912,363	38,092,433	86,586,661	196,062,968

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

Bexar County, Texas
 COUNTY EXPEDITURES FOR ASSETS OWNED BY OTHER ENTITIES
 Last Five Fiscal Years ¹
 (Unaudited)

Description	2007 Expenditure	2008 Expenditure	2009 Expenditure	2010 Expenditure	2011 Expenditure	Ending Balance
<u>Business Activities</u>						
Mission Reach	-	\$ -	\$ 3,108,167	\$ 3,298,092	\$ 335,451	\$ 6,741,711
Eagleland Reach	-	-	677	-	-	677
Park Reach	-	-	677	-	-	677
Veteran's Memorial Plaza	-	-	-	-	110,917	110,917
Briscoe River Portal	-	-	-	-	934,734	934,734
UTSA Soccer/Track	-	-	677	-	446,519	447,196
NISD National Swim Center	-	-	677	52,122	567,473	620,272
Hartman/Soar Soccer	-	-	4,643,393	356,607	-	5,000,000
Brooks City Soccer	-	-	677	-	-	677
Mission Concepcion Athletic Co.	-	-	198,347	1,025,236	5,145,558	6,369,141
Culebra Creek Soccer	-	-	89,552	1,373,782	3,766,665	5,230,000
St. Mary's Athletic Comp.	-	-	677	-	-	677
Classics Elite Soccer	-	-	90,102	1,109,853	-	1,199,955
Wheatly Heights Athletic Comp.	-	-	105,439	581,163	4,687,977	5,374,579
McAllister Little League	-	-	182,364	2,487,636	-	2,670,000
S E Skyline Baseball	-	-	1,471,963	1,666,029	138,354	3,276,347
Texas Fencing Center	-	-	677	-	-	677
Missions Baseball Academy	-	-	677	-	1,767,334	1,768,011
Community Multi Purpose	-	-	677	5,599,323	-	5,600,000
Performing Arts Center	-	-	2,010,241	6,366,448	9,930,624	18,307,313
Almeda Theater	-	-	156,360	62,878	-	219,238
Briscoe Western Art Foundation	-	-	677	1,410,746	2,588,576	4,000,000
Total Business Activities	-	-	12,062,698	25,389,915	30,420,182	67,872,799
Total County Expenditures for Assets Owned by Others	9,521,714	32,949,797	40,975,061	63,482,348	117,006,843	263,935,767

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
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	60,220,178	36,465	7.2%	314,801	113,307
2010	1,714,773	N/A	N/A	7.3%	324,015	119,283
2011	1,714,773	N/A	N/A	8.1%	330,259	119,352

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 - 2009). Figures for 2010 - 2011 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)

2011			
Principal Employers	Category	Total	Percent of County Employment
Lackland AFB/37th Training Wing ¹	Government	38,776	5.36
Fort Sam Houston	Government	30,585	4.23
H.E.B. Grocery Company	Retail	18,066	2.50
Northside Independent School District	Services	16,567	2.29
Randolph Air Force Base	Government	16,017	2.21
USAA	Finance/ Insurance	15,000	2.07
City of San Antonio	Government	11,017	1.52
Northeast Independent School District	Services	8,558	1.18
Methodist Healthcare System	Medical	7,747	1.07
San Antonio Independent School District	Services	7,633	1.05
UT Health Science Center at San Antonio	Medical	6,431	0.89
Baptist Health System	Medical	6,310	0.87
University Health System	Medical	6,084	0.84
Tesoro Corporation	Gas & Oil/Retail	5,300	0.73
Bexar County	Government	4,711	0.65
	TOTAL	198,802	27.46
Total County Employment for 2011 ²		723,879	
2004			
Principal Employers	Category	Total	Percent of County Employment
Lackland AFB/37th Training Wing	Government	35,782	5.43
USAA	Finance/Insurance	16,356	2.48
H.E.B. Grocery Company	Retail	15,381	2.33
Fort Sam Houston	Government	15,200	2.31
Zachary Group	Construction	12,000	1.82
Randolph Air Force Base	Government	10,733	1.63
City of San Antonio	Government	10,119	1.54
Northside Independent School District	Services	10,052	1.53
San Antonio Independent School District	Services	8,000	1.21
SBC Southwestern Bell	Communications	6,500	0.99
Northeast Independent School District	Services	6,473	0.98
SBC Communications	Services	5,800	0.88
Baptist Health System	Medical	5,300	0.80
UT Health Science Center at San Antonio	Medical	5,032	0.76
University Health System	Medical	4,680	0.71
	TOTAL	167,408	25.41
Total County Employment for 2004²		658,726	

Source: San Antonio Business Journal Book of Lists 2012, Greater San Antonio Chamber of Commerce and confirmation from individual corporate human resource offices.

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

² Total County Employment figure for 2004 and 2011 - Texas Workforce Commission website. Fifteen largest employers in Bexar County were first implemented in 2003 Comprehensive Annual Financial Report. Employment figures for 2004 represent nationwide totals, 2011 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.

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

<u>Function/Program</u>		<u>2011</u>	<u>2010</u>	<u>2009</u>
<u>PUBLIC SAFETY</u>				
Sheriff-Adult Detention	Average Daily Inmate Population			
	Male	3,341	3,681	3,957
	Female	433	476	449
	Number of Prisoners Booked	59,322	66,893	68,513
	Number of Prisoners Released	59,298	66,587	68,308
	Number of Uniformed Officers	853	849	855
Sheriff-Law Enforcement Patrol	Number of Patrol Deputies ¹	N/A	N/A	N/A
	Number of Law Enforcement Officers ²	519	519	531
<u>JUDICIAL</u>				
District Courts				
Criminal	Cases Filed During the Year ³	11,859	12,612	13,459
Civil	Cases Filed During the Year ³	42,955	31,925	35,161
Juvenile	Cases Filed During the Year ³	2,855	3,343	3,323
County Courts-At Law				
Criminal	Cases Filed During the Year ³	30,589	34,834	38,274
Civil	Cases Filed During the Year ³	9,302	8,490	9,227
Probate	Cases Filed During the Year ³	5,328	3,966	4,291
Mental Health	Cases Filed During the Year ³	5,335	2,754	3,201
Justice of the Peace Courts	Civil and Criminal Cases Filed During the Year ³	155,272	185,653	170,192
<u>HEALTH & PUBLIC WELFARE</u>				
Number of Grants	Federal	51	41	85
	State	61	66	36
	Private	11	8	8
Child Welfare Board	Children in DFPS legal responsibility ⁴	5,238	4,608	4,579
	Children in Substitute Care ⁴	5,184	4,589	4,501
	Children in Foster Care ⁴	3,564	3,239	3,246
<u>PUBLIC WORKS</u>				
	Number of Work Orders for Road Maintenance	8,723	8,723	8,789
	Number of Work Orders for Traffic Maintenance	2,800	2,800	4,150
	Number of Capital Projects in Design	11	11	13
	Number of Capital Projects in Construction	9	9	8
	Number of Capital Projects Completed	3	3	6
<u>GENERAL GOVERNMENT</u>				
Commissioners Court	Number of Official Public Meetings			
	Regular Sessions	24	24	24
	Special Sessions (Work Sessions)	9	8	17

Source: Bexar County Annual Budget.

Note: ¹ Includes only officers from the patrol division.

² Total now includes law enforcement officers from all divisions except Adult Detention.

³ Totals are from the Texas Office of Court Administration.

⁴ Totals are from the Texas Department of Family and Protective Services website.

Table 17 (Continued)

<u>2008</u>	<u>2007</u> ³	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
3,689	3,680	3,591	3,458	3,319	3,311	3,492
450	514	516	532	438	428	490
62,973	75,611	71,017	68,600	67,058	64,715	64,670
62,154	75,050	70,305	68,366	67,028	64,805	64,734
716	711	895	919	918	918	918
N/A	N/A	N/A	N/A	N/A	167	146
521	529	495	470	443	N/A	N/A
11,822	11,612	9,649	10,269	9,901	11,075	8,449
36,109	26,740	34,663	34,422	34,887	37,609	30,760
3,406	3,612	3,285	3,464	3,029	4,664	3,232
34,717	39,823	43,403	39,069	36,137	34,691	31,965
10,566	12,378	11,107	10,413	9,113	8,463	6,768
4,327	4,045	4,432	4,448	4,618	4,524	4,480
3,555	3,444	3,364	3,292	2,848	2,751	2,695
172,062	151,430	159,183	131,727	109,966	86,166	94,007
86	82	100	100	82	80	68
31	35	35	34	33	36	28
5	12	10	13	13	12	6
5,074	5,335	5,197	4,810	3,825	3,092	2,869
5,008	5,285	5,063	4,725	3,747	3,007	2,798
3,585	3,890	3,879	3,742	3,117	2,466	2,272
8,723	8,607	8,159	7,937	7,197	6,628	N/A
4,100	4,262	3,727	4,021	3,798	3,542	N/A
15	24	22	26	32	23	N/A
6	10	3	23	15	10	N/A
4	12	10	10	3	3	N/A
24	25	23	24	27	37	25
15	14	19	19	24	19	17

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.

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

<u>Function/Program</u>		<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
<u>PUBLIC SAFETY</u>					
Sheriff-Adult Detention	Number of inmate beds	4596	4,596	4,598	4,390
Sheriff-Law Enforcement	Number of patrol vehicles	132	171	171	110
<u>JUDICIAL</u>					
District Courts					
Criminal	Number of elected judges	11	11	11	9
Civil	Number of elected judges	14	14	13	13
Juvenile	Number of elected judges	3	3	3	2
County Courts-At-Law					
Criminal	Number of elected judges	13	13	13	9
Civil	Number of elected judges	2	2	2	3
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	247	1,135	570	570
	Number of county parks	11	11	11	11
	Number of civic centers	3	3	3	3
<u>PUBLIC WORKS</u>					
	Road Miles Maintained	1200	1,004	1,030	1,026
	Road Resurfaced (miles)	78	103	117	121
	Heavy Trucks/Equipment	308	329	311	299
<u>GENERAL GOVERNMENT</u>					
	Number of Light Vehicles ¹	784	690	692	506

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.

<u>2007²</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
4,294	4,294	4,294	4,294	4,294	3,670
122	112	105	101	105	93
9	9	9	9	9	9
13	13	13	13	13	13
2	2	2	2	2	2
10	9	9	9	9	9
2	3	3	3	3	3
2	2	2	2	2	2
6	5	5	5	5	5
602	602	548	548	548	388
8	9	9	9	9	9
3	3	3	3	3	3
961	956	948	945	932	N/A
114	112	132	101	109	94
250	293	N/A	N/A	N/A	N/A
572	481	326	299	286	295

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

<u>Function/Program</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
General Government/ Administrative	687	685	692	739	753	767	803	807	801	803
Judicial	831	828	843	844	863	904	902	921	945	953
Public safety ¹	2,333	2,325	-	-	-	-	-	-	-	-
Officers	-	-	1,779	1,894	1,966	1,905	2,024	2,064	2,050	2,038
Civilians	-	-	552	490	501	482	491	515	506	507
Education and recreation	69	69	66	67	67	62	69	73	67	67
Public works	250	249	254	265	269	270	277	272	277	286
Health and public welfare	45	45	50	54	40	50	68	59	58	57
Total	4,215	4,201	4,236	4,353	4,459	4,440	4,634	4,711	4,704	4,711

Source: Bexar County payroll.

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

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

	(a)	(b)	(a/b)	(b-a)	(c)	(b-a)/(c)	Total TCDRS Required Contribution Rate ²
Fiscal Year	Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	Unfunded Actuarial Accrued Liability	Annual Covered Payroll ¹	UAAL as a Percentage of Covered Payroll	
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	615,705,829	726,801,815	84.71%	111,095,986	217,066,212	51.18%	10.62%
2011 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 2002 - 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 2011 figures will not be available from TCDRS until April or May 2012.

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

Legal Debt Margin Calculation for Fiscal Year 2011		
Assessed Value of All Taxable Property	\$ 96,527,804,000	
Assessed Value of Real Property	\$ 89,855,161,332	
Roads Debt Limit (25% of Assessed Value of Real Property) [^]		\$ 22,463,790,333
Amount of Debt Applicable to Constitutional Debt Limit:		
Total Bonded Debt Applicable	5,000,000	
Less: Debt Service Available Funds	\$ 3,299,154	1,700,846
Legal Debt Margin, Bonds Issued under Article 3, Section 52 of the Texas Constitution		<u>\$ 22,462,089,487</u>

Year	Debt Limit	Total Net Debt Applicable to Limit	Legal Debt Margin	Total Net Debt Applicable to the Limit as a Percentage of Debt Limit
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%
2011	22,463,790,333	1,700,846	22,462,089,487	0.76%

[^] 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, 2011 of \$849,415,000.

Bexar County, Texas
MISCELLANEOUS INFORMATION
 (Unaudited)
 Employment Statistics ¹

	2011	2002
Total Employed	727,357	767,448
Total Unemployed	64,098	40,168
Total Labor Force	791,455	807,616
Percent of Unemployment	8.1%	5.0%

Non-agricultural employment by categories ²

	2011	Percent		2002	Percent
Natural Resources & Mining	4,000	1	Natural Resources & Mining	52,400	7.11
Construction	41,500	5	Construction	2,400	0.33
Manufacturing	46,300	5	Manufacturing	44,900	6.09
Trade/Transportation/Utilities	149,900	18	Trade/Transportation/Utilities	34,400	4.67
Information	17,100	2	Retail and Wholesale Trade	178,400	24.20
Finance Activities	63,500	7	Finance Activities	51,700	7.02
Services and Miscellaneous ³	369,000	43	Services and Miscellaneous	234,900	31.88
Government	159,000	19	Government	137,800	18.70

Year	CPS Energy ⁴		San Antonio Water System ⁵		County
	Electric Customers	Gas Customers	Water Connections	Wastewater Connections	Registered Voters ⁶
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
2011	716,622	324,702	360,281	405,119	863,759

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.

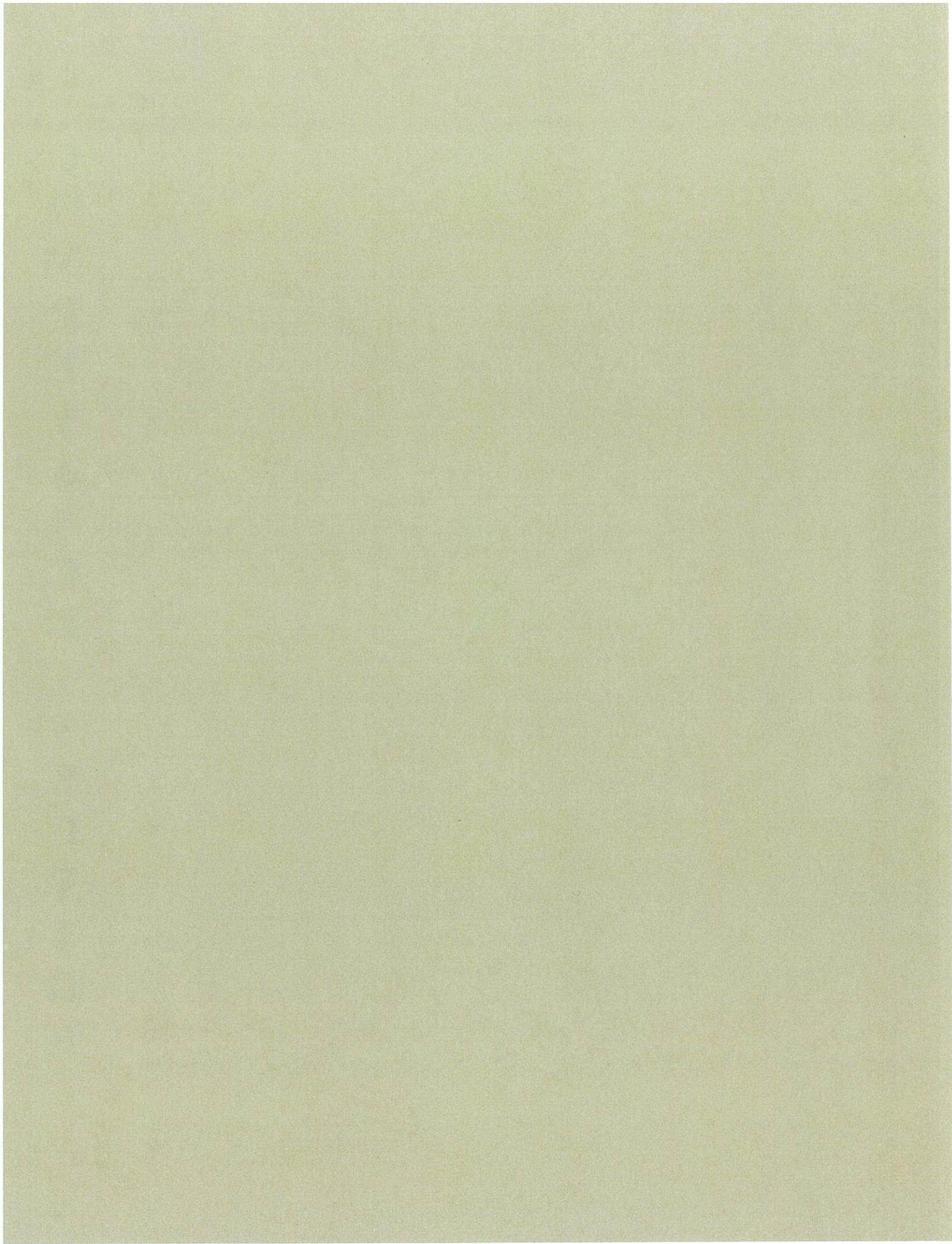
⁷ Employment statistics are presented for the current year and for fiscal year 2002 for a limited ten year presentation.



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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, 2011, which collectively comprise the County's basic financial statements and have issued our report thereon dated March 30, 2012. 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 and correct 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 County's financial statements 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.

Garza/Gonzalez & Associates

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS 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 could have a direct and material effect on each of the County's major federal and state programs for the year ended September 30, 2011. The County's major federal and state programs are identified in the summary of auditors' 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 could have a direct and material effect on each of its major federal and state programs for the year ended September 30, 2011.

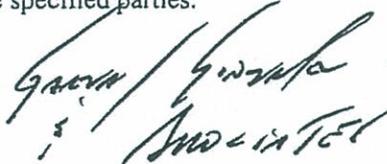
Internal Control Over Compliance

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 the 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 and correct, 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 there is a reasonable possibility that material noncompliance with a type of compliance requirement of 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, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

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.



G. Garcia
Auditor

March 30, 2012

Bexar County, Texas
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 September 30, 2011

Fund/ Agency/ Organization	Grantor/Program Title	CFDA	Grantor or Pass-through Grantor's Number	Program Expenditures	Passed Through to Sub-recipients
<u>FEDERAL GRANTS</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	\$ 371,495	\$ -
Total Department of Agriculture				371,495	-
<u>Department of Defense</u>					
113-DOD-4357	Office of the Economic Adjustment Joint Land Use Study of Lackland Air Force Base	12.610	EN0827-09-01	89,536	-
Total Department of Defense				89,536	-
<u>Department of Energy</u>					
113-DOE-4290	Bexar County Parking Garage Photovoltaic Panels	81.087	DE-EE0000375	475,750	-
113-DOE-6753	A.R.R.A. - B.C. Solar Collection Farm & Distribution System (Justice Ctr Expansion Solar PV Project)	81.087	DE-EE0003175	1,000,000	-
113-DOE-4336	A.R.R.A. - Energy Efficiency & Conservation Block Grant Program	81.128	DE-EE0000918	1,536,184	-
Passed Through					
113-DOE-6751	City of San Antonio A.R.R.A. - Water Harvesting for San Antonio Food Bank	81.128	155000000054 / 2301455001	80,000	-
Total Department of Energy				3,091,934	-
<u>Department of Health and Human Services</u>					
113-R09-4335	HIV Emergency Relief Project Part A, 2009 - 2010	93.914	H89HA00042	(86.00)	(86)
113-RM1-4335	HIV Emergency Relief Project Part A -Minority AIDS Initiative Programs 2011 - 2012	93.914	6 H3MHA08472-03-00	159,655	133,183
113-R10-4335	HIV Emergency Relief Project Part A, 2010 - 2011	93.914	6 H89HA00041-16-01	1,511,348	1,321,406
113-R11-4335	HIV Emergency Relief Project Part A, 2011 - 2012	93.914	6 H89HA00041-17-03	1,751,190	1,541,975
113-RM0-4335	HIV Emergency Relief Project Part A -Minority AIDS Initiative Programs 2010 - 2011	93.914	6 H89HA00041-16-01	212,472	193,148
113-RS0-4335	HIV Emergency Relief Project Part A -Supplemental, 2010 - 2011	93.914	6 H89HA00041-16-01	781,977	686,829
113-RS1-4335	HIV Emergency Relief Project Part A - Supplemental, 2011 - 2012	93.914	6 H89HA00041-17-03	103,975	103,975
113-HHS-6460	B.C. Veterans Court	93.243	1H79TI023387-01	18,900	-
113-HHS-6532	Safe & Bright Futures Children	93.243	1H79TI022838-01	209,471	-
113-HHS-6567	Adult Drug Court (Year 3 of 3)	93.243	1H79TI021528-02	184,699	-
Passed Through					
Texas Attorney General					
Child Support Enforcement Program					
001-1052-2089	Title IV-D - Community Supervision	93.563		395,756	-
001-1051-3090	Title IV-D - Child Support Enforcement	93.563		1,931,014	-
001-1051-2092	Title IV-E - District Attorney	93.658		259,066	-
Texas Department of Family and Protective Services					
001-1051-2090	Title IV-E Foster Care	93.658		33	-

Bexar County, Texas
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 September 30, 2011

Fund/ Agency/ Organization	Grantor/Program Title	CFDA	Grantor or Pass-through Grantor's Number	Program Expenditures	Passed Through to Sub-recipients
<u>FEDERAL GRANTS (continued)</u>					
Texas Department of Housing and Community Affairs					
Comprehensive Energy Assistance Program					
113-HCA-6691	CEAP- Case Administration	93.568	58100000830	195,580	-
113-HCA-6692	CEAP- Case Management	93.568	58100000830	87,827	-
113-HCA-6693	CEAP- Direct Service Support	93.568	58100000830	64,929	-
113-HCA-6694	CEAP- Energy Crisis	93.568	58100000830	736,791	-
113-HCA-6695	CEAP- Co-Payment	93.568	58100000830	72,077	-
113-HCA-6696	CEAP- Elderly and Disabled Assistance	93.568	58100000830	1,732,040	-
113-HCA-6697	CEAP- Heating and Cooling Systems	93.568	58100000830	695,314	-
113-HCA-6698	CEAP- Training and Travel	93.568	58100000830	687	-
113-HCA-6731	CEAP- Case Administration	93.568	58110001060	276,392	-
113-HCA-6732	CEAP- Case Management	93.568	58110001060	162,458	-
113-HCA-6733	CEAP- Direct Service Support	93.568	58110001060	144,265	-
113-HCA-6734	CEAP- Energy Crisis	93.568	58110001060	1,414,796	-
113-HCA-6735	CEAP- Co-Payment	93.568	58110001060	174,013	-
113-HCA-6736	CEAP- Elderly and Disabled Assistance	93.568	58110001060	3,118,894	-
113-HCA-6545	CEAP- Heating and Cooling Systems	93.568	58110001060	1,129,729	-
Texas Department of State Health Services					
113-SD1-4321	HIV Emergency Relief Project, Part B, Service Delivery Supplemental, 2011 - 2012	93.917	2011-037879-001	31,698	-
113-TH1-4315	HIV Emergency Relief Project, Part B, HOPWA, 2011 - 2012	14.241	2011-037672-001	146,404	146,404
113-TH0-4315	HIV Emergency Relief Project, Part B, HOPWA, 2010 - 2011	14.241	2010-034529-001	85,593	85,593
113-TR0-4321	HIV Emergency Relief Project, Part B, Service Delivery, 2010 - 2011	93.917	2010-034673-001	870,097	749,336
113-TR1-4321	HIV Emergency Relief Project, Part B, Service Delivery, 2011 - 2012	93.917	2011-037879-001	696,837	583,933
Texas Juvenile Probation Commission					
800-J11-6481/6700	Title IV-E, Administration	93.658	TJPC-E	153,428	-
800-J11-4242/6701	Title IV-E, Foster Care Program	93.658	TJPC-E	19,745	-
Total Department of Health and Human Services				19,529,063	5,545,696
<u>Department of Homeland Security</u>					
113-ICE-6450	Immigration and Customs Enforcement	16.XXX	TX15000	20,522	-
Passed Through					
Texas Engineering Extension Service					
113-DHS-4480	Citizen Corp, CCP FY2008	97.053	2008-GE-T8-0038	9,190	-
113-DHS-6535	Citizen Corp, CCP FY2009	97.053	2009-SS-T9-0064	44,665	-
113-DHS-6728	Citizen Corp, CCP FY2010	97.053	2010-SS-T0-0008	24,288	-
113-DHS-4476	State Homeland Security Program, SHSP, FY 2008	97.073	2008-GE-T8-0034	80,094	-
113-DHS-6536	State Homeland Security Program, SHSP, FY2009	97.073	2009-SS-T9-0064	379,737	-
113-DHS-6747	State Homeland Security Program, SHSP, FY2010	98.073	2010-SS-T0-0008	185,097	-
113-DHS-6737	State Homeland Security Program, SHSP-LEAP, FY2010	97.073	2010-SS-T0-0008	93,286	-
113-DHS-4478	Urban Areas Security Initiative, UASI FY 2008	97.008	2008-GE-T8-0036	421,794	-
113-DHS-6538	Urban Areas Security Initiative, USAI, FY2009	97.008	2009-SS-T9-0064	198,933	-
113-DHS-6729	Urban Areas Security Initiative, USAI, FY2010	97.008	2010-SS-T0-0008	203,493	-
113-DHS-4479	Urban Areas Security Initiative, UASI - LEAP FY 2008	97.008	2008-GE-T8-0037	319,118	-
113-DHS-6539	Urban Areas Security Initiative, USAI-LEAP, FY2009	97.008	2009-SS-T9-0064	198,551	-

Bexar County, Texas
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
September 30, 2011

Fund/ Agency/ Organization	Grantor/Program Title	CFDA	Grantor or Pass-through Grantor's Number	Program Expenditures	Passed Through to Sub-recipients
<u>FEDERAL GRANTS (continued)</u>					
Passed Through					
001-1051-2050	Texas Department of Public Safety's Division of Emergency Management Emergency Management Performance Grant (EMPG)	97.053	09TX-EMPG-0615	107,114	-
Total Department of Homeland Security				<u>2,285,882</u>	<u>-</u>
<u>Department of Housing and Urban Development</u>					
120-C08	Community Development Block Grant 2009	14.218	B-08-UC-48-0500	13,045	13,045
120-C09	Community Development Block Grant 2009	14.218	B-09-UC-48-0500	308,290	308,290
120-C10	Community Development Block Grant 2010	14.218	B-10-UC-48-0500	1,224,975	845,060
113-HUD-4337	A.R.R.A. - Community Development Block Grant 2009	14.253	B-09-UY-48-0500	16,584	-
113-HUD-4160	A.R.R.A. - Homelessness Prevention and Rapid Rehousing (HPRP)	14.257	S-09-UY-48-0500	127,415	-
Total Community Development Block Grant				<u>1,690,309</u>	<u>1,166,396</u>
117-H02	HOME Investment Partnership Agreement 2002	14.239	M02-UC-48-0500	8,350	8,350
117-H03	HOME Investment Partnership Agreement 2003	14.239	M03-UC-48-0500	1,118	1,118
117-H04	HOME Investment Partnership Agreement 2004	14.239	M04-UC-48-0500	103,285	103,285
117-H05	HOME Investment Partnership Agreement 2005	14.239	M05-UC-48-0500	220,516	220,516
117-H06	HOME Investment Partnership Agreement 2006	14.239	M06-UC-48-0500	103,395	103,395
117-H07	HOME Investment Partnership Agreement 2007	14.239	M07-UC-48-0500	93,049	93,049
117-H08	HOME Investment Partnership Agreement 2008	14.239	M08-UC-48-0500	405,816	405,816
117-H09	HOME Investment Partnership Agreement 2009	14.239	M09-UC-48-0500	58,147	58,147
117-H10	HOME Investment Partnership Agreement 2010	14.239	M10-UC-48-0500	73,737	13,487
Total HOME Investment Partnership Agreement				<u>1,067,413</u>	<u>1,007,163</u>
Total Department of Housing and Urban Development				<u>2,757,722</u>	<u>2,173,559</u>
<u>Department of Justice</u>					
001-1051-2105	State Criminal Alien Assistance Program	16.606	2010-AP-BX-0158	195,908	-
113-DOJ-4207	Justice Assistance Grant - 2007	16.738	2007-DJ-BX-1327	86	-
113-DOJ-4208	Justice Assistance Grant - 2008	16.738	2008-DJ-BX-0232	6,466	-
113-DOJ-4210	Justice Assistance Grant - 2009	16.738	2009-DJ-BX-1335	186,908	-
113-DOJ-6610	Justice Assistance Grant - 2010	16.738	2010-DJ-BX-1308	613,194	-
113-DOJ-4233	Mental Health Court for Female Juvenile Offenders	16.745	2008-MO-BX-0013	48,256	-
113-DOJ-4234	Bullet Proof Vests	16.607	N/A	94	-
113-DOJ-4239	Bullet Proof Vests 2009	16.607	N/A	9,865	-
113-DOJ-4235	Safe Havens: Supervised Visitation and Exchange Program	16.527	2009-CW-AX-K026	77,072	-
113-DOJ-4237	Forensic DNA Backlog Reduction	16.741	2009-DN-BX-K095	81,075	-
113-DOJ-4339	Forensic DNA Backlog Reduction	16.741	2010-DN-BX-K048	68,115	-
113-DOJ-4236	Family Drug Court	16.585	2009-DC-BX-0037	77,223	-
113-DOJ-6758	Bulletproof Vest FY2011	16.607	N/A	20,268	-
001-1051-2104	Southwest Border Prosecution Initiative	16.755	N/A	64,453	-
113-OTM-6585	Organized Crime Drug Enforcement Task Force (OCDETF)	16.XXX	SWTXW0503H	26,772	-
113-OTM-6586	FBI - Sheriff	16.579	N/A	11,666	-
113-OTM-6587	DEA - Sheriff	16.579	N/A	11,077	-
113-OTM-6588	U.S. Marshals Service - Sheriff	16.XXX	N/A	54,451	-
113-DOJ-6500	B.C. Re-Entry Court	16.812	2010-RM-BX-0001	32,316	-
113-DOJ-6504	Safety Alliance for Elders	16.528	2010-EW-AX-K008	31,437	-
113-DOJ-4899	Human Trafficking Task Force	16.320	2010-VT-BX-0027	139,453	-
113-DOJ-6490	B.C. Veterans Court	16.585	2010-DC-BX-0051	5,800	-
Passed Through					
113-DOJ-4209	City of San Antonio A.R.R.A. - Justice Assistance Grant - 2009	16.804	2009-SB-B9-2934	577,973	-

Bexar County, Texas
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 September 30, 2011

Fund/ Agency/ Organization	Grantor/Program Title	CFDA	Grantor or Pass-through Grantor's Number	Program Expenditures	Passed Through to Sub-recipients
<u>FEDERAL GRANTS (continued)</u>					
Passed Through					
Texas Governor's Office					
113-CJD-6469	Family Preservation Services	16.523	13310-12	80,786	-
113-CJD-6489	Community Advocate Program	16.575	15683-11	101,112	-
113-CJD-6480	Adult Drug Court	16.585	20470-03	163,625	-
113-CJD-6479	Family Drug Treatment Court	16.585	17367-07	165,969	-
113-CJD-6470	Juvenile Drug Court	16.523	16922-08	108,334	-
113-CJD-4090	A.R.R.A.-Implementation of Enhancement Phs of the Juvenile Case Management System	16.803	21991-01	186,197	-
113-CJD-4338	A.R.R.A.- Comprehensive Public Safety	16.803	22445-01	298,268	-
113-CJD-4358	A.R.R.A.- Interpersonal Violence Enhanced Intake Prgm	16.588	24123-01	41,383	-
113-CJD-6722	Bexar County Veterans Court	00.303	DC-11-A10-23902-01	52,950	-
113-CJD-6724	BC Paul Coverdell Forensic Science Improvement Proj	16.742	CD-10-A10-24149-01	36,734	-
113-CJD-6752	New Life	16.585	VA-10-V30-24324-01	1,982	-
113-CJD-6815	Family Preservation Services	16.523	1331013	5,459	-
113-CJD-6816	Juvenile Drug Court	16.523	1692209	6,808	-
113-CJD-4084	Juvenile Drug Court	16.523	1692207	(683)	-
Texas Attorney General					
113-OAG-6527	Project Safe Neighborhood, Juvenile	16.609	11-22555	17,894	-
113-OAG-6530	Access and Visitation Program - Title IV-D	93.597	11-C0111	60,657	-
113-OAG-4452	Internet Crimes Against Children	16.543	1021930/2006-MC-CX-K012	5,037	-
Total Department of Justice				3,672,439	-
<u>Department of Transportation</u>					
Passed Through					
Metropolitan Planning Organization					
113-DOT-4240	Unified Planning Work Program	20.205	50-10XF0009	36,375	-
Total Department of Transportation				36,375	-
<u>Social Security Administration</u>					
001-1051-2091	SSA Incentive	96.001	N/A	27,000	-
Total Social Security Administration				27,000	-
<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	213490	686,530	-
Total U.S. Fish and Wildlife Service				686,530	-
Total Federal Funds				32,547,978	7,719,255

Bexar County, Texas
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
September 30, 2011

Fund/ Agency/ Organization	Grantor/Program Title	CFDA	Grantor or Pass-through Grantor's Number	Program Expenditures	Passed Through to Sub-recipients
<u>STATE FUNDS</u>					
<u>Texas Comptroller of Public Accounts</u>					
113-CPA-6509	Tobacco Compliance, Sheriff	N/A	N/A	56,986	-
113-CPA-6510	Tobacco Compliance, Sheriff	N/A	N/A	1,880	-
682-1051-2032	State Chapter 19 Vote	N/A		168,141	-
001-1051-2120	County Courts	N/A		1,125,000	-
001-1051-2253	Prosecutor Longevity Pay	N/A		281,400	-
001-1051-2297	DA Witness Reimbursement	N/A		63,911	-
001-1051-2298	Jury Supplemental	N/A		606,356	-
017-1051-2122	Probate Supplemental	N/A		80,000	-
029-1051-2299	DA Supplemental	N/A		33,589	-
Total Texas Comptroller of Public Accounts				<u>2,417,262</u>	-
<u>Texas Governor's Office</u>					
113-CJD-6820	Adult Drug Court	N/A	2047004	7,233	-
113-CJD-6821	B.C. Veterans Court	N/A	2390202	6,440	-
113-CJD-6764	Family Drug Treatment Court	N/A	17367-08	4,074	-
113-CJD-6767	Kids Averted from Placement Services (KAPS)	N/A	24560-01	31,610	-
Total Texas Governor's Office				<u>49,357</u>	-
<u>Texas Attorney General</u>					
113-OAG-6529	Victim Coordinator Liaison, Sheriff	N/A	1013986	34,802	
001-1051-1089	Title IV-D - Bexar County Children First Program	N/A	10-C0022	14,920	
San Antonio I. S. D.					
113-ISD-4150	Project Connect	N/A	90345037110014	20,052	-
113-ISD-6749	Project Connect			27,744	-
Total Texas Attorney General				<u>97,518</u>	-
<u>Texas Department of State Health Services</u>					
113-TS1-4325	HIV Emergency Relief Project, Part B, State Services	N/A	2011-035173-001	688,218	688,218
113-TS2-4325	HIV Emergency Relief Project, Part B, State Services	N/A	2012-039163-001	30,255	30,255
Total Texas Department of State Health Services				<u>718,473</u>	<u>718,473</u>
<u>Texas Department of Transportation</u>					
Passed Through					
City of San Antonio					
113-SAT-6499	Regional Auto Crimes Team	N/A	SA-T04-10063-11	138,217	-
113-SAT-6759	Regional Auto Crimes Team	N/A	SA-T04-10063-12	9,894	-
Total Texas Department of Transportation				<u>148,111</u>	-
<u>Texas Commission on Environmental Quality</u>					
001-1051-2200	Texas Commission on Environmental Quality	N/A		26,181	-
Total Texas Commission on Environmental Quality				<u>26,181</u>	-

Bexar County, Texas
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 September 30, 2011

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 Task Force on Indigent Defense</u>					
001-1051-2252	Indigent Defense	N/A		873,447	-
001-1051-2254	Capital Appeal Reimbursement	N/A		3,149	-
001-1051-2255	Indigent Defense Equalization	N/A		<u>1,118,045</u>	<u>-</u>
Total Texas Task Force on Indigent Defense				<u>1,994,641</u>	<u>-</u>
<u>Texas Veterans Commission</u>					
113-TVC-6723	Texas Veterans Commission Grant	N/A	FVA-11-0018	<u>17,356</u>	<u>-</u>
				<u>17,356</u>	<u>-</u>
<u>Texas Juvenile Probation Commission</u>					
001-1051-2062	TJPC-L-2011-015 Secure Felony Placement Reimbursement	N/A	TJPC-L	<u>189,984</u>	<u>-</u>
				<u>189,984</u>	<u>-</u>
Total State Funds				<u>5,658,883</u>	<u>718,473</u>
Total Federal and State Funds				<u>\$ 38,206,861</u>	<u>\$ 8,437,728</u>

BEXAR COUNTY, TEXAS

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS

Year Ended September 30, 2011

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, 2011 may be impaired.

BEXAR COUNTY, TEXAS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ended September 30, 2011

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?		___ Yes	_X_ No
Significant deficiency(s) identified not considered to be material weaknesses?		___ Yes	_X_ None Reported
Noncompliance material to financial statements noted?		___ Yes	_X_ No

<i>Federal and State Awards</i>			
Internal control over major programs: Material weakness(es) identified?		___ Yes	_X_ No
Significant deficiency(s) identified not considered to be material weaknesses?		___ Yes	_X_ 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)?		___ Yes	_X_ No

<i>Identification of Major Programs</i>	
CFDA Number(s)	Name of Federal or State Program
Federal	
14.257	A.R.R.A. – Homelessness Prevention & Rapid Re-housing
15.915	Cooperative Endangered Species Conservation Fund
16.738	Department of Justice Cluster – Justice Assistance Grant
16.804	A.R.R.A. – Justice Assistance Grant
16.803	Department of Justice – Comprehensive Public Safety
81.087	Renewable Energy Research and Development
81.128	A.R.R.A. – Energy Efficiency & Conservation Block Grant Program
93.914	HIV Emergency Relief Project Grant

BEXAR COUNTY, TEXAS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ended September 30, 2011

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

	93.917	HIV Care Formula Grants
	State	
	N/A	State Indigent Defense
	Dollar Threshold used to distinguish between Type A and Type B programs: Federal – \$ 976,440 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, 2011.

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

There are no federal or state award findings and questioned costs for the year ended September 30, 2011

BEXAR COUNTY, TEXAS
 SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
 For The Year Ended September 30, 2011

SECTION IV --- PRIOR YEAR 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>This finding has been satisfactorily resolved.</p>	None

BEXAR COUNTY, TEXAS
 SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
 For The Year Ended September 30, 2011

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

BEXAR COUNTY, TEXAS
 SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
 For The Year Ended September 30, 2011

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

BEXAR COUNTY, TEXAS
 SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
 For The Year Ended September 30, 2011

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

Reference Number	Finding	Questioned Cost
Community Development Block Grant - 14.218		
2008 - 01	<p>Suspension and Debarment</p> <p>Federal regulations state that non-federal entities are prohibited from contracting with or making subawards to parties that are suspended or debarred or whose principals are suspended or debarred from participating in federal awards. Verification if an entity is suspended or debarred may be accomplished by checking the <i>Excluded Parties List System (EPLS)</i> maintained by the General Services Administration (GSA), collecting a certification from the entity, or adding a clause or condition to the covered transaction with that entity.</p> <p>In fiscal year 2008 our testing indicated that the required verification was not available for two (2) vendors selected for testing; however, our review of the <i>Excluded Parties List System (EPLS) website</i> indicated that none of the vendors that were tested were actually suspended or debarred. Follow-up performed in fiscal year 2009 indicated that the required verification was not available for one (1) of three (3) vendors selected for testing. Our review of the <i>EPLS website</i> indicated that none of these vendors were actually suspended or debarred. Follow-up performed in fiscal year 2010 indicated that the required verification was not available for three (3) out of seven (7) vendors selected for testing. Our review of the <i>EPLS website</i> indicated that none of these vendors were actually suspended or debarred.</p> <p>We recommend that the County develop procedures to ensure that all vendors receiving in excess of \$25,000 in federal awards and all subawards are not suspended or debarred from participating in federal awards in order to comply with federal requirements.</p> <p>This finding has been satisfactorily resolved.</p>	None



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