

**BEXAR COUNTY, TEXAS**

**MONTHLY FINANCIAL REPORT  
(Unaudited and Unadjusted)**

**July 31, 2014**



**SUSAN T. YEATTS, CPA  
BEXAR COUNTY AUDITOR**

Leo S. Caldera, CIA, CGAP  
First Assistant County Auditor



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Susan T. Yeatts, CPA  
BEXAR COUNTY AUDITOR

Honorable District Judges of Bexar County and Honorable Members of the Bexar County Commissioners Court:

The unaudited and unadjusted Monthly Financial Report of Bexar County, Texas for the ten months ending July 31, 2014 is submitted herewith. This report is submitted as required by Section 114.023 of the Texas Local Government Code and was prepared by the County Auditor's Office staff.

The Monthly Financial Report is presented in eight sections:

1. The consolidated balance sheet
2. Schedule of County bank balances
3. Schedule of County investments
4. Schedule of receipts and disbursements
5. Schedule of transfers to and from each fund
6. Schedule of outstanding debt
7. Schedule of debt requirements
8. General Fund summarized budget statement

The Required Financial Statements & Schedules section presents certain financial data that is required by state statute.

Should you have any questions concerning this report, please contact Matthew Harrison of the Auditor's Office at (210) 335-3162.

Respectfully,

FOR SUSAN  
A handwritten signature in black ink, appearing to read "Susan T. Yeatts".

Susan T. Yeatts, CPA  
County Auditor

**Bexar County, Texas**  
**Unaudited Consolidated Balance Sheet**  
**Primary Government**  
**July 31, 2014**

	<u>General Fund</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>County Clerk Records Management</u>
<b>ASSETS</b>				
Cash and investments	\$ 119,553,953	\$ 49,956,301	\$ 665,810,716	\$ 15,162,654
Receivables:				
Taxes, Net	8,672,581	2,266,667	273,336	-
Accounts receivable	8,207,115	-	8,281,431	310,620
Due from other funds	-	-	-	-
Advances to other funds	19,184,085	-	2,000,000	-
Due from other governments	1,669,646	-	660,951	-
Inventories	444,574	-	-	-
Accrued interest	1,167,208	-	354	-
Deferred charges	172,608	-	-	-
Deposits	-	-	-	-
Capital assets, less accumulated depreciation	-	-	-	-
<b>TOTAL ASSETS</b>	<b><u>\$ 159,071,770</u></b>	<b><u>\$ 52,222,968</u></b>	<b><u>\$ 677,026,788</u></b>	<b><u>\$ 15,473,274</u></b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Vouchers payable	\$ 3,371,004	\$ -	\$ 1,653	\$ -
Accrued liabilities	8,973,894	-	163,105	-
Accrued interest payable	-	-	-	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	4,330,184	-
Due to other governmental units	1,053,564	-	29	-
Deferred revenue	17,580,496	2,266,667	273,336	-
Contract retainage payable	-	-	3,328,791	16,493
Contracts payable	-	-	-	-
OPEB obligation	-	-	-	-
Revenue bonds payable	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b><u>30,978,958</u></b>	<b><u>2,266,667</u></b>	<b><u>8,097,097</u></b>	<b><u>16,493</u></b>
<b>FUND BALANCES</b>				
Fund balances				
for debt service	-	49,956,301	-	-
for capital expenditures	-	-	668,929,691	-
for general fund	128,092,812	-	-	-
for grant awards	-	-	-	-
for administrative commitments	-	-	-	-
for enterprise funds	-	-	-	-
for internal service funds	-	-	-	-
for special revenue funds	-	-	-	15,456,782
<b>TOTAL FUND BALANCES</b>	<b><u>128,092,812</u></b>	<b><u>49,956,301</u></b>	<b><u>668,929,691</u></b>	<b><u>15,456,782</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 159,071,770</u></b>	<b><u>\$ 52,222,968</u></b>	<b><u>\$ 677,026,788</u></b>	<b><u>\$ 15,473,274</u></b>

**Bexar County, Texas**  
**Unaudited Consolidated Balance Sheet**  
**Primary Government**  
**July 31, 2014**

	<u>County Wide Records Management</u>	<u>Courthouse Security</u>	<u>Justice of Peace Technology</u>	<u>Fire Code</u>
<b>ASSETS</b>				
Cash and investments	\$ (33,452)	\$ (69,853)	\$ 215,222	\$ 3,152,777
Receivables:				
Taxes, Net	-	-	-	-
Accounts receivable	66,791	80,947	7,645	-
Due from other funds	-	-	-	-
Advances to other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventories	-	-	-	-
Accrued interest	-	-	-	-
Deferred charges	-	-	-	-
Deposits	-	-	-	-
Capital assets, less accumulated depreciation	-	-	-	-
<b>TOTAL ASSETS</b>	<u><u>\$ 33,339</u></u>	<u><u>\$ 11,093</u></u>	<u><u>\$ 222,866</u></u>	<u><u>\$ 3,152,777</u></u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Vouchers payable	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	4,816	17,895	4,368	12,444
Accrued interest payable	-	-	-	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Due to other governmental units	-	-	-	-
Deferred revenue	-	-	-	-
Contract retainage payable	-	-	-	-
Contracts payable	-	-	-	-
OPEB obligation	-	-	-	-
Revenue bonds payable	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u><u>4,816</u></u>	<u><u>17,895</u></u>	<u><u>4,368</u></u>	<u><u>12,444</u></u>
<b>FUND BALANCES</b>				
Fund balances				
for debt service	-	-	-	-
for capital expenditures	-	-	-	-
for general fund	-	-	-	-
for grant awards	-	-	-	-
for administrative commitments	-	-	-	-
for enterprise funds	-	-	-	-
for internal service funds	-	-	-	-
for special revenue funds	28,523	(6,802)	218,499	3,140,333
<b>TOTAL FUND BALANCES</b>	<u><u>28,523</u></u>	<u><u>(6,802)</u></u>	<u><u>218,499</u></u>	<u><u>3,140,333</u></u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u><u>\$ 33,339</u></u>	<u><u>\$ 11,093</u></u>	<u><u>\$ 222,866</u></u>	<u><u>\$ 3,152,777</u></u>

**Bexar County, Texas**  
**Unaudited Consolidated Balance Sheet**  
**Primary Government**  
**July 31, 2014**

	<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>
<b>ASSETS</b>					
Cash and investments	\$ 53,332	\$ (108,012)	\$ 103,671	\$ (167,941)	\$ 374,553
Receivables:					
Taxes, Net	-	-	-	-	-
Accounts receivable	108,667	180,649	-	175,268	-
Due from other funds	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Due from other governments	-	-	-	-	-
Inventories	-	-	-	-	-
Accrued interest	-	-	-	-	-
Deferred charges	-	-	-	-	-
Deposits	-	-	-	-	-
Capital assets, less accumulated depreciation	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u><u>\$ 161,999</u></u>	<u><u>\$ 72,636</u></u>	<u><u>\$ 103,671</u></u>	<u><u>\$ 7,327</u></u>	<u><u>\$ 374,553</u></u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Vouchers payable	\$ -	\$ -	\$ -	\$ 206	\$ -
Accrued liabilities	-	4,156	-	9,888	-
Accrued interest payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Due to other governmental units	-	566	-	-	-
Deferred revenue	-	-	-	-	-
Contract retainage payable	-	-	-	-	-
Contracts payable	-	-	-	-	-
OPEB obligation	-	-	-	-	-
Revenue bonds payable	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u><u>-</u></u>	<u><u>4,722</u></u>	<u><u>-</u></u>	<u><u>10,094</u></u>	<u><u>-</u></u>
<b>FUND BALANCES</b>					
Fund balances					
for debt service	-	-	-	-	-
for capital expenditures	-	-	-	-	-
for general fund	-	-	-	-	-
for grant awards	-	-	-	-	-
for administrative commitments	-	-	-	-	-
for enterprise funds	-	-	-	-	-
for internal service funds	-	-	-	-	-
for special revenue funds	161,999	67,914	103,671	(2,767)	374,553
<b>TOTAL FUND BALANCES</b>	<u><u>161,999</u></u>	<u><u>67,914</u></u>	<u><u>103,671</u></u>	<u><u>(2,767)</u></u>	<u><u>374,553</u></u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u><u>\$ 161,999</u></u>	<u><u>\$ 72,636</u></u>	<u><u>\$ 103,671</u></u>	<u><u>\$ 7,327</u></u>	<u><u>\$ 374,553</u></u>

**Bexar County, Texas**  
**Unaudited Consolidated Balance Sheet**  
**Primary Government**  
**July 31, 2014**

	<u>Domestic Relations</u>	<u>Probate Contribution</u>	<u>LEOSE</u>	<u>Child Abuse Prevention</u>	<u>Drug Court Program</u>
<b>ASSETS</b>					
Cash and investments	\$ (20,968)	\$ 555,558	\$ 102,222	\$ 3,207	\$ 240,324
Receivables:					
Taxes, Net	-	-	-	-	-
Accounts receivable	123,312	-	14,496	-	-
Due from other funds	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Due from other governments	-	-	-	-	-
Inventories	-	-	-	-	-
Accrued interest	-	-	-	-	-
Deferred charges	-	-	-	-	-
Deposits	-	-	-	-	-
Capital assets, less accumulated depreciation	-	-	-	-	-
<b>TOTAL ASSETS</b>	<u><u>\$ 102,344</u></u>	<u><u>\$ 555,558</u></u>	<u><u>\$ 116,718</u></u>	<u><u>\$ 3,207</u></u>	<u><u>\$ 240,324</u></u>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>LIABILITIES</b>					
Vouchers payable	\$ 764	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	2,014	2,729	-	-	2,531
Accrued interest payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Due to other governmental units	-	-	-	-	-
Deferred revenue	-	-	-	-	-
Contract retainage payable	-	-	-	-	-
Contracts payable	-	-	-	-	-
OPEB obligation	-	-	-	-	-
Revenue bonds payable	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u><u>2,778</u></u>	<u><u>2,729</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>2,531</u></u>
<b>FUND BALANCES</b>					
Fund balances					
for debt service	-	-	-	-	-
for capital expenditures	-	-	-	-	-
for general fund	-	-	-	-	-
for grant awards	-	-	-	-	-
for administrative commitments	-	-	-	-	-
for enterprise funds	-	-	-	-	-
for internal service funds	-	-	-	-	-
for special revenue funds	99,566	552,829	116,718	3,207	237,793
<b>TOTAL FUND BALANCES</b>	<u><u>99,566</u></u>	<u><u>552,829</u></u>	<u><u>116,718</u></u>	<u><u>3,207</u></u>	<u><u>237,793</u></u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u><u>\$ 102,344</u></u>	<u><u>\$ 555,558</u></u>	<u><u>\$ 116,718</u></u>	<u><u>\$ 3,207</u></u>	<u><u>\$ 240,324</u></u>

**Bexar County, Texas**  
**Unaudited Consolidated Balance Sheet**  
**Primary Government**  
**July 31, 2014**

	<u>Family Protection Fee</u>	<u>District Clerk Records Technology</u>	<u>Juvenile Case Manager</u>	<u>Probate Guardianship</u>
<b>ASSETS</b>				
Cash and investments	\$ (61,000)	\$ (44,403)	\$ 338,764	\$ 113,253
Receivables:				
Taxes, Net	-	-	-	-
Accounts receivable	36,387	80,581	11,038	41,780
Due from other funds	-	-	-	-
Advances to other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventories	-	-	-	-
Accrued interest	-	-	-	-
Deferred charges	-	-	-	-
Deposits	-	-	-	-
Capital assets, less accumulated depreciation	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ (24,613)</u>	<u>\$ 36,177</u>	<u>\$ 349,802</u>	<u>\$ 155,033</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Vouchers payable	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	4,835	-
Accrued interest payable	-	-	-	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Due to other governmental units	-	-	-	-
Deferred revenue	-	-	-	-
Contract retainage payable	-	-	-	-
Contracts payable	-	-	-	-
OPEB obligation	-	-	-	-
Revenue bonds payable	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>	<u>4,835</u>	<u>-</u>
<b>FUND BALANCES</b>				
Fund balances				
for debt service	-	-	-	-
for capital expenditures	-	-	-	-
for general fund	-	-	-	-
for grant awards	-	-	-	-
for administrative commitments	-	-	-	-
for enterprise funds	-	-	-	-
for internal service funds	-	-	-	-
for special revenue funds	(24,613)	36,177	344,967	155,033
<b>TOTAL FUND BALANCES</b>	<u>(24,613)</u>	<u>36,177</u>	<u>344,967</u>	<u>155,033</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ (24,613)</u>	<u>\$ 36,177</u>	<u>\$ 349,802</u>	<u>\$ 155,033</u>

**Bexar County, Texas**  
**Unaudited Consolidated Balance Sheet**  
**Primary Government**  
**July 31, 2014**

	<u>Probate Education</u>	<u>Juvenile Delinquency Prevention</u>	<u>Grants</u>	<u>Technology Improvement</u>
<b>ASSETS</b>				
Cash and investments	\$ 229,926	\$ 24,489	\$ 12,052,250	\$ 759,902
Receivables:				
Taxes, Net	-	-	-	-
Accounts receivable	10,410	-	182,280	-
Due from other funds	-	-	-	-
Advances to other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventories	-	-	-	-
Accrued interest	-	-	-	-
Deferred charges	-	-	-	-
Deposits	-	-	-	-
Capital assets, less accumulated depreciation	-	-	-	-
<b>TOTAL ASSETS</b>	<u><u>\$ 240,336</u></u>	<u><u>\$ 24,489</u></u>	<u><u>\$ 12,234,530</u></u>	<u><u>\$ 759,902</u></u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Vouchers payable	\$ -	\$ -	\$ 4,252	\$ -
Accrued liabilities	1,661	-	-	8,075
Accrued interest payable	-	-	-	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	250,000	-
Due to other governmental units	-	-	-	-
Deferred revenue	-	-	-	-
Contract retainage payable	-	-	-	-
Contracts payable	-	-	-	-
OPEB obligation	-	-	-	-
Revenue bonds payable	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u><u>1,661</u></u>	<u><u>-</u></u>	<u><u>254,252</u></u>	<u><u>8,075</u></u>
<b>FUND BALANCES</b>				
Fund balances				
for debt service	-	-	-	-
for capital expenditures	-	-	-	-
for general fund	-	-	-	-
for grant awards	-	-	11,980,278	-
for administrative commitments	-	-	-	-
for enterprise funds	-	-	-	-
for internal service funds	-	-	-	-
for special revenue funds	238,675	24,489	-	751,827
<b>TOTAL FUND BALANCES</b>	<u><u>238,675</u></u>	<u><u>24,489</u></u>	<u><u>11,980,278</u></u>	<u><u>751,827</u></u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u><u>\$ 240,336</u></u>	<u><u>\$ 24,489</u></u>	<u><u>\$ 12,234,530</u></u>	<u><u>\$ 759,902</u></u>

**Bexar County, Texas**  
**Unaudited Consolidated Balance Sheet**  
**Primary Government**  
**July 31, 2014**

	<u>Stormwater Mitigation</u>	<u>Chapter 19 Voter Registration</u>	<u>Election Contracting Services</u>	<u>Tax Collector's Special Inventory</u>
<b>ASSETS</b>				
Cash and investments	\$ 7,050,760	\$ (5,968)	\$ 410,370	\$ 8,256
Receivables:				
Taxes, Net	-	-	-	-
Accounts receivable	-	1,931	-	-
Due from other funds	-	-	-	-
Advances to other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventories	-	-	-	-
Accrued interest	-	-	-	14,639
Deferred charges	-	-	-	-
Deposits	-	-	-	-
Capital assets, less accumulated depreciation	-	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 7,050,760</u>	<u>\$ (4,038)</u>	<u>\$ 410,370</u>	<u>\$ 22,895</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Vouchers payable	\$ -	\$ -	\$ 3,699	\$ -
Accrued liabilities	8,461	-	-	287
Accrued interest payable	-	-	-	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	150,000	-
Due to other governmental units	-	-	-	-
Deferred revenue	-	51	1,256,956	-
Contract retainage payable	-	-	-	-
Contracts payable	-	-	-	-
OPEB obligation	-	-	-	-
Revenue bonds payable	-	-	-	-
<b>TOTAL LIABILITIES</b>	<u>8,461</u>	<u>51</u>	<u>1,410,655</u>	<u>287</u>
<b>FUND BALANCES</b>				
Fund balances				
for debt service	-	-	-	-
for capital expenditures	-	-	-	-
for general fund	-	-	-	-
for grant awards	-	-	-	-
for administrative commitments	-	-	-	-
for enterprise funds	-	-	-	-
for internal service funds	-	-	-	-
for special revenue funds	7,042,299	(4,089)	(1,000,285)	22,608
<b>TOTAL FUND BALANCES</b>	<u>7,042,299</u>	<u>(4,089)</u>	<u>(1,000,285)</u>	<u>22,608</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 7,050,760</u>	<u>\$ (4,038)</u>	<u>\$ 410,370</u>	<u>\$ 22,895</u>

**Bexar County, Texas**  
**Unaudited Consolidated Balance Sheet**  
**Primary Government**  
**July 31, 2014**

	District Attorney Programs	Asset Forfeitures	Bexar County Housing Finance Corporation	Bexar County Health Facilities Development Corporation
<b>ASSETS</b>				
Cash and investments	\$ 687,191	\$ 1,276,238	\$ 454,070	\$ 115,705
Receivables:				
Taxes, Net	-	-	-	-
Accounts receivable	-	2,528	12,055	-
Due from other funds	-	-	-	-
Advances to other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventories	-	-	-	-
Accrued interest	-	-	-	-
Deferred charges	-	-	-	-
Deposits	-	-	-	-
Capital assets, less accumulated depreciation	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 687,191</b>	<b>\$ 1,278,766</b>	<b>\$ 466,124</b>	<b>\$ 115,705</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Vouchers payable	\$ -	\$ 5,243	\$ 83,465	\$ -
Accrued liabilities	9,248	8,357	-	-
Accrued interest payable	-	-	-	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Due to other governmental units	-	-	-	-
Deferred revenue	-	-	-	-
Contract retainage payable	-	-	-	-
Contracts payable	-	-	-	-
OPEB obligation	-	-	-	-
Revenue bonds payable	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>9,248</b>	<b>13,600</b>	<b>83,465</b>	<b>-</b>
<b>FUND BALANCES</b>				
Fund balances				
for debt service	-	-	-	-
for capital expenditures	-	-	-	-
for general fund	-	-	-	-
for grant awards	-	-	-	-
for administrative commitments	-	-	-	-
for enterprise funds	-	-	-	-
for internal service funds	-	-	-	-
for special revenue funds	677,943	1,265,166	382,659	115,705
<b>TOTAL FUND BALANCES</b>	<b>677,943</b>	<b>1,265,166</b>	<b>382,659</b>	<b>115,705</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 687,191</b>	<b>\$ 1,278,766</b>	<b>\$ 466,124</b>	<b>\$ 115,705</b>

**Bexar County, Texas**  
**Unaudited Consolidated Balance Sheet**  
**Primary Government**  
**July 31, 2014**

	<u>Bexar County Industrial Development Corporation</u>	<u>Community Venue Fund</u>	<u>Nonmajor Enterprise Funds</u>	<u>Internal Service Funds</u>
<b>ASSETS</b>				
Cash and investments	\$ 8,244	\$ 125,604,519	\$ 1,781,602	\$ 11,877,797
Receivables:				
Taxes, Net	-	-	-	-
Accounts receivable	-	-	1,850	3,004
Due from other funds	-	-	-	-
Advances to other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventories	-	-	-	7,486
Accrued interest	-	15	-	-
Deferred charges	-	9,448,649	-	10,000
Deposits	-	-	-	-
Capital assets, less accumulated depreciation	-	141,956,739	423,938	928,747
<b>TOTAL ASSETS</b>	<b><u>\$ 8,244</u></b>	<b><u>\$ 277,009,921</u></b>	<b><u>\$ 2,207,390</u></b>	<b><u>\$ 12,827,034</u></b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>LIABILITIES</b>				
Vouchers payable	\$ -	\$ -	\$ 40,917	\$ 1,559
Accrued liabilities	-	4,028	27,887	5,692,137
Accrued interest payable	-	2,109,506	-	-
Due to other funds	-	-	-	-
Advances from other funds	-	2,000,000	-	110,000
Due to other governmental units	-	-	9,667	-
Deferred revenue	-	-	-	-
Contract retainage payable	-	1,716,307	-	-
Contracts payable	-	-	-	-
OPEB obligation	-	-	-	38,448,191
Revenue bonds payable	-	330,439,975	-	-
<b>TOTAL LIABILITIES</b>	<b><u>-</u></b>	<b><u>336,269,816</u></b>	<b><u>78,472</u></b>	<b><u>44,251,887</u></b>
<b>FUND BALANCES</b>				
Fund balances				
for debt service	-	-	-	-
for capital expenditures	-	-	-	-
for general fund	-	-	-	-
for grant awards	-	-	-	-
for administrative commitments	-	-	-	-
for enterprise funds	-	(59,259,895)	2,128,918	-
for internal service funds	-	-	-	(31,424,853)
for special revenue funds	8,244	-	-	-
<b>TOTAL FUND BALANCES</b>	<b><u>8,244</u></b>	<b><u>(59,259,895)</u></b>	<b><u>2,128,918</u></b>	<b><u>(31,424,853)</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 8,244</u></b>	<b><u>\$ 277,009,921</u></b>	<b><u>\$ 2,207,390</u></b>	<b><u>\$ 12,827,034</u></b>

**Bexar County, Texas**  
**Unaudited Consolidated Balance Sheet**  
**Primary Government**  
**July 31, 2014**

	<b>Total</b>
<b>ASSETS</b>	
Cash and investments	\$ 1,017,566,224
Receivables:	
Taxes, Net	11,212,584
Accounts receivable	17,940,784
Due from other funds	-
Advances to other funds	21,184,085
Due from other governments	2,330,596
Inventories	452,060
Accrued interest	1,182,216
Deferred charges	9,631,256
Deposits	-
Capital assets, less accumulated depreciation	143,309,423
<b>TOTAL ASSETS</b>	<b>\$ 1,224,809,229</b>
<b>LIABILITIES AND FUND BALANCES</b>	
<b>LIABILITIES</b>	
Vouchers payable	\$ 3,512,762
Accrued liabilities	14,962,816
Accrued interest payable	2,109,506
Due to other funds	-
Advances from other funds	6,840,184
Due to other governmental units	1,063,826
Deferred revenue	21,377,506
Contract retainage payable	5,061,590
Contracts payable	-
OPEB obligation	38,448,191
Revenue bonds payable	330,439,975
<b>TOTAL LIABILITIES</b>	<b>423,816,357</b>
<b>FUND BALANCES</b>	
Fund balances	
for debt service	49,956,301
for capital expenditures	668,929,691
for general fund	128,092,812
for grant awards	11,980,278
for administrative commitments	-
for enterprise funds	(57,130,977)
for internal service funds	(31,424,853)
for special revenue funds	30,589,621
<b>TOTAL FUND BALANCES</b>	<b>800,992,872</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 1,224,809,229</b>

**BEXAR COUNTY, TEXAS**  
**SCHEDULE OF BANK ACCOUNT BALANCES**  
**July 31, 2014**

<u>Account Name</u>	<u>July 31, 2014</u>
<b><u>Bank of America</u></b>	
Central Depository	16,403,834.15
Incoming Wires	-
Attorney Bond Escrow	1,975,418.89
Credit Card Refund/Adjustment Account	1,076.00
Central Disbursement	-
Payroll	1,822,609.53
Election	9,748.50
Jury	84,368.00
Fee Office Refund	-
ATD Sales Tax Account	42,078,783.78
Performing Arts Center Project Disbursement Fund	416.49
Juvenile Probation Restitution	18,967.50
CSCD Restitution	224,311.17
Sheriff Inmate Trust	348,556.88
County Clerk Registry Non- Interest Account	746,561.98
County Clerk Registry - Interest Account	11,959,251.10
District Clerk Registry Non Interest Account	6,310,280.50
District Clerk Registry Interest Account	7,950,731.88
District Attorney Check Fee Restitution	272,459.53
District Attorney HOT Check Account	158,182.41
TexStar	44,453,505.59
TexPool Demand	35,123,212.50
TexPool BAB Flood	-
TexPool BAB Non-Flood 09.09	-
TexPool BAB Non-Flood 08.10	-
TexPool Babcock Road	183,231.88
Logic	-
Westside 211	249,723.98

**BEXAR COUNTY, TEXAS**  
**SCHEDULE OF BANK ACCOUNT BALANCES**  
**July 31, 2014**

<u>Account Name</u>	<u>July 31, 2014</u>
<b><u>Wells Fargo</u></b>	
Capital Impvmts & Existing	24,075,897.32
Capital Impvmts & Coverage Exc	31,958,257.49
BC TE Tax DS	2,437,503.13
BC MVT DS	1,069,562.50
Taxable Bond Debt Service	4,109,542.64
License Revenue	650,081.44
MVT Rental Tax Reserve	4,828,958.02
Tax-Exempt Comb Tax Reserve	12,372,585.03
Taxable Bond Reserve	4,329,674.39
2010 Sub Lien MVRT DS	986,651.00
BC 2010 Comb Venue Tax DS	1,432,863.50
Prop 1 2013 CVT	2,916,329.20
Prop 2 2013 MVRT	36,952.42
Prop 3 2013 CVT	5,152,859.74
Prop 4 2013 CVT	7,177,185.48
2013 MVRT D/S	2,491,625.00
2013 CVT D/S	922,109.38
Prop 3 CMB 2010	
<b>Total</b>	<b>\$ 277,323,869.92</b>

**Note 1: This schedule does not include the various bank accounts managed by the Tax Office.**



**Bexar County Investments**  
**Investments by All Types**  
**Active Investments**  
**July 31, 2014**

CUSIP	Investment #	Fund	Issuer	Par Value	Purchase Price	Book Value	Current Rate	Maturity Date	Call Date	Call Price
<b>Municipal CP - Interest Bearing</b>										
41387AHZ0	10467	100	Harris County Texas	5,500,000.00	100.00000000	5,500,000.00	0.100	09/03/2014		
				<b>Subtotal</b>		<b>5,500,000.00</b>				
<b>Corporate Commercial Paper - Dis</b>										
36959JG7	10417	100	General Electric Capital Corp	20,000,000.00	99.85166667	19,991,555.55	0.200	10/16/2014		
36959JKV4	10422	100	General Electric Capital Corp	20,000,000.00	99.85111111	19,990,111.11	0.200	10/29/2014		
36959JN90	10453	100	General Electric Capital Corp	15,000,000.00	99.85000000	14,986,583.33	0.200	01/09/2015		
46640QKA8	10425	100	JP Morgan Chase	10,000,000.00	99.81177778	9,994,555.56	0.280	10/10/2014		
46440QLC3	10428	100	JP Morgan Chase	30,000,000.00	99.75525000	29,971,675.00	0.330	11/12/2014		
46640QMC2	10430	100	JP Morgan Chase	12,500,000.00	99.75525000	12,484,760.42	0.330	12/12/2014		
89233HHK3	10386	100	Toyota Motor Credit Corp	15,000,000.00	99.82000000	14,998,200.00	0.240	08/19/2014		
89233HHN7	10389	100	Toyota Motor Credit Corp	10,000,000.00	99.82066667	9,998,600.00	0.240	08/22/2014		
89233HKA1	10411	100	Toyota Motor Credit Corp	10,000,000.00	99.82000000	9,995,333.33	0.240	10/10/2014		
89233HNG5	10460	100	Toyota Motor Credit Corp	10,000,000.00	99.82813899	9,989,266.67	0.230	01/16/2015		
89233HPD0	10471	100	Toyota Motor Credit Corp	15,000,000.00	99.8294167	14,981,216.67	0.230	02/13/2015		
89233HRQ9	10499	100	Toyota Motor Credit Corp	10,000,000.00	99.8138889	9,981,527.78	0.250	04/24/2015		
9497F1H11	10423	100	Wells Fargo	25,000,000.00	99.90111111	25,000,000.00	0.200	08/01/2014		
9497F1HN3	10454	100	Wells Fargo	7,500,000.00	99.93955556	7,499,256.25	0.170	08/22/2014		
				<b>Subtotal</b>		<b>210,000,000.00</b>				<b>209,862,641.67</b>
<b>Federal Agency Coupon Securities</b>										
3133EA6W3	10278	100	Federal Farm Credit Bank	10,000,000.00	99.93400000	9,999,079.53	0.270	11/05/2014		
3133ECE2	10285	100	Federal Farm Credit Bank	10,000,000.00	99.89900000	9,997,805.57	0.250	01/07/2015		
3133EDBE1	10397	100	Federal Farm Credit Bank	20,000,000.00	99.90800000	19,989,089.12	0.220	07/09/2015		
3133EDH62	10448	100	Federal Farm Credit Bank	10,000,000.00	99.99400000	9,999,604.66	0.150	03/17/2015		
313381YP4	10407	100	Federal Home Loan Bank	10,000,000.00	100.04700000	10,002,338.25	0.250	02/20/2015		
3130A1PH5	10451	100	Federal Home Loan Bank	20,000,000.00	99.9881180	19,998,310.12	0.130	04/17/2015		
3134G3YW4	10232	100	Federal Home Loan Mtg Corp	10,000,000.00	100.09160000	10,000,343.50	0.375	08/28/2014		
3137EADQ9	10382	100	Federal Home Loan Mtg Corp	15,000,000.00	100.08300000	15,008,960.65	0.500	05/13/2016		
3137EADA4	10383	100	Federal Home Loan Mtg Corp	15,000,000.00	100.48900000	15,027,275.88	0.625	12/29/2014		
3135G0XP3	10392	100	Federal National Mtg Assn	10,650,000.00	99.64400000	10,621,676.73	0.375	07/05/2016		
3135G0FY4	10395	100	Federal National Mtg Assn	15,000,000.00	100.59500000	15,033,020.11	0.750	12/19/2014		

**Bexar County Investments**  
**Investments by All Types**  
 July 31, 2014

CUSIP	Investment #	Fund	Issuer	Par Value	Purchase Price	Book Value	Current Rate	Maturity Date	Call Date	Call Price
<b>Federal Agency Coupon Securities</b>										
3135G0LN1	10408	100	Federal National Mtg Assn	10,000,000.00	100.2660000	10,016,550.00	0.500	07/02/2015		
3135G0NV1	10437	100	Federal National Mtg Assn	10,000,000.00	100.2890000	10,022,234.87	0.500	09/28/2015		
			<b>Subtotal</b>	<b>165,650,000.00</b>		<b>165,716,288.99</b>				
<b>Federal Agency Disc. -Amortizing</b>										
313385E93	10384	100	Federal Home Loan Bank	15,000,000.00	99.8827900	14,997,704.13	0.145	09/08/2014		
313385J98	10458	507	Federal Home Loan Bank	10,000,000.00	99.9639000	9,998,522.22	0.076	10/10/2014		
313589V34	10490	507	Federal National Mtg Assn	10,000,000.00	99.9565000	9,996,200.00	0.090	12/31/2014		
			<b>Subtotal</b>	<b>35,000,000.00</b>		<b>34,992,426.35</b>				
<b>Treasury Coupon Securities</b>										
912828US7	10398	100	U.S. Treasury	20,000,000.00	99.9843750	19,997,763.00	0.375	03/15/2016		
			<b>Subtotal</b>	<b>20,000,000.00</b>		<b>19,997,763.00</b>				
<b>Federal Agency Callables</b>										
3133ECME1	10313	100	Federal Farm Credit Bank	10,000,000.00	99.9500000	9,997,081.38	0.400	04/25/2016	10/17/2014	100.0000000
3133ED4G4	10373	100	Federal Farm Credit Bank	10,000,000.00	99.9800000	9,998,520.45	0.830	10/17/2016		
3130A0KK7	10414	100	Federal Home Loan Bank	10,000,000.00	99.9800000	9,998,400.00	0.690	07/22/2016		
3130A15J3	10431	100	Federal Home Loan Bank	10,000,000.00	99.9700000	9,997,352.78	0.900	03/24/2017	09/24/2014	100.0000000
3130A1Y36	10463	100	Federal Home Loan Bank	20,000,000.00	100.0000000	20,000,000.00	0.700	11/22/2016	08/22/2014	100.0000000
3130A1XX9	10465	100	Federal Home Loan Bank	15,000,000.00	100.0700000	15,010,500.00	1.100	05/26/2017	08/26/2014	100.0000000
3130A2AD8	10473	100	Federal Home Loan Bank	10,000,000.00	99.9400000	9,984,229.63	0.570	09/30/2016	09/30/2014	100.0000000
3130A2BZ8	10483	100	Federal Home Loan Bank	10,000,000.00	99.8700000	9,987,485.86	0.875	03/24/2017	09/24/2014	100.0000000
3134G4HZ4	10366	100	Federal Home Loan Mtg Corp	10,000,000.00	100.0000000	10,000,000.00	0.500	10/28/2015	10/28/2014	100.0000000
3134G4MV7	10387	100	Federal Home Loan Mtg Corp	15,000,000.00	100.0000000	15,000,000.00	0.500	06/20/2016	09/20/2014	100.0000000
3134G4NS3	10402	100	Federal Home Loan Mtg Corp	9,350,000.00	99.9500000	9,346,436.61	0.500	06/27/2016	09/27/2014	100.0000000
3134G4YD4	10447	100	Federal Home Loan Mtg Corp	10,000,000.00	99.9500000	9,995,815.90	0.500	04/01/2016	10/01/2014	100.0000000
3134G54V4	10464	100	Federal Home Loan Mtg Corp	25,000,000.00	100.0180000	25,004,100.00	0.550	05/27/2016	08/27/2014	100.0000000
3134G56W0	10472	100	Federal Home Loan Mtg Corp	20,000,000.00	99.8760000	19,976,247.11	0.650	12/23/2016		
3134G56P5	10476	100	Federal Home Loan Mtg Corp	10,000,000.00	100.0000000	10,000,000.00	0.500	06/24/2016		
3134G5AG03	10482	100	Federal Home Loan Mtg Corp	10,000,000.00	99.9750000	9,997,571.76	1.100	06/30/2017	10/29/2014	100.0000000
3134G5CP8	10495	100	Federal Home Loan Mtg Corp	10,000,000.00	100.0000000	10,000,000.00	0.650	07/29/2016	09/19/2014	100.0000000
3135G0YA5	10330	100	Federal National Mtg Assn	5,000,000.00	99.8250000	4,994,036.93	0.750	12/19/2016	09/19/2014	100.0000000
3136G1XX2	10381	100	Federal National Mtg Assn	20,000,000.00	100.0000000	20,000,000.00	0.750	12/20/2016	09/20/2014	100.0000000
			<b>Subtotal</b>	<b>239,350,000.00</b>		<b>239,297,778.41</b>				

Bexar County Investments  
Investments by All Types  
July 31, 2014

CUSIP	Investment #	Fund	Issuer	Par Value	Purchase Price	Book Value	Current Rate	Maturity Date	Call Date	Call Price
<b>Muni CP Interest Bearing act-act</b>										
79642BC84	10450	100	San Antonio Water System	630,000.00	105.2810000	659,151.12	3.000	05/15/2016		
91513VTG5	10436	100	University of Texas Perm Fund	10,000,000.00	99.9890873	9,999,975.01	0.080	08/04/2014		
91513VTJ9	10443	100	University of Texas Perm Fund	15,000,000.00	99.9840000	14,999,191.16	0.120	10/01/2014		
91513VTG5	10456	100	University of Texas Perm Fund	12,500,000.00	99.9900000	12,499,965.91	0.080	08/04/2014		
91513VTH3	10457	100	University of Texas Perm Fund	10,000,000.00	99.9880000	9,999,717.14	0.100	09/03/2014		
91513VTV2	10475	100	University of Texas Perm Fund	20,000,000.00	100.0000000	20,000,000.00	0.150	12/03/2014		
91513VTV2	10478	100	University of Texas Perm Fund	5,000,000.00	99.9949756	4,999,827.89	0.150	12/03/2014		
91513VUA6	10498	100	University of Texas Perm Fund	3,650,000.00	99.9860000	3,649,495.43	0.150	01/05/2015		
			<b>Subtotal</b>	<b>76,780,000.00</b>		<b>76,807,323.66</b>				
<b>Municipal CP</b>										
05248GJA4	10492	100	City of Austin	10,000,000.00	99.9793333	9,998,666.66	0.120	09/10/2014		
			<b>Subtotal</b>	<b>10,000,000.00</b>		<b>9,998,666.66</b>				
<b>Municipal Bonds</b>										
235219AX0	10321	100	City of Dallas Bonds	3,465,000.00	104.4960000	3,470,013.82	4.000	08/15/2014		
264669ES7	10335	100	Dumas TX ISD	1,110,000.00	106.4040000	1,144,120.51	3.750	08/01/2015		
366119D93	10315	100	City of Garland Bonds	3,415,000.00	102.7370000	3,444,774.87	2.000	02/15/2015		
414004YR6	10320	100	Harris County Texas	1,000,000.00	105.7810000	1,001,806.56	5.000	08/15/2014		
5643959R9	10345	100	Mansfield Texas ISD	2,000,000.00	113.8080000	2,200,166.72	5.000	02/15/2017		
862723CX5	10353	100	State of Texas Rev Antic Notes	20,000,000.00	101.7760000	20,026,714.21	2.000	08/28/2014		
9151374Y6	10470	100	University of Texas Perm Fund	4,500,000.00	102.9590000	4,613,698.56	2.616	08/15/2015		
			<b>Subtotal</b>	<b>35,490,000.00</b>		<b>35,901,295.25</b>				

**Bexar County, Texas**  
**Schedule of Receipts and Disbursements**  
**in the period of July 31, 2014**

Fund Name	Cash & Investments Balances July 1, 2014	Receipts	Disbursements	Cash & Investments Balances July 31, 2014
<b>Governmental Funds</b>				
<b>General Fund</b>				
General Fund	\$ 134,164,528.64	\$ 224,816,463.47	\$ 239,427,039.37	\$ 119,553,952.74
<b>Debt Service</b>				
Debt Service Fund	41,585,913.14	8,396,835.97	26,448.00	49,956,301.11
<b>Capital Projects</b>				
Road & Bridge Fund	15,341,210.91	1,240,842.79	1,352,562.39	15,229,491.31
Courthouse Facility Improvement Fund	1,055,358.58	13,829.07	103,627.43	965,560.22
Capital Projects	189,859,927.86	-	6,292,822.85	183,567,105.01
TXDOT ATD Multi Year Fund	63,479,957.90	2,264,553.60	9,902,222.03	55,842,289.47
Flood Control Multi Year Fund	349,629,246.41	-	1,389,597.61	348,239,648.80
Flood Control Fund	61,886,717.91	214,498.34	134,594.93	61,966,621.32
<b>Nonmajor Governmental Funds</b>				
County Clerk Records Management Fund	16,606,927.48	438,360.77	1,882,634.02	15,162,654.23
County Wide Records Management Fund	(55,166.58)	21,728.13	14.00	(33,452.45) (C)
Courthouse Security Fund	(19,317.85)	51,552.00	102,087.59	(69,853.44) (C)
Justice of Peace Technology Fund	210,825.83	21,324.63	16,928.96	215,221.50
Fire Code Enforcement Fund	3,140,039.70	79,768.99	67,031.64	3,152,777.05
District Clerk Records Management Fund	42,325.41	11,008.71	2.00	53,332.12
Law Library Fund	8,257.35	20,577.03	136,846.68	(108,012.30) (C)
County Wide Court Technology Fund	101,017.95	2,656.70	4.00	103,670.65
Dispute Resolution Fund	(132,938.61)	14,995.93	49,998.36	(167,941.04) (C)
Justice of Peace Security Fund	368,966.41	5,705.07	118.00	374,553.48
Domestic Relations Fund	(7,978.69)	13,835.97	26,825.66	(20,968.38) (C)
Probate Contribution Fund	582,017.69	179.00	26,638.70	555,557.99
Child Abuse Fund	3,194.20	12.38	-	3,206.58
Drug Court Program Fund	235,703.22	7,716.95	3,096.11	240,324.06
Family Protection Fee Fund	(64,490.48)	3,509.02	19.00	(61,000.46) (C)
District Clerk Records Technology Fund	153,868.29	6,930.50	205,202.00	(44,403.21) (C)
Juvenile Case Manager Fund	337,763.34	30,964.57	29,963.98	338,763.93
Probate Guardianship Fund	122,603.14	4,216.00	13,566.59	113,252.55
Probate Education Fund	230,934.80	1,042.00	2,051.14	229,925.66
Juvenile Delinquency Prevention Fund	24,331.98	158.00	1.00	24,488.98
Technology Services Fund	802,194.46	13,076.00	55,368.51	759,901.95
Storm Water Mitigation Fund	6,982,075.33	140,456.19	71,771.17	7,050,760.35
Chapter 19 Voter Registration Fund	(1,227.98)	-	4,740.16	(5,968.14) (B)
Election Contract Services Fund	514,100.82	-	103,730.70	410,370.12
Tax Collector's Special Inventory Fund	11,194.71	-	2,938.34	8,256.37
<b>LEOSE</b>				
Fire Marshal Leose Fund	1,100.66	-	-	1,100.66
Sheriff's Leose Fund	80,197.21	24.00	2,332.36	77,888.85
District Attorney Leose Fund	841.67	-	501.00	340.67
Constable 1 Leose Fund	2,902.43	1.00	-	2,903.43
Constable 2 Leose Fund	10,728.35	3.00	-	10,731.35
Constable 3 Leose Fund	4,873.09	2.00	-	4,875.09
Constable 4 Leose Fund	4,380.73	1.00	-	4,381.73
<b>Grants</b>				
Grants in Aid Fund	6,452,789.17	2,095,914.41	3,308,063.35	5,240,640.23
Juvenile Probation Commission Fund	6,402,232.09	903,150.86	736,372.41	6,569,010.54
Home Programs Fund	(13,850.57)	114,380.40	15,811.63	84,718.20
CDBG Programs Fund	(356,384.67)	10,197.52	54,761.25	(400,948.40) (A)
JJAEP Fund	79,885.59	57,437.50	10,742.76	126,580.33
JJAEP Facility Fund	179,316.58	55.00	7.00	179,364.58
Sheriff's Department Fund Donations	161,827.26	91,065.00	8.00	252,884.26
<b>District Attorney Programs</b>				
District Attorney Narcotics Fund	3,684.00	1.00	-	3,685.00
District Attorney Money Laundering Fund	1,112.10	-	-	1,112.10
District Attorney Gambling Fund	220,817.53	2,530.00	16,572.77	206,774.76
District Attorney Comptroller Fund	(8,058.30)	-	2,609.00	(10,667.30) (B)
District Attorney Check Fund	347,028.56	26,021.83	36,606.37	336,444.02
DA M.I.L.E.S. Program Fund	123,698.50	26,149.00	5.00	149,842.50

**Bexar County, Texas**  
**Schedule of Receipts and Disbursements**  
**in the period of July 31, 2014**

Fund Name	Cash & Investments			Cash & Investments
	Balances	Receipts	Disbursements	Balances
	July 1, 2014			July 31, 2014
<b>Nonmajor Governmental Funds (cont'd)</b>				
District Attorney State Asset Forfeiture	\$ 355,826.54	\$ 58,782.65	\$ 21,637.07	\$ 392,972.12
District Attorney Fed Asset Forfeiture	327,210.66	102.00	12.00	327,300.66
Sheriff State Asset Forfeiture	151,717.02	10,282.26	16,908.93	145,090.35
Sheriff Fed Asset Forfeiture	283,760.93	89.00	11.00	283,838.93
Constable 1 State Asset Forfeiture	1,418.32	-	-	1,418.32
Constable 1 Fed Asset Forfeiture	41.87	-	-	41.87
Constable 2 State Asset Forfeiture	17,916.26	6.00	1.00	17,921.26
Constable 2 Fed Asset Forfeiture	55,916.32	17.00	1,852.01	54,081.31
Constable 4 State Asset Forfeiture	18,866.57	6.00	1.00	18,871.57
Constable 4 Fed Asset Forfeiture	7,320.83	2.00	-	7,322.83
Sheriff Chapter 18 State Asset Forfeiture	19,537.96	6.00	1.00	19,542.96
Constable 3 State Asset Forfeiture	7,834.14	2.00	-	7,836.14
<b>Blended Units</b>				
Housing Finance Corporation	451,233.00	2,853.56	17.00	454,069.56
Health Facility Corporation	115,672.52	36.00	4.00	115,704.52
Industrial Development Corporation	8,240.97	3.00	-	8,243.97
Total Governmental Funds	902,721,719.16	241,235,918.77	265,655,330.83	878,302,307.10
<b>Business-Type Activities</b>				
Community Venue Fund	133,446,972.16	35,787,165.69	43,629,619.32	125,604,518.53
Parking Facility Fund	1,058,164.44	126,592.07	60,769.73	1,123,986.78
Sheriff's Commissary Fund	726,505.69	339,391.52	376,057.37	689,839.84
Firing Range Fund	(20,428.97)	1.00	11,797.05	(32,225.02) (C)
Total Business-Type Activities	135,211,213.32	36,253,150.28	44,078,243.47	127,386,120.13
<b>Internal Service Funds</b>				
Fleet Maintenance Fund	584,484.47	343.84	122,737.49	462,090.82
Other Post Employment Benefits Fund	1,338,493.74	185,773.64	349,735.16	1,174,532.22
Self Insurance Funds	10,105,804.67	3,083,800.72	3,434,410.78	9,755,194.61
Records Management Fund	513,449.57	-	27,470.22	485,979.35
Total Internal Service Funds	12,542,232.45	3,269,918.20	3,934,353.65	11,877,797.00
<b>Agency Funds</b>				
Unclaimed Money Fund	278,224.85	87.00	10.00	278,301.85
Secondary Recipient Grants Fund	(242,703.32)	773,477.73	411,040.13	119,734.28
Officer's Special Fund	19,793,051.55	1,870,403.28	1,895,874.16	19,767,580.67
Clerks' Trust Fund	26,097,805.65	2,042,082.72	1,439,057.78	26,700,830.59
Flexible Spending Accounts	78,954.88	114,403.98	101,930.81	91,428.05
Bail Bondsman Security Fund	1,979,551.98	8,833.09	1,566.18	1,986,818.89
Community Corrections Fund	5,903,870.29	992,556.88	2,037,003.98	4,859,423.19
	53,888,755.88	5,801,844.68	5,886,483.04	53,804,117.52
<b>Component Units</b>				
Westside 211 Special Improvement District	249,739.29	-	-	249,739.29
Total Component Units	249,739.29	-	-	249,739.29
Total Funds	\$ 1,104,613,660.10	\$ 286,560,831.93	\$ 319,554,410.99	\$ 1,071,620,081.04

**Note I:** The following Agency Funds are not included: Tax Collector's Account Fund and Inmate Banking Fund

**Note A:** The negative cash balances are the result of timing differences. These funds operate on a reimbursement basis and incur expenses before related revenues are received or cash is transferred.

**Note B:** The negative cash balances are the result of timing differences. These funds incur expenses before related revenues are received or cash related revenues are received or cash is transferred.

**Note C:** The negative cash balances are the result of timing differences.

**BEXAR COUNTY, TEXAS**  
**SCHEDULE OF TRANSFERS TO AND FROM EACH FUND**  
**July 31, 2014**

	<b>TRANSFERS IN:</b>						<u>Total</u>
	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Project Funds</u>	<u>Internal Service Funds</u>	<u>Enterprise Service Funds</u>	
General Fund	\$ -	\$ -	\$ 1,047,560	\$ -	\$ 8,631,167	\$ 96,836	\$ 9,775,563
Capital Project Funds	-	9,351,864	-	4,000,000	-	-	13,351,864
Enterprise Service Funds	-	450,000	-	-	-	-	450,000
Special Revenue Funds	-	-	725,393	-	99,531	-	824,924
<b>Total Transfers</b>	<b>\$ -</b>	<b>\$ 9,801,864</b>	<b>\$ 1,772,953</b>	<b>\$ 4,000,000</b>	<b>\$ 8,730,698</b>	<b>\$ 96,836</b>	<b>\$ 24,402,351</b>

**TRANSFERS OUT:**

The transfer of \$8,631,167 from the General Fund to the Internal Service Funds was to offset an estimated shortfall at FY2014 year-end. \$4,000,000 was transferred between the Capital Project Funds to reallocate funding of various capital projects. The transfer of \$9,351,864 out of Capital Projects Funds was for the payment of County debt service related to pass-through financing funded by advanced transportation district revenues. The remaining transfers are the result of normal transaction between funds.

**BEXAR COUNTY, TEXAS**  
**LONG TERM DEBT OVERVIEW**  
**GOVERNMENTAL ACTIVITIES SCHEDULE OF OUTSTANDING DEBT**  
**September 30, 2014**

Refunding Bonds	Original Amount	Interest Rate	Total Outstanding Balances		
			Principal	Interest	Total Requirements
09/15/05 Limited Tax Gen Obligation Ref Bonds	21,355,000	4.00 - 5.00	10,905,000	1,401,750	12,306,750
05/15/09 Limited Tax Gen Obligation Ref Bonds	14,890,000	2.00 - 3.25	1,395,000	130,160	1,525,160
07/22/10 Limited Tax Gen Obligation Ref Bonds	36,915,000	2.00 - 5.00	28,935,000	8,926,300	37,861,300
10/11/11 Limited Tax Gen Obligation Ref Bonds	17,650,000	2.00 - 5.00	16,850,000	4,354,100	21,204,100
12/19/13 Limited Tax Gen Obligation Ref Bonds	18,055,000	2.00 - 5.00	16,170,000	5,539,050	21,709,050
12/19/13 Unlimited Tax Gen Obligation Ref Bonds	16,835,000	1.75 - 5.00	16,835,000	5,458,850	22,293,850
12/19/13 Pass-Through Rev & Ltd Tax Bonds	13,375,000	2.00 - 5.00	13,375,000	2,432,200	15,807,200
12/19/13 Pass-Through Rev & Ltd Tax Bonds	16,790,000	4.00 - 5.00	16,790,000	3,760,750	20,550,750
		<b>Sub-Total</b>	<b>121,255,000</b>	<b>32,003,160</b>	<b>153,258,160</b>
<b>General Obligation Bonds</b>					
09/10/07 Unlimited Tax Road Bonds	19,220,000	4.00 - 5.00	1,730,000	111,138	1,841,138
06/01/08 Unlimited Tax Road Bonds	15,205,000	4.125 - 5.00	12,020,000	4,515,592	16,535,592
08/19/10 Limited Tax Bonds	24,020,000	3.00 - 4.25	21,975,000	14,299,394	36,274,394
		<b>Sub-Total</b>	<b>35,725,000</b>	<b>18,926,124</b>	<b>54,651,124</b>
<b>Certificates of Obligation</b>					
05/15/02 Comb Flood Tax and Rev Certif of Obligation	4,240,000	4.00 - 5.00	940,000	69,850	1,009,850
02/15/04 Comb Tax and Rev Certif of Obligation	14,500,000	2.00 - 5.00	3,180,000	492,500	3,672,500
10/15/04 Comb Flood Tax and Rev Certif of Obligation	3,595,000	3.00 - 4.60	2,400,000	553,781	2,953,781
09/10/07 Comb Tax and Rev Certif of Obligation	22,205,000	4.00 - 5.25	2,960,000	257,774	3,217,774
09/10/07 Comb Flood Tax and Rev Certif of Obligation	71,820,000	4.00 - 5.25	62,510,000	44,898,462	107,408,462
06/01/08 Comb Flood Tax and Rev Certif of Obligation	68,975,000	4.00 - 5.25	61,745,000	43,825,212	105,570,212
06/01/08 Comb Tax and Rev Certif of Obligation	54,675,000	3.00 - 5.25	42,970,000	16,501,823	59,471,823
12/18/08 Pass-Through Rev and Ltd Tax Bonds	31,125,000	5.00 - 5.25	2,495,000	124,750	2,619,750
09/03/09 Comb Tax and Rev Certif of Obligation	98,445,000	3.00 - 5.00	98,445,000	75,002,499	173,447,499
09/03/09 Comb Tax and Rev Certif of Obligation Taxable Series, Build America Bonds	50,620,000	6.628	50,620,000	79,093,911	129,713,911
09/03/09 Comb Flood Tax and Rev Certif of Obligation	103,690,000	4.00 - 5.00	103,690,000	78,512,798	182,202,798
09/03/09 Comb Flood Tax and Rev Certif of Obligation Taxable Series, Build America Bonds	50,620,000	6.628	50,620,000	79,093,911	129,713,911
08/19/10 Comb Tax and Rev Certif of Obligation Taxable Series, Build America Bonds	30,325,000	5.755	30,325,000	42,490,029	72,815,029
08/19/10 Comb Tax and Rev Certif of Obligation	97,455,000	3.00 - 5.00	87,980,000	55,727,725	143,707,725
10/11/11 Comb Tax and Rev Certif of Obligation	59,330,000	3.00 - 5.00	59,330,000	50,180,388	109,510,388
12/29/11 Comb Tax and Rev Certif of Obligation	51,295,000	3.375 - 5.00	51,295,000	34,682,219	85,977,219
12/29/11 Comb Flood Tax and Rev Certif of Obligation	34,095,000	3.25 - 5.00	33,370,000	20,533,338	53,903,338
02/14/13 Comb Tax and Rev Certif of Obligation	83,955,000	3.00 - 5.00	83,955,000	67,435,550	151,390,550
05/09/13 Comb Tax and Rev Certif of Obligation	115,040,000	1.00 - 5.00	114,940,000	97,455,250	212,395,250
08/22/13 Comb Tax and Rev Certif of Obligation	331,725,000	2.00 - 5.00	331,725,000	376,573,069	708,298,069
		<b>Sub-Total</b>	<b>1,275,495,000</b>	<b>1,163,504,839</b>	<b>2,438,999,839</b>
<b>Total Bonds, Certificates of Obligation</b>	<b>\$ 1,592,040,000</b>		<b>\$ 1,432,475,000</b>	<b>\$ 1,214,434,123</b>	<b>\$ 2,646,909,123</b>

**Debt Requirements Overview for  
Bonds & Certificates of Obligation**

	Principal	Interest	Total
<b>2015</b>	26,850,000	69,481,782	96,331,782
<b>2016</b>	28,145,000	68,418,519	96,563,519
<b>2017</b>	27,440,000	67,321,905	94,761,905
<b>2018</b>	28,570,000	66,129,219	94,699,219
<b>2019-2023</b>	184,115,000	307,651,177	491,766,177
<b>2024-2028</b>	216,255,000	260,847,002	477,102,002
<b>2029-2033</b>	281,355,000	202,454,513	483,809,513
<b>2034-2038</b>	344,785,000	128,177,628	472,962,628
<b>2039-2043</b>	294,960,000	43,952,376	338,912,376
	<b>1,432,475,000</b>	<b>1,214,434,121</b>	<b>2,646,909,121</b>

**Note: Scheduled Debt Service Payments**

- Bonds and Certificates of Obligation:
- June 15th of each year principal and interest
  - December 15th of each year interest only.

	Total Fiscal Year 2014 Debt Service Payment		
<b>2014</b>	28,465,000	68,319,100	96,784,100

**BEXAR COUNTY, TEXAS  
LONG TERM DEBT OVERVIEW  
BUSINESS-TYPE ACTIVITIES SCHEDULE OF OUTSTANDING DEBT  
September 30, 2014**

<u>Revenue Bonds</u>	<u>Original Amount</u>	<u>Interest Rate</u>	<u>Total Outstanding Balances</u>		
			<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
09/04/08 Tax-Exempt Venue Proj Ref Bonds (CVT), Series 2008A	42,145,000	3.50-5.25	39,840,000	43,481,519	83,321,519
09/04/08 Taxable Venue Proj Ref Bonds (CVT), Series 2008B	50,810,000	3.77-6.98	45,455,000	34,876,754	80,331,754
09/04/08 Tax-Exempt Venue Proj Bonds (CVT), Series 2008C	5,525,000	3.50-5.00	5,075,000	3,489,659	8,564,659
09/04/08 Tax-Exempt Venue Proj Bonds (MVRT), Series 2008D	5,985,000	3.50-5.00	5,495,000	3,781,569	9,276,569
12/17/09 Tax-Exempt Venue Proj Bonds (MVRT), Series 2009	27,870,000	2.00-5.00	27,450,000	21,236,438	48,686,438
12/17/09 Tax-Exempt Venue Proj Bonds (CVT), Series 2009	23,020,000	2.00-5.00	22,705,000	17,537,613	40,242,613
12/14/09 Tax-Exempt Venue Proj Ref Bonds (MVRT), Series 2010	27,365,000	3.00-5.50	26,815,000	33,329,300	60,144,300
12/14/09 Tax-Exempt Venue Proj Ref Bonds (CVT), Series 2010	39,695,000	3.00-5.50	38,900,000	48,350,950	87,250,950
12/15/12 Tax Exempt Venue Proj Ref Bonds (CVT), Series 2013	92,190,000	2.00-5.00	92,190,000	126,331,813	218,521,813
12/15/12 Tax Exempt Venue Proj Ref Bonds (MVRT), Series 2013	25,880,000	2.00-5.00	25,880,000	26,265,572	52,145,572
					-
<b>Total Venue Project Bonds</b>	<b>340,485,000</b>	<b>Sub-Total</b>	<b>\$ 329,805,000</b>	<b>\$ 358,681,186</b>	<b>\$ 688,486,186</b>

<b>Debt Requirements Overview for Venue Project Bonds</b>			
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<b>2015</b>	4,420,000	16,700,777	21,120,777
<b>2016</b>	4,840,000	16,500,255	21,340,255
<b>2017</b>	5,060,000	16,283,837	21,343,837
<b>2018</b>	5,280,000	16,049,485	21,329,485
<b>2019-2023</b>	30,285,000	76,236,278	106,521,278
<b>2024-2028</b>	38,690,000	67,779,547	106,469,547
<b>2029-2033</b>	48,655,000	55,982,309	104,637,309
<b>2034-2038</b>	57,295,000	42,684,950	99,979,950
<b>2039-2043</b>	54,765,000	28,133,575	82,898,575
<b>2044-2049</b>	76,410,000	13,892,150	90,302,150
	<b>325,700,000</b>	<b>350,243,163</b>	<b>675,943,163</b>

**Note: Scheduled Debt Service Payments**

Venue Project Bonds

1. February 15th of each year interest only
2. August 15th of each year principal and interest.

<b>Total Fiscal Year 2014 Debt Service Payment</b>		
<b>2014</b>	4,105,000	8,438,023
	<b>12,543,023</b>	

**BEXAR COUNTY, TEXAS**  
**LONG TERM DEBT OVERVIEW**  
**GOVERNMENTAL ACTIVITIES SCHEDULE OF OUTSTANDING DEBT**  
**September 30, 2014**

	<u>2015</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Requirements</u>
<b>Refunding Bonds</b>			
09/15/05 Limited Tax General Obligation Ref Bonds	2,785,000	510,150	3,295,150
05/15/09 Limited Tax General Obligation Ref Bonds	265,000	41,262	306,262
07/22/10 Limited Tax General Obligation Ref Bonds	2,140,000	1,300,000	3,440,000
10/11/11 Limited Tax General Obligation Ref Bonds	1,630,000	808,400	2,438,400
12/19/13 Limited Tax General Obligation Ref Bonds	2,050,000	698,200	2,748,200
12/19/13 Unlimited Tax General Obligation Ref Bonds	475,000	719,563	1,194,563
12/19/13 Pass-Through Rev & Ltd Tax Bonds	1,710,000	525,550	2,235,550
12/19/13 Pass-Through Rev & Ltd Tax Bonds		788,400	788,400
<b>Sub-Total</b>	<b>11,055,000</b>	<b>5,391,525</b>	<b>16,446,525</b>
<b>General Obligation Bonds</b>			
09/10/07 Unlimited Tax Road Bonds	845,000	73,525	918,525
06/01/08 Unlimited Tax Road Bonds	630,000	549,814	1,179,814
08/19/10 Limited Tax Bonds	505,000	890,619	1,395,619
<b>Sub-Total</b>	<b>1,980,000</b>	<b>1,513,958</b>	<b>3,493,958</b>
<b>Certificates of Obligation</b>			
05/15/02 Comb Flood Tax and Rev Certif of Obligation	460,000	45,850	505,850
02/15/04 Comb Tax and Rev Certif of Obligation	575,000	159,000	734,000
10/15/04 Comb Flood Tax and Rev Certif of Obligation	225,000	102,213	327,213
09/10/07 Comb Tax and Rev Certif of Obligation	945,000	125,900	1,070,900
09/10/07 Comb Flood Tax and Rev Certif of Obligation	1,505,000	3,167,550	4,672,550
06/01/08 Comb Flood Tax and Rev Certif of Obligation	1,415,000	2,983,250	4,398,250
06/01/08 Comb Tax and Rev Certif of Obligation	2,255,000	1,992,038	4,247,038
12/18/08 Pass-Through Rev and Ltd Tax Bonds	2,495,000	124,750	2,619,750
09/03/09 Comb Tax and Rev Certif of Obligation	-	4,867,713	4,867,713
09/03/09 Comb Tax and Rev Certif of Obligation			
Taxable Series, Build America Bonds	-	3,355,094	3,355,094
09/03/09 Comb Flood Tax and Rev Certif of Obligation	-	5,128,813	5,128,813
09/03/09 Comb Flood Tax and Rev Certif of Obligation			
Taxable Series, Build America Bonds	-	3,355,094	3,355,094
08/19/10 Comb Tax and Rev Certif of Obligation			
Taxable Series, Build America Bonds	-	1,745,204	1,745,204
08/19/10 Comb Tax and Rev Certif of Obligation	2,415,000	4,228,181	6,643,181
10/11/11 Comb Tax and Rev Certif of Obligation	320,000	2,710,238	3,030,238
12/29/11 Comb Tax and Rev Certif of Obligation	355,000	2,161,913	2,516,913
12/29/11 Comb Flood Tax and Rev Certif of Obligation	750,000	1,376,150	2,126,150
02/14/13 Comb Tax and Rev Certif of Obligation	-	3,526,513	3,526,513
05/09/13 Comb Tax and Rev Certif of Obligation	100,000	4,829,600	4,929,600
08/22/13 Comb Tax and Rev Certif of Obligation	-	16,591,238	16,591,238
<b>Sub-Total</b>	<b>13,815,000</b>	<b>62,576,300</b>	<b>76,391,300</b>
<b>Total Bonds, Certificates of Obligation</b>	<b>\$ 26,850,000</b>	<b>\$ 69,481,782</b>	<b>\$ 96,331,782</b>

**BEXAR COUNTY, TEXAS**  
**LONG TERM DEBT OVERVIEW**  
**BUSINESS-TYPE ACTIVITIES SCHEDULE OF OUTSTANDING DEBT**  
**September 30, 2014**

<u>Refunding Bonds</u>	<u>2015</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Requirements</u>
09/04/08 Tax-Exempt Venue Proj Ref Bonds (CVT), Series 2008A	530,000	1,948,963	2,478,963
09/04/08 Taxable Venue Proj Ref Bonds (CVT), Series 2008B	1,720,000	2,934,152	4,654,152
09/04/08 Tax-Exempt Venue Proj Bonds (CVT), Series 2008C	130,000	233,619	363,619
09/04/08 Tax-Exempt Venue Proj Bonds (MVRT), Series 2008D	140,000	253,000	393,000
12/17/09 Tax-Exempt Venue Proj Bonds (MVRT), Series 2009	230,000	1,285,925	1,515,925
12/17/09 Tax-Exempt Venue Proj Bonds (CVT), Series 2009	310,000	1,072,225	1,382,225
12/14/09 Tax-Exempt Venue Proj Ref Bonds (MVRT), Series 2010	295,000	1,394,750	1,689,750
12/14/09 Tax-Exempt Venue Proj Ref Bonds (CVT), Series 2010	430,000	2,023,275	2,453,275
12/15/12 Tax Exempt Venue Proj Ref Bonds (CVT), Series 2013	250,000	4,478,250	4,728,250
12/15/12 Tax Exempt Venue Proj Ref Bonds (MVRT), Series 2013	385,000	1,076,619	1,461,619
<b>Total Bonds, Certificates of Obligation</b>	<b>\$ 4,420,000</b>	<b>\$ 16,700,777</b>	<b>\$ 21,120,777</b>

**BEXAR COUNTY, TEXAS**  
**STATEMENT OF REVENUES & EXPENDITURES & CHANGES IN FUND BALANCE**  
**BUDGET TO ACTUAL**  
**GENERAL FUND (100)**  
**For the Ten Months Ending July 31, 2014**

	<b>CURRENT BUDGET</b>	<b>YEAR TO DATE AMOUNT</b>	<b>PERCENT OF CURRENT BUDGET USED</b>
<b><u>REVENUES</u></b>			
AD VALOREM TAXES	\$ 258,484,000	\$ 257,464,702	99.61%
OTHER TAXES, LICENSES & PERMITS	19,407,660	20,460,570	105.43%
INTERGOVERNMENTAL REVENUES	22,608,081	18,783,599	83.08%
SERVICE FEES	26,859,840	21,058,856	78.40%
MOTOR VEHICLE FEES	6,363,000	4,768,175	74.94%
COMMISSIONS ON AD VALOREM TAXES	4,162,874	4,174,028	100.27%
FINES AND FORFEITURES	12,552,000	9,788,513	77.98%
RENTAL INCOME AND SALES	656,000	1,131,635	172.51%
OTHER REVENUE	3,809,600	4,304,680	113.00%
INTERFUND TRANSFERS	3,070	-	0.00%
<b>TOTAL REVENUES</b>	<b><u>354,906,125</u></b>	<b><u>341,934,758</u></b>	<b><u>96.35%</u></b>
<b><u>EXPENDITURES</u></b>			
GENERAL GOVERNMENT	77,007,568	63,367,667	82.29%
JUDICIAL	80,577,339	67,029,035	83.19%
PUBLIC SAFETY	161,991,601	139,513,106	86.12%
EDUCATION AND RECREATION	4,259,870	3,495,244	82.05%
PUBLIC WORKS	5,553,200	4,850,177	87.34%
HEALTH AND PUBLIC WELFARE	5,950,626	3,438,500	57.78%
CONTINGENCIES	20,879,771	-	0.00%
OTHER FINANCING USES	10,403,916	9,775,563	93.96%
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 366,623,891</u></b>	<b><u>291,469,293</u></b>	<b><u>79.50%</u></b>
REVENUES (LESS THAN) IN EXCESS OF EXPENDITURES		50,465,465	
ENCUMBRANCES		5,167,107	
FUND BALANCE OCTOBER 1, 2013		72,460,240	
<b>FUND BALANCE END OF PERIOD</b>		<b><u>128,092,812</u></b>	
<b>For the Ten Months Ending July 31, 2014</b>		<b><u>\$ 128,092,812</u></b>	