

BEXAR COUNTY, TEXAS

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

May 31, 2011



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

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



Paul Elizondo Tower
300 Dolorosa, Suite 800
San Antonio, Texas 78205
(210) 335-2301
Fax: (210) 335-2996
AuFrontDesk@Bexar.org

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 eight months ending May 31, 2011, 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 seven sections:

1. The consolidated balance sheet
2. Schedule of County bank balances
3. Schedule of receipts and disbursements
4. Schedule of transfers to and from each fund
5. Schedule of outstanding debt
6. Schedule of debt requirements
7. 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 at the Auditor's Office at (210) 335-3162.

Respectfully,

A handwritten signature in cursive script that reads "Susan T. Yeatts".

Susan T. Yeatts, CPA
County Auditor

BEXAR COUNTY, TEXAS
UNAUDITED CONSOLIDATED BALANCE SHEET
GOVERNMENTAL AND ENTERPRISE FUND TYPES
MAY 31, 2011

	<u>General Fund</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>County Clerk Records Management</u>
ASSETS				
Cash	\$ 19,188,617	\$ 8,980,923	\$ 119,314,693	\$ 11,832,500
Investments	94,269,941	101,464,901	340,467,886	-
Receivables:				
Taxes, Net	31,705,376	8,596,134	899,201	-
Accounts receivable	11,898,481	-	5,095	121,270
Due from other funds	9,687,075	-	3,365	1,068
Advances to other funds	2,787,677	-	2,000,000	-
Due from other governments	2,581,202	-	10,586,996	-
Inventories	-	-	-	-
Accrued interest	341,805	791,808	250,425	-
Deferred charges	387,517	-	-	-
Deposits	160,150	-	-	-
Capital assets, less accumulated depreciation	-	-	-	-
TOTAL ASSETS	<u><u>\$ 173,007,841</u></u>	<u><u>\$ 119,833,766</u></u>	<u><u>\$ 473,527,661</u></u>	<u><u>\$ 11,954,838</u></u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ 2,357,321	\$ -	\$ 4,402,875	\$ 149
Accrued liabilities	5,061,914	-	364,226	-
Accrued interest payable	-	-	-	-
Due to other funds	324,992	-	3,365	-
Advances from other funds	-	-	1,569,677	-
Due to other governmental units	5,702,821	-	-	-
Deferred revenue	43,577,174	8,596,134	899,201	-
Contract retainage payable	-	-	4,416,876	-
Contracts payable	11,767,013	-	96,230,821	694,603
OPEB obligation	-	-	-	-
Revenue bonds payable	-	-	-	-
TOTAL LIABILITIES	<u><u>68,791,235</u></u>	<u><u>8,596,134</u></u>	<u><u>107,887,041</u></u>	<u><u>694,752</u></u>
FUND BALANCES				
Fund balances				
for debt service	-	111,237,632	-	-
for capital expenditures	-	-	365,640,620	-
for general fund	104,216,606	-	-	-
for grant awards	-	-	-	-
for administrative commitments	-	-	-	-
for enterprise funds	-	-	-	-
for internal service funds	-	-	-	-
for special revenue funds	-	-	-	11,260,086
TOTAL FUND BALANCES	<u><u>104,216,606</u></u>	<u><u>111,237,632</u></u>	<u><u>365,640,620</u></u>	<u><u>11,260,086</u></u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 173,007,841</u></u>	<u><u>\$ 119,833,766</u></u>	<u><u>\$ 473,527,661</u></u>	<u><u>\$ 11,954,838</u></u>

BEXAR COUNTY, TEXAS
UNAUDITED CONSOLIDATED BALANCE SHEET
GOVERNMENTAL AND ENTERPRISE FUND TYPES
MAY 31, 2011

	<u>County Records Management</u>	<u>Courthouse Security</u>	<u>Justice of Peace Technology</u>	<u>Fire Code</u>
ASSETS				
Cash	\$ 381,735	\$ 150,902	\$ 467,721	\$ 1,081,522
Investments	-	-	-	-
Receivables:				
Taxes, Net	-	-	-	-
Accounts receivable	1,825	24,772	11,065	-
Due from other funds	11,056	1,588	-	-
Advances to other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventories	-	-	-	-
Accrued interest	-	-	-	-
Deferred charges	-	-	-	-
Deposits	-	-	-	-
Capital assets, less accumulated depreciation	-	-	-	-
TOTAL ASSETS	<u>\$ 394,616</u>	<u>\$ 177,262</u>	<u>\$ 478,786</u>	<u>\$ 1,081,522</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ 230	\$ 21	\$ 60,103	\$ 532
Accrued liabilities	-	18,114	(3,814)	7,348
Accrued interest payable	-	-	-	-
Due to other funds	-	5,489	-	124
Advances from other funds	-	-	-	-
Due to other governmental units	-	-	-	-
Deferred revenue	-	-	-	-
Contract retainage payable	-	-	34,694	-
Contracts payable	97,669	-	170,845	67,512
OPEB obligation	-	-	-	-
Revenue bonds payable	-	-	-	-
TOTAL LIABILITIES	<u>97,899</u>	<u>23,624</u>	<u>261,828</u>	<u>75,516</u>
FUND BALANCES				
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	296,717	153,638	216,958	1,006,006
TOTAL FUND BALANCES	<u>296,717</u>	<u>153,638</u>	<u>216,958</u>	<u>1,006,006</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 394,616</u>	<u>\$ 177,262</u>	<u>\$ 478,786</u>	<u>\$ 1,081,522</u>

BEXAR COUNTY, TEXAS
UNAUDITED CONSOLIDATED BALANCE SHEET
GOVERNMENTAL AND ENTERPRISE FUND TYPES
MAY 31, 2011

	<u>District Clerk Records Management</u>	<u>Unclaimed Money</u>	<u>Law Library</u>	<u>County Wide Court Technology</u>
ASSETS				
Cash	\$ 61,730	\$ 164,087	\$ 180,025	\$ 12,258
Investments	-	-	-	-
Receivables:				
Taxes, Net	-	-	-	-
Accounts receivable	3,290	-	7,985	-
Due from other funds	397	-	(260)	1,152
Advances to other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventories	-	-	-	-
Accrued interest	-	-	-	-
Deferred charges	-	-	-	-
Deposits	-	-	-	-
Capital assets, less accumulated depreciation	-	-	-	-
TOTAL ASSETS	<u><u>\$ 65,417</u></u>	<u><u>\$ 164,087</u></u>	<u><u>\$ 187,750</u></u>	<u><u>\$ 13,410</u></u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ -	\$ -	\$ 124,574	\$ -
Accrued liabilities	1,395	6	52,482	-
Accrued interest payable	-	-	-	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Due to other governmental units	-	146,023	-	-
Deferred revenue	-	-	-	-
Contract retainage payable	-	-	-	-
Contracts payable	-	-	8,999	-
OPEB obligation	-	-	-	-
Revenue bonds payable	-	-	-	-
TOTAL LIABILITIES	<u><u>1,395</u></u>	<u><u>146,029</u></u>	<u><u>186,055</u></u>	<u><u>-</u></u>
FUND BALANCES				
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	64,022	18,058	1,695	13,410
TOTAL FUND BALANCES	<u><u>64,022</u></u>	<u><u>18,058</u></u>	<u><u>1,695</u></u>	<u><u>13,410</u></u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 65,417</u></u>	<u><u>\$ 164,087</u></u>	<u><u>\$ 187,750</u></u>	<u><u>\$ 13,410</u></u>

BEXAR COUNTY, TEXAS
UNAUDITED CONSOLIDATED BALANCE SHEET
GOVERNMENTAL AND ENTERPRISE FUND TYPES
MAY 31, 2011

	<u>Dispute Resolution</u>	<u>Justice of Peace Security Fund</u>	<u>Domestic Relations</u>	<u>Probate Contribution</u>
ASSETS				
Cash	\$ 28,396	\$ 216,559	\$ 174,404	\$ 92,019
Investments	-	-	-	781,330
Receivables:				
Taxes, Net	-	-	-	-
Accounts receivable	4,575	-	3,243	-
Due from other funds	-	5,489	40,651	-
Advances to other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventories	-	-	-	-
Accrued interest	-	-	-	1,922
Deferred charges	-	-	-	-
Deposits	-	-	-	-
Capital assets, less accumulated depreciation	-	-	-	-
TOTAL ASSETS	<u>\$ 32,971</u>	<u>\$ 222,048</u>	<u>\$ 218,298</u>	<u>\$ 875,271</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ 2,101	\$ -	\$ 943	\$ 1,304
Accrued liabilities	4,267	-	1,489	513
Accrued interest payable	-	-	-	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Due to other governmental units	-	-	-	-
Deferred revenue	-	-	-	-
Contract retainage payable	-	-	-	-
Contracts payable	9,811	-	173	35,245
OPEB obligation	-	-	-	-
Revenue bonds payable	-	-	-	-
TOTAL LIABILITIES	<u>16,179</u>	<u>-</u>	<u>2,605</u>	<u>37,062</u>
FUND BALANCES				
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	16,792	222,048	215,693	838,209
TOTAL FUND BALANCES	<u>16,792</u>	<u>222,048</u>	<u>215,693</u>	<u>838,209</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 32,971</u>	<u>\$ 222,048</u>	<u>\$ 218,298</u>	<u>\$ 875,271</u>

BEXAR COUNTY, TEXAS
 UNAUDITED CONSOLIDATED BALANCE SHEET
 GOVERNMENTAL AND ENTERPRISE FUND TYPES
 MAY 31, 2011

	<u>LEOSE</u>	<u>Parking Facilities</u>	<u>Child Abuse Prevention</u>	<u>Drug Court Program</u>
ASSETS				
Cash	\$ 44,503	\$ 697,738	\$ 1,355	\$ 133,918
Investments	-	-	-	-
Receivables:				
Taxes, Net	-	-	-	-
Accounts receivable	20,645	-	-	-
Due from other funds	(8)	-	8	4,995
Advances to other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventories	-	-	-	-
Accrued interest	-	-	-	-
Deferred charges	-	-	-	-
Deposits	-	-	-	-
Capital assets, less accumulated depreciation	-	-	-	-
TOTAL ASSETS	<u>\$ 65,140</u>	<u>\$ 697,738</u>	<u>\$ 1,363</u>	<u>\$ 138,913</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ 9,794	\$ 66	\$ -	\$ 1
Accrued liabilities	16,036	1,126	-	-
Accrued interest payable	-	-	-	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Due to other governmental units	-	-	-	-
Deferred revenue	-	-	-	-
Contract retainage payable	-	-	-	-
Contracts payable	7,344	29,579	-	-
OPEB obligation	-	-	-	-
Revenue bonds payable	-	-	-	-
TOTAL LIABILITIES	<u>33,174</u>	<u>30,771</u>	<u>-</u>	<u>1</u>
FUND BALANCES				
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	31,966	666,967	1,363	138,912
TOTAL FUND BALANCES	<u>31,966</u>	<u>666,967</u>	<u>1,363</u>	<u>138,912</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 65,140</u>	<u>\$ 697,738</u>	<u>\$ 1,363</u>	<u>\$ 138,913</u>

BEXAR COUNTY, TEXAS
UNAUDITED CONSOLIDATED BALANCE SHEET
GOVERNMENTAL AND ENTERPRISE FUND TYPES
MAY 31, 2011

	<u>District Attorney Comptroller</u>	<u>District Court Records Technology</u>	<u>Juvenile Case Manager</u>	<u>Probate Guardianship</u>
ASSETS				
Cash	\$ (13,066)	\$ 73,894	\$ 151,182	\$ 152,284
Investments	-	-	-	-
Receivables:				
Taxes, Net	-	-	-	-
Accounts receivable	-	1,795	13,405	-
Due from other funds	-	-	-	-
Advances to other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventories	-	-	-	-
Accrued interest	-	-	-	-
Deferred charges	-	-	-	-
Deposits	-	-	-	-
Capital assets, less accumulated depreciation	-	-	-	-
TOTAL ASSETS	<u>\$ (13,066)</u>	<u>\$ 75,689</u>	<u>\$ 164,587</u>	<u>\$ 152,284</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ -	\$ 2	\$ 5	\$ 338
Accrued liabilities	-	-	4,782	-
Accrued interest payable	-	-	-	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Due to other governmental units	-	-	-	-
Deferred revenue	-	-	-	-
Contract retainage payable	-	-	-	-
Contracts payable	9,500	-	-	-
OPEB obligation	-	-	-	-
Revenue bonds payable	-	-	-	-
TOTAL LIABILITIES	<u>9,500</u>	<u>2</u>	<u>4,787</u>	<u>338</u>
FUND BALANCES				
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	(22,566)	75,687	159,800	151,946
TOTAL FUND BALANCES	<u>(22,566)</u>	<u>75,687</u>	<u>159,800</u>	<u>151,946</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ (13,066)</u>	<u>\$ 75,689</u>	<u>\$ 164,587</u>	<u>\$ 152,284</u>

BEXAR COUNTY, TEXAS
UNAUDITED CONSOLIDATED BALANCE SHEET
GOVERNMENTAL AND ENTERPRISE FUND TYPES
MAY 31, 2011

	<u>Probate Education</u>	<u>Family Protection Fund</u>	<u>Juvenile Delinquency Prevention</u>	<u>Grants</u>
ASSETS				
Cash	\$ 195,427	\$ (6,923)	\$ 18,958	\$ 10,516,109
Investments	-	-	-	-
Receivables:				
Taxes, Net	-	-	-	-
Accounts receivable	484	975	-	7,338
Due from other funds	-	-	152	305,997
Advances to other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventories	-	-	-	-
Accrued interest	-	-	-	-
Deferred charges	-	-	-	-
Deposits	-	-	-	-
Capital assets, less accumulated depreciation	-	-	-	-
TOTAL ASSETS	<u>\$ 195,911</u>	<u>\$ (5,948)</u>	<u>\$ 19,110</u>	<u>\$ 10,829,444</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ 484	\$ -	\$ -	\$ 305,419
Accrued liabilities	-	-	-	1,780
Accrued interest payable	-	-	-	-
Due to other funds	-	-	-	25,943
Advances from other funds	-	-	-	250,000
Due to other governmental units	-	-	-	-
Deferred revenue	-	-	-	-
Contract retainage payable	-	-	-	-
Contracts payable	-	33,000	-	11,680,829
OPEB obligation	-	-	-	-
Revenue bonds payable	-	-	-	-
TOTAL LIABILITIES	<u>484</u>	<u>33,000</u>	<u>-</u>	<u>12,263,971</u>
FUND BALANCES				
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	195,427	(38,948)	19,110	(1,434,527)
TOTAL FUND BALANCES	<u>195,427</u>	<u>(38,948)</u>	<u>19,110</u>	<u>(1,434,527)</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 195,911</u>	<u>\$ (5,948)</u>	<u>\$ 19,110</u>	<u>\$ 10,829,444</u>

BEXAR COUNTY, TEXAS
UNAUDITED CONSOLIDATED BALANCE SHEET
GOVERNMENTAL AND ENTERPRISE FUND TYPES
MAY 31, 2011

	<u>Technology Improvement</u>	<u>Stormwater Mitigation</u>	<u>Chapter 19 Voter Registration</u>	<u>Election Contracting Services</u>
ASSETS				
Cash	\$ 1,008,876	\$ 3,853,561	\$ (5,921)	\$ 2,549,895
Investments	-	-	-	-
Receivables:				
Taxes, Net	-	-	-	-
Accounts receivable	-	-	6,556	72,580
Due from other funds	-	-	-	-
Advances to other funds	-	-	-	-
Due from other governments	-	-	5,612	-
Inventories	-	-	-	-
Accrued interest	-	-	-	-
Deferred charges	-	-	-	-
Deposits	-	-	-	-
Capital assets, less accumulated depreciation	-	-	-	-
TOTAL ASSETS	<u><u>\$ 1,008,876</u></u>	<u><u>\$ 3,853,561</u></u>	<u><u>\$ 6,247</u></u>	<u><u>\$ 2,622,475</u></u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ 1,243	\$ 33,703	\$ 7,401	\$ 165,415
Accrued liabilities	36,059	6,074	6,696	33,172
Accrued interest payable	-	-	-	-
Due to other funds	-	50,000	-	285,845
Advances from other funds	400,000	-	-	150,000
Due to other governmental units	-	-	-	3,681
Deferred revenue	-	-	51	-
Contract retainage payable	-	-	-	-
Contracts payable	65,926	340,119	13,950	411,910
OPEB obligation	-	-	-	-
Revenue bonds payable	-	-	-	-
TOTAL LIABILITIES	<u><u>503,228</u></u>	<u><u>429,896</u></u>	<u><u>28,098</u></u>	<u><u>1,050,023</u></u>
FUND BALANCES				
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	505,648	3,423,665	(21,851)	1,572,452
TOTAL FUND BALANCES	<u><u>505,648</u></u>	<u><u>3,423,665</u></u>	<u><u>(21,851)</u></u>	<u><u>1,572,452</u></u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 1,008,876</u></u>	<u><u>\$ 3,853,561</u></u>	<u><u>\$ 6,247</u></u>	<u><u>\$ 2,622,475</u></u>

BEXAR COUNTY, TEXAS
UNAUDITED CONSOLIDATED BALANCE SHEET
GOVERNMENTAL AND ENTERPRISE FUND TYPES
MAY 31, 2011

	<u>Tax Account Special Inventory</u>	<u>District Attorney Programs</u>	<u>Asset Forfeitures</u>	<u>Bexar County Housing Finance Corporation</u>
ASSETS				
Cash	\$ (57,453)	\$ 866,321	\$ 1,919,754	\$ 738,431
Investments	-	-	-	-
Receivables:				
Taxes, Net	-	-	-	-
Accounts receivable	1,217	-	1,609	25,967
Due from other funds	-	148	3,642	-
Advances to other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventories	-	-	-	-
Accrued interest	74,319	-	-	-
Deferred charges	-	-	-	-
Deposits	-	-	-	-
Capital assets, less accumulated depreciation	-	-	-	-
TOTAL ASSETS	<u>\$ 18,083</u>	<u>\$ 866,469</u>	<u>\$ 1,925,005</u>	<u>\$ 764,398</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ 1,501	\$ 494	\$ 29,972	\$ 248
Accrued liabilities	3,787	10,058	107,984	34,815
Accrued interest payable	-	-	-	-
Due to other funds	-	148	-	1
Advances from other funds	-	-	-	-
Due to other governmental units	-	-	-	-
Deferred revenue	-	-	-	15,000
Contract retainage payable	-	-	-	-
Contracts payable	1,407	4,546	71,777	3,385
OPEB obligation	-	-	-	-
Revenue bonds payable	-	-	-	-
TOTAL LIABILITIES	<u>6,695</u>	<u>15,246</u>	<u>209,733</u>	<u>53,449</u>
FUND BALANCES				
Fund balances				
for debt service	-	-	-	-
for capital expenditures	-	-	-	-
for general fund	-	-	-	-
for grant awards	-	-	-	591,492
for administrative commitments	-	-	-	150,000
for enterprise funds	-	-	-	-
for internal service funds	-	-	-	-
for special revenue funds	11,388	851,223	1,715,272	(30,543)
TOTAL FUND BALANCES	<u>11,388</u>	<u>851,223</u>	<u>1,715,272</u>	<u>710,949</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 18,083</u>	<u>\$ 866,469</u>	<u>\$ 1,925,005</u>	<u>\$ 764,398</u>

BEXAR COUNTY, TEXAS
UNAUDITED CONSOLIDATED BALANCE SHEET
GOVERNMENTAL AND ENTERPRISE FUND TYPES
MAY 31, 2011

	<u>Health Facilities Development Corporation</u>	<u>Bexar County Industrial Development Corporation</u>	<u>Community Venue Fund</u>	<u>Sheriff's Commissary Fund</u>
ASSETS				
Cash	\$ 200,431	\$ 42,782	\$ 146,532,855	\$ 749,769
Investments	-	-	-	-
Receivables:				
Taxes, Net	-	-	-	-
Accounts receivable	-	-	-	-
Due from other funds	-	-	-	-
Advances to other funds	-	-	-	-
Due from other governments	-	-	737	-
Inventories	-	-	-	-
Accrued interest	-	-	-	-
Deferred charges	-	-	9,169,238	-
Deposits	-	-	-	-
Capital assets, less accumulated depreciation	-	-	141,159,979	129,086
TOTAL ASSETS	<u><u>\$ 200,431</u></u>	<u><u>\$ 42,782</u></u>	<u><u>\$ 296,862,809</u></u>	<u><u>\$ 878,855</u></u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ -	\$ -	\$ 88	\$ 128,342
Accrued liabilities	-	-	18,139	37,113
Accrued interest payable	-	-	1,336,059	-
Due to other funds	-	-	2,000,000	-
Advances from other funds	-	-	-	-
Due to other governmental units	-	-	-	-
Deferred revenue	-	-	-	-
Contract retainage payable	-	-	-	-
Contracts payable	-	-	-	-
OPEB obligation	-	-	-	-
Revenue bonds payable	-	-	210,870,257	-
TOTAL LIABILITIES	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>214,224,543</u></u>	<u><u>165,455</u></u>
FUND BALANCES				
Fund balances				
for debt service	-	-	-	-
for capital expenditures	-	-	-	-
for general fund	-	-	-	-
for grant awards	25,000	-	-	-
for administrative commitments	100,000	-	-	-
for enterprise funds	-	-	82,638,266	713,400
for internal service funds	-	-	-	-
for special revenue funds	75,431	42,782	-	-
TOTAL FUND BALANCES	<u><u>200,431</u></u>	<u><u>42,782</u></u>	<u><u>82,638,266</u></u>	<u><u>713,400</u></u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 200,431</u></u>	<u><u>\$ 42,782</u></u>	<u><u>\$ 296,862,809</u></u>	<u><u>\$ 878,855</u></u>

BEXAR COUNTY, TEXAS
 UNAUDITED CONSOLIDATED BALANCE SHEET
 GOVERNMENTAL AND ENTERPRISE FUND TYPES
 MAY 31, 2011

	<u>Internal Service Funds</u>	<u>Total</u>
ASSETS		
Cash	\$ 10,924,150	\$ 343,616,921
Investments	-	536,984,058
Receivables:		
Taxes, Net	-	41,200,711
Accounts receivable	3,004	12,237,176
Due from other funds	1,281,810	11,348,325
Advances to other funds	-	4,787,677
Due from other governments	-	13,174,547
Inventories	76,817	76,817
Accrued interest	76,877	1,537,156
Deferred charges	-	9,556,755
Deposits	10,000	170,150
Capital assets, less accumulated depreciation	119,739	141,408,804
TOTAL ASSETS	<u>\$ 12,492,397</u>	<u>\$ 1,116,099,097</u>
 LIABILITIES AND FUND BALANCES		
LIABILITIES		
Vouchers payable	\$ 12,921	\$ 7,647,590
Accrued liabilities	4,122,773	9,948,334
Accrued interest payable	-	1,336,059
Due to other funds	1,281,810	3,977,717
Advances from other funds	110,000	2,479,677
Due to other governmental units	-	5,852,525
Deferred revenue	-	53,087,560
Contract retainage payable	-	4,451,570
Contracts payable	-	121,755,963
OPEB obligation	16,759,724	16,759,724
Revenue bonds payable	-	210,870,257
TOTAL LIABILITIES	<u>22,287,228</u>	<u>438,166,976</u>
 FUND BALANCES		
Fund balances		
for debt service	-	111,237,632
for capital expenditures	-	365,640,620
for general fund	-	104,216,606
for grant awards	-	616,492
for administrative commitments	-	250,000
for enterprise funds	-	83,351,666
for internal service funds	(9,794,831)	(9,794,831)
for special revenue funds	-	22,413,936
TOTAL FUND BALANCES	<u>(9,794,831)</u>	<u>677,932,121</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 12,492,397</u>	 <u>\$ 1,116,099,097</u>

BEXAR COUNTY, TEXAS
SCHEDULE OF BANK ACCOUNT BALANCES
MAY 31, 2011

<u>Account Name</u>	<u>May 31, 2011</u>
<u>Bank of America</u>	
Central Depository	\$ 22,708,607.72
Incoming Wires	-
Attorney Bond Escrow	1,929,264.75
Credit Card Refund/Adjustment Account	2,996.00
Central Disbursement	-
Payroll	2,893,312.35
Election	3,609.64
Jury	130,520.00
Fee Office Refund	-
ATD Sales Tax Account	20,809,109.83
Performing Arts Center Project Disbursement Fund	12.94
Juvenile Probation Restitution	21,998.99
CSCD Restitution	238,893.52
Sheriff Inmate Trust	332,004.79
County Clerk Registry Non- Interest Account	1,520,239.37
County Clerk Registry - Interest Account	15,405,323.93
District Clerk Registry Non Interest Account	2,460,102.26
District Clerk Registry Interest Account	7,813,764.14
District Attorney Check Fee Restitution	343,840.91
District Attorney HOT Check Account	165,679.81
District Attorney Asset Forfeiture	674,617.67
District Attorney Gambling	0.03
TexStar	89,738,276.24
TexPool Demand	44,900,179.51
TexPool BAB Flood	28,575,712.22
TexPool BAB Non-Flood 09.09	-
TexPool BAB Non-Flood 08.10	15,260,239.20
Logic	-
<u>Wells Fargo</u>	
Rebate	5.47
Bexar Venue Project Funds	1.04
Bexar Hotel Occupancy Tax	1,455,797.94
Bexar Motor Vehicle Rental Tax	699,122.07
Bexar Motor Vehicle Tax Bd Ds	376,647.11
Bexar Tax Exmpt Cmb Ven Tax DS	725,389.90
Bexar Taxable Bd Ds	540,665.81
BC TE RFDG Comb Series 2008A Const Prop 1	160,723.11
BC TE RFDG Comb Series 2008A Const Prop 2	-
BC TE RFDG Comb Series 2008A Const Prop 3	0.97
BC TE RFDG Comb Series 2008A Const Prop 4	135,142.87
Bexar License Revenue	650,081.75
BC MVRT Reserve	3,349,761.70
BC TE Comb Tax Reserve	6,221,864.34

BEXAR COUNTY, TEXAS
SCHEDULE OF BANK ACCOUNT BALANCES
MAY 31, 2011

BC Taxable Bd Reserve	4,328,153.15
BC Cap Imp & Cov Excess	32,677,446.93
BC Cap Imp & Existing	24,067,438.10
BC 2009 Venue Prop 2 Construction	9,765,421.77
BC 2009 Venue Prop 3 Construction	59,680.90
BC 2009 Venue Prop 4 Construction	5,393,760.92
BC TE Subord Lien Series 2010 Comb Ven DS	773,819.98
BC TE Subord Lien Rev Series 2010 Prop 1 Const	8,595.11
TE Subord Lien Rev Series 2010 Prop 3 Const	8,319,110.19
Tax exempt venue series 2010 prop 4 Const	18,771,690.98
TE Subord Lien Rev Series 2010 Debt Service	533,452.08
TE Venue MVR Series 2010 Prop 2 Const	24,907,243.69
Total	\$ <u>399,849,323.70</u>

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

BEXAR COUNTY, TEXAS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
in the period of May 31, 2011

Fund Name	Cash Balance May 1, 2011	Receipts	Disbursements	Cash Balance May 31, 2011
Governmental Funds				
General Fund				
General Fund	\$ 26,032,933.13	\$ 60,312,800.29	\$ 67,157,116.16	\$ 19,188,617.26
Debt Service				
Debt Service	8,675,929.34	2,292,662.53	1,987,669.18	8,980,922.69
Capital Projects				
November 2003 Bond Program	9,971,713.73	63,313.90	360,184.14	9,674,843.49
Rev Cos Start in FY 06	1,150,243.81	-	922.80	1,149,321.01
128 M Debt Issuance FY 07	3,280,772.58	6,286,833.45	4,467,934.11	5,099,671.92
FY08 Capital Project Fund	12,712,224.15	9,161.99	287,541.54	12,433,844.60
FY09 Capital Project Fund	6,404,511.33	41,476.77	429,536.30	6,016,451.80
FY10 Capital Project Fund	55,378,018.70	38,089.90	930,773.67	34,485,334.93
FY11 Capital Project Fund	(1,204,888.19)	1,569,677.29	1,259,909.90	(895,120.80) (A)
Capital Lease Project	3,625,296.93	-	46,513.18	3,578,783.75
Courthouse Facilities Improvement	759,167.01	48,002.77	6,518.73	800,651.05
Special Road/Bridge Fund	2,671,016.61	3,599,299.84	1,694,088.27	4,576,228.18
Road & Bridge Multi YR Fund	1,490,570.73	56,308.28	1,353,637.63	193,241.38
TXDOT & ATD Multi YR Fund	23,064,051.83	1,201,528.39	459,887.08	23,805,693.14
Flood Control Projects	1,780,493.78	88,903.15	65,088.57	1,804,308.36
Flood Control Multi YR Fund	2,873,286.58	17,162,669.19	4,909,502.35	15,126,453.42
County Buildings Fund	241,214.13	-	80,524.34	160,689.79
Short-Term Capital Projects Fund	357,092.26	-	-	357,092.26
Economic Development Fund	939,108.94	-	-	939,108.94
Detention Facilities	8,094.01	-	-	8,094.01
Nonmajor Governmental Funds				
County Clerk Records Management	11,758,761.85	213,775.19	140,036.33	11,832,500.71
County Records Management	358,874.68	44,332.08	21,472.42	381,734.34
Courthouse Security	206,578.34	63,692.22	119,368.35	150,902.21
Justice of Peace Technology	491,114.62	23,921.01	47,315.93	467,719.70
Fire Code	1,167,306.16	32,155.79	117,939.43	1,081,522.52
District Clerk Records Management	44,749.46	21,426.02	4,445.26	61,730.22
Unclaimed Money	164,087.92	-	-	164,087.92
Law Library	159,009.14	57,445.29	36,429.15	180,025.28
County Wide Court Technology	9,931.57	2,345.24	18.90	12,257.91
Dispute Resolution	34,877.23	47,953.90	54,434.57	28,396.56
Justice of Peace Security Fund	204,002.22	12,556.53	-	216,558.75
Domestic Relations	190,109.72	37,427.85	53,133.53	174,404.04
Probate Contribution	126,497.32	237.19	34,714.74	92,019.77
Parking Facilities	691,816.68	34,908.66	28,987.60	697,737.74
Child Abuse Prevention Fund	1,355.98	-	-	1,355.98
Drug Court Program	126,600.09	9,737.44	2,420.16	133,917.37
District Attorney Comptroller	(11,166.00)	-	1,900.00	(13,066.00) (B)
District Court Records Technology	71,503.18	11,444.57	9,053.82	73,893.93
Juvenile Case Manager	150,434.52	29,526.07	28,778.78	151,181.81
Probate Guardianship	160,772.78	13,780.00	22,269.75	152,283.03
Probate Education	193,551.55	4,511.05	2,635.90	195,426.70
Family Protection Fee	(6,107.30)	11,865.00	12,679.96	(6,922.26) (B)
Juvenile Delinquency Prevention	18,769.65	238.67	50.00	18,958.32
Technology Services	1,025,254.20	-	16,379.15	1,008,875.05
Stormwater Mitigation	3,813,263.05	116,007.49	75,708.86	3,853,561.68
Election Contract Services	2,573,756.95	21,175.78	45,037.66	2,549,895.07
Chapter 19 Voter Registration	(5,920.51)	-	-	(5,920.51) (C)
Tax Collector's Special Inventory	(41,812.86)	-	15,639.73	(57,452.59) (C)

BEXAR COUNTY, TEXAS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
in the period of May 31, 2011

Fund Name	Cash Balance May 1, 2011	Receipts	Disbursements	Cash Balance May 31, 2011
LEOSE				
Fire Marshal LEOSE Fund	1,858.76	1,177.97	-	3,036.73
Sheriff's LEOSE Fund	24,442.78	2,995.98	9,634.77	17,803.99
District Attorney LEOSE Fund	1,398.39	-	-	1,398.39
Constable 1 LEOSE Fund	1,193.15	-	390.00	803.15
Constable 2 LEOSE Fund	15,128.50	-	-	15,128.50
Constable 3 LEOSE Fund	2,972.48	7.50	-	2,979.98
Constable 4 LEOSE Fund	3,353.45	-	-	3,353.45
Grants				
Community Infra and Economic Develop	1,512,108.87	734.45	521,398.54	991,444.78
Grants-In-Aid Fund	1,780,946.31	2,052,139.80	1,974,257.61	1,858,828.50
Home Programs Fund	19,692.58	97,887.56	211,453.14	(93,873.00) (C)
CDBG Programs Fund	45,906.87	53,774.54	166,508.01	(66,826.60) (C)
Juv Prob Commission Fund	5,466,728.08	681,995.82	759,360.74	5,389,363.16
JJAEP Fund	405,423.31	94,415.75	37,666.28	462,172.78
JJAEP Facility Fund	1,330,407.65	-	-	1,330,407.65
Juvenile Fund	634,931.04	6,759.45	2,573.54	639,116.95
Sheriff's Dept Fund Donation	5,474.22	-	-	5,474.22
District Attorney Programs				
DA - Check Fund	548,746.88	33,312.69	67,235.32	514,824.25
DA - Narcotics Fund	3,654.00	-	147.74	3,506.26
DA - Money Laundering Prosecution	4,691.99	1,864.45	4,959.52	1,596.92
DA - Gambling Fund	351,803.26	-	5,409.31	346,393.95
County Wide Asset Forfeiture				
DA-State Asset Forfeiture Fund	1,337,305.22	15,614.18	39,228.63	1,313,690.77
Sheriff-Fed Asst Forfeiture Fund	73,019.74	-	819.69	72,200.05
DA-Fed Asset Forfeiture Fund	275,995.72	-	-	275,995.72
Const 2 - Fed Asset Forfeiture Fund	22,959.69	-	-	22,959.69
Const 1 - Fed Asset Forfeiture Fund	581.87	-	-	581.87
Const 2- State Asset Forfeiture Fund	3,005.69	-	-	3,005.69
Const 1 - State Asset Forfeiture Fund	1,414.32	-	-	1,414.32
Const 4 - State Asset Forfeiture Fund	723.73	-	-	723.73
Const 4 - Fed Asset Forfeiture Fund	7,040.87	-	-	7,040.87
Sheriff - CH18 State Asset Forfeiture Fu	9,877.66	-	103.92	9,773.74
Sheriff - State Asset Forfeiture Fund	225,645.88	7,442.69	20,721.17	212,367.40
Blended Units				
Bexar County Housing Finance Corporat	796,340.28	1,134.40	59,044.14	738,430.54
Bexar County Health Facilities Developn	200,430.65	-	-	200,430.65
Bexar County Industrial Development C	42,781.61	-	-	42,781.61
Total Governmental Funds	<u>\$ 179,046,809.08</u>	<u>\$ 96,632,448.01</u>	<u>\$ 90,269,110.00</u>	<u>\$ 185,410,147.09</u>
Business-Type Activities				
Community Venue Fund	147,237,476.46	3,340,680.41	4,045,301.64	146,532,855.23
Sheriff's Commissary Fund	787,439.80	240,765.94	278,436.98	749,768.76
Total Business-Type Activities	<u>\$ 148,024,916.26</u>	<u>\$ 3,581,446.35</u>	<u>\$ 4,323,738.62</u>	<u>\$ 147,282,623.99</u>
Internal Service Funds				
Fleet Maintenance	205,425.80	260,039.09	112,682.60	352,782.29
Other Post Employment Benefits	11,676,120.96	127,501.72	2,812,641.06	8,990,981.62
Self Insurance	(4,609,726.21)	4,771,661.34	3,512,972.02	(3,351,036.89) (C)
Self Insurance Workers Comp	3,761,397.29	140,391.63	105,156.42	3,796,632.50
Records Management Center	1,151,391.94	-	16,601.52	1,134,790.42
Total Internal Service Funds	<u>\$ 12,184,609.78</u>	<u>\$ 5,299,593.78</u>	<u>\$ 6,560,053.62</u>	<u>\$ 10,924,149.94</u>

BEXAR COUNTY, TEXAS
SCHEDULE OF RECEIPTS AND DISBURSEMENTS
in the period of May 31, 2011

Fund Name	Cash Balance May 1, 2011	Receipts	Disbursements	Cash Balance May 31, 2011
Agency Funds				
Secondary Recipient Grants	65,516.57	372.26	260,830.20	(194,941.37) (C)
Officer's Special	15,296,169.21	1,440,325.15	1,686,807.85	15,049,686.51
Clerk's Trust	27,341,545.12	706,573.11	1,368,686.48	26,679,431.75
Flexible Spending Accounts	3,763,117.50	142,834.55	188,412.85	3,717,539.20
Bail Bond Security	1,899,664.75	64,115.20	37,515.20	1,926,264.75
Community Corrections Fund	4,746,901.58	826,732.26	1,624,055.81	3,949,578.03
Total Agency Funds	<u>\$ 53,112,914.73</u>	<u>\$ 3,180,952.53</u>	<u>\$ 5,166,308.39</u>	<u>\$ 51,127,558.87</u>
Total Funds	<u><u>\$ 392,369,249.85</u></u>	<u><u>\$ 108,694,440.67</u></u>	<u><u>\$ 106,319,210.63</u></u>	<u><u>\$ 394,744,479.89</u></u>

Note 1: This schedule does not include the investment account balances

Note 2: 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 incur expenses before related revenues are received or cash is transferred in conjunction with a reimbursement resolution.

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

Note C: 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.

BEXAR COUNTY, TEXAS
SCHEDULE OF TRANSFERS TO AND FROM EACH FUND
MAY 31, 2011

TRANSFERS IN:						
	<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>Total</u>
TRANSFERS OUT:						
General Fund	\$ -	\$ -	\$ 873,985	\$ 2,770,000	\$ 1,780,933	\$ 5,424,918
Capital Project Funds	-	1,192,526	-	4,000,000	-	5,192,526
Internal Service Funds	-	-	-	-	633,483	633,483
Special Revenue Funds	3,070	450,000	724,255	-	49,531	1,226,856
Total Transfers	<u>\$ 3,070</u>	<u>\$ 1,642,526</u>	<u>\$ 1,598,240</u>	<u>\$ 6,770,000</u>	<u>\$ 2,463,947</u>	<u>\$ 12,477,783</u>

The transfer of \$2,770,000 from the General Fund to capital project funds was to replace funds lost due to a reallocation of vehicle sales tax revenue by the State legislature. The transfer of \$1,780,933 from the General Fund to Internal Service Funds was to offset an estimated shortfall at FY2011 year-end. The transfer out of the Capital Project Funds of \$1,192,526 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 transfers are the result of normal transactions between funds.

BEXAR COUNTY, TEXAS
LONG TERM DEBT OVERVIEW
GOVERNMENTAL ACTIVITIES SCHEDULE OF OUTSTANDING DEBT
For the Year Ending September 30, 2011

Refunding Bonds	Original Amount	Interest Rate	Total Outstanding Balances*		
			Principal	Interest	Total Requirements
02/15/04 Limited Tax Gen Obligation Ref Bonds	14,090,000	2.00 - 5.00	5,690,000	589,750	6,279,750
09/15/05 Limited Tax Gen Obligation Ref Bonds	21,355,000	4.00 - 5.00	20,650,000	3,986,150	24,636,150
05/01/06 Limited Tax Gen Obligation Ref Bonds	5,175,000	4.00 - 4.25	1,110,000	47,175	1,157,175
05/15/09 Limited Tax Gen Obligation Ref Bonds	14,890,000	2.00 - 3.25	7,135,000	506,478	7,641,478
07/22/10 Limited Tax Gen Obligation Ref Bonds	36,915,000	2.00 - 5.00	34,995,000	13,193,500	48,188,500
		Sub-Total	69,580,000	18,323,049	87,903,049
General Obligation Bonds					
10/15/04 Limited Tax Bonds	9,400,000	3.00 - 5.25	7,035,000	2,748,925	9,783,925
10/15/04 Unlimited Tax Road Bonds	6,080,000	3.00 - 4.60	5,115,000	1,529,401	6,644,401
09/10/07 Unlimited Tax Road Bonds	19,220,000	4.00 - 5.00	17,130,000	7,950,838	25,080,838
06/01/08 Unlimited Tax Road Bonds	15,205,000	4.125 - 5.00	13,745,000	6,334,284	20,079,284
08/19/10 Limited Tax Bonds	24,020,000	3.00 - 4.25	23,405,000	17,053,150	40,458,150
		Sub-Total	66,430,000	35,616,598	102,046,598
Certificates of Obligation					
04/15/02 Comb Tax and Rev Certif of Obligation	14,215,000	4.00 - 5.50	6,010,000	952,325	6,962,325
05/15/02 Comb Flood Tax and Rev Certif of Obligation	4,240,000	4.00 - 5.00	2,190,000	334,650	2,524,650
02/15/04 Comb Tax and Rev Certif of Obligation	14,500,000	2.00 - 5.00	9,230,000	2,195,000	11,425,000
10/15/04 Comb Tax and Rev Certif of Obligation	23,960,000	5.00 - 5.25	14,885,000	4,136,050	19,021,050
10/15/04 Comb Flood Tax and Rev Certif of Obligation	3,595,000	3.00 - 4.60	3,025,000	906,404	3,931,404
08/09/07 Pass-Through Rev and Ltd Tax Bonds	22,385,000	4.31	19,445,000	4,922,881	24,367,881
09/10/07 Comb Tax and Rev Certif of Obligation	22,205,000	4.00 - 5.25	19,050,000	9,142,268	28,192,268
09/10/07 Comb Flood Tax and Rev Certif of Obligation	71,820,000	4.00 - 5.25	66,625,000	54,791,112	121,416,112
06/01/08 Comb Flood Tax and Rev Certif of Obligation	68,975,000	4.00 - 5.25	65,635,000	53,130,862	118,765,862
06/01/08 Comb Tax and Rev Certif of Obligation	54,675,000	3.00 - 5.25	49,230,000	22,985,337	72,215,337
12/18/08 Pass-Through Rev and Ltd Tax Bonds	31,125,000	5.00-5.25	27,120,000	8,222,625	35,342,625
06/11/09 Public Property Finance Contractual Obligations	5,220,000	2.00	2,665,000	80,200	2,745,200
09/03/09 Comb Tax and Rev Certif of Obligation	98,445,000	3.00-5.00	98,445,000	89,605,638	188,050,638
09/03/09 Comb Tax and Rev Certif of Obligation Taxable Series, Build America Bonds	50,620,000	6.628	50,620,000	89,159,193	139,779,193
09/03/09 Comb Flood Tax and Rev Certif of Obligation Taxable Series, Build America Bonds	103,690,000	4.00-5.00	103,690,000	93,899,237	197,589,237
09/03/09 Comb Flood Tax and Rev Certif of Obligation Taxable Series, Build America Bonds	50,620,000	6.628	50,620,000	89,159,193	139,779,193
08/19/10 Comb Tax and Rev Certif of Obligation Taxable Series, Build America Bonds	30,325,000	5.755	30,325,000	47,725,640	78,050,640
08/19/10 Comb Tax and Rev Certif of Obligation	97,455,000	3.00 - 5.00	94,595,000	69,040,019	163,635,019
		Sub-Total	713,405,000	640,388,633	1,353,793,633
Total Bonds, Certificates of Obligation	\$ 934,420,000		\$ 849,415,000	\$ 694,328,280	\$ 1,543,743,280

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

	Principal	Interest	Total
2012	30,645,000	42,602,082	73,247,082
2013	30,765,000	41,340,542	72,105,542
2014	27,520,000	40,045,078	67,565,078
2015	25,125,000	38,815,849	63,940,849
2016	25,000,000	37,686,092	62,686,092
2017-2021	137,850,000	170,895,572	308,745,572
2022-2026	134,340,000	137,015,001	271,355,001
2027-2031	140,445,000	103,471,289	243,916,289
2032-2036	173,920,000	66,439,466	240,359,466
2037-2040	123,805,000	16,017,310	139,822,310
	849,415,000	694,328,280	1,543,743,280

Note: Scheduled Debt Service Payments

Bonds and Certificates of Obligation:

1. June 15th of each year principal and interest
2. December 15th of each year interest only.

* Total Outstanding Balances are computed as of June 15, 2011

	Fiscal Year 2011 Debt Service Payment		
2011	30,425,000	42,448,497	72,873,497

BEXAR COUNTY, TEXAS
LONG TERM DEBT OVERVIEW
GOVERNMENTAL ACTIVITIES SCHEDULE OF OUTSTANDING DEBT
For the Year Ending September 30, 2011

	<u>2012</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Requirements</u>
Refunding Bonds			
02/15/04 Limited Tax General Obligation Ref Bonds	1,995,000	284,500	2,279,500
09/15/05 Limited Tax General Obligation Ref Bonds	2,500,000	984,250	3,484,250
05/01/06 Limited Tax General Obligation Ref Bonds	1,110,000	47,175	1,157,175
05/15/09 Limited Tax General Obligation Ref Bonds	1,960,000	164,938	2,124,938
07/22/10 Limited Tax General Obligation Ref Bonds	1,960,000	1,481,800	3,441,800
Sub-Total	<u>9,525,000</u>	<u>2,962,663</u>	<u>12,487,663</u>
General Obligation Bonds			
10/15/04 Limited Tax Bonds	505,000	355,675	860,675
10/15/04 Unlimited Tax Road Bonds	345,000	210,825	555,825
09/10/07 Unlimited Tax Road Bonds	755,000	814,250	1,569,250
06/01/08 Unlimited Tax Road Bonds	550,000	633,189	1,183,189
08/19/10 Limited Tax Bonds	465,000	928,869	1,393,869
Sub-Total	<u>2,620,000</u>	<u>2,942,808</u>	<u>5,562,808</u>
Certificates of Obligation			
04/15/02 Comb Tax and Rev Certif of Obligation	1,340,000	330,550	1,670,550
05/15/02 Comb Flood Tax and Rev Certif of Obligation	395,000	108,350	503,350
02/15/04 Comb Tax and Rev Certif of Obligation	965,000	461,500	1,426,500
10/15/04 Comb Tax and Rev Certif of Obligation	3,030,000	755,187	3,785,187
10/15/04 Comb Flood Tax and Rev Certif of Obligation	200,000	124,727	324,727
08/09/07 Pass-Through Rev and Ltd Tax Bonds	1,570,000	838,080	2,408,080
09/10/07 Comb Tax and Rev Certif of Obligation	840,000	922,281	1,762,281
09/10/07 Comb Flood Tax and Rev Certif of Obligation	1,310,000	3,359,550	4,669,550
06/01/08 Comb Flood Tax and Rev Certif of Obligation	1,245,000	3,152,350	4,397,350
06/01/08 Comb Tax and Rev Certif of Obligation	2,005,000	2,242,438	4,247,438
12/18/08 Pass-Through Rev and Ltd Tax Bonds	2,155,000	1,379,950	3,534,950
06/11/09 Public Property Finance Contractual Obligations	1,320,000	53,300	1,373,300
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	-	1,745,204	1,745,204
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	2,125,000	4,516,431	6,641,431
Sub-Total	<u>18,500,000</u>	<u>36,696,612</u>	<u>55,196,612</u>
Total Bonds, Certificates of Obligation	<u>\$ 30,645,000</u>	<u>\$ 42,602,082</u>	<u>\$ 73,247,082</u>

BEXAR COUNTY, TEXAS
STATEMENT OF REVENUES & EXPENDITURES & CHANGES IN FUND BALANCE
BUDGETARY TO ACTUAL
GENERAL FUND (001)
For the Eight Months Ending May 31, 2011

	CURRENT BUDGET	YEAR TO DATE AMOUNT	PERCENT OF CURRENT BUDGET USED
REVENUES			
AD VALOREM TAXES	\$ 237,591,600	\$ 214,159,850	90.14%
OTHER TAXES, LICENSE & PERMITS	13,580,500	10,111,631	74.46%
INTERGOVERNMENTAL REVENUES	7,222,700	3,786,695	52.43%
FINES & COURT COSTS	23,528,074	14,837,139	63.06%
MOTOR VEHICLE FEES	5,563,700	3,728,131	67.01%
OTHER FEES	10,465,540	7,026,005	67.13%
DETENTION BOARD ASSESSMENTS	681,000	450,942	66.22%
AD VALOREM PROCESSING FEES	4,149,000	4,077,652	98.28%
INTEREST & RENTAL INCOME	13,890,420	7,491,046	53.93%
SALES, REFUNDS, & MISCELLANEOUS	6,885,800	3,941,977	57.25%
INTERFUND TRANSFERS	3,070	3,070	100.00%
TOTAL REVENUES	\$ 323,561,404	\$ 269,614,138	83.33%
EXPENDITURES (to include encumbrances)			
GENERAL GOVERNMENT	\$ 66,878,217	\$ 42,803,127	64.00%
JUDICIAL	75,591,337	52,182,622	69.03%
PUBLIC SAFETY	152,005,580	102,684,439	67.55%
EDUCATION AND RECREATION	2,599,846	1,682,649	64.72%
PUBLIC WORKS	7,551,897	5,007,312	66.31%
HEALTH AND PUBLIC WELFARE	6,213,239	4,625,727	74.45%
INTERGOVERNMENTAL EXPENDITURES	5,964,101	5,963,663	99.99%
CONTINGENCIES	6,007,211	-	0.00%
OTHER FINANCING USES	5,158,207	5,158,207	100.00%
TOTAL EXPENDITURES	\$ 327,969,635	\$ 220,107,746	67.11%
REVENUES (LESS THAN) IN EXCESS OF EXPENDITURES	\$ (4,408,231)	\$ 49,506,392	
FUND BALANCE OCTOBER 1, 2010	54,710,214	54,710,214	
FUND BALANCE END OF PERIOD			
For the Eight Months Ending May 31, 2011	\$ 50,301,983	\$ 104,216,606	