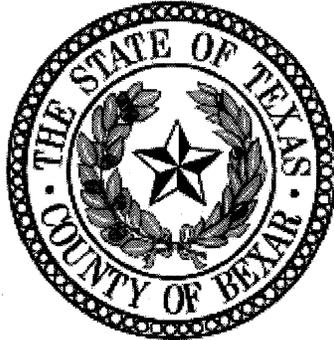


BEXAR COUNTY, TEXAS

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

March 31, 2012



**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 six months ending March 31, 2012, 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
Primary Government
March 31, 2012

	<u>General Fund</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>County Clerk Records Management</u>	<u>County Records Management</u>
ASSETS					
Cash and investments	153,659,775	130,433,255	477,669,728	13,218,545	216,685
Receivables:					
Taxes, Net	43,502,171	9,489,291	1,041,568		
Accounts receivable	12,056,407		(2,449,772)	139,040	1,693
Due from other funds	10,905,950		2,000,000		
Advances to other funds	5,548,184				
Due from other governments	1,454,666				
Inventories	299,019				
Accrued interest	(1,790,096)	654,184	186,095		
Deferred charges	(35,417)		34,192,171		
Deposits	161,189				
Capital assets, less accumulated depreciation					
TOTAL ASSETS	<u><u>\$ 225,761,849</u></u>	<u><u>\$ 140,576,730</u></u>	<u><u>\$ 512,639,790</u></u>	<u><u>\$ 13,357,585</u></u>	<u><u>\$ 218,378</u></u>
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Vouchers payable	\$ 703,540		\$ 1,653		
Accrued liabilities	6,043,927		1,709,770	(128,777)	
Accrued interest payable					
Due to other funds					
Advances from other funds			4,330,184		
Due to other governmental units	6,401,862				
Deferred revenue	56,074,114	9,660,292	1,196,917		
Contract retainage payable			4,740,076		
Contracts payable		16,868,386			
OPEB obligation					
Revenue bonds payable					
TOTAL LIABILITIES	<u>69,223,443</u>	<u>26,528,677</u>	<u>11,978,599</u>	<u>(128,777)</u>	<u>-</u>
FUND BALANCES					
Fund balances					
for debt service		114,048,053			
for capital expenditures			500,661,190		
for general fund	156,538,406				
for grant awards					
for administrative commitments					
for enterprise funds					
for internal service funds					
for special revenue funds				13,486,362	218,378
TOTAL FUND BALANCES	<u>156,538,406</u>	<u>114,048,053</u>	<u>500,661,190</u>	<u>13,486,362</u>	<u>218,378</u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 225,761,849</u></u>	<u><u>\$ 140,576,730</u></u>	<u><u>\$ 512,639,790</u></u>	<u><u>\$ 13,357,585</u></u>	<u><u>\$ 218,378</u></u>

Bexar County, Texas
Unaudited Consolidated Balance Sheet
Primary Government
March 31, 2012

	<u>Courthouse Security</u>	<u>Justice of Peace Technology</u>	<u>Fire Code</u>	<u>District Clerk Records Management</u>	<u>Law Library</u>
ASSETS					
Cash and investments	244,369	251,730	1,825,161	284,469	314,088
Receivables:					
Taxes, Net					
Accounts receivable	35,348	20,040		3,058	7,482
Due from other funds					296
Advances to other funds					
Due from other governments					
Inventories					
Accrued interest					
Deferred charges					
Deposits					
Capital assets, less accumulated depreciation					
TOTAL ASSETS	<u><u>\$ 279,717</u></u>	<u><u>\$ 271,771</u></u>	<u><u>\$ 1,825,161</u></u>	<u><u>\$ 287,527</u></u>	<u><u>\$ 321,865</u></u>
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Vouchers payable					
Accrued liabilities	18,195	(29,994)	10,416	7,673	37,823
Accrued interest payable					
Due to other funds					296
Advances from other funds					
Due to other governmental units					
Deferred revenue					
Contract retainage payable		37,729			
Contracts payable					
OPEB obligation					
Revenue bonds payable					
TOTAL LIABILITIES	<u>18,195</u>	<u>7,734</u>	<u>10,416</u>	<u>7,673</u>	<u>38,118</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	261,522	264,037	1,814,745	279,854	283,747
TOTAL FUND BALANCES	<u>261,522</u>	<u>264,037</u>	<u>1,814,745</u>	<u>279,854</u>	<u>283,747</u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 279,717</u></u>	<u><u>\$ 271,771</u></u>	<u><u>\$ 1,825,161</u></u>	<u><u>\$ 287,527</u></u>	<u><u>\$ 321,865</u></u>

Bexar County, Texas
Unaudited Consolidated Balance Sheet
Primary Government
March 31, 2012

	<u>County Wide Court Technology</u>	<u>Dispute Resolution</u>	<u>Justice of Peace Security Fund</u>	<u>Domestic Relations</u>	<u>Probate Contribution</u>
ASSETS					
Cash and investments	33,298	16,541	216,365	224,246	781,158
Receivables:					
Taxes, Net					
Accounts receivable		4,050		3,219	
Due from other funds					
Advances to other funds					
Due from other governments					
Inventories					
Accrued interest					1,704
Deferred charges					
Deposits					
Capital assets, less accumulated depreciation					
TOTAL ASSETS	<u><u>\$ 33,298</u></u>	<u><u>\$ 20,591</u></u>	<u><u>\$ 216,365</u></u>	<u><u>\$ 227,465</u></u>	<u><u>\$ 782,862</u></u>
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Vouchers payable		\$ 206		\$ 764	
Accrued liabilities		10,915	(10,071)	856	9,042
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					
TOTAL LIABILITIES	<u>-</u>	<u>11,120</u>	<u>(10,071)</u>	<u>1,620</u>	<u>9,042</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	33,298	9,471	226,437	225,844	773,820
TOTAL FUND BALANCES	<u>33,298</u>	<u>9,471</u>	<u>226,437</u>	<u>225,844</u>	<u>773,820</u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 33,298</u></u>	<u><u>\$ 20,591</u></u>	<u><u>\$ 216,365</u></u>	<u><u>\$ 227,465</u></u>	<u><u>\$ 782,862</u></u>

Bexar County, Texas
Unaudited Consolidated Balance Sheet
Primary Government
March 31, 2012

	<u>LEOSE</u>	<u>Child Abuse Prevention</u>	<u>Drug Court Program</u>	<u>Family Protection Fee</u>	<u>District Court Records Technology</u>	<u>Juvenile Case Manager</u>
ASSETS						
Cash and investments	16,408	1,700	167,531	(6,912)	227,489	174,871
Receivables:						
Taxes, Net						
Accounts receivable	15,976		(142)	1,125	1,712	24,484
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>\$ 32,384</u>	<u>\$ 1,700</u>	<u>\$ 167,388</u>	<u>\$ (5,787)</u>	<u>\$ 229,201</u>	<u>\$ 199,355</u>
LIABILITIES AND FUND BALANCES						
LIABILITIES						
Vouchers payable						
Accrued liabilities	14,166		3,000		(1)	4,700
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						
TOTAL LIABILITIES	<u>14,166</u>	<u>-</u>	<u>3,000</u>	<u>-</u>	<u>(1)</u>	<u>4,700</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	18,218	1,700	164,389	(5,787)	229,202	194,655
TOTAL FUND BALANCES	<u>18,218</u>	<u>1,700</u>	<u>164,389</u>	<u>(5,787)</u>	<u>229,202</u>	<u>194,655</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 32,384</u>	<u>\$ 1,700</u>	<u>\$ 167,388</u>	<u>\$ (5,787)</u>	<u>\$ 229,201</u>	<u>\$ 199,355</u>

Bexar County, Texas
Unaudited Consolidated Balance Sheet
Primary Government
March 31, 2012

	<u>Probate Guardianship</u>	<u>Probate Education</u>	<u>Juvenile Delinquency Prevention</u>	<u>Grants</u>	<u>Technology Improvement</u>
ASSETS					
Cash and investments	166,756	210,814	20,893	10,719,142	959,515
Receivables:					
Taxes, Net					
Accounts receivable				(2,053,379)	
Due from other funds				1,142	
Advances to other funds					
Due from other governments					
Inventories					
Accrued interest					
Deferred charges					
Deposits					
Capital assets, less accumulated depreciation					
TOTAL ASSETS	<u><u>\$ 166,756</u></u>	<u><u>\$ 210,814</u></u>	<u><u>\$ 20,893</u></u>	<u><u>\$ 8,666,904</u></u>	<u><u>\$ 959,515</u></u>
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Vouchers payable				\$ (53)	\$ (100)
Accrued liabilities				33,020	(33,195)
Accrued interest payable					
Due to other funds				1,142	
Advances from other funds				250,000	400,000
Due to other governmental units					
Deferred revenue					
Contract retainage payable					
Contracts payable					
OPEB obligation					
Revenue bonds payable					
TOTAL LIABILITIES	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>284,108</u></u>	<u><u>366,705</u></u>
FUND BALANCES					
Fund balances					
for debt service					
for capital expenditures					
for general fund					
for grant awards				8,382,796	
for administrative commitments					
for enterprise funds					
for internal service funds					
for special revenue funds	166,756	210,814	20,893		592,811
TOTAL FUND BALANCES	<u><u>166,756</u></u>	<u><u>210,814</u></u>	<u><u>20,893</u></u>	<u><u>8,382,796</u></u>	<u><u>592,811</u></u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 166,756</u></u>	<u><u>\$ 210,814</u></u>	<u><u>\$ 20,893</u></u>	<u><u>\$ 8,666,904</u></u>	<u><u>\$ 959,515</u></u>

Bexar County, Texas
Unaudited Consolidated Balance Sheet
Primary Government
March 31, 2012

	<u>Stormwater Mitigation</u>	<u>Chapter 19 Voter Registration</u>	<u>Election Contracting Services</u>	<u>Tax Collector's Special Inventory</u>	<u>District Attorney Programs</u>
ASSETS					
Cash and investments	4,926,484	(26,129)	1,383,619	(9,365)	860,522
Receivables:					
Taxes, Net					
Accounts receivable		6,556	(224,403)		
Due from other funds		5,612			
Advances to other funds					
Due from other governments					
Inventories					
Accrued interest				(117,061)	
Deferred charges					
Deposits					
Capital assets, less accumulated depreciation					
TOTAL ASSETS	<u><u>\$ 4,926,484</u></u>	<u><u>\$ (13,960)</u></u>	<u><u>\$ 1,159,217</u></u>	<u><u>\$ (126,426)</u></u>	<u><u>\$ 860,522</u></u>
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Vouchers payable			\$ 3,699		
Accrued liabilities	206,995	20,296	33,172	3,258	9,186
Accrued interest payable					
Due to other funds					
Advances from other funds			150,000		
Due to other governmental units					
Deferred revenue		51	439,855		
Contract retainage payable					
Contracts payable					
OPEB obligation					
Revenue bonds payable					
TOTAL LIABILITIES	<u>206,995</u>	<u>20,347</u>	<u>626,726</u>	<u>3,258</u>	<u>9,186</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	4,719,489	(34,307)	532,491	(129,684)	851,336
TOTAL FUND BALANCES	<u>4,719,489</u>	<u>(34,307)</u>	<u>532,491</u>	<u>(129,684)</u>	<u>851,336</u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 4,926,484</u></u>	<u><u>\$ (13,960)</u></u>	<u><u>\$ 1,159,217</u></u>	<u><u>\$ (126,426)</u></u>	<u><u>\$ 860,522</u></u>

Bexar County, Texas
Unaudited Consolidated Balance Sheet
Primary Government
March 31, 2012

	Bexar County				Community Venue Fund
	Asset Forfeitures	Bexar County Housing Finance Corporation	Health Facilities Development Corporation	Bexar County Industrial Development Corporation	
ASSETS					
Cash and investments	1,629,972	628,307	175,489	20,191	119,106,622
Receivables:					
Taxes, Net					
Accounts receivable	4,432	22,022			(1,682,642)
Due from other funds					
Advances to other funds					
Due from other governments					
Inventories					
Accrued interest					1
Deferred charges					9,220,410
Deposits					
Capital assets, less accumulated depreciation					141,159,979
TOTAL ASSETS	\$ 1,634,404	\$ 650,329	\$ 175,489	\$ 20,191	\$ 267,804,369
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Vouchers payable	\$ 5,243	\$ 2,502			\$ 92,036
Accrued liabilities	114,695	(27,531)			399,275
Accrued interest payable					1,336,059
Due to other funds					2,000,000
Advances from other funds					
Due to other governmental units					
Deferred revenue		15,000			
Contract retainage payable					1,926,782
Contracts payable					
OPEB obligation					
Revenue bonds payable					208,885,257
TOTAL LIABILITIES	119,938	(10,028)	-	-	214,639,409
FUND BALANCES					
Fund balances					
for debt service					
for capital expenditures					
for general fund					
for grant awards		591,492	25,000		
for administrative commitments		150,000	100,000		
for enterprise funds					53,164,960
for internal service funds					
for special revenue funds	1,514,466	(81,134)	50,489	20,191	
TOTAL FUND BALANCES	1,514,466	660,358	175,489	20,191	53,164,960
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,634,404	\$ 650,329	\$ 175,489	\$ 20,191	\$ 267,804,369

Bexar County, Texas
Unaudited Consolidated Balance Sheet
Primary Government
March 31, 2012

	Nonmajor Enterprise Funds	Internal Service Funds	Total
ASSETS			
Cash and investments	1,199,806	9,232,367	931,175,504
Receivables:			
Taxes, Net			54,033,031
Accounts receivable	1,265	3,004	5,940,574
Due from other funds			12,912,999
Advances to other funds			5,548,184
Due from other governments			1,454,666
Inventories		132,755	431,774
Accrued interest			(1,065,172)
Deferred charges		86,877	43,464,040
Deposits			161,189
Capital assets, less accumulated depreciation	129,085	119,739	141,408,803
TOTAL ASSETS	\$ 1,330,157	\$ 9,574,742	\$ 1,195,465,593
LIABILITIES AND FUND BALANCES			
LIABILITIES			
Vouchers payable	\$ 40,917	\$ 1,559	\$ 851,966
Accrued liabilities	91,575	2,779,658	11,332,042
Accrued interest payable			1,336,059
Due to other funds			2,001,437
Advances from other funds		110,000	5,240,184
Due to other governmental units			6,401,862
Deferred revenue			67,386,230
Contract retainage payable			6,704,587
Contracts payable			16,868,386
OPEB obligation		16,759,724	16,759,724
Revenue bonds payable			208,885,257
TOTAL LIABILITIES	132,492	19,650,941	343,767,733
FUND BALANCES			
Fund balances			
for debt service			114,048,053
for capital expenditures			500,661,190
for general fund			156,538,406
for grant awards			8,999,288
for administrative commitments			250,000
for enterprise funds	1,197,664		54,362,624
for internal service funds		(10,076,199)	(10,076,199)
for special revenue funds			26,914,499
TOTAL FUND BALANCES	1,197,664	(10,076,199)	851,697,860
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,330,157	\$ 9,574,742	\$ 1,195,465,593

BEXAR COUNTY, TEXAS
SCHEDULE OF BANK ACCOUNT BALANCES
March 31, 2012

<u>Account Name</u>	<u>March 31, 2012</u>
<u>Bank of America</u>	
Central Depository	\$ 21,665,276.49
Incoming Wires	-
Attorney Bond Escrow	1,910,718.21
Credit Card Refund/Adjustment Account	415.00
Central Disbursement	-
Payroll	2,107,270.17
Election	2,984.75
Jury	129,457.54
Fee Office Refund	-
ATD Sales Tax Account	24,932,006.06
Performing Arts Center Project Disbursement Fund	2,937,397.50
Juvenile Probation Restitution	23,783.39
CSCD Restitution	199,711.00
Sheriff Inmate Trust	278,727.02
County Clerk Registry Non- Interest Account	1,321,716.57
County Clerk Registry - Interest Account	17,212,181.82
District Clerk Registry Non Interest Account	2,628,342.96
District Clerk Registry Interest Account	8,844,437.04
District Attorney Check Fee Restitution	462,472.46
District Attorney HOT Check Account	3,480,035.06
District Attorney Asset Forfeiture	654,646.46
District Attorney Gambling	0.03
TexStar	91,057,397.41
TexPool Demand	84,647,061.64
TexPool BAB Flood	4,654,220.89
TexPool BAB Non-Flood 09.09	-
TexPool BAB Non-Flood 08.10	1,897,929.99
TexPool Babcock Road	940,652.11
Logic	-
<u>Wells Fargo</u>	
Bexar Motor Vehicle Tax Bd Ds	437,631.15
Bexar Tax Exmpt Cmb Ven Tax DS	1,015,580.44
Bexar Taxable Bd Ds	1,764,855.53
BC TE RFDG Comb Series 2008A Const Prop 1	3.34
Bexar License Revenue	2.70
BC MVRT Reserve	3,350,191.32
BC TE Comb Tax Reserve	6,222,662.33
BC Taxable Bd Reserve	4,328,708.25
BC Cap Imp & Cov Excess	38,610,398.37
BC Cap Imp & Existing	24,070,524.88
BC TE Subord Lien Series 2010 Comb Ven DS	603,995.49
BC TE Subord Lien Rev Series 2010 Prop 1 Const	0.60
TE Subord Lien Rev Series 2010 Prop 3 Const	8,081,171.52

BEXAR COUNTY, TEXAS
SCHEDULE OF BANK ACCOUNT BALANCES

March 31, 2012

Tax exempt venue series 2010 prop 4 Const	12,983,350.27
TE Subord Lien Rev Series 2010 Debt Service	417,146.08
TE Venue MVR Series 2010 Prop 2 Const	15,108,293.45
Total \$	<u><u>388,983,357.29</u></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 March 31, 2012

Fund Name	Cash & Investments			Cash & Investments
	Balances January 1, 2012	Receipts	Disbursements	Balances March 31, 2012
Governmental Funds				
General Fund				
General Fund	130,539,184.94	672,840,929.10	649,720,097.97	153,659,775.07
Debt Service				
Debt Service Fund	111,290,902.83	23,329,776.79	4,187,424.75	130,433,254.87
Capital Projects				
Road & Bridge Fund	11,942,360.90	4,453,028.36	3,937,952.75	12,457,436.51
Courthouse Facility Improvement Fund	1,077,153.70	126,038.57		1,203,192.27
Capital Projects Fund	240,382,473.94	785,110.44	20,441,047.19	220,726,537.19
TXDOT ATD Multi Year Fund	31,117,262.94	13,779,387.16	6,361,379.19	38,535,270.91
Flood Control Multi Year Fund	163,799,913.40	408,595.06	12,184,228.57	152,024,279.89
Flood Control Fund	50,548,373.29	2,451,587.49	276,949.46	52,723,011.32
Nonmajor Governmental Funds				
County Clerk Records Management Fund	13,111,163.05	492,240.93	384,858.92	13,218,545.06
County Wide Records Management Fund	116,030.23	115,727.27	15,071.82	216,685.68
Courthouse Security Fund	332,919.10	173,184.42	261,734.43	244,369.09
Justice of Peace Technology Fund	251,607.23	83,267.32	83,144.25	251,730.30
Fire Code Enforcement Fund	1,722,198.67	326,531.95	223,569.60	1,825,161.02
District Clerk Records Management Fund	244,289.94	63,666.99	23,488.00	284,468.93
Law Library Fund	256,973.06	149,680.98	92,566.07	314,087.97
County Wide Court Technology Fund	25,262.47	8,035.19		33,297.66
Dispute Resolution Fund	24,230.25	145,266.90	152,956.15	16,541.00
Justice of Peace Security Fund	216,365.39			216,365.39
Domestic Relations Fund	246,718.73	108,653.35	131,126.45	224,245.63
Probate Contribution Fund	834,306.66	33,372.98	86,521.93	781,157.71
Child Abuse Fund	1,475.67	223.83		1,699.50
Drug Court Program Fund	150,212.00	25,723.12	8,404.22	167,530.90
Family Protection Fee Fund	13,830.31	34,632.72	55,374.80	(6,911.77) (B)
District Court Recs Tech Fund	174,106.72	77,182.60	23,800.09	227,489.23
Juvenile Case Manager Fund	167,510.82	79,546.79	72,186.64	174,870.97
Probate Guardianship Fund	172,123.86	27,471.13	32,838.57	166,756.42
Probate Education Fund	205,002.73	6,777.78	966.29	210,814.22
Juvenile Delinquency Prevention Fund	20,239.82	653.23		20,893.05
Technology Services Fund	1,056,881.14	28.39	97,394.12	959,515.41
Storm Water Mitigation Fund	3,744,486.79	1,296,593.58	114,596.45	4,926,483.92
Chapter 19 Voter Registration Fund	(5,920.51)		20,208.02	(26,128.53) (A)
Election Contract Services Fund	1,434,316.53	29,473.84	80,170.98	1,383,619.39
Tax Collector's Special Inventory Fund	(10,564.63)	42,034.56	40,835.19	(9,365.26) (B)
LEOSE				
Fire Marshall Leose Fund	1,097.66			1,097.66
Sheriff's Leose Fund	(4,105.03)			(4,105.03) (A)
District Attorney Leose Fund	338.39			338.39
Constable 1 Leose Fund	898.15			898.15
Constable 2 Leose Fund	14,442.81		2,590.00	11,852.81
Constable 3 Leose Fund	2,972.48			2,972.48
Constable 4 Leose Fund	3,353.45			3,353.45
Grants				
Grants in Aid Fund	2,986,745.72	9,921,863.56	8,725,437.89	4,183,171.39
Juvenile Probation Commission Fund	5,493,115.06	2,371,685.71	2,165,275.88	5,699,524.89
Home Programs Fund	40,110.36	432,982.78	414,787.31	58,305.83
CDBG Programs Fund	(31,549.79)	480,184.62	885,217.09	(436,582.26) (A)
JJAEP Fund	367,266.41	80,139.44	330,904.85	116,501.00
JJAEP Facility Fund	1,090,222.58	-	-	1,090,222.58
Sheriff's Department Fund Donations	7,998.10			7,998.10
District Attorney Programs				
District Attorney Narcotics Fund	3,654.00			3,654.00
District Attorney Money Laundering Fund	1,109.10			1,109.10
District Attorney Gambling Fund	319,553.31	8,815.68	30,727.67	297,641.32
District Attorney Comptroller Fund	1,272.75		4,599.99	(3,327.24) (B)
District Attorney Check Fund	548,071.73	127,036.98	113,664.30	561,444.41

Bexar County, Texas
Schedule of Receipts and Disbursements
in the period of March 31, 2012

Fund Name	Cash & Investments Balances			Cash & Investments Balances
	January 1, 2012	Receipts	Disbursements	
Nonmajor Governmental Funds (cont'd)				
County Wide Asset Forfeiture				
District Attorney State Asset Forfeiture Fund	1,228,900.71	35,345.79	268,039.86	996,206.64
District Attorney Fed Asset Forfeiture Fund	271,291.72	6,412.29	319.94	277,384.07
Sheriff State Asset Forfeiture Fund	219,089.36	9,785.31	45,412.49	183,462.18
Sheriff Fed Asset Forfeiture Fund	78,249.29	26,536.38	15,310.82	89,474.85
Constable 1 State Asset Forfeiture Fund	1,414.32			1,414.32
Constable 1 Fed Asset Forfeiture Fund	41.87			41.87
Constable 2 State Asset Forfeiture Fund	16.01			16.01
Constable 2 Fed Asset Forfeiture Fund	38,751.67	10,090.76	297.09	48,545.34
Constable 4 State Asset Forfeiture Fund	728.73			728.73
Constable 4 Fed Asset Forfeiture Fund	9,019.73			9,019.73
Sheriff Chpt 18 St Asset Forfeiture Fund	21,144.36		1,749.40	19,394.96
Constable 3 State Asset Forfeiture Fund	4,283.39			4,283.39
Blended Units				
Housing Finance Corporation	596,248.63	67,650.80	35,592.02	628,307.41
Health Facility Corporation	175,488.65			175,488.65
Industrial Development Corporation	20,190.84			20,190.84
Total Government Funds	<u>778,714,818.49</u>	<u>735,072,952.92</u>	<u>712,150,819.47</u>	<u>801,636,710.94</u>
Business-Type Activities				
Community Venue Fund	128,938,024.10	21,700,701.12	31,532,103.68	119,106,621.54
Parking Facility Fund	427,301.58	251,340.29	135,040.45	543,601.42
Sheriff's Commissary Fund	639,561.97	760,724.23	744,081.23	656,204.97
Total Business-Type Activities	<u>130,004,887.65</u>	<u>22,712,765.64</u>	<u>32,411,225.36</u>	<u>120,306,427.93</u>
Internal Service Funds				
Fleet Maintenance Fund	417,426.49	413,408.36	519,869.26	310,965.59
Other Post Employment Benefits Fund	5,852,658.89	404,415.02	1,127,278.53	5,129,795.38
Self Insurance Funds	4,547,241.12	10,264,889.14	11,582,513.04	3,229,617.22
Records Management Center Fund	1,126,077.06	36.94	564,125.35	561,988.65
Total Internal Service Funds	<u>11,943,403.56</u>	<u>11,082,749.46</u>	<u>13,793,786.18</u>	<u>9,232,366.84</u>
Agency Funds				
Unclaimed Money Fund	145,929.96			145,929.96
Secondary Recipient Grants Fund	(361,462.92)	698,815.99	634,364.66	(297,011.59) (A)
Officer's Special Fund	16,061,631.14	6,340,032.94	6,150,922.87	16,250,741.21
Clerks' Trust Funds	29,390,262.57	4,903,995.82	4,773,394.31	29,520,864.08
Flexible Spending Accounts	198,973.07	304,173.20	431,909.45	71,236.82
Bail Bondsman Security Fund	1,893,809.21	151,411.78	154,402.78	1,890,818.21
Community Corrections Fund	7,412,470.05	6,793,017.50	6,635,620.48	7,569,867.07
Total Agency Funds	<u>54,741,613.08</u>	<u>19,191,447.23</u>	<u>18,780,614.55</u>	<u>55,152,445.76</u>
Component Units				
Westside 211 Special Improvement District	153,126.15	136,923.52	65,906.61	224,143.06
Cibolo Canyon Special Improvement District	1,736,843.02	5,898,055.54	3,889,565.63	3,745,332.93
Total Component Units	<u>1,889,969.17</u>	<u>6,034,979.06</u>	<u>3,955,472.24</u>	<u>3,969,475.99</u>
Total Funds	<u>977,294,691.95</u>	<u>794,094,894.31</u>	<u>781,091,917.80</u>	<u>990,297,427.46</u>

Note 1: 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 is transferred.

BEXAR COUNTY, TEXAS
SCHEDULE OF TRANSFERS TO AND FROM EACH FUND
March 31, 2012

	TRANSFERS IN:						Total
	General Fund	Debt Service Fund	Special Revenue Funds	Capital Project Funds	Internal Service Funds	Grant Funds	
TRANSFERS OUT:							
General Fund	\$ -	\$ -	\$ 649,227	\$ 2,770,000	\$ 6,077,517	\$ 5,238,238	\$ 14,734,982
Capital							
Project Funds	-	1,108,835	-	-	-	-	1,108,835
Enterprise							
Service Funds	3,070	450,000	-	-	-	-	453,070
Special							
Revenue Funds	-	-	215,470	-	-	-	-
Total Transfers	\$ 3,070	\$ 1,558,835	\$ 864,697	\$ 2,770,000	\$ 6,077,517	\$ 5,238,238	\$ 16,512,357

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. \$5,050,000 of the total \$5,238,238 transfers from the General Fund to the Grant Funds were to provide funding for a grant agreement with the Texas Nature Conservancy. The transfer of \$6,077,517 from the General Fund to the Internal Service Funds was to offset an estimated shortfall at FY2012 year-end. The transfer of \$1,108,834.57 out of Capital Project 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 transactions between funds.

BEXAR COUNTY, TEXAS
LONG TERM DEBT OVERVIEW
GOVERNMENTAL ACTIVITIES SCHEDULE OF OUTSTANDING DEBT
For the Year Ending September 30, 2012

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	2,675,000	254,250	2,929,250
09/15/05 Limited Tax Gen Obligation Ref Bonds	21,355,000	4.00 - 5.00	18,150,000	3,001,900	21,151,900
05/15/09 Limited Tax Gen Obligation Ref Bonds	14,890,000	2.00 - 3.25	5,175,000	341,536	5,516,536
07/22/10 Limited Tax Gen Obligation Ref Bonds	36,915,000	2.00 - 5.00	33,035,000	11,711,700	44,746,700
10/11/11 Limited Tax Gen Obligation Ref Bonds	17,650,000	2.00 - 5.00	17,375,000	5,988,000	23,363,000
		Sub-Total	76,410,000	21,297,386	97,707,386
General Obligation Bonds					
10/15/04 Limited Tax Bonds	9,400,000	3.00 - 5.25	755,000	49,500	804,500
10/15/04 Unlimited Tax Road Bonds	6,080,000	3.00 - 4.60	4,770,000	1,318,576	6,088,576
09/10/07 Unlimited Tax Road Bonds	19,220,000	4.00 - 5.00	16,375,000	7,136,588	23,511,588
06/01/08 Unlimited Tax Road Bonds	15,205,000	4.125 - 5.00	13,195,000	5,701,095	18,896,095
08/19/10 Limited Tax Bonds	24,020,000	3.00 - 4.25	22,940,000	16,124,281	39,064,281
		Sub-Total	58,035,000	30,330,040	88,365,040
Certificates of Obligation					
04/15/02 Comb Tax and Rev Certif of Obligation	14,215,000	4.00 - 5.50	4,235,000	597,850	4,832,850
05/15/02 Comb Flood Tax and Rev Certif of Obligation	4,240,000	4.00 - 5.00	1,795,000	226,300	2,021,300
02/15/04 Comb Tax and Rev Certif of Obligation	14,500,000	2.00 - 5.00	5,260,000	967,750	6,227,750
10/15/04 Comb Tax and Rev Certif of Obligation	23,960,000	5.00 - 5.25	3,935,000	234,500	4,169,500
10/15/04 Comb Flood Tax and Rev Certif of Obligation	3,595,000	3.00 - 4.60	2,825,000	781,677	3,606,677
08/09/07 Pass-Through Rev and Ltd Tax Bonds	22,385,000	4.31	17,875,000	4,084,801	21,959,801
09/10/07 Comb Tax and Rev Certif of Obligation	22,205,000	4.00 - 5.25	18,210,000	8,219,987	26,429,987
09/10/07 Comb Flood Tax and Rev Certif of Obligation	71,820,000	4.00 - 5.25	65,315,000	51,431,562	116,746,562
06/01/08 Comb Flood Tax and Rev Certif of Obligation	68,975,000	4.00 - 5.25	64,390,000	49,978,512	114,368,512
06/01/08 Comb Tax and Rev Certif of Obligation	54,675,000	3.00 - 5.25	47,225,000	20,742,899	67,967,899
12/18/08 Pass-Through Rev and Ltd Tax Bonds	31,125,000	5.00 - 5.25	24,965,000	6,842,675	31,807,675
06/11/09 Public Property Finance Contractual Obligations	5,220,000	2.00	1,345,000	26,900	1,371,900
09/03/09 Comb Tax and Rev Certif of Obligation	98,445,000	3.00 - 5.00	98,445,000	84,737,925	183,182,925
09/03/09 Comb Tax and Rev Certif of Obligation Taxable Series, Build America Bonds	50,620,000	6.628	50,620,000	85,804,099	136,424,099
09/03/09 Comb Flood Tax and Rev Certif of Obligation	103,690,000	4.00 - 5.00	103,690,000	88,770,424	192,460,424
09/03/09 Comb Flood Tax and Rev Certif of Obligation Taxable Series, Build America Bonds	50,620,000	6.628	50,620,000	85,804,099	136,424,099
08/19/10 Comb Tax and Rev Certif of Obligation Taxable Series, Build America Bonds	30,325,000	5.755	30,325,000	45,980,436	76,305,436
08/19/10 Comb Tax and Rev Certif of Obligation	97,455,000	3.00 - 5.00	92,470,000	64,523,588	156,993,588
10/11/11 Comb Tax and Rev Certif of Obligation	59,330,000	3.00 - 5.00	59,330,000	55,600,863	114,930,863
12/29/11 Comb Tax and Rev Certif of Obligation	51,295,000	3.375 - 5.00	51,295,000	40,171,074	91,466,074
12/29/11 Comb Flood Tax and Rev Certif of Obligation	34,095,000	3.25 - 5.00	34,095,000	24,100,857	58,195,857
		Sub-Total	828,265,000	719,628,778	1,283,300,984
Total Bonds, Certificates of Obligation	\$ 1,091,615,000		\$ 962,710,000	\$ 771,256,204	\$ 1,469,373,410

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

	Principal	Interest	Total
2013	29,790,000	49,431,879	79,221,879
2014	28,290,000	46,274,690	74,564,690
2015	26,595,000	45,015,112	71,610,112
2016	26,980,000	43,845,604	70,825,604
2017	26,095,000	42,699,172	68,794,172
2018-2022	153,670,000	193,450,467	347,120,467
2023-2027	154,470,000	156,219,462	310,689,462
2028-2032	187,805,000	116,864,906	304,669,906
2033-2037	230,915,000	67,154,644	298,069,644
2038-2040	98,100,000	10,300,269	108,400,269
	962,710,000	771,256,204	1,733,966,204

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, 2012

	Fiscal Year 2012 Debt Service Payment		
2012	30,920,000	44,462,298	75,382,298

BEXAR COUNTY, TEXAS
LONG TERM DEBT OVERVIEW
GOVERNMENTAL ACTIVITIES SCHEDULE OF OUTSTANDING DEBT
For the Year Ending September 30, 2012

	2013		
	Principal	Interest	Requirements
Refunding Bonds			
02/15/04 Limited Tax General Obligation Ref Bonds	1,080,000	133,750	1,213,750
09/15/05 Limited Tax General Obligation Ref Bonds	2,630,000	859,250	3,489,250
05/15/09 Limited Tax General Obligation Ref Bonds	2,005,000	125,738	2,130,738
07/22/10 Limited Tax General Obligation Ref Bonds	2,020,000	1,423,000	3,443,000
10/11/11 Limited Tax General Obligation Ref Bonds	480,000	824,150	1,304,150
Sub-Total	8,215,000	3,365,888	11,580,888
General Obligation Bonds			
10/15/04 Limited Tax Bonds	520,000	37,750	557,750
10/15/04 Unlimited Tax Road Bonds	355,000	198,750	553,750
09/10/07 Unlimited Tax Road Bonds	785,000	784,050	1,569,050
06/01/08 Unlimited Tax Road Bonds	575,000	605,689	1,180,689
08/19/10 Limited Tax Bonds	475,000	919,569	1,394,569
Sub-Total	2,710,000	2,545,808	5,255,808
Certificates of Obligation			
04/15/02 Comb Tax and Rev Certif of Obligation	975,000	232,925	1,207,925
05/15/02 Comb Flood Tax and Rev Certif of Obligation	415,000	88,600	503,600
02/15/04 Comb Tax and Rev Certif of Obligation	1,015,000	263,000	1,278,000
10/15/04 Comb Tax and Rev Certif of Obligation	3,180,000	196,750	3,376,750
10/15/04 Comb Flood Tax and Rev Certif of Obligation	210,000	117,728	327,728
08/09/07 Pass-Through Rev and Ltd Tax Bonds	1,645,000	770,412	2,415,412
09/10/07 Comb Tax and Rev Certif of Obligation	875,000	888,681	1,763,681
09/10/07 Comb Flood Tax and Rev Certif of Obligation	1,375,000	3,294,050	4,669,050
06/01/08 Comb Flood Tax and Rev Certif of Obligation	1,295,000	3,102,550	4,397,550
06/01/08 Comb Tax and Rev Certif of Obligation	2,085,000	2,162,238	4,247,238
12/18/08 Pass-Through Rev and Ltd Tax Bonds	2,260,000	1,272,200	3,532,200
06/11/09 Public Property Finance Contractual Obligations	1,345,000	26,900	1,371,900
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	2,190,000	4,452,681	6,642,681
10/11/11 Comb Tax and Rev Certif of Obligation	-	2,710,238	2,710,238
12/29/11 Comb Tax and Rev Certif of Obligation	-	3,326,943	3,326,943
12/29/11 Comb Flood Tax and Rev Certif of Obligation	-	2,162,370	2,162,370
Sub-Total	18,865,000	43,520,183	62,385,183
Total Bonds, Certificates of Obligation	\$ 29,790,000	\$ 49,431,879	\$ 79,221,879

BEXAR COUNTY, TEXAS
STATEMENT OF REVENUES & EXPENDITURES & CHANGES IN FUND BALANCE
BUDGETARY TO ACTUAL
GENERAL FUND (100)

For the Six Months Ending March 31, 2012

	CURRENT BUDGET	YEAR TO DATE AMOUNT	PERCENT OF CURRENT BUDGET USED
REVENUES			
AD VALOREM TAXES	\$ 237,992,000	\$ 214,288,283	90.04%
OTHER TAXES, LICENSE & PERMITS	13,465,700	4,832,557	35.89%
INTERGOVERNMENTAL REVENUES	7,085,400	2,251,737	31.78%
FINES & COURT COSTS	22,863,220	11,731,912	51.31%
MOTOR VEHICLE FEES	5,781,100	2,272,984	39.32%
OTHER FEES	10,306,610	5,735,725	55.65%
DETENTION BOARD ASSESSMENTS	642,000	143,319	22.32%
AD VALOREM PROCESSING FEES	4,213,000	4,200,655	99.71%
INTEREST & RENTAL INCOME	11,952,584	7,230,142	60.49%
SALES, REFUNDS, & MISCELLANEOUS	9,699,000	3,524,315	36.34%
INTERFUND TRANSFERS	3,070	3,070	100.00%
TOTAL REVENUES	\$ 324,003,684	\$ 256,214,700	79.08%
EXPENDITURES (to include encumbrances)			
GENERAL GOVERNMENT	\$ 60,273,773	\$ 31,622,785	52.47%
JUDICIAL	75,226,215	38,045,521	50.57%
PUBLIC SAFETY	150,545,613	77,108,142	51.22%
EDUCATION AND RECREATION	2,906,505	1,378,053	47.41%
PUBLIC WORKS	5,642,855	2,788,328	49.41%
HEALTH AND PUBLIC WELFARE	5,076,693	2,350,968	46.31%
INTERGOVERNMENTAL EXPENDITURES	6,213,971	6,284,480	101.13%
CONTINGENCIES	10,518,923	-	0.00%
OTHER FINANCING USES	15,065,588	14,734,982	97.81%
TOTAL EXPENDITURES	\$ 331,470,136	\$ 174,313,259	52.59%
REVENUES (LESS THAN) IN EXCESS OF EXPENDITURES	\$ (7,466,452)	\$ 81,901,440	
FUND BALANCE OCTOBER 1, 2011	61,003,346	61,003,346	
FUND BALANCE END OF PERIOD			
For the Six Months Ending March 31, 2012	\$ 53,536,894	\$ 142,904,786	