



BEXAR COUNTY, TEXAS

COMPREHENSIVE
ANNUAL FINANCIAL REPORT

Fiscal Year Ended

September 30, 2015

OFFICIAL ISSUING REPORT
SUSAN T. YEATTS, CPA
COUNTY AUDITOR



Courtesy of MissionsofSanAntonio.org

Bexar County, Texas
Comprehensive Annual Financial Report
September 30, 2015

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BEXAR COUNTY AUDITOR

March 31, 2016

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

The County Auditor's Office is pleased to present the Comprehensive Annual Financial Report ("CAFR") of Bexar County, Texas for the fiscal year ended September 30, 2015. This report was prepared in accordance with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board and is in compliance with State law, V.T.C.A., Local Government Codes §114.025 and §115.045.

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

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

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

The concept of reasonable assurance recognizes that:

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

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

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

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

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

The independent audit of the County's financial statements was performed by the firm of Garza/Gonzalez & Associates, a firm licensed as certified public accountants. The goal of the independent audit is to provide reasonable assurance that the financial statements of Bexar County for the fiscal year ended September 30, 2015, are free of material misstatements. The independent auditor concluded, based on the examination of the underlying documentation on a test basis and related disclosures, that the County's financial statements are fairly presented in conformity with accounting principles generally accepted in the United States of America and therefore able to render an unmodified opinion.

The independent audit of the County's financial statements includes a "Compliance Section." The Compliance Section contains information related to the County's annual "Single Audit," which is a required provision of the Single Audit Act of 1984 as amended by the Act of 1996. The Act comes under the oversight of the Office of Management and Budget Circular A-133, *Audits of States and Local Governments, and Non-Profit Organizations* and the *State of Texas Single Audit Circular*.

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

- Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters,
- Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance,
- Schedule of Expenditures of Federal and State Awards,
- Schedule of Findings and Questioned Costs

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

BEXAR COUNTY GOVERNMENT PROFILE

Historical

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

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Bexar County comprises 1,248 square miles. The altitude varies from 600 to 1,200 feet. In the far northwestern corner of the County are the Glenrose Hills, in which the highest elevations of the county are found. To the southeast lie the somewhat lower Edwards Flint Hills. The northern third of the County has undulating to hilly, terrain and limy earths with shallow to deep loamy soils. The northern quarter of the County has Edwards Plateau vegetation of tall and medium-height grasses, live oak, juniper, and mesquite. A central strip is Blackland Prairie with vegetation consisting of tall grasses. The remainder of the County has South Texas Plain's vegetation including grasses, live oak, mesquite, thorny bushes, and cacti.¹

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

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

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

The County is best known for being the home of Mission San Antonio de Valero, better known as the Alamo, the Cradle of Texas Liberty. However, the County's history began in 1718 with a formal military and civilian settlement, and then in 1731 when the Canary Islanders established the first civil government. The County is rich in heritage and history. Organized on December 20, 1836, Bexar County was established, with San Antonio as county seat. Bexar County is one of the original counties of the Republic of Texas. In the latest population estimate, the United States Census Bureau estimates the 2014 population of Bexar County at 1.86 million (an 8.0% increase from the 2010 Census), which makes it the fourth largest county in the State. The County contains 27 incorporated cities. The Census Bureau also estimates the population for the greater San Antonio Metropolitan Area to be 2.33 million.⁴

The origin of the Texas county is found in the "municipality", the unit of local government under Spanish and Mexican rule. These municipalities were rather large districts embracing one or more settlements and the surrounding rural territory. The government of the municipality was vested in a council composed of at least one alcalde (judge), varying number of aldermen, an attorney, a sheriff (alguacil), and supported by a secretary.¹

Under the Republic (1836), the municipalities became counties, but the Spanish-Mexican influence on their government was recognizable. The new local governments were based on the county form of governments as found in the southern part of the United States. The chief governing body of the county during the Republic was a county board, composed of the Chief Justice (appointed) and elective Justices of the Peace. By 1845, four elective Commissioners were substituted for the Justices of the Peace.

¹ The Hand Book of Texas

² Ibid

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

⁴ US Census Bureau (www.census.gov)

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The County Commissioners Court, or County Board, was established by the Constitution of 1876 and was composed of a county judge as presiding officer, and four commissioners elected from precincts for four-year terms. During the Republic of Texas, the County Board was composed of the chief justice and the justices of the peace of the County; under the Constitutions of 1845, 1861, and 1866, it was composed of the chief justice and four elected Commissioners. During the Reconstruction period, the Constitution of 1869 was issued, and the Board was made of any three of the five justices of the peace of the County.

The Bexar County Commissioners Court has executive as well as judicial functions. It is responsible for establishing a courthouse and jail, making appointments, filling vacancies in the county offices, signing contracts in the name of the county, building and maintaining roads and bridges, administering the county's public welfare services, performing numerous duties in regard to elections, setting the county tax rate, issuing bonds, and adopting the county budget.

Economic

San Antonio is the county seat for Bexar County. San Antonio is currently the second largest city in Texas and the seventh largest city in the United States. In Bexar County, the unemployment rate, as of September 30, 2015, is at 3.7%, which is below the unemployment rate of 4.5%, at September 30, 2014. The County's rate is below the State's rate of 4.4%, for the same period.⁵ The County's diverse economic base ranges from agribusiness, manufacturing and construction, tourism, to medicine and the military. San Antonio is ranked among the lowest in cost of living indicators at an 87.3% composite index which is 12.7% below the national average.⁶

The County continues to provide new industries with one of the lowest cost workforces of any major U.S. city. According to the most recent data, the health care and bioscience, aerospace, manufacturing, military/defense, tourism and hospitality, new energy economy, information technology and cyber security industries generate a combined economic impact of an estimated \$108.6 billion on the local economy.⁷ According to the latest economic impact study, (2014) the health care and bioscience industry is one of San Antonio's largest industries, with nearly one of every six employees working in the industry either directly or indirectly. Direct healthcare services include hospital care, doctor office care, nursing home care, and ambulatory and outpatient care. There are also indirect, but related healthcare industries, such as health insurance providers, pharmaceutical companies, medical equipment producers and manufacturers, civilian and military medical education, biomedical research organizations, residential care and social service providers, and a variety of related endeavors. The comprehensive estimate of the bioscience and healthcare economic impact is \$30.6 billion. Government is the largest industry in the County with the military being the predominate employer. The Department of Defense contributed a total economic impact of \$27.7 billion.⁸ The latest research (2013) indicates that tourism provides an estimated \$13.4 billion to the economy from approximately 31 million overnight visitors annually.¹⁰ Because the hospitality industry is a major financial contributor of taxes and other revenues to local governments through Hotel Occupancy tax, property taxes, utility fees, and sales tax, taxes paid by residents of the San Antonio Metropolitan area are reduced. In 2015, five Spanish colonial missions in San Antonio were designated a World Heritage Site by the United Nations Educational, Scientific and Cultural Organization (UNESCO). With the World Heritage Site Designation for the San Antonio Missions, there will be even more opportunity for growth in the Hospitality industry. According to the study, *Potential Economic Impact of World Heritage Site Designation for the San Antonio Missions*, over the next ten years, the economic impact is expected to generate up to \$105 million in economic activity. The financial service industry employs over 60 thousand people and is considered a stable and significant business sector in the San Antonio Metropolitan area. Another major industry leader in Bexar County is the Information Technology and Cyber Security industry, with an economic impact of \$8 billion. In fact, San Antonio has been recognized as a national leader in the Technology and Cyber Security industry with the U.S. Air Force's Intelligence Agency, the National Security Agency, and the Center for Infrastructure Assurance and Security, among many other diverse technology companies are all located within Bexar County.⁷ Looking to the future, local leaders are joining together to offer business incentives to encourage growth in the green industry. Leaders are investing in the new energy economy. The idea is to have a pro-business government that is also pro-environment.⁷

⁵ Texas Workforce Commission, (www.twc.state.tx.us)

⁶ San Antonio Economic Development Foundation, (www.sanantonioedf.com)

⁷ San Antonio Chamber of Commerce, (www.sachamber.org)

⁸ Office of the United States Trade Representative, (www.ustr.gov)

⁹ North American Development Bank, (www.nadb.org)

¹⁰ Visit San Antonio, (media.visitsanantonio.com)

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The County's proximity to Mexico provides favorable conditions for international business relations in the areas of agriculture, tourism, manufacturing, and wholesale and retail markets. At the end of calendar year 2015, trade between the United States and Mexico was over \$236 million in exports. This significant trade amount is largely attributed to the passage of the North American Free Trade Agreement (NAFTA) in 1993.⁸ San Antonio is also the headquarters for the North American Development Bank (NADBank). This bi-national institution created by NAFTA is intended to help finance environmental infrastructure within 62 miles of the US/Mexican border. With a lending capacity of \$3 billion, NADBank finances projects including water, wastewater and solid waste programs. The Mexican consulate has been expanded in San Antonio to assist the transition and to facilitate the development of the NAFTA agreement.⁹

FINANCIAL POLICIES AND LONG-TERM FINANCIAL PLANNING

The population growth in the incorporated, as well as the unincorporated areas, is considered by the Commissioners Court annually in appropriating funds to support the delivery of services. The County has developed working arrangements with the majority of the incorporated cities within the County to allow the Court to anticipate needs and to establish a cost effective manner to apply available resources.

The County is responsible for establishing the tax rates for the County (operations and debt service) as well as to service the flood control projects in the County (operations and debt service). In addition, the County includes in its debt service tax rate, the debt service requirements for certain San Antonio River Authority ("SARA") Channel Improvement Revenue Bonds used for flood control and soil conservation projects in Bexar County. The tax rate, for the year ended, September 30, 2014 was \$.326866 per \$100 of valuation, and for the year ended September 30, 2015, the rate is also set at .3145.

Current financial policies include:

- Reimbursement resolutions are used on an interim basis to finance projects rather than initially issuing long-term bonds;
- Balanced financial operations will be maintained;
- Expenditures are to be budgeted and controlled to insure that at the end of the fiscal year the unassigned fund balance in the general fund is at a minimum 10% of the fiscal year's expenditures;
- All elected officials and department heads are required to keep expenditures within allocated budgets;
- The County is to maintain an open line of communication with rating agencies and seeks to obtain a high debt rating with a stable outlook. The County currently uses the bond rating services of Fitch IBCA, Inc., Standard & Poor's Rating Service, and Moody's Investment Services. At September 30, 2015, the County had been assigned bond ratings of AAA, AAA, and Aaa, respectively.

Current long-term financial policies of the County are listed below:

- Use technological solutions to improve operations;
- Provide an equitable justice system that is responsive to the needs of the County;
- Delivery of services to the constituents;
- Encourage flexibility and accountability in all offices and departments;
- Promote diversity in the workforce;
- Maintain full disclosure and open lines of communications with the rating agencies;
- Develop a highly efficient and effective cash management program to maximize the County's ability to earn an equitable return on its assets, while at the same time maintaining asset protection.

MAJOR INITIATIVES FOR THE YEAR

Flood Control

In 2007, Commissioners Court approved a ten-year, \$500 million Flood Control and Capital Improvement program which identified and prioritized multiple flood control projects to be completed over the ten-year period. The County is now in its ninth year of the program, and due to the financing plan, the County maintained a substantial reserve while the projects were under construction, so the remaining projects may be cash-funded in lieu of issuing additional debt. In addition, Commissioners Court initiated the San Pedro Creek Restoration project, which is one of the largest flood control projects to date, with the County committing \$125 million to the project. The purpose of this project is to enhance flood control, increase connectivity to and within the downtown corridor, and provide additional economic development opportunities

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along the historic San Pedro Creek.

New Capital Projects

The County has budgeted \$407 million for its capital improvements program for both horizontal (Roads) and vertical (Buildings) construction. This includes funding in the amount of \$240 million for new capital improvement projects that include but are not limited to: a new Bexar County public safety communications center, a Bibliotech facility in Precinct 4, digital video cameras for law enforcement vehicles, vehicle replacement, Adult Detention Center improvements and modifications, an emergency power generator replacement for the Forensic Science Center, County Park ADA compliance and improvements, as well as technology projects, which are discussed below.

Technology

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

- **Bexar County Wireless Network Access:** This project provides funding to continue deploying Wi-Fi throughout the County. This would expand Wi-Fi access to other county-owned facilities and areas providing wireless access to both the County private network for employees and public access as a general use offering.
- **Courthouse Children’s Court Technology:** This project provides funding to upgrade the analog video system at the Children’s Court.
- **Fleet Management Information System:** This will provide for the purchase and implementation of software that will capture, store, and analyze data on all fleet management activities, such as fleet asset management, maintenance and repair management, and parts management.
- **Infor System Enhancements:** This project provides for software enhancements to the Infor System to include Asset Management, Contract Management, Purchasing and Travel Cards, and Supply Order Management.

EMPLOYMENT GROWTH

According to the Texas Workforce Commission, the County’s unemployment rate decreased from 4.5% (September 2014) to 3.7% (September 2015). The total jobs created were 25,238. The State’s unemployment rate dropped to 4.4% (September 2015) from 4.9% (September 2014), and 224,800 nonagricultural jobs were created during the same period.

The County experienced some external corporate employment growth (3,972 positions) from various companies. Below is a list of companies that brought more than 50 positions to the area (3,807 positions in total) in 2015.

<u>Company Name</u>	<u>Positions</u>
IBEX Global	1,000
Alorica	400
Cycentrics	300
The Hartford Group	285
O’Reilly Auto Parts	250
Grupo Siro	212
CGI Federal	200
Advanced Integration Technology-AIT	200
CST Brands	200
Security Service Federal Credit Union	200
Ben E. Keith Foods	100
Sterling Foods	100
Mantaline Corporation	100
root9B	100
Anemostat	85
Niagara Bottling	75

Source: San Antonio Economic Development Foundation.

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The following table reflects the internal and external creation of 25,238 jobs over the last twelve months, ended September 30, 2015.

Employment

Sectors	2014	2015	Percent Increase or (Decrease)
Natural Resource and Mining	6,182	5,280	-14.6%
Construction	36,257	38,413	5.9%
Manufacturing	34,206	33,847	-1.0%
Trade, Transportation, Utilities	132,643	138,773	4.6%
Information	20,204	19,722	-2.4%
Financial Activities	70,914	73,215	3.2%
Professional and Business Services	108,405	109,688	1.2%
Education and Health Services	125,034	129,270	3.4%
Leisure and Hospitality	102,353	107,966	5.5%
Other Services	22,539	23,882	6.0%
Unclassified	94	188	100.0%
Government	<u>135,437</u>	<u>139,622</u>	<u>3.1%</u>
Total Jobs	794,268	819,506	3.2%

Source: Texas LMCI, Data Link, QCEW

FINANCIAL INFORMATION

Budgetary Control

Budgets are adopted for the General, Special Revenue, and Debt Service Funds on a budgetary basis. Although this basis departs from generally accepted accounting principles, it provides meaningful feedback and control to management.

The revenue budget for the General, Debt Service, and Special Revenue Funds are established by the County Auditor's Office. The expenditure budget is set by Commissioners Court and controlled by the County Auditor at the appropriation level by a review of estimated purchase amounts prior to the release of purchase orders to vendors. A purchase order, which would result in an overrun of an appropriation unit, is not released until additional appropriations are made available.

Under State law, the budget cannot be exceeded in any expenditure category. Grants from the Criminal Justice Division (CJD) may overrun a category allowance by 5%, but the total of the grant may not overrun. In Community Development Block Grant Funds (CDBG), the budget cannot be exceeded in any one project. In the Grants-In-Aid Fund, budget totals are changed during the year as funds are increased and/or decreased due to changes in availability of funds from State or Federal sources.

Debt Administration

Commissioners Court has established policy to provide guidelines to control tax rates levied. Currently limited tax bonds, general obligation bonds, and certificates of obligation are part of the maximum rate of \$.80 per \$100 valuation that can be set by Texas counties. In FY 14, the General Fund maintenance and operation tax rate was set at \$0.250920 and the debt service rate was set at \$0.045267. The maintenance and operation tax rate for Flood Control was set at \$0.008511 and at \$0.022168 for debt service. The overall rate was set at \$0.326866 per \$100 dollars of taxable appraised value.

For the fiscal year ending September 30, 2015, Commissioners Court set the General Fund maintenance and operation tax rate at \$0.244737, and the debt service rate at \$0.039084. The maintenance and operation tax rate set for Flood Control was set at \$0.01413 and at \$0.020266 for debt service. The overall rate for FY 15 is at \$0.3145 per \$100 dollars of taxable appraised value. An analysis of the changes in outstanding bonds and obligations is shown in Note H to the financial statements.

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For Year Ending September 30, 2015

ACKNOWLEDGEMENTS AND AWARDS

We wish to express our thanks to Commissioners Court and the District Judges for their interest and support in planning and conducting the financial affairs of the County in a responsible and professional manner. The Court, other elected officials, and department heads need to be recognized for their continual support that has been provided as the County continues to refine and implement improved financial changes. The timely completion of this report could not have been achieved without the dedicated efforts of the County Auditor's staff and the professional services provided by our independent auditors, Garza/Gonzalez & Associates.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Bexar County for its comprehensive annual financial report for the fiscal year ended September 30, 2014. This was the twenty-ninth consecutive year that Bexar County has achieved this prestigious recognition.

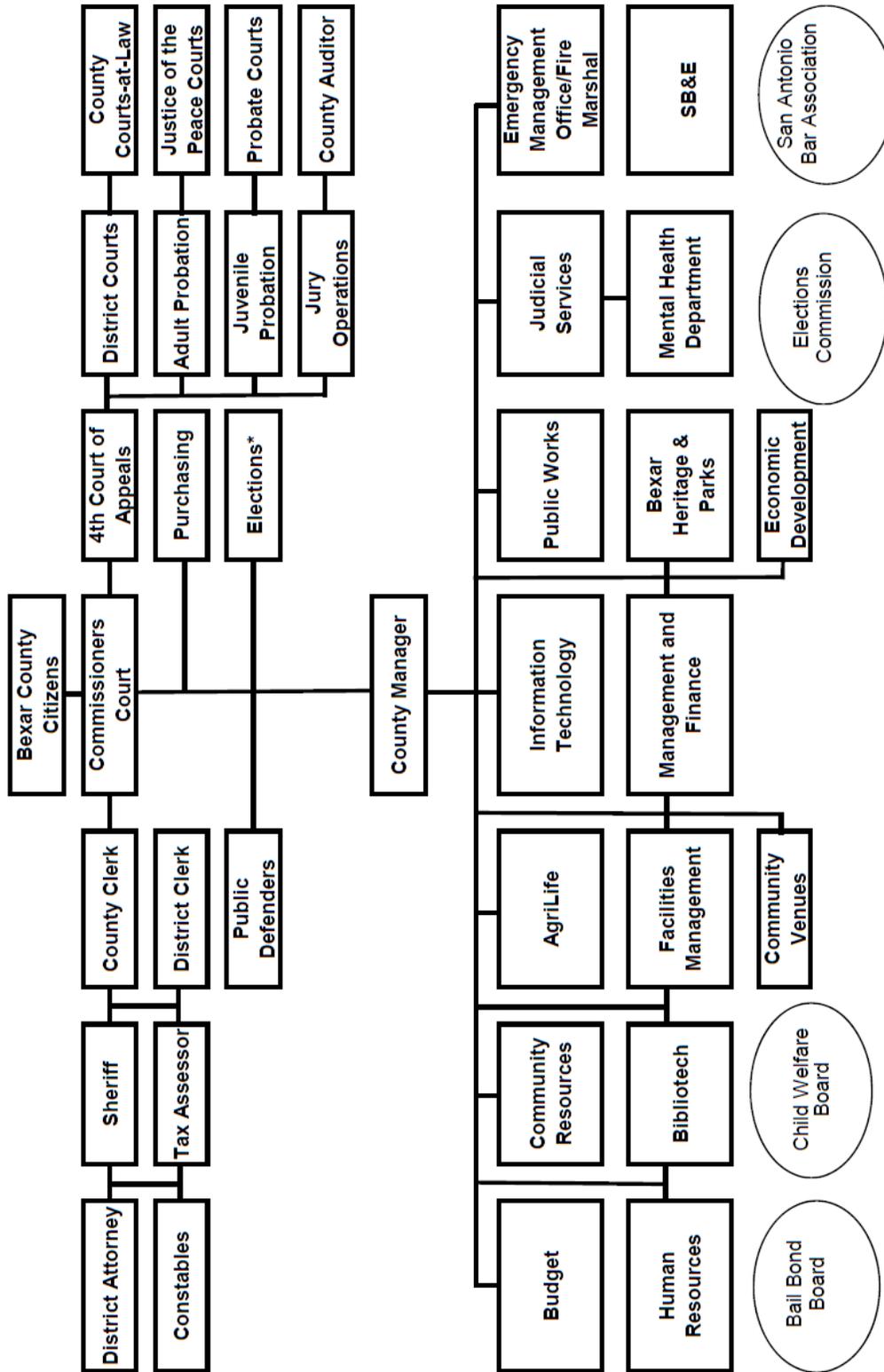
In order to be awarded a Certificate of Achievement, the government must publish an easily readable and efficiently organized comprehensive annual financial report. This report satisfied both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid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

REQUEST FOR INFORMATION

The financial report is designed to provide an overview of the County's finances for individuals who are interested in this information. Questions concerning any of the data provided in this report or requests for additional information should be addressed to the Bexar County Auditor's Office, 101 W. Nueva St., Suite 800, San Antonio, Texas, 78205, or call (210) 335-2441.



Susan T. Yeatts, CPA
County Auditor



*The Elections Administrator is appointed by the Elections Commission.

Bexar County, Texas



PRINCIPAL OFFICIALS

COUNTY JUDGE	NELSON W. WOLFF
COMMISSIONER, PRECINCT 1	SERGIO "CHICO" RODRIGUEZ
COMMISSIONER, PRECINCT 2	PAUL ELIZONDO
COMMISSIONER, PRECINCT 3	KEVIN WOLFF
COMMISSIONER, PRECINCT 4	TOMMY CALVERT, JR.
ASSESSOR-COLLECTOR OF TAXES	ALBERT URESTI
COUNTY CLERK	GERARD C. RICKHOFF
DISTRICT ATTORNEY	NICHOLAS "NICO" LAHOOD
DISTRICT CLERK	DONNA KAY M ^c KINNEY
SHERIFF	SUSAN L. PAMERLEAU
COUNTY AUDITOR	SUSAN T. YEATTS
COUNTY MANAGER	DAVID SMITH
PURCHASING AGENT (INTERIM)	MARY SALAS



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

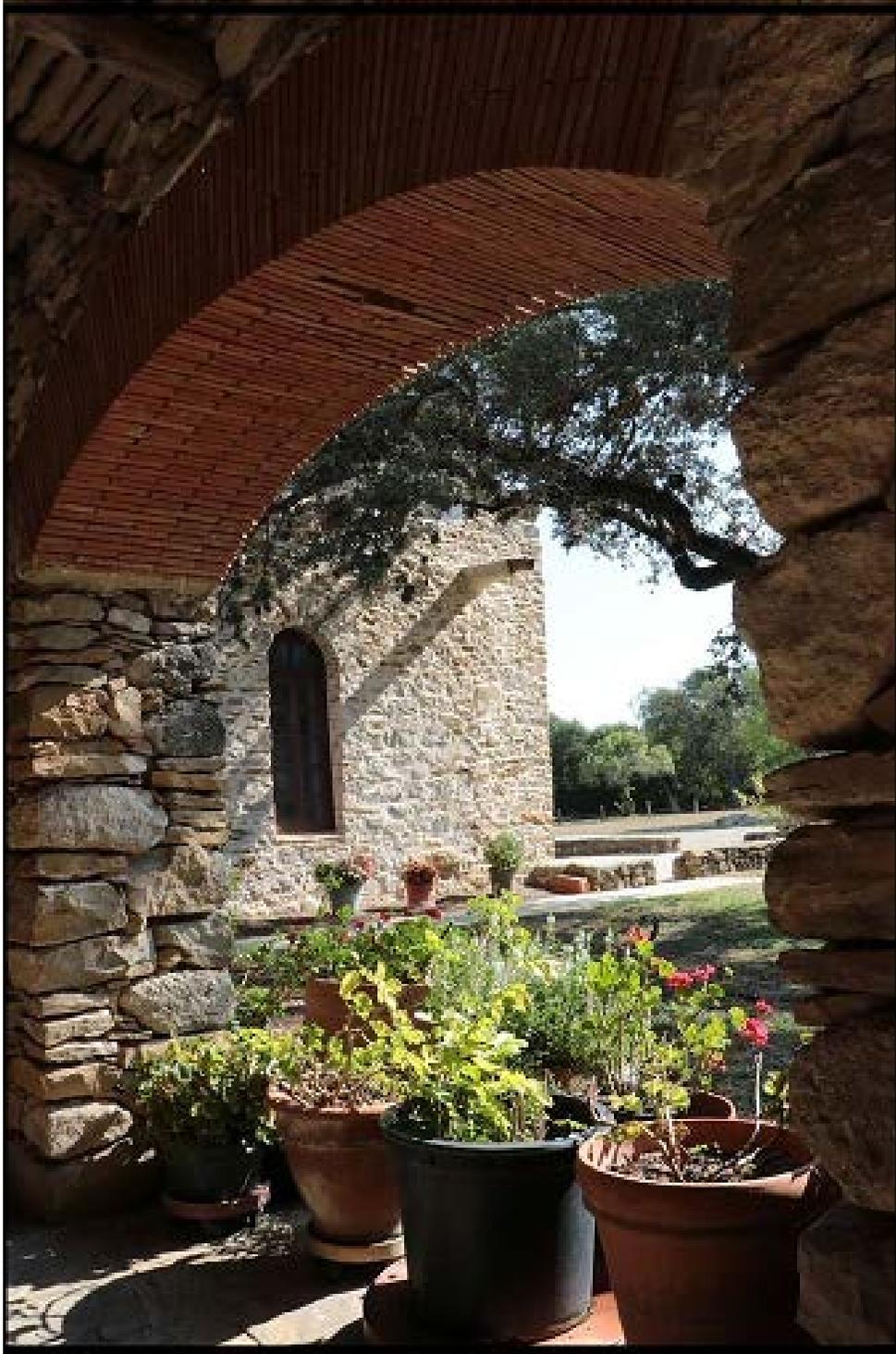
Presented to

**Bexar County
Texas**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2014

Executive Director/CEO



Courtesy of MissionsofSanAntonio.org

Garza/Gonzalez & Associates

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

The Honorable County Judge and Commissioners
Bexar County, Texas

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Bexar County, Texas (the County), as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Cibolo Canyons Special Improvement District (the District), the University Health System (the System), and the Regional Mobility Authority (the Authority), which represent 100 percent of the assets, net position, and revenues of the discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the District, the System, and the Authority is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of the District, audited by other auditors, were not audited in accordance with *Government Auditing Standards*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of September 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As described in the notes to the financial statements, in fiscal year 2015, the County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*; and, GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*. GASB Statement No. 68, as amended and clarified by GASB Statement No. 71, requires state and local government employers to display the actuarially determined Net Pension Liability in its financial statements. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information – general fund, the schedule of funding progress for the Bexar County Employer Healthcare Plan and the Texas County and District Retirement System pension information, as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

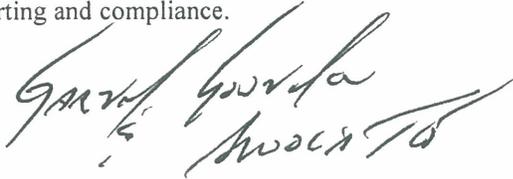
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, schedules of revenues, expenditures and changes in fund balance – budget and actual, and statistical section, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the State of Texas Single Audit Circular, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statement, schedules of revenues, expenditures and changes in fund balance – budget and actual, and the schedule of expenditures of federal and state awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, based on our audit, the procedures performed as described above, and the report of the other auditors, the combining and individual nonmajor fund financial statements, schedules of revenues, expenditures and changes in fund balance – budget and actual, and the schedule of expenditures of federal and state awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 30, 2016, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in cursive script, appearing to read "Gary L. Gorda".

March 30, 2016



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Bexar County, Texas

Management Discussion & Analysis

For Year Ended September 30, 2015

This section of the Bexar County comprehensive annual financial report presents management’s discussion and analysis (“MD&A”) of the financial performance of the primary government during the fiscal year ended September 30, 2015. The MD&A should be read in conjunction with the transmittal letter at the front of this report and the County’s basic financial statements and related notes following this section. The MD&A is a narrative overview and analysis of the financial activities of Bexar County for the fiscal year ended September 30, 2015 offered by management of Bexar County (the County).

For information specific to the University Health System (the System), a significant discretely presented component unit of the County, please refer to the MD&A included in the separately issued financial statements of the System. A copy of those financial statements may be obtained by contacting the University Health System’s Financial Offices: 4502 Medical Drive, San Antonio, Texas 78229.

For information specific to Cibolo Canyons Special Improvement District (the District), a discretely presented component unit of the County, please refer to the MD&A included in the separately issued financial statements of the District. A copy of those financial statements may be obtained by contacting the District’s General Counsel: 7550 W-IH 10, San Antonio, Texas 78229.

For information specific to the Alamo Regional Mobility Authority (the Authority), a discretely presented component unit of the County, please refer to the MD&A included in the separately issued financial statements of the Authority. A copy of those financial statements may be obtained by contacting the Alamo Regional Mobility Authority c/o Bexar County Public Works: 233 N. Pecos La Trinidad, Suite 420, San Antonio Texas 78207.

FINANCIAL HIGHLIGHTS

GOVERNMENT-WIDE FINANCIAL STATEMENTS

- The total government-wide assets and deferred outflows of resources of the County exceeded the liabilities at September 30, 2015 by \$546,475,974 and are reported as total net position of the primary government. This is comparable to the previous year when assets and deferred outflows of resources exceeded liabilities by \$558,134,518 (restated – see Note S). The total net position is comprised of unrestricted net position (funds that may be used to meet ongoing obligations to citizens and creditors), restricted net position (funds to be used for a specified purpose), and net investment in capital assets.
- The government-wide total net position decreased by \$11,658,544 during the fiscal year ending September 30, 2015. The change can be attributed to a decrease in governmental activities of \$28,780,416 and an increase in business-type activities of \$17,121,872. Comparative changes can be examined as follows:
- Total net position of the primary government is comprised of:

- 1) Net investment in capital assets, which includes land, buildings, improvements, roads, bridges, equipment, furniture and fixtures as well as construction in progress, net of accumulated depreciation:

September 30, 2014	\$908,091,049
September 30, 2015	\$1,023,899,364

- 2) Net position restricted by constraints imposed from outside the County such as debt obligations, regulations and/or federal and state laws:

September 30, 2014	\$242,799,300
September 30, 2015	\$185,441,858

- 3) Unrestricted net position represents the portion available to meet current requirements and obligations to the County’s creditors and citizens:

September 30, 2014 (Restated)	(\$592,755,831)
September 30, 2015	(\$662,865,248)

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2015

FINANCIAL HIGHLIGHTS (Continued)

FUND FINANCIAL STATEMENTS

- As of September 30, 2015, the County's governmental funds reported combined fund balances of \$840,579,345 as compared with \$805,133,262 at September 30, 2014. The increase of \$35,446,083 is primarily due to the issuance of long-term debt of \$133,920,000, with a premium of \$17,063,945. Approximately 9%, or \$72,810,880, of the combined fund balances are unassigned at September 30, 2015 and are available to meet the County's current and future needs. The total fund balance for the Nonmajor Governmental Funds is \$57,511,423 at September 30, 2015 and \$46,861,946 at September 30, 2014. The fund balance for the Governmental Nonmajor Funds is dedicated to service specific County functions.
- At the end of the current fiscal year, fund balance for the General Fund was \$77,989,285 or 21% of total General Fund expenditures for the year ended September 30, 2015. The County's General Fund experienced a \$3 million decrease in fund balance from the prior fiscal period. The decrease is due to the excess of revenues over expenditures of \$7,528,646 reduced by net transfers out to other funds of \$10,496,410.
- At September 30, 2015, the County's Internal Service Funds had a deficit net position of \$52,425,481, an increase in the deficit of \$8.2 million from the prior year. The increase in the deficit is primarily attributed to the increase in the net other post-employment benefit (OPEB) obligation of \$8,848,461 in the OPEB Fund offset by the excess of revenues and transfers in from other funds over expenses of \$620,565. Note S to the financial statements discloses this deficit.

LONG-TERM DEBT

During the year, the County issued \$9,360,000 in unlimited tax refunding bonds, \$54,575,000 in limited tax refunding bonds, and \$111,810,000 in flood control tax refunding bonds. The refundings were undertaken to reduce debt service payments over the next several years and resulted in an economic gain of \$14,598,470. The County also issued \$87,130,000 in combined tax and revenue certificates of obligation and \$46,790,000 in pass-through revenue and limited tax bonds. Note H to the financial statements provides details of long-term debt and information regarding Fiscal Year 2014-15 debt obligation activity.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to introduce the reader to the County's basic financial statements. These statements are comprised of three basic components:

- 1) Government-wide financial statements,
- 2) Fund financial statements, and
- 3) Notes to the basic financial statements.

Required Supplementary Information is included in addition to the basic financial statements. The County includes its Single Audit report in the Compliance Section.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

The government-wide financial statements are designed to provide readers with a broad overview of the financial position of the County in a manner similar to a private-sector business. The statements include a Statement of Net Position and a Statement of Activities. Both of these statements are presented using the accrual basis of accounting; therefore, revenues are recorded when earned and expenses are recorded when a liability is incurred.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2015

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

GOVERNMENT-WIDE FINANCIAL STATEMENTS (Continued)

The Statement of Net Position presents information on all County assets, deferred outflows of resources, liabilities and deferred inflow of resources, with the difference between the four reported as net position. Over time, increases or decreases in net position will serve the reader as a useful indicator of whether the financial position of the County is improving or deteriorating (Table 1 – Statistical Section). There are other non-financial factors, such as changes in the County’s property tax base (Tables 5 to 8 – Statistical Section) and the condition of the County’s roads, which should be considered to assess the overall health of the County. Another important factor to be taken into consideration is the County expenditures for assets owned by other entities. Table 19 in the Statistical Section lists those expenditures beginning with fiscal year 2007.

The Statement of Activities presents information showing how net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Due to a full accrual presentation, revenues and expenses are reported in this statement for some items that will affect cash flows in future fiscal periods (Table 2 - Statistical Section). Allocated within the governmental activities functions in the Statement of Activities are expenses for services provided by the Internal Service Funds.

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

The governmental activities of the County include general government, judicial, public safety, education and recreation, public works, and health and public welfare. The business-type activities of the County include various community venue activities and the AT&T Center, which is the home court of the San Antonio Spurs and the Stock Show and Rodeo, the Commissary operated by the Sheriff’s office for inmates, two County owned parking facilities and the operation of a firing range.

Component units are included in the County’s basic financial statements and consist of legally separate entities for which the County is financially accountable. Three component units - Bexar County Housing Finance Corporation, Bexar County Health Facilities Development Corporation and Bexar County Industrial Development Corporation - are blended with the County. The three discretely presented component units are the University Health System (the System), Cibolo Canyons Special Improvement District (the District) and Alamo Regional Mobility Authority (the Authority). The System is reported as a discretely presented component unit because Commissioners Court appoints members of the System’s Board and approves the System’s tax rate, annual budget and issuance of bonded debt. The District is reported as a discretely presented component unit because Commissioners Court appoints and reappoints the seven member board of directors and is statutorily required to approve the issuance of any debt by the District. The Authority is reported as a discretely presented component unit because Commissioners Court appoints and reappoints six of its seven members of its board of directors. The seventh member, the Chairman, is appointed by the Governor of the State of Texas. Additionally, the Commissioners Court by statute approves the projects that the Authority funds with its primary revenue source, the vehicle registration fee. For more detailed information on these component units, refer to Note A of the basic financial statements.

FUND FINANCIAL STATEMENTS

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

Governmental Funds

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

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2015

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

FUND FINANCIAL STATEMENTS (Continued)

Governmental Funds (Continued)

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. This will allow the reader to better understand the long-term impact of the government's near-term financing decisions. The governmental funds' Balance Sheet and the governmental funds' Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities and can be found on pages 35 and 37. Information is presented separately in the governmental funds' Balance Sheet and in the governmental funds' Statement of Revenues, Expenditures and Changes in Fund Balances for the major funds: General Fund, Debt Service Fund, and Capital Projects Fund.

Data from the Nonmajor Governmental Funds, which include 29 special revenue funds and three blended component units, are combined into a single, aggregated presentation. Individual fund data for each of these Nonmajor Governmental Funds is provided in the combining statements which can be found on pages 123-137.

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

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

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

Proprietary Funds

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

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

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

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

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

The Firing Range Fund is used to account for the operation and maintenance of a firing range. The facility is intended to be financed primarily through user charges.

- An Internal service fund is used to account for goods or services provided to one department by another on a cost reimbursement basis. The fund is profit and loss oriented and hence follows accrual accounting.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2015

OVERVIEW OF THE FINANCIAL STATEMENTS (Continued)

FUND FINANCIAL STATEMENTS (Continued)

Proprietary Funds (Continued)

The County uses internal service funds to account for: the maintenance of County vehicles; other post-employment benefits; the administration of the County's self-insurance programs for health, workers compensation and property liability claims; and the records management facility. Because these services predominantly benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements. Individual fund data for the internal service funds is provided in the form of combining statements on pages 177-181. The County's four internal service funds are combined into a single, aggregated presentation in the proprietary funds' financial statements.

Fiduciary Funds

A Fiduciary fund (Trust or Agency) is used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources are not available to support programs and services provided by the County. The County's fiduciary funds are agency funds which are purely custodial and thus do not involve measurement of results of operations. The County's fiduciary financial information is reported in a separate Statement of Fiduciary Net Position on page 43. Individual fund data for the agency funds is provided with the combining statements on pages 183-189.

NOTES TO THE BASIC FINANCIAL STATEMENTS

The notes to the financial statements provide additional information that is essential to a full understanding of the data provided in both the government-wide and fund financial statements. Notes to the financial statements begin on page 47.

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information is presented to reflect budgetary compliance for the County's General Fund. The County adopts an annual budget for this fund. A budgetary comparison schedule, which includes the original and final amended budget and actual figures, has been provided to demonstrate compliance with this budget. This section also includes the Schedule of Funding Progress for the Retired Employee Healthcare Plan, the Schedule of Changes in Net Pension Liability and Related Ratios and the Schedule of Employer Contributions for the Retirement Plan. Required supplementary information begins on page 105.

COMPLIANCE SECTION

The compliance section contains the report on compliance with the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement and the State of Texas Single Audit Circular that are applicable to each major federal and state program for the fiscal year ended September 30, 2015, along with the schedule of expenditures of federal and state awards, and schedule of federal and state award findings and questioned costs.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

The current financial reporting model focuses on net position and serves as a useful indicator of a government's financial position. For the primary government, assets and deferred outflows of resources exceeded liabilities by \$546,475,974 at the close of the most recent fiscal year as compared to \$558,134,518 (restated) at the close of the last fiscal year. This represents a 2% decrease.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2015

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The following are condensed statements of net position for fiscal years 2015 and 2014.

Condensed Statement of Net Position
September 30, 2015
Primary Government

	Governmental Activities	Business-type Activities	Total
Current and other assets	\$ 930,287,118	\$ 147,743,212	\$ 1,078,030,330
Noncurrent assets	-	26,538,845	26,538,845
Capital assets	1,538,664,823	216,217,537	1,754,882,360
Total assets	<u>2,468,951,941</u>	<u>390,499,594</u>	<u>2,859,451,535</u>
Deferred outflows of resources	<u>47,488,423</u>	<u>4,091,493</u>	<u>51,579,916</u>
Current and other liabilities	133,642,106	133,542,290	267,184,396
Noncurrent liabilities	1,774,666,695	322,704,386	2,097,371,081
Total liabilities	<u>1,908,308,801</u>	<u>456,246,676</u>	<u>2,364,555,477</u>
Net position:			
Net investment in capital assets	894,124,992	129,774,372	1,023,899,364
Restricted net position	158,160,047	27,281,811	185,441,858
Unrestricted net position	(444,153,476)	(218,711,772)	(662,865,248)
Total net position	<u>\$ 608,131,563</u>	<u>\$ (61,655,589)</u>	<u>\$ 546,475,974</u>

Condensed Statement of Net Position
September 30, 2014
Primary Government
(Restated)

	Governmental Activities	Business-Type Activities	Total
Current and other assets	\$ 895,689,696	\$ 97,185,339	\$ 992,875,035
Noncurrent assets	-	26,749,212	26,749,212
Capital assets	1,468,093,472	136,131,256	1,604,224,728
Total assets	<u>2,363,783,168</u>	<u>260,065,807</u>	<u>2,623,848,975</u>
Deferred outflows of resources	<u>25,733,582</u>	<u>4,574,586</u>	<u>30,308,168</u>
Current and other liabilities	125,606,913	15,716,535	141,323,448
Noncurrent liabilities	1,626,997,858	327,701,319	1,954,699,177
Total liabilities	<u>1,752,604,771</u>	<u>343,417,854</u>	<u>2,096,022,625</u>
Net position:			
Net investment in capital assets	860,081,979	48,009,070	908,091,049
Restricted net position	218,600,656	24,198,644	242,799,300
Unrestricted net position	(441,770,656)	(150,985,175)	(592,755,831)
Total net position	<u>\$ 636,911,979</u>	<u>\$ (78,777,461)</u>	<u>\$ 558,134,518</u>

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2015

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

For business-type activities, total assets of \$390,499,594 reflect a 50%, or \$130,433,787, increase from the prior fiscal year. The increase is primarily due to the increase in capital assets of \$80,086,281. Total capital assets for business-type activities increased largely due to the Community Venues Program increase in construction in progress of \$84,520,717 for upgrades to the County owned AT&T Center.

Deferred outflows of resources increased \$21,271,748 compared to last year. This is partially due to the implementation of GASB 68 (Accounting and Financial Reporting for Pensions). GASB 68 required employer contributions, subsequent to the measurement date of the net pension liability, to be reported as deferred outflows of resources. For governmental activities, the increase due to GASB 68 was \$11,557,869 and for business-type activities it was \$71,485. See Note S for more details.

The County's assets and deferred outflows of resources exceeded its liabilities by \$546,475,974 at September 30, 2015 which is a 2%, or 11,658,544, decrease over the prior fiscal year. The following is an analysis of the decrease.

Net investment in capital assets of \$1,023,899,369 represents the County's investment in capital assets such as buildings, infrastructure, land, construction and equipment in progress, net of accumulated depreciation and related debt. Although the County's investment in its capital assets is reported net of related debt, it should be noted that resources needed to repay this debt must be externally provided from other sources. Liquidation of capital assets is not an alternative to providing funds to service debt and other related liabilities.

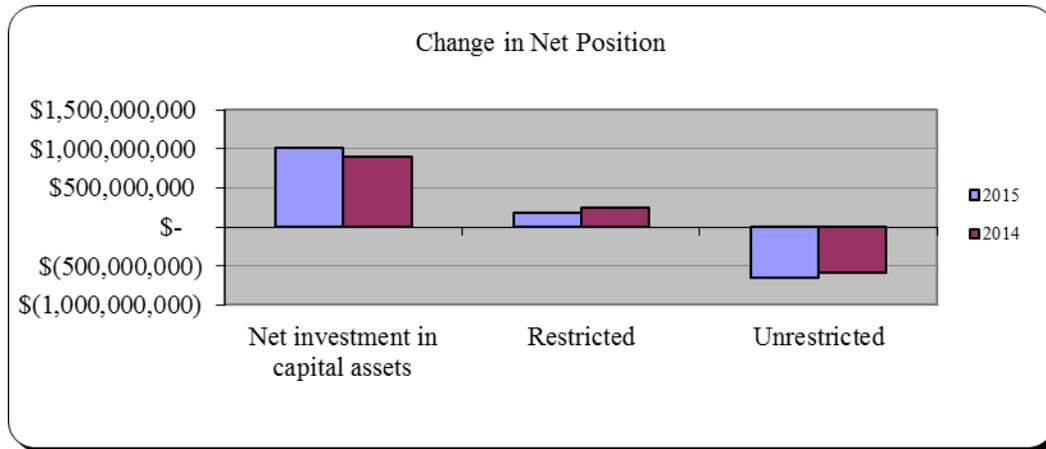
Restricted net position of \$185,441,858 represents resources that are subject to external restrictions as to the use of the funds. For governmental activities, net position is restricted as follows:

- 1) The largest portion of restricted net position is \$69,577,989 for capital projects.
- 2) The County has net position in various grant programs totaling to \$14,990,484; however, this net position is to be used to fund continual budgets related to specific federal and state programs. Excess funding is returned at the end of the grant programs.
- 3) Legislative net position of \$40,752,062 is comprised of a majority of the special revenue funds that were created through the establishment of fees by the State Legislature or through federal funding to serve specific purposes. Accordingly, those revenues generated may only be used as directed by legislation.
- 4) Net position restricted for debt service is \$60,121,323.

The deficit balance in unrestricted net position of \$662,865,248 is comprised of a deficit balance of \$444,153,476 in governmental activities and \$218,711,772 in business-type activities. The deficit balances are primarily attributed to County expenses for assets owned by other entities. The County issues bonds to finance these projects that do not get capitalized on the County's financial statements. The net effect of these transactions leaves a liability balance on the County's financial statements for the bonds the County is still obligated to pay. The total balance for expenses on assets owned by other entities is \$784,249,988 at September 30, 2015. See Table 19 in the Statistical Section for detailed balances.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2015

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)



The difference between total fund balance in the governmental fund Balance Sheet (fund financial statements) and total net position for governmental activities in the Statement of Net Position (government-wide) is a decrease of \$232,447,782. This variance exists because of items that are presented in the government-wide financial statements that are not presented in the fund financial statements, such as:

- Capital assets used in governmental activities of \$1,538,043,166
- Adjustments to recognize unavailable revenues of \$19,620,107
- Long-term liabilities of (\$1,737,685,574)
- Net position of the Internal Service Funds (\$52,425,481)

A detailed reconciliation can be found in the Basic Financial Statements, page 35.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2015

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

The condensed statement of activities reflects the changes in net position for fiscal years ended September 30, 2015 and 2014.

Condensed Statement of Activities			
For the Fiscal Year Ended September 30, 2015			
Primary Government			
	Governmental	Business-	Total
<u>Revenues</u>	Activities	type	Activities
Program revenues:			
Charges for service	\$ 100,813,565	\$ 6,543,341	\$ 107,356,906
Operating grants and contributions	42,228,992	-	42,228,992
Capital grants and contributions	126,167,667	-	126,167,667
General revenues:			
Ad valorem taxes	346,703,517	-	346,703,517
Motor vehicle taxes	14,979,416	9,175,855	24,155,271
Other taxes	10,284,143	16,913,746	27,197,889
Investment earnings	4,621,801	69,024	4,690,825
Miscellaneous	4,948,018	22,420	4,970,438
Total Revenues	650,747,119	32,724,386	683,471,505
<u>Expenses</u>			
General government	110,745,934	-	110,745,934
Judicial	93,563,195	-	93,563,195
Public safety	211,423,049	-	211,423,049
Education and recreation	6,334,976	-	6,334,976
Public works	156,484,523	-	156,484,523
Health and public welfare	28,287,807	-	28,287,807
Interest and other charges	72,808,687	-	72,808,687
Unallocated depreciation	114,711	-	114,711
Community venue	-	10,680,025	10,680,025
Commissary	-	3,734,031	3,734,031
Firing range	-	183,278	183,278
Parking facilities	-	769,833	769,833
Total Expenses	679,762,882	15,367,167	695,130,049
Excess (deficiency) before other items and transfers	(29,015,763)	17,357,219	(11,658,544)
Transfers	235,347	(235,347)	-
Change in net position	(28,780,416)	17,121,872	(11,658,544)
Net position - beginning (restated)	636,911,979	(78,777,461)	558,134,518
Net position - ending	\$ 608,131,563	\$ (61,655,589)	\$ 546,475,974

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2015

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

Condensed Statement of Activities
For the Fiscal Year Ended September 30, 2014
Primary Government
(Restated)

	Governmental Activities	Business- type Activities	Total
<u>Revenues</u>			
Program revenues:			
Charges for service	\$ 105,716,074	\$ 6,322,469	\$ 112,038,543
Operating grants and contributions	45,439,091	-	45,439,091
Capital grants and contributions	112,011,234	-	112,011,234
General revenues:			
Ad valorem taxes	337,305,367	-	337,305,367
Motor vehicle taxes	13,956,172	8,644,849	22,601,021
Other taxes	9,634,710	16,322,866	25,957,576
Investment earnings	2,124,784	43,993	2,168,777
Miscellaneous	7,826,124	3,000	7,829,124
Total Revenues	634,013,556	31,337,177	665,350,733
<u>Expenses</u>			
General government	107,772,965	-	107,772,965
Judicial	89,143,802	-	89,143,802
Public safety	199,517,541	-	199,517,541
Education and recreation	5,803,910	-	5,803,910
Public works	134,049,117	-	134,049,117
Health and public welfare	24,694,078	-	24,694,078
Interest and other charges	68,474,001	-	68,474,001
Unallocated depreciation	114,711	-	114,711
Community venue	-	68,628,840	68,628,840
Commissary	-	3,434,758	3,434,758
Firing range	-	156,842	156,842
Parking facilities	-	607,739	607,739
Total Expenses	629,570,125	72,828,179	702,398,304
Deficiency before other items and transfers	4,443,431	(41,491,002)	(37,047,571)
Transfers	293,196	(293,196)	-
Change in net position	4,736,627	(41,784,198)	(37,047,571)
Net position - beginning	632,175,352	(36,993,263)	595,182,089
Net position - ending	\$ 636,911,979	\$ (78,777,461)	\$ 558,134,518

**Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2015**

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

REVENUE ANALYSIS (Continued)

For the year ended September 30, 2015, total revenues for the primary government were \$683,471,505 compared to \$665,350,733 for the year ending September 30, 2014, a net increase of \$18,120,772. Governmental activities provided revenues of \$650,747,119 and \$634,013,556 in 2015 and 2014, respectively, while business-type activities provided revenues of \$32,724,386 and \$31,337,177 in 2015 and 2014, respectively.

Property taxes represented the largest revenue source for the governmental activities for the two periods. The tax rate for fiscal years 2015 and 2014 was \$0.3145 and, 0.326866, respectively per hundred (\$100) dollars of valuation as authorized by Commissioners Court.

A comparative overview of ad valorem tax revenue, appraised values, and taxable values for the current and prior fiscal periods is as follows:

	Year Ended September 30, 2015	Year Ended September 30, 2014	Percentage Change From Prior Year
Ad Valorem Tax Revenue	\$ 346,703,517	\$ 337,305,367	2.79%
Appraised Value	\$ 121,729,616,465	\$ 113,650,616,647	7.11%
Taxable Value	\$ 111,867,812,546	\$ 104,217,547,971	7.34%

Program revenues for the primary government are principally derived from the program that the revenues service and thereby reduce the cost of the function to the County. For the fiscal years ended September 30, 2015 and 2014 program revenues for the County were \$275,753,565 and \$269,488,868, respectively. Program revenue is made up of charges for services and operating and capital grants and contributions. Comparative overviews of these revenues are as follows:

	Year Ended September 30, 2015	Year Ended September 30, 2014	Percentage Change From Prior Year
Charges for Services	\$ 107,356,905	\$ 112,038,543	-4.18%
Operating and Capital Grants and Contributions	\$ 168,396,659	\$ 157,450,325	6.95%

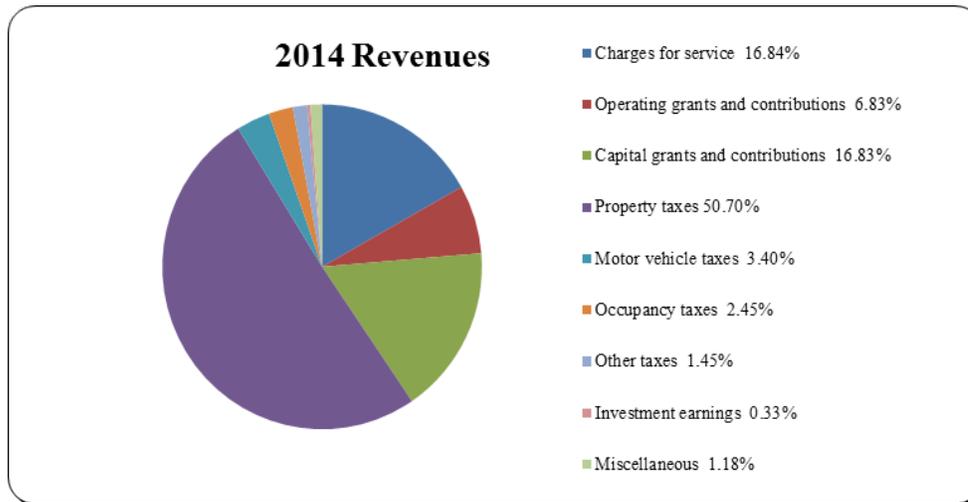
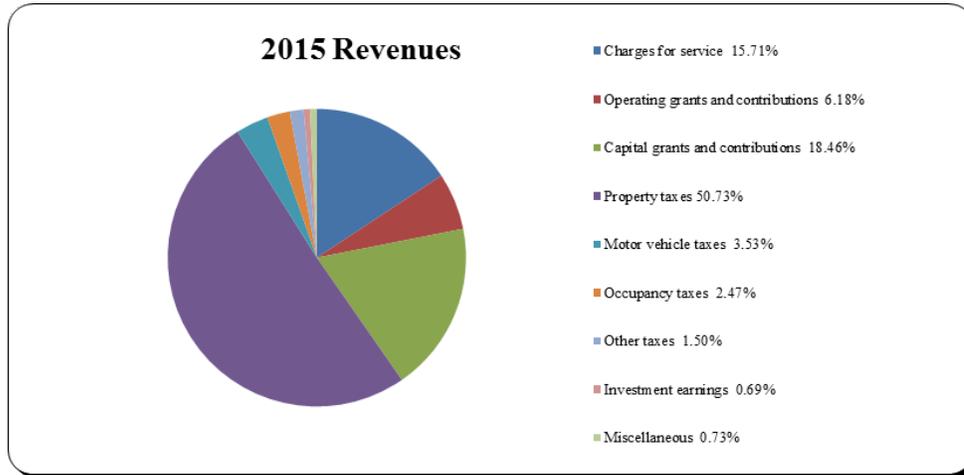
General revenues are revenues that are not assigned to support a specific function, but are available to provide financial resources as necessary. Included in general revenues are ad valorem taxes (discussed previously), other tax related revenues, interest earned from investments, and miscellaneous income. Overall, general revenues for the primary government increased by \$11,856,075 compared to the prior fiscal period. The largest increases to general revenues were to ad valorem taxes of \$9,398,150. The increase to ad valorem taxes was due to the increase in appraised and taxable values as noted above.

Bexar County, Texas Management Discussion & Analysis For Year Ended September 30, 2015

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

REVENUE ANALYSIS (Continued)

**Government-Wide Revenues by Resource
For the Years Ended September 30,**



EXPENSE ANALYSIS

For the year ended September 30, 2015, the function and program costs for the governmental activities were \$679,762,882 and \$15,367,167 for the business-type activity. Comparative figures for the prior fiscal year as restated are \$629,570,125 and \$72,828,179, respectively.

Operating expenses for the governmental activities during the fiscal year increased by \$50,192,757 over the previous fiscal year due primarily to the following:

- Public works expenses increased by \$22,435,406. The majority of the increase was attributable to the increase in construction costs of various major capital improvement projects which are not County-owned. Construction costs and project descriptions are listed in detail on Table 19 (County Expenditures for Assets Owned by Other Entities) of the Statistical Section.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2015

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

EXPENSE ANALYSIS (Continued)

- Interest and other charges, related to debt service on long-term debt increased \$4,334,686.

Expenses for the business-type activities during the fiscal year decreased by \$57,461,012 compared to the previous fiscal year. Most of the decrease is attributable to Community Venues Program with Grant payments to various entities for projects authorized by the voters in the 2008 Venue elections. These payments decreased by \$44,051,080.

The difference between the governmental funds net change in fund balance in the Statement of Revenues, Expenditures and Changes in Fund Balances (fund financial statements) and the change in net position in the Statement of Activities (government-wide) is an increase of \$64,226,499. The variance exists because of items that are presented in the government-wide financial statements that are not presented in the fund financial statements and items reported in the fund financial statements that are not reported in the government-wide financial statements, such as:

- Expenditures of \$68,919,071 at the fund level for capital outlays that are capitalized at the government-wide level.
- Capital donations of \$89,288,376 recorded at the government-wide level only.
- Depreciation expense of \$87,533,740 recorded at the government-wide level only.
- Recording of transactions associated with long-term debt and liabilities differ at the fund and government-wide levels for a net increase to net position of \$122,382,263.
- Other adjustments due to the change in the basis of revenue recognition and decrease in net position of the Internal Service Funds reported as governmental activities at the government-wide level of (\$4,290,047) and (\$8,227,896), respectively.

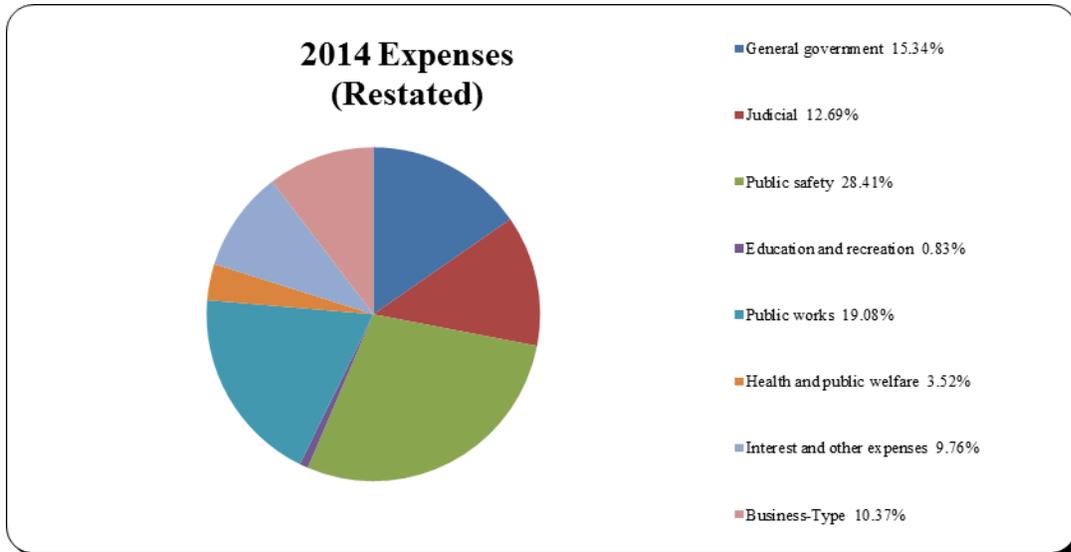
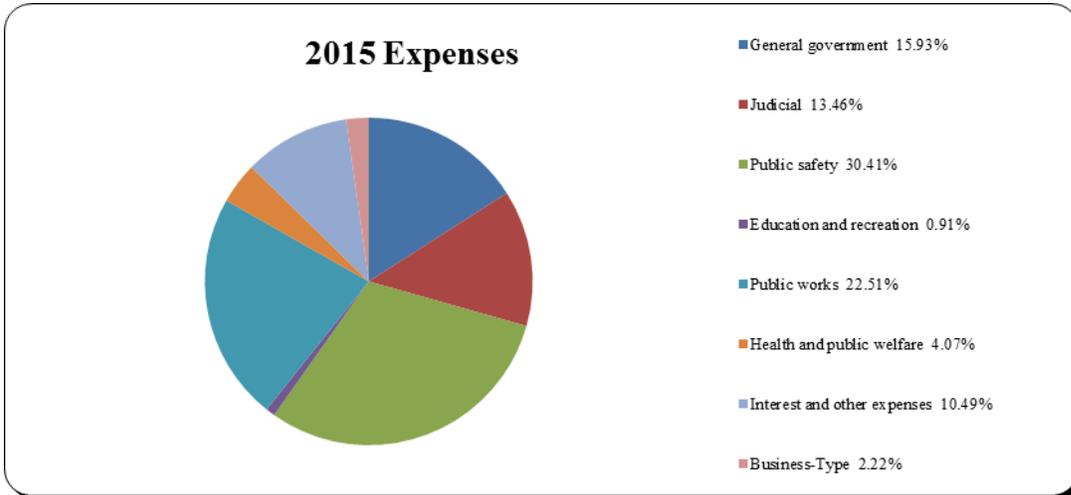
A detailed reconciliation can be found in the Basic Financial Statements, page 37.

Bexar County, Texas Management Discussion & Analysis For Year Ended September 30, 2015

GOVERNMENT-WIDE FINANCIAL ANALYSIS (Continued)

EXPENSE ANALYSIS (Continued)

**Government-Wide Expenses by Function
For the Year Ended September 30,**



Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2015

FINANCIAL ANALYSIS OF FUNDS

MAJOR GOVERNMENTAL FUNDS

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

At September 30, 2015, the County's governmental funds reported a combined fund balance of \$840,579,345 and at September 30, 2014, reported \$805,133,262, an increase of \$35,446,083 or 4%. Of the total fund balance, \$72,810,880 or 9% constitutes unassigned fund balance, which is available to meet the County's current and future needs of its citizens. Restricted fund balance of \$760,821,183 or 91% of total fund balance is restricted for debt service in the amount of \$31,967,772, capital expenditures in the amount of \$673,110,865 and special revenue funds in the amount of \$55,742,546. Committed fund balance of \$1,768,877 is attributed to a special revenue fund. The remainder of fund balance is in nonspendable form of \$5,178,405.

The following schedule compares the revenues by source of the County's governmental funds for fiscal years ending September 30, 2015 and 2014.

	Revenues Classified by Source		
	Governmental Funds		
	September 30,		
	2015	2014	Increase (Decrease)
Revenues by source:			
Ad valorem taxes	\$346,870,065	\$ 337,320,246	\$ 9,549,819
Other taxes, licenses, and permits	41,366,167	39,520,903	1,845,264
Intergovernmental revenue	69,317,626	66,332,349	2,985,277
Court costs and fines	29,685,296	31,564,405	(1,879,109)
Fees on motor vehicles	22,382,580	21,499,603	882,977
Other fees	27,376,884	24,986,300	2,390,584
Commissions from governmental units	4,383,707	4,184,550	199,157
Revenues from use of assets	20,868,387	17,444,065	3,424,322
Sales, refunds and miscellaneous	4,579,824	6,818,230	(2,238,406)
Total revenues	<u>\$566,830,536</u>	<u>\$ 549,670,651</u>	<u>\$ 17,159,885</u>

The General Fund

The General Fund is the chief operating fund of the County and a major governmental fund. At September 30, 2015, the total fund balance was \$77,989,285, of which \$72,810,880 was unassigned and \$5,178,405 was in nonspendable form. As a measure of the General Fund's liquidity, it is useful to compare unassigned fund balance to total expenditures and other financing uses. Unassigned fund balance is 21% of the combined total of General Fund expenditures and other financing uses. This is in compliance with the County's policy that the unassigned fund balance in the General Fund is to be maintained at a minimum 10% of the expenditures of the fiscal year.

The Debt Service Fund

The Debt Service Fund, a major governmental fund, accounts for receipts and disbursements of funds related to the County's long-term debt obligations for governmental activities. Expenditures include principal and interest payments on County debt, San Antonio River Authority bonds (see Note K to the financial statements), and bond issuance costs. Restricted fund balance decreased by \$18,727,491, or 37%, from prior year. The decrease is primarily due to the excess of debt service payments over ad valorem tax revenue. For more information on the County's long-term debt, see Note H in the Notes to the Financial Statements.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2015

FINANCIAL ANALYSIS OF FUNDS (Continued)

MAJOR GOVERNMENTAL FUNDS (Continued)

The Capital Project Fund

The Capital Project Fund, a major governmental fund, is used to account for receipts and disbursements relating to the acquisition or construction of major capital projects, including assets to be owned by other entities (see Statistical Section, Table 19). At the end of fiscal year 2015, the fund balance was \$673,110,865 compared with the 2014 fund balance of \$626,619,004, an increase of \$46,491,861. This increase is primarily attributable to capital projects receiving \$133,920,000 in funds from bond proceeds and \$17,063,945 in premiums, versus \$157,363,239 in expenditures. More detailed information concerning capital improvement activity can be found in the Notes to the Financial Statements, Notes A, G, and Q.

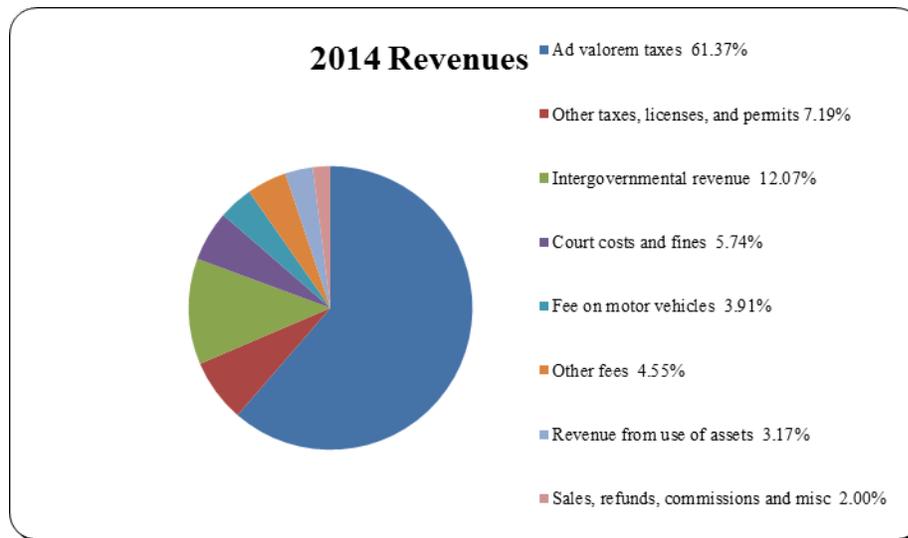
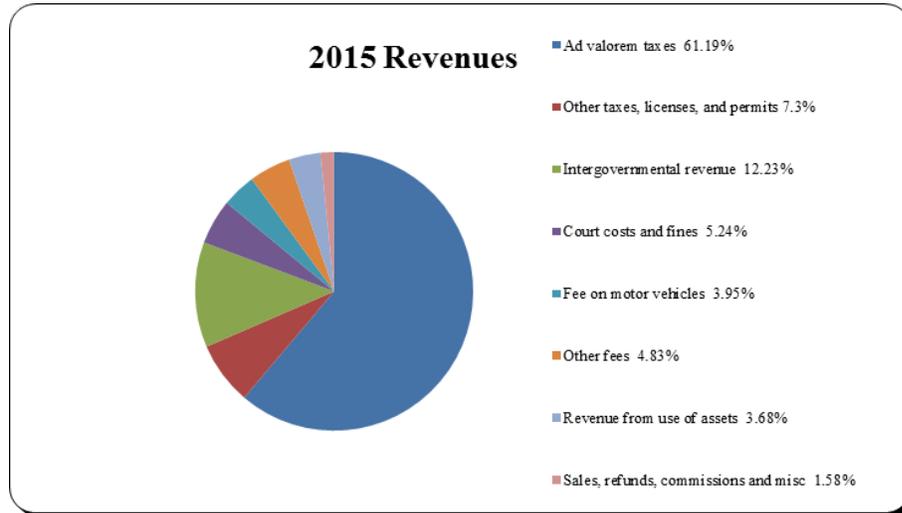
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Bexar County, Texas Management Discussion & Analysis For Year Ended September 30, 2015

FINANCIAL ANALYSIS OF FUNDS (Continued)

MAJOR GOVERNMENTAL FUNDS (Continued)

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

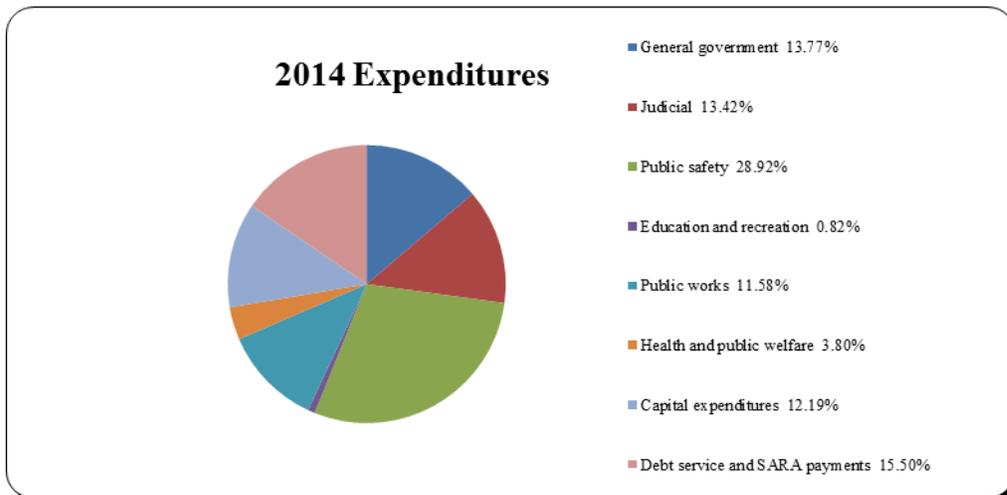
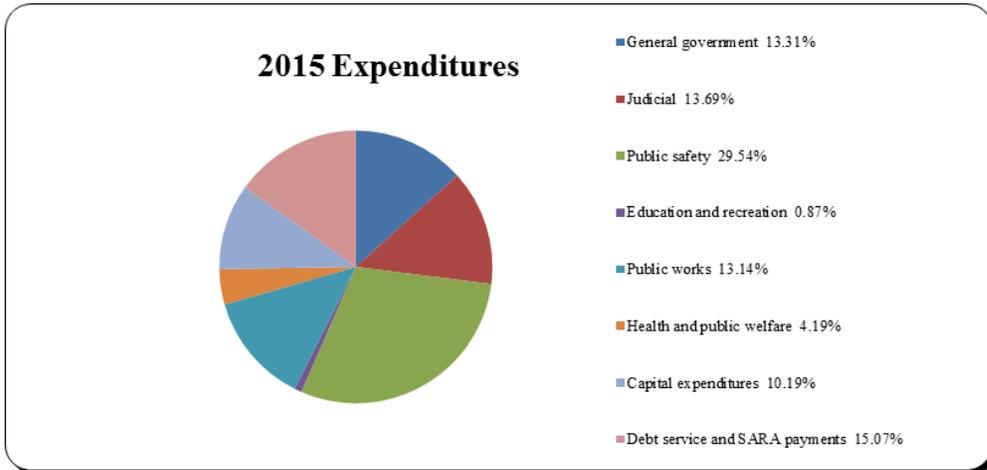


Bexar County, Texas Management Discussion & Analysis For Year Ended September 30, 2015

FINANCIAL ANALYSIS OF FUNDS (Continued)

MAJOR GOVENMENTAL FUNDS (Continued)

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



Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2015

FINANCIAL ANALYSIS OF FUNDS (Continued)

PROPRIETARY FUNDS

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

Community Venue Fund

The Community Venue Fund currently is the County’s only major business-type proprietary fund. This fund is used to account for proceeds derived by the County from its sale of venue project revenue bonds and receipts from visitor taxes - hotel occupancy tax and short-term motor vehicle tax - for the construction, improvements and financing of the various community projects approved by the County Commissioner’s Court in 1999 and by the voters in the May 2008 election. Currently outstanding debt that was authorized in 1999 by the Commissioners Court is \$92,955,000. This debt was used to fund the construction of the AT&T Center. The May 2008 bond election authorized the County to issue \$415 million in venue bonds to fund 24 projects within the County to include: San Antonio River improvements, construction of youth and amateur athletic facilities, community arena enhancements and renovations to the performing and cultural arts center. As of September 30, 2015, the County had issued \$322,740,000 of the \$415,000,000. The debt is secured by and payable, in whole or in part, from the revenues derived by the County by imposing and collecting visitor taxes.

As of September 30, 2015 the Venue Fund’s net position of (\$63,718,901) is made up of \$129,426,093 in net investment in capital assets, \$27,281,811 of restricted net position for debt service and grant payments, and (\$220,426,805) of unrestricted net position. The change in net position was an increase of \$16,791,836 from the previous fiscal year which is primarily attributed to the excess of Hotel/Motor tax revenue and capital contributions over grant payments and interest expense \$21,039,825.

The Sheriff’s Commissary Fund

The Commissary Fund supports the inmates that are in the County Jail. All goods and services of the Commissary Fund are priced out at market value and are available for the inmates to purchase if they have funds available in their Inmate Trust account. The profits made from the sales of goods and services are to be used to support services for the inmates as well as to support the personal needs of indigent inmates.

At September 30, 2015, the Commissary Fund had total net position of \$792,648 compared with \$638,091 (Restated) at September 30, 2014. The increase in net position from 2014 is primarily attributed to operating income in 2015 of \$151,051.

The Parking Facilities Fund

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

At September 30, 2015, the Parking Facilities Fund had total net position of \$1,257,719 compared with \$1,114,123 (Restated) at September 30, 2014. The increase in net position from 2014 is primarily attributed to operating income of \$707,113 reduced by transfers to other funds of \$450,000 in 2015.

The Firing Range Fund

The Firing Range Fund is used to account for the operation and maintenance of a firing range. The facility is intended to be financed primarily through user charges. The increase in net position from 2014 is primarily attributed to the unused portion of the transfer in of \$214,653 from the General Fund.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2015

FINANCIAL ANALYSIS OF FUNDS (Continued)

PROPRIETARY FUNDS (Continued)

Internal Service Funds

The County uses Internal Service Funds to support activities of the General Fund as well as activities of the Special Revenue Funds and Capital Projects Fund. For the year ended September 30, 2015, the funds reflected a total deficit in net position of \$52,425,481 as compared to \$44,197,585 (Restated) at September 30, 2014. Revenues were provided through \$45,422,524 in premiums, charges for service, sales and other income. Operating expenses for the current fiscal year were \$61,821,849. The largest expenses were claims paid through self-insurance funds of \$45,425,778 and \$8,848,461 accrued for the net increase in the other postemployment benefits liability. The decrease in net position is primarily due to the accrual of the net increase in the other postemployment benefits obligation. For more information, see the combining statements on pages 177-181.

GENERAL FUND BUDGETARY HIGHLIGHTS

The General Fund's original and final revenue budget was \$369,916,544 with actual revenues of \$374,035,117. The difference of \$4,118,573 is primarily due to the County receiving \$1,773,713 more than estimated for Federal Prisoner Housing revenue.

The final amended expenditure budget was \$376,427,171 and actual expenditures were \$366,506,471, a difference of \$9,920,700. This variance was primarily due to savings in utility expenditures, court appointed attorney payments, contracted services for animal control and child welfare services and a carry forward to FY2016 of purchases of county wide software licenses. There was no significant variance between the original expenditure budget and the final budget.

The following table summarizes the General Fund's budgeted and actual amounts for fiscal year 2015.

General Fund Budget vs. Actual
Fiscal Year 2015

	Original Budget	Final Budget	Actual
Revenues			
Ad valorem taxes	\$ 269,825,160	\$ 269,825,160	\$269,268,526
Other taxes, licenses, and permits	24,902,800	24,902,800	25,552,883
Intergovernmental revenue	7,701,781	7,701,781	7,784,912
Court costs and fines	23,783,800	23,783,800	24,014,540
Fees on motor vehicles	6,527,000	6,527,000	6,675,960
Other fees	13,525,800	13,525,800	14,192,314
Commissions from governmental units	4,414,403	4,414,403	4,383,707
Revenues from use of assets	15,483,000	15,483,000	17,821,277
Sales, refunds and miscellaneous	3,752,800	3,752,800	4,340,998
Total revenues	<u>369,916,544</u>	<u>369,916,544</u>	<u>374,035,117</u>
Expenditures	<u>377,192,474</u>	<u>376,427,171</u>	<u>366,506,471</u>
Transfers			
Interfund transfers in	3,070	3,070	-
Interfund transfers out	<u>(9,705,246)</u>	<u>(10,496,410)</u>	<u>(10,496,410)</u>
Total transfers	<u>(9,702,176)</u>	<u>(10,493,340)</u>	<u>(10,496,410)</u>
Net change in fund balance	<u>\$ (16,978,106)</u>	<u>\$ (17,003,967)</u>	<u>\$ (2,967,764)</u>

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2015

CAPITAL ASSETS AND DEBT ADMINISTRATION

CAPITAL ASSETS

The capital assets of the County are those assets (land, right-of-way, buildings, improvements, roads, bridges, machinery, and equipment) which are used by the County in performance of the County's functions. At September 30, 2015, capital assets (net of depreciation) for the governmental activities of the County were \$1,538,664,823 and at September 30, 2014 it was \$1,468,093,472. Retirements for the County were \$2,476,378 and \$4,362,704, for 2015 and 2014, respectively.

Depreciation on capital assets is recognized in the government-wide financial statements. Depreciation provided for the current fiscal year for the governmental activities was \$87,636,102 as compared to \$76,281,558 for the year ended September 30, 2014. At September 30, 2015, the County's governmental activities had \$253,091,583 invested in ongoing construction in progress compared to \$225,076,691 at the end of the prior fiscal year.

The balance in capital assets in the County's business-type activity at September 30, 2015 was \$216,217,537, as compared to \$136,131,256 at September 30, 2014. The depreciation provided for the current fiscal year was \$4,497,319 and \$4,492,051 for the prior fiscal period.

Major capital activity during the current fiscal year included additions of approximately \$89,288,376 in donated roads and \$68,919,071 in expenditures for construction costs associated with roads, buildings and major renovations to existing buildings for governmental activities. For additional information related to capital asset activity, see Note G to the Notes of the Financial Statements.

A condensed analysis of the County's capital assets is as follows:

	Capital Assets		
	(net of accumulated depreciation)		
	September 30,		Increase
	2015	2014	(Decrease)
Governmental Activities:			
Land	\$ 75,741,704	\$ 69,614,838	\$ 6,126,866
Buildings	296,071,422	296,806,702	(735,280)
Machinery and Equipment	24,908,394	30,843,240	(5,934,846)
Infrastructure	848,126,336	805,773,397	42,352,939
Construction in Progress	293,816,967	265,055,295	28,761,672
Totals	1,538,664,823	1,468,093,472	70,571,351
Business-Type Activities:			
Buildings	120,780,609	125,220,443	(4,439,834)
Equipment	348,280	342,882	5,398
Construction in Progress	95,088,648	10,567,931	84,520,717
Totals	216,217,537	136,131,256	80,086,281
Total Capital Assets, net	\$1,754,882,360	\$1,604,224,728	\$ 150,657,632

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2015

CAPITAL ASSETS AND DEBT ADMINISTRATION (Continued)

LONG-TERM DEBT

At September 30, 2015, the County had total long-term debt and other liabilities outstanding of \$2,137,407,487 as compared to \$1,918,827,829 in the prior year:

	<u>Outstanding At September 30,</u>	
	<u>2015</u>	<u>2014</u>
<u>Governmental Activities:</u>		
Bonds Payable	\$ 289,585,000	\$ 156,980,000
Certificates of Obligations	1,237,700,000	1,275,495,000
Unamortized Premium and Discount	114,088,113	71,923,731
Compensated Absences	38,153,874	36,011,866
OPEB Obligation	55,499,513	46,651,052
Total Governmental Activities	<u>\$ 1,735,026,500</u>	<u>\$ 1,587,061,649</u>
<u>Business-Type Activities:</u>		
Tax Exempt Bonds	\$ 354,440,000	\$ 281,930,000
Taxable Bonds	42,050,000	43,770,000
Unamortized Premium and Discount	5,890,987	6,066,180
Total Business-Type Activities	<u>\$ 402,380,987</u>	<u>\$ 331,766,180</u>

During the current fiscal period for governmental activities, the County issued \$175,745,000 in refunding bonds and \$133,920,000 in certificates of obligation. Also during the current fiscal year, the County retired \$43,140,000 in general obligation bonds and \$171,715,000 in certificates of obligation. See Note H and Note R for more information.

For business-type activities, the County retired \$4,420,000 in venue debt. See Note H of the financial statements for further information about the County's long-term debt.

County officials, citizens and investors will find the ratio of net bonded debt to assessed valuation and the amount of bonded debt per capita as useful indicators of the County's debt position in Tables 9 and 10 of the statistical section of this report.

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

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

In accordance with GASB 68, the County recognized a liability for pension obligations reported as the Net Pension Liability (NPL). For governmental activities the NPL was \$84,365,112 and for business type activities it was \$548,591. Changes in the Net Pension Liability from year-to-year will be recognized as Pension Expense on the Statement of Activities and Statement of Revenues, Expenses, and Changes in Net Position and/or as a change in deferred outflows/inflows of resources for pensions. See Note N for more information.

ECONOMIC FACTORS

For the fiscal year ending September 30, 2015, the current tax rate \$0.3145 per \$100 valuation. It is anticipated that ad valorem revenues for fiscal year 2016 will be approximately \$389,525,000 with actual ad valorem revenues totaling \$346,870,065 for fiscal year 2015. For the General Fund in fiscal year 2016, both total available funds and the adopted expenditure budget, including appropriated fund balance, were estimated to be approximately \$472,784,000.

Bexar County, Texas
Management Discussion & Analysis
For Year Ended September 30, 2015

ECONOMIC FACTORS (Continued)

The County's unemployment rate decreased considerably from 4.8% to 3.7%, according to the Texas Workforce Commission. The County's unemployment rate is below the State's unemployment rate of 4.4%. In addition, the County enjoyed some external corporate employment growth (3,972 positions) from various sectors. See the letter of transmittal for the more information.

REQUESTS FOR INFORMATION

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



Courtesy of MissionsofSanAntonio.org

GOVERNMENT

WIDE

FINANCIAL

STATEMENTS

Bexar County, Texas
STATEMENT OF NET POSITION
September 30, 2015

	<u>Primary Government</u>			<u>Component Units</u>
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>	
ASSETS				
Current Assets:				
Cash, cash equivalents, and temporary investments	\$ 159,530,922	\$ 29,743,165	\$ 189,274,087	\$ 260,835,235
Investments	725,387,333	49,610,761	774,998,094	4,055,000
Receivables:				
Delinquent taxes, net of allowance for uncollectible accounts	10,998,687	-	10,998,687	160,465,251
Accounts and other	32,838,752	11,179,604	44,018,356	215,972,753
Inventories	478,357	-	478,357	-
Restricted Assets:				
Cash and cash equivalents	-	55,802,443	55,802,443	-
Accrued interest	864,201	18	864,219	-
Prepaid assets	21,174	1,407,221	1,428,395	-
Deposits	167,692	-	167,692	-
Total Current Assets	<u>930,287,118</u>	<u>147,743,212</u>	<u>1,078,030,330</u>	<u>641,328,239</u>
Noncurrent Assets:				
Investments	-	-	-	64,293,000
Restricted assets:				
Cash and cash equivalents	-	21,534,872	21,534,872	294,571,000
Other assets	-	-	-	16,155,000
Prepaid assets	-	5,003,973	5,003,973	-
Capital assets:				
Land	75,287,919	-	75,287,919	19,296,000
Equipment and construction in progress	293,816,967	95,088,648	388,905,615	473,503,159
Other capital assets, net of depreciation	1,169,559,937	121,128,889	1,290,688,826	835,447,760
Total Noncurrent Assets	<u>1,538,664,823</u>	<u>242,756,382</u>	<u>1,781,421,205</u>	<u>1,703,265,919</u>
TOTAL ASSETS	<u>2,468,951,941</u>	<u>390,499,594</u>	<u>2,859,451,535</u>	<u>2,344,594,158</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charge on refundings	15,278,643	3,882,046	19,160,689	-
Pension	32,209,780	209,447	32,419,227	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 47,488,423</u>	<u>\$ 4,091,493</u>	<u>\$ 51,579,916</u>	<u>\$ -</u>

Bexar County, Texas
STATEMENT OF NET POSITION
September 30, 2015

	<u>Primary Government</u>			Component Units
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>	
LIABILITIES				
Current Liabilities				
Accounts payable and accrued liabilities	\$ 54,913,039	\$ 44,451,824	\$ 99,364,863	\$ 183,484,339
Due to other governmental units	4,420,133	8,685	4,428,818	-
Unearned revenue	234,498	-	234,498	1,805,079
Current portion of:				
Long-term liabilities	9,538,469	-	9,538,469	14,125,000
Payable from restricted assets:				
Contract retainage payable	7,144,902	6,633,796	13,778,698	-
Current portion of long-term debt	35,747,296	80,225,192	115,972,488	-
Accrued interest payable	21,643,769	2,222,793	23,866,562	146,837
Total Current Liabilities	<u>133,642,106</u>	<u>133,542,290</u>	<u>267,184,396</u>	<u>199,561,255</u>
Noncurrent Liabilities				
Long-term liabilities	1,689,740,735	322,155,795	2,011,896,530	768,680,809
Net pension liability	84,365,112	548,591	84,913,703	-
Claims payable	560,848	-	560,848	-
Estimated self-insurance reserves	-	-	-	2,095,000
Total Noncurrent Liabilities	<u>1,774,666,695</u>	<u>322,704,386</u>	<u>2,097,371,081</u>	<u>770,775,809</u>
TOTAL LIABILITIES	<u>1,908,308,801</u>	<u>456,246,676</u>	<u>2,364,555,477</u>	<u>970,337,064</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes	-	-	-	321,626,000
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>321,626,000</u>
NET POSITION				
Net investment in capital assets	894,124,992	129,774,372	1,023,899,364	567,684,557
Restricted for:				
Debt service	32,839,512	27,281,811	60,121,323	-
Grants	14,990,484	-	14,990,484	-
Capital projects	69,577,989	-	69,577,989	-
Health care	-	-	-	7,013,000
Legislative	40,752,062	-	40,752,062	-
Restricted obligations	-	-	-	3,708,619
Unrestricted	<u>(444,153,476)</u>	<u>(218,711,772)</u>	<u>(662,865,248)</u>	<u>474,224,918</u>
TOTAL NET POSITION	<u>\$ 608,131,563</u>	<u>\$ (61,655,589)</u>	<u>\$ 546,475,974</u>	<u>\$1,052,631,094</u>

Bexar County, Texas
STATEMENT OF ACTIVITIES
For Fiscal Year Ended September 30, 2015

<u>Functions/Programs</u>	<u>Program Revenues</u>			
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Governmental activities:				
General government	\$ 110,745,934	\$ 34,514,356	\$ 4,927,006	\$ -
Judicial	93,563,195	12,043,502	5,215,747	-
Public safety	211,423,049	34,563,781	11,891,397	-
Education and recreation	6,334,976	1,020	125,000	-
Public works	156,484,523	19,345,148	97,480	126,167,667
Health and public welfare	28,287,807	345,758	19,972,362	-
Interest and other fees	72,808,687	-	-	-
Unallocated depreciation	114,711	-	-	-
Total governmental activities	<u>679,762,882</u>	<u>100,813,565</u>	<u>42,228,992</u>	<u>126,167,667</u>
Business-type activities:				
Venue Fund	10,680,025	1,300,000	-	-
Commissary Fund	3,734,031	3,889,332	-	-
Firing Range Fund	183,278	-	-	-
Parking Facilities Fund	769,832	1,354,008	-	-
Total business-type activities	<u>15,367,166</u>	<u>6,543,340</u>	<u>-</u>	<u>-</u>
Total primary government	<u><u>695,130,048</u></u>	<u><u>107,356,905</u></u>	<u><u>42,228,992</u></u>	<u><u>126,167,667</u></u>
Component Units:				
University Health System	\$ 1,233,029,000	\$ 935,661,000	\$ -	\$ -
Cibolo Canyons Special Improvement District	8,440,650	-	-	-
Alamo Regional Mobility Authority	119,718,766	-	-	1,067,182
Total component units	<u><u>\$ 1,361,188,416</u></u>	<u><u>\$ 935,661,000</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,067,182</u></u>

General revenues:

Taxes:

Property taxes

Flood control taxes

Bingo taxes

Motor vehicle taxes

Occupancy taxes

Mixed drink taxes

Sales and use taxes

Unrestricted investment earnings

Investment income

Miscellaneous

Transfers between governmental and business-type activities

Total general revenues, special items, and transfers

Change in net position

Net position - beginning (Restated - See Note S)

Net position - ending

Net (Expenses) Revenues and			
Changes in Net Position			
Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
\$ (71,304,572)	\$ -	\$ (71,304,572)	\$ -
(76,303,946)	-	(76,303,946)	-
(164,967,871)	-	(164,967,871)	-
(6,208,956)	-	(6,208,956)	-
(10,874,228)	-	(10,874,228)	-
(7,969,687)	-	(7,969,687)	-
(72,808,687)	-	(72,808,687)	-
(114,711)	-	(114,711)	-
<u>(410,552,658)</u>	<u>-</u>	<u>(410,552,658)</u>	<u>-</u>
-	(9,380,025)	(9,380,025)	-
-	155,301	155,301	-
-	(183,278)	(183,278)	-
-	584,176	584,176	-
-	(8,823,826)	(8,823,826)	-
<u>(410,552,658)</u>	<u>(8,823,826)</u>	<u>(419,376,484)</u>	<u>-</u>
			\$ (297,368,000)
			(8,440,650)
			(118,651,584)
			<u>\$ (424,460,234)</u>
312,595,952	-	312,595,952	307,337,593
34,107,565	-	34,107,565	-
1,451,055	-	1,451,055	-
14,979,416	9,175,855	24,155,271	15,602,458
-	16,913,746	16,913,746	5,200,927
8,833,088	-	8,833,088	-
-	-	-	1,025,840
4,621,801	69,024	4,690,825	-
-	-	-	2,307,726
4,948,018	22,420	4,970,438	14,238,000
235,347	(235,347)	-	-
<u>381,772,242</u>	<u>25,945,698</u>	<u>407,717,940</u>	<u>345,712,544</u>
(28,780,416)	17,121,872	(11,658,544)	(78,747,690)
<u>636,911,979</u>	<u>(78,777,461)</u>	<u>558,134,518</u>	<u>1,131,378,784</u>
<u>\$ 608,131,563</u>	<u>\$ (61,655,589)</u>	<u>\$ 546,475,974</u>	<u>\$ 1,052,631,094</u>

Bexar County, Texas
BALANCE SHEET - GOVERNMENTAL FUNDS
September 30, 2015

	<u>Major Funds</u>			<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>		
ASSETS					
Cash and temporary investments	\$ 10,842,310	\$ 4,365,555	\$ 133,604,267	\$ 9,231,971	\$ 158,044,103
Investments	78,147,413	27,611,850	562,462,260	47,817,219	716,038,742
Receivables:					
Taxes, net	8,089,690	2,905,231	3,766	-	10,998,687
Accounts receivable, net	11,404,199	-	1,581,693	4,740	12,990,632
Due from other funds	493,797	-	-	-	493,797
Advances to other funds	4,840,184	-	-	-	4,840,184
Due from other governmental units	4,890,989	-	7,537,811	7,419,320	19,848,120
Accrued interest	864,201	-	-	-	864,201
Prepaid assets	21,174	-	-	-	21,174
Inventories	317,047	-	-	-	317,047
Deposits	157,692	-	-	-	157,692
TOTAL ASSETS	<u>\$ 120,068,696</u>	<u>\$ 34,882,636</u>	<u>\$ 705,189,797</u>	<u>\$ 64,473,250</u>	<u>\$ 924,614,379</u>
LIABILITIES					
Vouchers payable	\$ 8,708,676	\$ 53,434	\$ 13,230,373	\$ 3,600,329	\$ 25,592,812
Accrued interest payable	-	148,094	-	-	148,094
Accrued liabilities	12,046,096	-	7,423,815	2,674,393	22,144,304
Advances from other funds	-	-	4,330,184	400,000	4,730,184
Due to other governmental units	4,414,996	4,332	29	776	4,420,133
Unearned revenues	2,298	-	-	232,200	234,498
Contract retainage payable	-	-	7,090,773	54,129	7,144,902
TOTAL LIABILITIES	<u>25,172,066</u>	<u>205,860</u>	<u>32,075,174</u>	<u>6,961,827</u>	<u>64,414,927</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - property taxes	7,420,682	2,709,004	3,758	-	10,133,444
Unavailable revenue - court costs and fines	9,486,663	-	-	-	9,486,663
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>16,907,345</u>	<u>2,709,004</u>	<u>3,758</u>	<u>-</u>	<u>19,620,107</u>
FUND BALANCE					
Nonspendable	5,178,405	-	-	-	5,178,405
Restricted	-	31,967,772	673,110,865	55,742,546	760,821,183
Committed	-	-	-	1,768,877	1,768,877
Assigned	-	-	-	-	-
Unassigned	72,810,880	-	-	-	72,810,880
TOTAL FUND BALANCE	<u>77,989,285</u>	<u>31,967,772</u>	<u>673,110,865</u>	<u>57,511,423</u>	<u>840,579,345</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE	<u>\$ 120,068,696</u>	<u>\$ 34,882,636</u>	<u>\$ 705,189,797</u>	<u>\$ 64,473,250</u>	<u>\$ 924,614,379</u>

Bexar County, Texas
Reconciliation of Balance Sheet - Governmental Funds to
Statement of Net Position
September 30, 2015

Total Fund Balances - Governmental Funds \$ 840,579,345

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. 1,538,043,166

Certain receivables are not available and, therefore, are reported as deferred inflows of resources in governmental funds. 9,486,663

Certain receivables will be collected this year, but are not available soon enough to pay for the current period's expenditures, and therefore are reported as deferred inflows of resources in governmental funds. 10,133,444

Internal service funds are used by the County's management to charge the cost of self-insurance, fleet maintenance, records management, and other post-employment benefits to individual funds. The assets and liabilities of the internal service funds are included with governmental activities in the Statement of Net Position but are not included at the fund level. (52,425,481)

Long-term liabilities, including notes and bonds payable, are not due and payable in the current period and therefore are not reported as liabilities in the funds.

Bonds	(1,527,285,000)	
Deferred charge on refunding (to be amortized as interest expense)	15,278,643	
Issuance premium (to be amortized as interest expense)	(114,088,113)	
Accrued interest	(21,495,675)	
Compensated absences	(38,153,874)	
Deferred outflows of resources - pension	32,077,755	
Net pension liability	<u>(84,019,310)</u>	
		<u>(1,737,685,574)</u>

Total Net Position - Governmental Activities \$ 608,131,563

Bexar County, Texas
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For Fiscal Year Ended September 30, 2015

	<u>Major Funds</u>			Nonmajor Governmental Funds	Total Governmental Funds
	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>		
REVENUES					
Ad valorem taxes	\$269,268,526	\$ 65,965,136	\$ 11,636,403	\$ -	\$ 346,870,065
Other taxes, licenses, and permits	25,552,883	-	15,813,284	-	41,366,167
Intergovernmental revenue	7,784,912	2,893,352	18,817,320	39,822,042	69,317,626
Court costs and fines	24,014,540	-	518,398	5,152,358	29,685,296
Fees on motor vehicles	6,675,960	-	15,706,620	-	22,382,580
Other fees	14,192,314	-	893,743	12,290,827	27,376,884
Commissions from governmental units	4,383,707	-	-	-	4,383,707
Revenues from use of assets	17,821,277	2,414,505	417,716	214,889	20,868,387
Sales, refunds and miscellaneous	4,340,998	10,875	49,816	178,135	4,579,824
TOTAL REVENUES	<u>374,035,117</u>	<u>71,283,868</u>	<u>63,853,300</u>	<u>57,658,251</u>	<u>566,830,536</u>
EXPENDITURES					
Current					
General government	83,162,655	-	1,001,137	5,910,946	90,074,738
Judicial	87,369,220	-	-	5,237,114	92,606,334
Public safety	183,380,721	-	825,850	15,628,255	199,834,826
Education and recreation	4,781,998	-	661	1,098,631	5,881,290
Public works	214,717	-	87,384,288	1,294,614	88,893,619
Health and public welfare	6,912,819	-	880,093	20,576,123	28,369,035
Capital expenditures	684,341	-	67,271,210	963,520	68,919,071
Debt Service:					
Principal	-	25,725,000	-	-	25,725,000
Interest	-	70,799,866	-	-	70,799,866
Bond issuance cost	-	2,626,246	-	-	2,626,246
Debt service SARA	-	2,846,408	-	-	2,846,408
TOTAL EXPENDITURES	<u>366,506,471</u>	<u>101,997,520</u>	<u>157,363,239</u>	<u>50,709,203</u>	<u>676,576,433</u>
Excess (deficiency) of revenues over expenditures	7,528,646	(30,713,652)	(93,509,939)	6,949,048	(109,745,897)
OTHER FINANCING SOURCES (USES)					
Interfund transfers in	-	9,852,329	-	5,502,785	15,355,114
Interfund transfers out	(10,496,410)	-	(10,982,145)	(1,802,356)	(23,280,911)
Issuance of long term debt	-	-	133,920,000	-	133,920,000
Issuance of refunding bonds	-	175,745,000	-	-	175,745,000
Payment to refunded debt paying agent	-	(205,501,225)	-	-	(205,501,225)
Premium on bond issues	-	31,890,057	17,063,945	-	48,954,002
TOTAL OTHER FINANCING SOURCES (USES)	<u>(10,496,410)</u>	<u>11,986,161</u>	<u>140,001,800</u>	<u>3,700,429</u>	<u>145,191,980</u>
Net change in fund balances	(2,967,764)	(18,727,491)	46,491,861	10,649,477	35,446,083
FUND BALANCE - BEGINNING	<u>80,957,049</u>	<u>50,695,263</u>	<u>626,619,004</u>	<u>46,861,946</u>	<u>805,133,262</u>
FUND BALANCE - ENDING	<u>\$ 77,989,285</u>	<u>\$ 31,967,772</u>	<u>\$673,110,865</u>	<u>\$ 57,511,423</u>	<u>\$ 840,579,345</u>

Bexar County, Texas
Reconciliation of Changes in Fund Balances - Governmental Funds to
Statement of Activities
For the Fiscal Year Ended September 30, 2015

Net Change in Fund Balances - Total Governmental Funds		\$ 35,446,083
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		68,919,071
Depreciation expense for capital assets that is allocated over their estimated useful lives.		(87,533,740)
Capital asset donations		89,288,376
The issuance of long-term debt (e.g., bonds, notes) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.		
Debt issued:		
General obligation bonds	(309,665,000)	
Deferred charges	13,462,444	
Premiums	(46,031,060)	
Discounts	<u>(14,161)</u>	
		(342,247,777)
Repayments to paying agent for bond principal		214,855,000
Some expenses in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
Accrued interest on debt	(19,971)	
Amortization of debt premium	3,880,841	
Amortization of deferred charges	(3,265,475)	
Compensated absences	(2,142,009)	
Net pension liability	<u>6,557,128</u>	
		5,010,514
Because some revenues will not be collected for several months after the County's fiscal year end, they are not considered "available" revenues and are deferred in the governmental funds. Deferred inflows of resources decreased by this amount in the current period.		
		(4,290,047)
Internal service funds are used by management to charge the costs of certain activities, such as insurance and fleet maintenance, to individual funds. The net revenue (expense) of certain activities of internal service funds is reported with governmental activities.		
		<u>(8,227,896)</u>
Change in Net Position - Governmental Activities		<u><u>\$ (28,780,416)</u></u>

Bexar County, Texas
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
September 30, 2015

	<u>Enterprise Funds</u>		<u>Total</u>	<u>Internal Service Funds</u>
	<u>Community Venue Fund</u>	<u>Nonmajor Enterprise Fund</u>		
ASSETS				
Current Assets:				
Cash, cash equivalents	\$ 29,409,955	\$ 333,210	\$ 29,743,165	\$ 1,486,819
Investments	47,591,419	2,019,342	49,610,761	9,348,591
Receivables:				
Accounts	7,186,032	-	7,186,032	-
Due from other governmental units	3,993,572	-	3,993,572	-
Inventories	-	-	-	161,310
Restricted Assets:				
Cash and cash equivalents	55,802,443	-	55,802,443	-
Deposits	-	-	-	10,000
Prepaid assets	1,407,221	-	1,407,221	-
Accrued interest	18	-	18	-
Total Current Assets	<u>145,390,660</u>	<u>2,352,552</u>	<u>147,743,212</u>	<u>11,006,720</u>
Noncurrent Assets:				
Prepaid assets	5,003,973	-	5,003,973	-
Restricted assets:				
Cash and cash equivalents	21,534,872	-	21,534,872	-
Capital assets:				
Construction in progress	95,088,648	-	95,088,648	-
Buildings and improvements	176,278,539	-	176,278,539	-
Equipment	12,174,366	565,558	12,739,924	1,023,630
Reference library	-	38,960	38,960	-
Less: Accumulated depreciation	<u>(67,672,296)</u>	<u>(256,238)</u>	<u>(67,928,534)</u>	<u>(401,973)</u>
Total Noncurrent Assets	<u>242,408,102</u>	<u>348,280</u>	<u>242,756,382</u>	<u>621,657</u>
TOTAL ASSETS	<u>387,798,762</u>	<u>2,700,832</u>	<u>390,499,594</u>	<u>11,628,377</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charge on refundings	3,882,046	-	3,882,046	-
Pension	22,912	186,535	209,447	132,025
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 3,904,958</u>	<u>\$ 186,535</u>	<u>\$ 4,091,493</u>	<u>\$ 132,025</u>

Bexar County, Texas
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
September 30, 2015

	<u>Enterprise Funds</u>		<u>Total</u>	<u>Internal Service Funds</u>
	<u>Community Venue Fund</u>	<u>Nonmajor Enterprise Fund</u>		
LIABILITIES				
Current Liabilities:				
Accounts payable	\$ 13,249,645	\$ 254,056	\$ 13,503,701	\$ 363,004
Claims payable	-	-	-	6,608,903
Accrued liabilities	30,875,388	72,735	30,948,123	204,016
Due to other funds	-	-	-	493,797
Due to other governmental units	-	8,685	8,685	-
Payable from restricted assets:				
Contract retainage payable	6,633,796	-	6,633,796	-
Accrued interest payable	2,222,793	-	2,222,793	-
Revenue bonds payable	80,225,192	-	80,225,192	-
Total Current Liabilities	<u>133,206,814</u>	<u>335,476</u>	<u>133,542,290</u>	<u>7,669,720</u>
Noncurrent Liabilities:				
Advances from other funds	-	-	-	110,000
Revenue bonds payable	322,155,795	-	322,155,795	-
Net pension liability	60,012	488,579	548,591	345,802
Claims payable	-	-	-	560,848
OPEB obligation	-	-	-	55,499,513
Total Noncurrent Liabilities	<u>322,215,807</u>	<u>488,579</u>	<u>322,704,386</u>	<u>56,516,163</u>
TOTAL LIABILITIES	<u>455,422,621</u>	<u>824,055</u>	<u>456,246,676</u>	<u>64,185,883</u>
NET POSITION				
Net investment in capital assets	129,426,093	348,279	129,774,372	621,658
Restricted for debt service and grant payments	27,281,811	-	27,281,811	-
Unrestricted	<u>(220,426,805)</u>	<u>1,715,033</u>	<u>(218,711,772)</u>	<u>(53,047,139)</u>
TOTAL NET POSITION	<u><u>\$(63,718,901)</u></u>	<u><u>\$ 2,063,312</u></u>	<u><u>\$(61,655,589)</u></u>	<u><u>\$(52,425,481)</u></u>

BEXAR COUNTY, TEXAS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
ALL PROPRIETARY FUNDS
For Fiscal Year Ended September 30, 2015

	<u>Enterprise Funds</u>			<u>Internal Service Funds</u>
	<u>Community Venue Fund</u>	<u>Nonmajor Enterprise Funds</u>	<u>Total</u>	
OPERATING REVENUES				
Premiums	\$ -	\$ -	\$ -	\$ 43,996,962
Records management storage fees	-	-	-	214,095
Employee clinic fees	-	-	-	15,750
Commissary sales	-	3,889,332	3,889,332	-
Fleet maintenance sales	-	-	-	760,658
License fee	1,300,000	-	1,300,000	-
User fees	-	1,354,009	1,354,009	-
Other income	17,789	4,630	22,419	435,059
TOTAL OPERATING REVENUES	<u>1,317,789</u>	<u>5,247,971</u>	<u>6,565,760</u>	<u>45,422,524</u>
OPERATING EXPENSES				
Administrative fees	-	-	-	3,260,597
Claims expense	-	-	-	45,425,778
Insurance expense	-	-	-	2,427,730
OPEB costs	-	-	-	8,848,461
Personnel costs	197,201	1,660,688	1,857,889	1,191,642
Rent and utilities	396	-	396	154,406
Purchased services	774,909	2,423,296	3,198,205	253,233
Supplies	3	293,735	293,738	84,760
Repairs and maintenance	-	137,881	137,881	72,879
Depreciation and amortization	4,558,459	57,485	4,615,944	102,363
TOTAL OPERATING EXPENSES	<u>5,530,968</u>	<u>4,573,085</u>	<u>10,104,053</u>	<u>61,821,849</u>
Net operating income (loss)	<u>(4,213,179)</u>	<u>674,886</u>	<u>(3,538,293)</u>	<u>(16,399,325)</u>
NON-OPERATING REVENUES (EXPENSES)				
Hotel occupancy tax	16,913,746	-	16,913,746	-
Motor vehicle tax	9,175,855	-	9,175,855	-
Grant payments	(1,690,792)	-	(1,690,792)	-
Investment income	60,221	8,803	69,024	10,285
Capital asset disposal	-	(118,306)	(118,306)	-
Capital contributions	13,856,375	-	13,856,375	-
Interest expense	(17,215,359)	-	(17,215,359)	-
Amortization	(95,031)	-	(95,031)	-
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>21,005,015</u>	<u>(109,503)</u>	<u>20,895,512</u>	<u>10,285</u>
Income (loss) before transfers	16,791,836	565,383	17,357,219	(16,389,040)
Transfers from other funds	-	214,653	214,653	8,161,144
Transfers to other funds	-	(450,000)	(450,000)	-
TOTAL TRANSFERS	<u>-</u>	<u>(235,347)</u>	<u>(235,347)</u>	<u>8,161,144</u>
Change in net position	16,791,836	330,036	17,121,872	(8,227,896)
Net position at beginning of year (Restated - See Note S)	(80,510,737)	1,733,276	(78,777,461)	(44,197,585)
Net position at end of year	<u>\$(63,718,901)</u>	<u>\$ 2,063,312</u>	<u>\$(61,655,589)</u>	<u>\$(52,425,481)</u>

Bexar County, Texas
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For Fiscal Year Ended September 30, 2015

	Enterprise Funds			
	Community Venue Fund	Nonmajor Enterprise Funds	Total Business- type Activities	Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received for premiums	\$ -	\$ -	\$ -	\$ 44,923,588
Cash received for employee clinic fees				15,750
Cash received for fleet maintenance services	-	-	-	762,888
Cash received for records management storage	-	-	-	214,095
Cash received for commissary sales	-	3,949,780	3,949,780	-
Cash received for parking fees	-	1,360,808	1,360,808	-
Cash received for license fee	1,300,000	-	1,300,000	-
Payments to suppliers	(757,519)	(2,879,991)	(3,637,510)	(6,601,903)
Payments to employees for services	(203,208)	(1,706,232)	(1,909,440)	(1,211,731)
Claims paid	-	-	-	(45,502,435)
Net cash provided (used) for operating activities	<u>339,273</u>	<u>724,365</u>	<u>1,063,638</u>	<u>(7,399,748)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Taxes received	26,142,792	-	26,142,792	-
Transfer from other funds	-	214,653	214,653	8,161,144
Payment of advances to other funds	(2,000,000)	-	(2,000,000)	-
Principal payments on noncapital debt	(2,170,000)	-	(2,170,000)	-
Interest payments on noncapital debt	(11,817,663)	-	(11,817,663)	-
Net cash provided for noncapital financing activities	<u>10,155,129</u>	<u>214,653</u>	<u>10,369,782</u>	<u>8,161,144</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Principal payments on capital debt	(2,250,000)	-	(2,250,000)	-
Interest payments on capital debt	(4,883,114)	-	(4,883,114)	-
Proceeds from long-term debt	75,210,000	-	75,210,000	-
Transfer to other funds	-	(450,000)	(450,000)	-
Purchase of capital assets	(37,457,204)	(181,188)	(37,638,392)	-
Net cash provided (used) for capital and related financing activities	<u>30,619,682</u>	<u>(631,188)</u>	<u>29,988,494</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment purchases	(27,592,949)	(224,683)	(27,817,632)	(764,403)
Investment sales	-	-	-	339,791
Investment earnings	60,208	8,803	69,011	10,285
Net cash (used) for investing activities	<u>(27,532,741)</u>	<u>(215,880)</u>	<u>(27,748,621)</u>	<u>(414,327)</u>
Net increase in cash and cash equivalents	13,581,343	91,950	13,673,293	347,069
Cash and cash equivalents - beginning of year	<u>93,165,927</u>	<u>241,260</u>	<u>93,407,187</u>	<u>1,139,750</u>
Cash and cash equivalents - end of year	<u>\$ 106,747,270</u>	<u>\$ 333,210</u>	<u>\$ 107,080,480</u>	<u>\$ 1,486,819</u>

Bexar County, Texas
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended September 30, 2015

	<u>Enterprise Funds</u>		<u>Total Business-</u> <u>type Activities</u>	<u>Internal</u> <u>Service Funds</u>
	<u>Community</u> <u>Venue Fund</u>	<u>Nonmajor</u> <u>Enterprise Funds</u>		
Reconciliation of operating income (loss) to net cash provided for operating activities:				
Operating income (loss)	\$ (4,213,179)	\$ 674,886	\$ (3,538,293)	\$ (16,399,325)
Adjustments to reconcile operating income (loss) to net cash provided (used) for operating activities:				
Amortization expense	118,625	-	118,625	-
Depreciation expense	4,439,834	57,485	4,497,319	102,363
Change in net position:				
(Increase) in inventories	-	-	-	(28,692)
Decrease in accounts receivable	-	62,617	62,617	-
(Decrease) in vouchers	-	(40,990)	(40,990)	(293,217)
(Decrease) in accrued liabilities	(6,007)	(29,231)	(35,238)	(46,478)
Increase in due to other funds	-	-	-	493,797
(Decrease) in claims payable	-	-	-	(76,657)
Increase in OPEB obligation	-	-	-	8,848,461
(Decrease) in due to other governmental units	-	(402)	(402)	-
Net cash provided (used) for operating activities	<u>\$ 339,273</u>	<u>\$ 724,365</u>	<u>\$ 1,063,638</u>	<u>\$ (7,399,748)</u>
Reconciliation of cash and cash equivalents on Statement of Cash Flows to Statement of Net Position				
Cash and cash equivalents	\$ 29,409,955	\$ 333,210	\$ 29,743,165	\$ 1,486,819
Restricted cash and cash equivalents	77,337,315	-	77,337,315	-
Cash and cash equivalents	<u>\$ 106,747,270</u>	<u>\$ 333,210</u>	<u>\$ 107,080,480</u>	<u>\$ 1,486,819</u>

Bexar County, Texas
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
September 30, 2015

	Total
ASSETS	
Cash and cash equivalents	\$ 85,759,655
Accounts receivable	6,013,365
Deferred outflows of resources - pension	2,958,223
Due from other governmental units	343,554
TOTAL ASSETS	\$ 95,074,797
LIABILITIES	
Vouchers payable	\$ 839,256
Accrued liabilities	9,086,840
Due to participants	39,790,893
Due to other governmental units	45,357,808
TOTAL LIABILITIES	\$ 95,074,797

Bexar County, Texas
STATEMENT OF NET POSITION - COMPONENT UNITS
September 30, 2015

	University Health System	Cibolo Canyons Special Improvement District	Alamo Regional Mobility Authority	Total
ASSETS				
Current Assets:				
Cash, cash equivalents, and temporary investments	\$ 232,100,000	\$ 3,714,018	\$ 25,021,217	\$ 260,835,235
Investments	4,055,000	-	-	4,055,000
Receivables:				
Delinquent taxes, net of allowance for uncollectible accounts	160,407,000	58,251	-	160,465,251
Accounts and other	213,986,000	476,343	1,510,410	215,972,753
Total Current Assets	<u>610,548,000</u>	<u>4,248,612</u>	<u>26,531,627</u>	<u>641,328,239</u>
Noncurrent Assets:				
Investments	64,293,000	-	-	64,293,000
Cash and cash equivalents	294,571,000	-	-	294,571,000
Other assets	16,155,000	-	-	16,155,000
Capital assets:				
Land	19,296,000	-	-	19,296,000
Equipment and construction in progress	393,326,000	55,257,035	24,920,124	473,503,159
Other capital assets, net of depreciation	828,292,000	7,155,760	-	835,447,760
Total Noncurrent Assets	<u>1,615,933,000</u>	<u>62,412,795</u>	<u>24,920,124</u>	<u>1,703,265,919</u>
TOTAL ASSETS	<u>2,226,481,000</u>	<u>66,661,407</u>	<u>51,451,751</u>	<u>2,344,594,158</u>
LIABILITIES				
Current Liabilities				
Accounts payable and accrued liabilities	183,333,000	20,779	130,560	183,484,339
Unearned revenue	-	-	1,805,079	1,805,079
Current portion of:				
Long-term liabilities	13,560,000	565,000	-	14,125,000
Payable from restricted assets:				
Accrued interest payable	-	146,837	-	146,837
Total Current Liabilities	<u>196,893,000</u>	<u>732,616</u>	<u>1,935,639</u>	<u>199,561,255</u>
Noncurrent Liabilities				
Long-term liabilities	693,819,000	56,887,020	17,974,789	768,680,809
Estimated self-insurance costs	2,095,000	-	-	2,095,000
Total Noncurrent Liabilities	<u>695,914,000</u>	<u>56,887,020</u>	<u>17,974,789</u>	<u>770,775,809</u>
TOTAL LIABILITIES	<u>892,807,000</u>	<u>57,619,636</u>	<u>19,910,428</u>	<u>970,337,064</u>
DEFERRED INFLOWS OF RESOURCES				
Property taxes	321,626,000	-	-	321,626,000
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>321,626,000</u>	<u>-</u>	<u>-</u>	<u>321,626,000</u>
NET POSITION				
Net investment in capital assets	549,513,000	4,960,775	13,210,782	567,684,557
Restricted for:				
Health care	7,013,000	-	-	7,013,000
Restricted obligations	-	3,708,619	-	3,708,619
Unrestricted	455,522,000	372,377	18,330,541	474,224,918
TOTAL NET POSITION	<u>\$ 1,012,048,000</u>	<u>\$ 9,041,771</u>	<u>\$ 31,541,323</u>	<u>\$ 1,052,631,094</u>

Bexar County, Texas
STATEMENT OF ACTIVITIES
COMPONENT UNITS
For Fiscal Year Ended September 30, 2015

	University Health System	Cibolo Canyons Special Improvement District	Alamo Regional Mobility Authority	Total
Expenses	\$ 1,233,029,000	\$ 8,440,650	\$ 119,718,766	\$ 1,361,188,416
Total expenses	<u>1,233,029,000</u>	<u>8,440,650</u>	<u>119,718,766</u>	<u>1,361,188,416</u>
Revenues				
Program Revenues:				
Charges for services	935,661,000	-	-	935,661,000
Capital grants and contributions	<u>-</u>	<u>-</u>	<u>1,067,182</u>	<u>1,067,182</u>
Total program revenues	<u>935,661,000</u>	<u>-</u>	<u>1,067,182</u>	<u>936,728,182</u>
Total program (expenses)	<u>(297,368,000)</u>	<u>(8,440,650)</u>	<u>(118,651,584)</u>	<u>(424,460,234)</u>
General Revenues				
Taxes:				
Property taxes	303,951,000	3,386,593	-	307,337,593
Motor vehicles taxes	-	-	15,602,458	15,602,458
Occupancy taxes	-	5,200,927	-	5,200,927
Sales and use taxes	-	1,025,840	-	1,025,840
Investment income	2,293,000	2,500	12,226	2,307,726
Miscellaneous	<u>14,238,000</u>	<u>-</u>	<u>-</u>	<u>14,238,000</u>
Total general revenues	<u>320,482,000</u>	<u>9,615,860</u>	<u>15,614,684</u>	<u>345,712,544</u>
Change in net position	23,114,000	1,175,210	(103,036,900)	(78,747,690)
Net position, beginning (Restated - See Note S)	<u>988,934,000</u>	<u>7,866,561</u>	<u>134,578,223</u>	<u>1,131,378,784</u>
Net position, ending	<u>\$ 1,012,048,000</u>	<u>\$ 9,041,771</u>	<u>\$ 31,541,323</u>	<u>\$ 1,052,631,094</u>



Courtesy of MissionsofSanAntonio.org

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Bexar County (the County) have been prepared in conformance with generally accepted accounting principles (GAAP) as applicable to local governmental units. The Governmental Accounting Standards Board (GASB) is the accepted body for establishing governmental accounting and financial reporting standards. The following is a summary of the more significant policies of the County.

1. The Reporting Entity

The County (the primary government in these financial statements) is governed by Commissioners' Court. The Court is comprised of five elected officials consisting of the County Judge (elected County-wide) and four commissioners (elected by precinct).

In evaluating how to define the County for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GASB Statement No.14, *The Financial Reporting Entity*, GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units* and GASB Statement No. 61, *The Financial Reporting Entity: Omnibus*. In accordance with these standards, a financial reporting entity consists of the primary government and its component units. Component units are legally separate entities for which the elected officials of the County are financially accountable, or the relationship to the County is such that exclusion would cause the County's financial statements to be misleading or incomplete. Although blended component units are legally separate entities, they function as an integral part of the primary government and have their data blended with the primary government. Each discretely presented component unit, on the other hand, is reported in a separate column in the government-wide financial statements.

The criteria used to determine whether an organization is a component unit of the County and whether it is a discretely presented or a blended component unit includes: whether the County appoints a voting majority of the component's board and has the ability to impose its will on the component unit or a financial benefit or burden relationship exists between the County and component unit; whether the component unit is fiscally dependent on the County and a financial benefit or burden relationship exists; whether the component unit has substantively the same governing body as the primary government and a financial benefit or burden relationship exists or management (below the level of elected officials) of the primary government has operational responsibility for the activities of the component unit; whether services are provided entirely or almost entirely to the primary government; and whether the total debt of the component unit is repayable (almost) entirely from resources of the primary government.

Blended with the Primary Government The relationship between the following component units and the County meet the criteria, for inclusion as part of the Reporting Entity as blended component units.

Bexar County Housing Finance Corporation

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

Bexar County Health Facilities Development Corporation

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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1. The Reporting Entity (Continued)

Bexar County Health Facilities Development Corporation (Continued)

(below the level of the elected officials) of the primary government has operational responsibility for the activities of the component unit.

Bexar County Industrial Development Corporation

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

Separate, audited financial statements for these corporations are available from the County Auditor's Office, 101 W. Nueva Street, Suite 800, San Antonio, Texas 78205.

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

University Health System (The System)

The Bexar County Hospital District, d/b/a University Health System, Bexar County, Texas (the System), is a political subdivision of the State of Texas, and is comprised of University Hospital, University Health System – Robert E. Green Campus, University Family Health Centers, University Center for Community Health, University Dialysis Centers, and Correctional Health Care Services. The System receives support from its supporting organization, the University Health System Foundation (the Foundation), a non-profit corporation established in 1984 to provide charitable, scientific and educational activities, and to raise funds on behalf of the System. The System serves as the major teaching facility for The University of Texas Health Science Center (UTHSC). The System is exempt from federal income taxes under section 115(a) of the Internal Revenue Code. The System formed Community First Health Plans, Inc. (CFHP), a non-profit corporation which operates as an HMO. CFHP is exempt from federal income tax under Section 501(c) (4) of the Internal Revenue Code. CFHP has agreements with plan sponsors, including the System, to arrange health service benefits for subscribing participants. Under these agreements, CFHP receives monthly capitation payments based on the number of each plan sponsor's participants, regardless of services performed. In addition, CFHP receives supplementary delivery payments under the Medicaid program. The System is presented as an enterprise fund type.

The criteria used to determine inclusion as a significant discretely presented component unit are: Commissioners' Court appoints members of the System's Board of Managers, Commissioners' Court approves the System's tax rate and annual budget, and the System cannot issue bonded debt without Commissioners' Court approval. Furthermore, the System's total net position in relation to the total primary government's net position is such that to exclude essential disclosures from the County's financial statements as they pertain to the System would be misleading. Therefore, relevant disclosures have been included in the County's financial statements. The System's financial information presented in the government-wide financial statements is as of, and for the year ended, December 31, 2014, which is the latest, audited System financial information available. Complete financial statements of the System may be obtained from the component unit's administrative office:

University Health System
4502 Medical Drive
San Antonio, Texas 78229

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

1. The Reporting Entity (Continued)

Discretely Presented Component Units (Continued)

Cibolo Canyons Special Improvement District (The District)

The Cibolo Canyons Special Improvement District (the District) is a public improvement district created by an order of the Commissioners' Court of Bexar County on September 1, 2005, pursuant to Chapter 372 of the Texas Local Government Code. The purpose of the District was to induce the developer to construct a major hotel and two golf courses as well as supporting infrastructure and to provide land and construct facilities for conservation, parks, recreation and open space within the District.

The criteria used to determine inclusion as a discretely presented component unit are: The Board of Directors is comprised of seven members, as appointed by Commissioners' Court, and the District cannot issue bonded debt without Commissioners' Court approval. The District's financial information presented in the government-wide financial statements is as of, and for the year ended, September 30, 2014, which is the latest, audited District financial information available. Complete financial statements of the District may be obtained from the component unit's administrative office:

The District's General Counsel
7550 W-IH 10
San Antonio, Texas 78229

Alamo Regional Mobility Authority (The Authority)

The Bexar County Regional Mobility Authority was approved by the Texas Department of Transportation ("TxDOT") on December 18, 2003 as a political subdivision of the State of Texas under the Texas Transportation Code, Chapter 370. Bexar County (the "County") formally approved the conditions of TxDOT on January 14, 2004. The Bexar County Regional Mobility Authority held its first meeting on April 13, 2004. On October 14, 2004, the Bexar County Regional Mobility Authority formally changed its name to Alamo Regional Mobility Authority (The Authority).

The Authority's powers and duties are enumerated under Texas Transportation Code, Chapter 370, and include authority to borrow monies and issue bonds to finance transportation projects. The Authority is governed by a seven-member Board of Directors. Six are appointed by Bexar County Commissioners Court, and the Chairman is appointed by the Governor of the State of Texas. In FY 2013, the County took over the day-to-day business activity of the Authority. The Authority is currently being managed by the Office of the County Manager and Public Works Department. David Smith, the Bexar County Manager, was named Executive Director of the Authority.

The Alamo Regional Mobility Authority (The Authority) was established by the Bexar County Commissioners Court with the intent to partner with the Texas Department of Transportation (TxDOT); the Alamo Area Metropolitan Planning Organization (MPO); and the County to leverage funding and bring needed relief to the congestion impacting the Bexar County Area.

The criteria used to determine inclusion as a discretely presented component unit are: The Authority is governed by a seven-member Board of Directors. Six are appointed by Bexar County Commissioners Court, and the Chairman is appointed by the Governor of the State of Texas. The Authority's financial information presented in the government-wide financial statements is as of, and for the year ended, September 30, 2015. Complete financial statements of the Authority may be obtained from the component unit's administrative office:

Alamo Regional Mobility
c/o Bexar County Public Works
233 N. Pecos La Trinidad, Suite 420
San Antonio, TX 78207

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2. Government-wide Financial Statements

Government-wide financial statements consist of the Statement of Net Position and the Statement of Activities. These statements report information on all of the non-fiduciary activities of the primary government and its component units. Governmental activities are supported by taxes and intergovernmental revenues. They are reported separately from business-type activities, which rely, to a significant extent, on fees and charges for support.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned, and expenses are recorded at the time liabilities and deferred inflows are incurred, regardless of the timing of cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The Statement of Activities demonstrates the degree to which the direct expenses of the County's programs are offset by those programs' revenues. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by the function or program and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program or function. Program revenues for governmental activities include those generated from general government, judicial, public safety, education and recreation, public works, and health and public welfare. Taxes and other items not properly included among program revenues are reported instead as general revenues.

For proprietary funds, all revenues and expenses are classified as operating revenues and expenses except for taxes, investment income, interest expense, grant payments and amortization expense which are classified as nonoperating revenues and expenses.

The effect of interfund activity has been eliminated for the government-wide financial statements.

3. Fund Level Financial Statements

All governmental funds use the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period, or soon enough thereafter, to be used to pay liabilities of the current period. The County considers revenues as available if they are collected within 60 days after year end. Expenditures are recorded when the related fund liability is incurred. Debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property tax revenues, the County's primary revenue source, is susceptible to accrual and is considered available to the extent of delinquent taxes collected within 60 days of the fiscal year end. Grant and entitlement revenues are also susceptible to accrual. Encumbrances are used during the year, and any unliquidated items are reported at year end as a reservation of fund balance.

Governmental funds are accounted for on a spending "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

All proprietary funds, including the enterprise funds and internal service funds are accounted for using the economic resources measurement focus and accrual basis of accounting. Revenues are recognized when earned and expenses when they are incurred. Claims incurred but not reported are included in payables and expenses. This means that all assets and deferred outflows and liabilities and deferred inflows (whether current or non-current) associated with their activity are included in the funds' statement of net position. The agency funds are also reported using the accrual basis of accounting. The agency funds are custodial in nature and involve no measurement of results of operations.

The County's accounts are organized based on funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts, which are comprised of each fund's assets and deferred outflows, liabilities and deferred inflows, net position, revenues and expenditures or expenses. Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds. The County reports various Agency Funds which are

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3. Fund Level Financial Statements (Continued)

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

GOVERNMENTAL FUNDS

General Fund

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

Debt Service Fund

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

Capital Projects Fund

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

PROPRIETARY FUNDS

Venue Fund

The Venue Fund is used to account for the development, financing, construction, leasing, management, operations and marketing of a multi-purpose arena and its related infrastructure. Additionally, the taxpayers of Bexar County approved an expanded use of the Venue tax in May 2008. As a result, numerous sports and tourist related facilities have been constructed and/or improved throughout the County. See Note F for County expenses on assets owned by other entities. The tax revenues and construction cost are recorded in the Venue Fund.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses are the result of providing services in connection with a proprietary fund's principal ongoing operations. The principal operating expenses for the enterprise funds include administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenue and expenses.

Nonmajor enterprise funds consist of the Sheriff's Commissary Fund, the Parking Facilities Fund, and the Firing Range Fund. The Sheriff's Commissary Fund is used to account for commissary sales to inmates housed in the Bexar County Jail. The Parking Facilities Fund is used to account for the operation and maintenance of the parking facilities. The Firing Range Fund is used to account for the operation and maintenance of the firing range. The parking facilities and firing range are intended to be financed primarily through user charges.

Additionally, the County uses internal service funds to account for County vehicle maintenance, self-insurance (medical benefits, workers' compensation, and property and liability insurance coverage), other post-employment benefits, and the expenses of a records management center facility. The principal operating revenue of the County's internal service funds are from user fees assessed to participants or service fees charged to other funds.

The principal operating expenses for the internal service funds include administrative, claims, insurance, and personnel expenses. A complete description of the County's internal service funds can be found on page 177. The County also uses various revenue funds to account for the proceeds of specific revenue sources for specified purposes.

AGENCY FUNDS

Agency funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments and other funds. A complete description of the County's agency funds can be found on page 183.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. Budget

Primary Government

Annual budgets are legally approved and adopted for the general fund, special revenue funds, and debt service fund. Annual budgets are adopted for the special revenue and grant funds at the aggregate level by function. Budgets for grants are employed as a management control device in order to comply with granting agencies' provisions. All appropriations expire at the end of the fiscal year except for grant and capital project funds, many of which are funded for periods longer than one year.

Formal budgetary integration is employed for the general fund, special revenue funds, and the debt service fund. Capital project programs with the capital project fund are project oriented rather than by period. Therefore, project-length budgets are adopted based on resource allocation, and appropriations at year-end are carried forward to subsequent periods until the project is completed. Formal budget integration is employed by the County with regards to the internal service funds. All budgets are prepared on the modified accrual basis.

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

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

5. Proprietary Fund Accounting

Primary Government

The County has implemented GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.

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Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Recent Accounting Pronouncements

Primary Government

The GASB has issued Statement No. 68, "Accounting and Financial Reporting for Pensions; an amendment of GASB Statement No. 27." This Statement replaces the requirements of Statements No. 27 and No. 50 related to pension plans that are administered through trusts or equivalent arrangements. The requirements of Statements No. 27 and No. 50 remain applicable for pensions that are not administered as trusts or equivalent arrangements. The requirements of this Statement are effective for financial statements for fiscal years beginning after June 15, 2014. The implementation of GASB 68 is reflected in the financial statements.

The GASB has issued Statement No. 69, "Government Combinations and Disposals of Government Operations." This statement was issued to provide accounting and financial reporting guidance for disposals of government operations that have been transferred or sold. The requirements of this statement are effective for government combinations and disposals of government operations occurring in financial reporting periods beginning after December 15, 2013. The implementation of GASB 69 did not have an impact on the financial statements.

The GASB has issued Statement No. 71, "Pension Transition for Contributions Made Subsequent to the Measurement Date." This statement was issued to address an issue regarding application of the transition provisions of Statement No. 68. The issue relates to amounts associated with contributions, if any, made by a state or local government employer or nonemployer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability. The provisions of this statement were applied simultaneously with the provisions of Statement No. 68. GASB 71 was implemented by the County in fiscal year 2015. The implementation of GASB 71 is reflected in the financial statements.

The GASB has issued Statement No. 72, "Fair Value Measurement and Application." This Statement requires disclosures to be made about fair value measurements, the level of fair value hierarchy, and valuation techniques. Governments should organize these disclosures by type of asset or liability reported at fair value. It also requires additional disclosures regarding investments in certain entities that calculate net asset value per share (or its equivalent). The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2015. GASB 72 will be implemented by the County in fiscal year 2016 and the impact has not yet been determined.

The GASB has issued Statement No. 73, "Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68." This Statement was issued to improve financial reporting by establishing a single framework for the presentation of information about pensions, which will enhance the comparability of pension-related information reported by employers and non-employer contributing entities. The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2015. GASB 73 will be implemented by the County in fiscal year 2016 and the impact has not yet been determined.

The GASB has issued Statement No. 74, "Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans." This Statement was issued to improve the usefulness of information about postemployment benefits other than pensions (other postemployment benefits or OPEB) included in the general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability. This Statement is effective for financial statements for fiscal years beginning after June 15, 2016. GASB 74 will be implemented by the County in fiscal year 2017 and the impact has not yet been determined.

The GASB has issued Statement No. 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions." This Statement was issued to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. This Statement is effective for fiscal years beginning after June 15, 2017. GASB 75 will be implemented by the County in fiscal year 2018 and the impact has not yet been determined.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Recent Accounting Pronouncements (Continued)

Primary Government (Continued)

The GASB has issued Statement No. 76, “The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments.” The objective of this Statement is to identify—in the context of the current governmental financial reporting environment—the hierarchy of generally accepted accounting principles (GAAP). This Statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and non-authoritative literature in the event that the accounting treatment for a transaction or other event is not specified within a source of authoritative GAAP. The requirements of this Statement are effective for financial statements for periods beginning after June 15, 2015, and should be applied retroactively. GASB 76 will be implemented by the County in fiscal year 2016 and the impact has not yet been determined.

The GASB has issued Statement No. 77, “Tax Abatement Disclosures.” This Statement was issued to improve financial reporting by users of financial statements essential information that is not consistently or comprehensively reported to the public at present. Users will be better equipped to understand how tax abatements affect a government’s future ability to raise resources and meet its financial obligations and the impact those abatements have on a government’s financial position and economic condition. The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2015. GASB 77 will be implemented by the County in fiscal year 2017 and the impact has not yet been determined.

The GASB has issued Statement No. 78, “Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans.” The objective of this Statement is to address a practice issue regarding the scope and applicability of Statement No. 68, *Accounting and Financial Reporting for Pensions*. This issue is associated with pensions provided through certain multiple-employer defined benefit pension plans and to state or local governmental employers whose employees are provided with such pensions. The requirements of this Statement are effective for reporting periods beginning after December 15, 2015. GASB 78 will be implemented by the County in fiscal year 2017 and the impact has not yet been determined.

The GASB has issued Statement No. 79, “Certain External Investment Pools and Pool Participants.” This Statement was issued to address accounting and financial reporting for certain external investment pools and pool participants. Specifically, it establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost for financial reporting purposes. The requirements of this Statement are effective for reporting periods beginning after June 15, 2015, except for certain provisions on portfolio quality, custodial credit risk, and shadow pricing. Those provisions are effective for reporting periods beginning after December 15, 2015. GASB 79 will be implemented by the County in fiscal year 2016 and the impact has not yet been determined.

7. Cash, Cash Equivalents and Temporary Investments

Primary Government

For purposes of the Statement of Cash Flows, cash and cash equivalents include amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the County. Temporary investments consist of a money market fund and funds invested in local government investment pools, which is permitted under the Public Funds Investment Act. Such temporary investments are stated at amortized cost which approximates fair value, as permitted under GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*.

8. Long-term Investments

Primary Government

Long-term investments are stated at fair value which is based on quoted market prices.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. Inventories and Prepaid Items

Primary Government

The County accounts for inventories using the consumption method. The cost of inventories for internal service funds are determined by the average cost method.

Any payments to vendors applicable to future accounting periods would be recorded as prepaid items in both government-wide and fund financial statements.

10. Restricted Assets and Liabilities

Primary Government

Certain proceeds of the revenue bonds issued for the County's Community Venue Fund, as well as certain resources set aside for their repayment, are classified as restricted assets on the Statement of Net Position because they are maintained in separate bank accounts and their use is restricted by applicable bond covenants. The "tax-exempt debt service" and the "taxable debt service" accounts are used to segregate resources for the respective principal and interest amounts currently outstanding. The "tax-exempt reserve" account and the "taxable reserve" accounts are used to set aside resources to subsidize potential deficiencies in the debt service accounts. The construction accounts are used to report those proceeds of revenue bonds that are restricted for the four voter-approved propositions. The County's policy is to apply restricted resources first if both restricted and unrestricted resources are available for the same activity.

11. Capital Assets

Primary Government

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

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

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

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

Building and improvements	20 – 40 years
Machinery and equipment	3 – 10 years
Infrastructure	20 – 35 years

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

11. Capital Assets (Continued)

The System

The System's capital assets are recorded at cost at the date of acquisition, or fair value at the date of donation if acquired by gift. Depreciation is computed using the straight-line method over the estimated useful life of each asset. Assets under capital lease obligations and lease hold improvements are depreciated over the shorter of the lease term or their respective estimated useful lives. The following estimated useful lives are being used by the System:

Land Improvements	5 – 15 years
Building and Improvements	10 – 30 years
Equipment	5 – 15 years

The District

Capital assets, which include construction in progress and public improvements, are reported in the governmental activities column in the government-wide financial statements. All costs associated with public improvement projects are capitalized. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. The costs of normal maintenance and repairs that do not add value to the asset or materially extend asset lives are not capitalized. Major outlays for capital assets and improvement are capitalized as projects are constructed. Public improvements are depreciated using the straight line method over an estimated useful life of 50 years.

The Authority

Capital assets are stated at historical cost. Donated capital assets are valued at their estimated fair market value on the date received. For equipment, the Authority's capitalization policy includes all items with a unit cost of \$20,000 or more an estimated useful life in excess of one year. Development in progress includes personnel cost that are directly attributable to a specific project in development. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. Currently, the Authority has no assets other than the cost associated with projects in development.

12. Compensated Absences

Primary Government

The County allows employees to accumulate compensatory time, vacation, and sick leave with certain limitations. At September 30, 2015, the accumulated compensated absences amount to \$38,153,874. For governmental funds, accrued compensated absences are recorded as expenditures in the respective funds to the extent it has matured. The majority of these have typically been liquidated from the general fund in previous years. A liability for these amounts is reported in governmental funds in the event of termination. Accumulated leave is reported in the government-wide Statement of Net Position as a long-term liability.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

13. Property Taxes

Primary Government

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

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

The System

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

The District

Property taxes are levied by October 1 on the assessed value listed as of the prior January 1 for all real and business personal property located in the District in conformity with Subtitle E, Texas Property Code. Taxes are due upon receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. On January 31 of each year, a tax lien attaches to property to secure payment of all taxes, penalties, and interest ultimately imposed. Property tax revenues are considered available when they become due or past due and receivable within the current period. The adjusted assessed value of the property tax roll upon which the levy for the 2013-2014 fiscal year was based, was \$593,394,906.

14. Deferred Outflows/Inflows of Resources

Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred outflows consist of deferred charges on refundings and pension expense. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded debt or refunding debt.

The deferred outflows of resources related to pension expense include: differences between expected and actual experience with regard to economic or demographic factors (differences between expected and actual experience) in the measurement of total pension liability; differences between projected and actual earnings on pension plan investments; and contributions to the pension plan from the employer subsequent to the measurement date of the net pension liability and before the end of the reporting period.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

14. Deferred Outflows/Inflows of Resources (Continued)

The differences between expected and actual experience are recognized in pension expense, beginning in the current reporting period, using a systematic and rational method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through the pension plan (active and inactive employees) determined as of the beginning of the measurement period. The portion not recognized in pension expense is reported as deferred outflows of resources.

The differences between projected and actual earnings on pension plan investments are recognized in pension expense using a systematic and rational method over a closed five-year period, beginning in the current reporting period. The amount not recognized in pension expense is reported as deferred outflows of resources.

Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Deferred inflows consist of unavailable revenue. Unavailable revenue is reported only on the governmental funds balance sheet. The governmental funds report unavailable revenues from three sources: property taxes, court costs and fines, and other. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

NOTE B – CASH, CASH EQUIVALENTS AND INVESTMENTS

Primary Government

As of September 30, 2015, the carrying amount of the County’s cash and cash equivalents is:

Cash in Bank	\$	15,910,333
Money Market		113,271,519
Texpool		78,714,379
TexStar		58,715,171
Total	\$	<u>266,611,402</u>

Local government investment pools operate in a manner consistent with the SEC’s Rule 2a7 of the Investment Company Act of 1940.

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

Custodial Credit Risk-Deposits: Custodial credit risk is the risk that in the event of a bank failure, the government’s deposits may not be returned. It is the County’s policy to collateralize deposits at 105% of the deposit amount. As of September 30, 2015, the County’s bank balances of \$14,039,618 were fully collateralized by federal depository insurance and/or collateral held by the County or its agent in the name of the County.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE C – LONG-TERM INVESTMENTS

Primary Government

The County's investment policy provides that funds may be invested in:

- Obligations of the United States, its agencies and instrumentalities.
- Direct obligations of the State of Texas or its agencies.
- Other obligations insured by the State of Texas or the United States or their respective agencies and instrumentalities.
- Obligations of other governmental units with at least an "A" rating.
- Bank certificates of deposits that are guaranteed or insured.
- Guaranteed investment contracts as authorized by the Public Funds Investment Act.
- Commercial paper as authorized by the Public Funds Investment Act.
- Securities lending program as authorized by the Public Funds Investment Act.
- Fully collateralized repurchase agreements as authorized by the Public Funds Investment Act.
- SEC registered, no-load money market mutual funds as authorized by the Public Funds Investment Act.
- Public funds investment pools as authorized by the Public Funds Investment Act.

As of September 30, 2015 the County had the following investments at fair value:

FHLB	\$ 187,615,792
FHLMC	108,528,015
FNMA	20,372,639
FFCB	69,579,044
Corporate Commercial Paper	266,574,760
Local Government Commercial Paper	17,966,264
US Treasury	19,729,026
Municipal Bonds	84,632,554
Total	<u>\$ 774,998,094</u>

As of September 30, 2015, the County's investments had the following maturities:

Investment Type	Fair Value	Weighted Average Maturity (Years)	Percentage of Total Fair Value
Federal Home Loan Bank Note (FHLB)	\$ 187,615,792	1.2139	18.29%
Freddie Mac (FHLMC)	108,528,015	1.1700	10.58%
Federal National Mortgage Association Note (FNMA)	20,372,639	0.8334	1.99%
Federal Farm Credit Bank (FFCB)	69,579,044	1.5349	6.78%
Corporate Commercial Paper	266,574,760	0.0744	25.99%
US Treasury	19,729,026	0.2919	1.92%
Money Market Fund	113,271,519	N/A	11.04%
Municipal Bonds	84,632,555	0.0832	8.25%
Local Government Commercial Paper	17,966,264	0.2766	1.75%
Investment Pools	137,429,550	N/A	13.40%
Total fair value	<u>\$ 1,025,699,164</u>		<u>100.00%</u>
Portfolio weighted average maturity		0.5032	

The weighted average maturity (WAM) expresses investment time horizons - the time when investments become due and payable weighted to reflect the dollar size of individual investments within an investment type. WAMs are computed for each investment type. The portfolio's WAM is derived by dollar-weighting the WAM for each investment type.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE C – LONG-TERM INVESTMENTS (Continued)

Primary Government (Continued)

Interest Rate Risk: In accordance with its investment policy, the County manages its exposure to declines in fair value by limiting the weighted average maturity of its investments to 365 days with a maximum investment length for any investment to not exceed more than 2 years. In addition, the timing of maturities is monitored to match anticipated cash flow requirements, thereby avoiding the need to sell securities on the open market prior to maturity at a lowered rate of return.

Credit Risk: In accordance with its investment policies, the County limits its investments to the most conservative forms of investments. Investments in agency securities are limited to investments rated not less than A or its equivalent, and investments in investment pools are limited to AAA or AAA-m by a nationally recognized investment rating firm. All investments that are obligations explicitly guaranteed by the U.S. government are not considered to have credit risk. Investments in Certificates of Deposits are fully collateralized with securities held by the County or its agent in the County's name. Texpool and Texstar are rated AAAM; Logic is rated AAA; the Wells Fargo Money Market Fund is rated AAAM; and Bank of America Money Market Fund is rated AAA.

As of September 30, 2015, the County's investments had the following investment ratings:

Investment	Standard & Poor's Rating	Moody's Rating
Federal Home Loan Bank Note (FHLB)	AA+	Aaa
Freddie Mac (FHLMC)	AA+	Aaa
Federal National Mortgage Association Note (FNMA)	AA+	Aaa
Federal Farm Credit Bank (FFCB)	AA+	Aaa
Corporate Commercial Paper (TOYCC, GECC, NESTLE, EXXON)	A-1	P-1
Corporate Commercial Paper (AMER HONDA FINANCE, JP MORGAN)	A-1	P-1
Local Government Commercial Paper (TX A&M, MANSFIELD TX ISD)	AAA	Aaa
Local Government Commercial Paper (SAN ANTONIO ISD)		Aaa
US Treasury	AA+	Aaa
Municipal Bonds:		
University of TX	A-1+	P-1
Harvard University	A-1+	P-1
San Antonio Water System	AA	Aa2

Concentration of Credit Risk: Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County mitigates these risks by emphasizing the importance of a diversified portfolio. All funds must be sufficiently diversified to eliminate the risk of loss resulting from over-concentration of assets in a specific maturity, a specific issuer, or a specific class of securities. The following investments comprise more than 5% of the fair value of the County's total portfolio that includes County and Community Venue investment types: FFCB (6.78%), Investment Pools (13.40%), Municipal Bonds (8.25%), Money Market Fund (11.04%), FHLB (18.29%), FHLMC (10.58%) and Corporate Commercial Paper (25.99%).

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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE D – TAXES AND OTHER RECEIVABLES

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

	<u>Taxes</u>	<u>Allowance for Uncollectible Taxes</u>	<u>Net Taxes</u>
<u>Primary Government</u>			
Delinquent taxes			
General Fund	\$ 10,072,690	\$ 1,983,000	\$ 8,089,690
Debt Service Fund	3,617,231	712,000	2,905,231
Capital Project Fund	3,766	-	3,766
Total Primary Government	<u>\$ 13,693,687</u>	<u>\$ 2,695,000</u>	<u>\$ 10,998,687</u>

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

	<u>General</u>	<u>Capital Project Funds</u>	<u>Nonmajor Governmental Funds</u>	<u>Total</u>
Court fines and fees	\$ 74,742,267	\$ -	\$ -	\$ 74,742,267
Accounts receivable	1,917,536	1,581,693	4,740	3,503,969
Gross receivables	76,659,803	1,581,693	4,740	78,246,236
Less: allowance	(65,255,604)	-	-	(65,255,604)
Net Total Receivables	<u>\$ 11,404,199</u>	<u>\$ 1,581,693</u>	<u>\$ 4,740</u>	<u>\$ 12,990,632</u>

	<u>Taxes</u>	<u>Allowance for Uncollectible Taxes</u>	<u>Net Taxes</u>
<u>The System</u>			
Current taxes	\$ 151,325,024	\$ 3,273,527	\$ 148,051,497
Delinquent taxes	13,096,348	4,866,216	8,230,132
Penalties and interest	9,818,303	5,692,439	4,125,864
Total System	<u>\$ 174,239,675</u>	<u>\$ 13,832,182</u>	<u>\$ 160,407,492</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE E – INTERFUND BALANCES AND TRANSFERS

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

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Internal Service	\$ 493,797
	Total	<u>\$ 493,797</u>

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

Advances From/ To Other Fund

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Capital Project	\$ 4,330,184
	Nonmajor Governmental Fund	400,000
	Fleet Maintenance *	110,000
	Total	<u>\$ 4,840,184</u>

* Internal Service Funds

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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE E – INTERFUND BALANCES AND TRANSFERS (Continued)

The following is a summary of the County’s transfers for the year ended September 30, 2015:

	Debt Service	Nonmajor Governmental	Internal Service	Enterprise	Total
<u>TRANSFERS OUT</u>					
General	\$ -	\$ 2,220,144	\$8,061,613	\$ 214,653	\$ 10,496,410
Capital Projects	9,170,663	1,811,482	-	-	10,982,145
Enterprise	450,000	-	-	-	450,000
Nonmajor Governmental	231,666	1,471,159	99,531	-	1,802,356
Total Transfers	\$ 9,852,329	\$ 5,502,785	\$8,161,144	\$ 214,653	\$ 23,730,911

The transfer out of the Capital Projects Funds of \$9,170,663 was for payment of County debt service related to pass-through financing funded by Advanced Transportation District revenues. The transfer of \$450,000 from the Enterprise Fund to the Debt Service Fund is to pay a portion of the principal and interest due semi-annually on the outstanding bonds issued for the construction of the Bexar County parking garages. The transfer of \$214,653 from the General Fund to the Enterprise Funds was the result of normal transactions between funds. The transfer of \$2,220,144 from the General Fund to Nonmajor Governmental Funds included \$551,695 to the Courthouse Security Fund for salary expenses related to the Sheriff’s deputies stationed in the courthouse, the transfer of \$1,016,164 to the Elections Contract Service Fund for Bexar County’s November elections and the remaining transfer of \$652,285 is the result of normal transactions between funds. The transfer of \$1,811,482 from the Capital Projects Funds to Nonmajor Governmental Funds is related to the purchase of PC Notebooks. The transfer of \$1,471,159 between the Nonmajor Governmental Funds is the result of normal transactions between funds. The transfer of \$231,666 between Nonmajor Governmental Funds and the Debt Service Fund was for the anticipated capital cost associated with the purchase of the new Fire Marshal’s office building. The transfer of \$99,531 between Nonmajor Governmental Funds and Internal Services funds are the result of normal transactions between funds. The transfer of \$8,061,613 from the General Fund to Internal Services Funds was to offset an estimated shortfall for the year-ended September 30, 2015.

NOTE F – COUNTY EXPENDITURES FOR ASSETS OWNED BY OTHER ENTITIES

Bexar County has entered into or intends to enter into several inter-local agreements with various entities for the construction of infrastructure and facilities. The County will expend tax revenues and debt resources to complete the projects; however, once projects are substantially complete, ownership and maintenance requirements will be the responsibility of the other entities. These arrangements; over time, will result in lowered total net position on the Statement of Net Position because the County will own no capital assets related to the debt incurred to purchase and/or fund the assets. See Table 19 in the Statistical section for a detailed listing of the entities involved and the amount of County expenditures to date.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE G – CAPITAL ASSETS

Primary Government

Capital asset activity for governmental activities for the year ended September 30, 2015 was as follows:

	Balance at October 1, 2014	Additions	Deletions	Balance at September 30, 2015
<u>Capital assets, not being depreciated:</u>				
Land (row, bldg, parks)	\$ 69,348,870	\$ 5,939,049	\$ -	\$ 75,287,919
Equipment in progress	39,978,604	2,627,615	(1,880,835)	40,725,384
Construction in progress	225,076,691	58,810,692	(30,795,800)	253,091,583
Total capital assets, not being depreciated	<u>334,404,165</u>	<u>67,377,356</u>	<u>(32,676,635)</u>	<u>369,104,886</u>
<u>Capital assets, being depreciated</u>				
Buildings	449,015,475	15,267,662	-	464,283,137
Depreciable land assets	740,473	220,052	-	960,525
Machinery and equipment	105,088,850	4,344,530	(2,476,378)	106,957,002
Infrastructure	1,246,502,647	103,674,490	-	1,350,177,137
Total capital assets being depreciated	<u>1,801,347,445</u>	<u>123,506,734</u>	<u>(2,476,378)</u>	<u>1,922,377,801</u>
<u>Less accumulated depreciation for:</u>				
Buildings	(152,208,773)	(16,002,942)	-	(168,211,715)
Depreciable land assets	(474,505)	(32,235)	-	(506,740)
Machinery and equipment	(74,245,610)	(10,279,376)	2,476,378	(82,048,608)
Infrastructure	(440,729,250)	(61,321,551)	-	(502,050,801)
Total accumulated depreciation	<u>(667,658,138)</u>	<u>(87,636,104)</u>	<u>2,476,378</u>	<u>(752,817,864)</u>
Total capital assets, being depreciated, net	<u>1,133,689,307</u>	<u>35,870,630</u>	<u>-</u>	<u>1,169,559,937</u>
Governmental Activities capital assets, net	<u>\$ 1,468,093,472</u>	<u>\$ 103,247,986</u>	<u>\$ (32,676,635)</u>	<u>\$ 1,538,664,823</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE G – CAPITAL ASSETS (Continued)

Primary Government (Continued)

Capital asset activity for business-type activities for the year ended September 30, 2015, was as follows:

<u>Business-type activities:</u>	<u>Balance at October 1, 2014</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at September 30, 2015</u>
<u>Capital assets, not being depreciated:</u>				
Construction in progress	\$ 10,567,931	\$ 84,520,717	\$ -	\$ 95,088,648
Total capital assets, not being depreciated	<u>10,567,931</u>	<u>84,520,717</u>	<u>-</u>	<u>95,088,648</u>
<u>Capital assets, being depreciated</u>				
Buildings and improvements	176,278,539	-	-	176,278,539
Reference library	38,960	-	-	38,960
Equipment	12,677,042	181,189	(118,306)	12,739,924
Total capital assets being depreciated	<u>188,994,541</u>	<u>181,189</u>	<u>(118,306)</u>	<u>189,057,423</u>
<u>Less accumulated depreciation for:</u>				
Buildings and improvements	(51,058,096)	(4,439,834)	-	(55,497,930)
Reference library	(22,402)	(1,948)	-	(24,350)
Equipment	(12,350,718)	(55,537)	-	(12,406,254)
Total accumulated depreciation	<u>(63,431,216)</u>	<u>(4,497,319)</u>	<u>-</u>	<u>(67,928,534)</u>
Total capital assets, being depreciated, net	<u>125,563,325</u>	<u>(4,316,130)</u>	<u>(118,306)</u>	<u>121,128,889</u>
Business-type activities capital assets, net	<u>\$ 136,131,256</u>	<u>\$ 80,204,587</u>	<u>\$ (118,306)</u>	<u>\$ 216,217,537</u>

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

Governmental activities:

General Government	\$ 8,267,592
Judicial	2,345,099
Public Safety	12,541,786
Education and Recreation	506,754
Public Works	63,773,343
Health and Public Welfare	86,817
Unallocated	114,711
Total depreciation expense - governmental activities	<u>\$ 87,636,102</u>

Business-type activities:

Venue Fund	\$ 4,439,834
Sheriff's Commissary Fund	57,485
Total depreciation expense - business-type activities	<u>\$ 4,497,319</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE G – CAPITAL ASSETS (Continued)

Primary Government (Continued)

Net investment in capital assets on page 31 is computed as follows:

Net investment in capital assets:

Capital Assets, net of depreciation		\$ 1,538,664,823
Total outstanding debt	\$ (1,641,373,113)	
Less expenditures for assets owned by other entities	569,917,184	
Less unspent debt proceeds	426,916,098	(644,539,831)
Net investment in capital assets		\$ 894,124,992

The System

The System's capital asset activity for the year ended December 31, 2014 (in thousands) was as follows:

	Balance at January 1, 2014	Additions/ Transfers	Retirements/ Deletions	Balance at December 31, 2014
Land and land improvements	\$ 19,117	\$ 179	\$ -	\$ 19,296
Buildings and leasehold improvements	568,409	709,573	-	1,277,982
Equipment	270,532	107,058	(3,128)	374,462
Total capital assets being depreciated	\$ 858,058	\$ 816,810	\$ (3,128)	\$ 1,671,740
Less: accumulated depreciation	(380,377)	(73,259)	2,566	(451,070)
Construction in progress	675,708	(656,844)	-	18,864
Total capital assets, net	\$ 1,153,389	\$ 86,707	\$ (562)	\$ 1,239,534

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE G – CAPITAL ASSETS (Continued)

The District

The District's capital asset activity for year ended September 30, 2014 was as follows:

	Balance at October 1, 2013 (Restated)	Additions	Deletions	Balance at September 30, 2014
Capital assets, not being depreciated				
Construction in progress	\$ 51,824,312	\$ 3,432,723	\$ -	\$ 55,257,035
Total capital assets, not being depreciated	<u>51,824,312</u>	<u>3,432,723</u>	<u>-</u>	<u>55,257,035</u>
Capital assets, being depreciated				
Public improvements				
NE Quad Water Group	5,367,932	-	-	5,367,932
Trunk sewer lines	823,542	-	-	823,542
Tubular fencing	1,207,744	-	-	1,207,744
Stone Oak extension (road)	642,799	-	-	642,799
Total capital assets, being depreciated	<u>8,042,017</u>	<u>-</u>	<u>-</u>	<u>8,042,017</u>
Less accumulated depreciation for:				
Public improvements				
NE Quad Water Group	(485,081)	(107,360)	-	(592,441)
Trunk sewer lines	(74,396)	(16,471)	-	(90,867)
Tubular fencing	(107,854)	(24,154)	-	(132,008)
Stone Oak extension (road)	(58,086)	(12,855)	-	(70,941)
Total accumulated depreciation	<u>(725,417)</u>	<u>(160,840)</u>	<u>-</u>	<u>(886,257)</u>
Total capital assets, being depreciated, net	<u>7,316,600</u>	<u>(160,840)</u>	<u>-</u>	<u>7,155,760</u>
Governmental Activities capital assets, net	<u>\$ 59,140,912</u>	<u>\$ 3,271,883</u>	<u>\$ -</u>	<u>\$ 62,412,795</u>

The cost of the District's public improvements and construction projects includes \$3,432,723 of cumulative interest incurred on the amount due to developer.

The District removed \$29,647,220 in unreimbursable construction cost, and accrued interest from beginning construction in progress and due to developer. This had a zero effect on prior year end net position.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE G – CAPITAL ASSETS (Continued)

The Authority

The Authority's capital asset activity for year ended September 30, 2015 was as follows:

	Balance at October 1, 2014	Additions	Deletions	Balance at September 30, 2015
Capital assets, not being depreciated				
Development in progress:				
US 281 North	\$ 2,666,496	\$ 542,092	\$ -	\$ 3,208,588
US 281 EIS	8,990,640	358,880	-	9,349,520
IH 10 from 1604 to Ralph Fair	-	10,666	-	10,666
Loop 1604 EIS	10,304,153	1,147,315	-	11,451,468
Loop 1604	875,437	24,445	-	899,882
Total development in progress	<u>22,836,726</u>	<u>2,083,398</u>	<u>-</u>	<u>24,920,124</u>
Development conveyed to State:				
US 281 and Loop 1604 Interchange	119,205,422	6,512	(119,211,934)	-
Total development conveyed to State	<u>119,205,422</u>	<u>6,512</u>	<u>(119,211,934)</u>	<u>-</u>
Total capital assets not being depreciated	<u>142,042,148</u>	<u>2,089,910</u>	<u>(119,211,934)</u>	<u>24,920,124</u>
Total capital assets	<u>\$ 142,042,148</u>	<u>\$ 2,089,910</u>	<u>\$ (119,211,934)</u>	<u>\$ 24,920,124</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE H – LONG-TERM DEBT

Primary Government

Long-term obligations of the County consist of bonds, certificates of obligation, and other liabilities which are payable from the general, debt service and enterprise funds. The changes in the County’s governmental and business-type activities long-term liabilities for fiscal year 2015 were as follows:

	Balance Outstanding October 1, 2014	Issued During Year	Retired During Year	Balance Outstanding September 30, 2015	Amount Due Within One Year
<u>Governmental Activities:</u>					
<u>Refunding Bonds</u>					
<u>Limited Tax General Obligation Refunding Bonds, Series 2004:</u>					
Date Issued: September 15, 2005					
Interest Rate: 4.00 - 5.00					
Original Amount: \$21,355,000					
Maturing Date: June 15, 2020	\$ 10,905,000	\$ -	\$ 2,785,000	\$ 8,120,000	\$ 2,930,000
<u>Limited Tax General Obligation Refunding Bonds, Series 2009</u>					
Date Issued: May 15, 2009					
Interest Rate: 2.00 - 3.25					
Original Amount: \$14,890,000					
Maturing Date: June 15, 2019	1,395,000	-	265,000	1,130,000	270,000
<u>Limited Tax General Obligation Refunding Bonds, Series 2010</u>					
Date Issued: August 18, 2010					
Interest Rate: 2.00 - 5.00					
Original Amount: \$36,915,000					
Maturing Date: June 15, 2025	28,935,000	-	22,080,000	6,855,000	2,195,000
<u>Limited Tax General Obligation Refunding Bonds, Series 2011</u>					
Date Issued: October 11, 2011					
Interest Rate: 2.00 - 5.00					
Original Amount: \$17,650,000					
Maturing Date: June 15, 2023	16,850,000	-	1,630,000	15,220,000	890,000
<u>Limited Tax Refunding Bonds, Series 2013:</u>					
Date Issued: December 19, 2013					
Interest Rate: 2.00 - 5.00					
Original Amount: \$18,055,000					
Maturing Date: June 15, 2027	16,170,000	-	2,050,000	14,120,000	1,235,000

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

	Balance Outstanding October 1, 2014	Issued During Year	Retired During Year	Balance Outstanding September 30, 2015	Amount Due Within One Year
<u>Governmental Activities:</u>					
<u>Refunding Bonds</u>					
<u>Unlimited Tax Refunding Bonds, Series 2013:</u>					
Date Issued: December 19, 2013					
Interest Rate: 1.75 - 5.00					
Original Amount: \$16,835,000					
Maturing Date: June 15, 2027	16,835,000	-	475,000	16,360,000	485,000
<u>Pass-Through Revenue and Limited Tax Refunding Bonds, Series 2013A:</u>					
Date Issued: December 19, 2013					
Interest Rate: 2.00 - 5.00					
Original Amount: \$13,375,000					
Maturing Date: June 15, 2021	13,375,000	-	1,710,000	11,665,000	1,755,000
<u>Passed-Through Revenue and Limited Tax Refunding Bonds, Series 2013B:</u>					
Date Issued: December 19, 2013					
Interest Rate: 4.00 - 5.00					
Original Amount: \$16,790,000					
Maturing Date: June 15, 2021	16,790,000	-	-	16,790,000	2,505,000
<u>Limited Tax Refunding Bonds, Series 2014:</u>					
Date Issued: December 30, 2014					
Interest Rate: 3.00 - 5.00					
Original Amount: \$54,575,000					
Maturing Date: June 15, 2028	-	54,575,000	135,000	54,440,000	190,000
<u>Unlimited Tax Refunding Bonds, Series 2014:</u>					
Date Issued: December 30, 2014					
Interest Rate: 1.50 - 5.00					
Original Amount: \$9,360,000					
Maturing Date: June 15, 2028	-	9,360,000	-	9,360,000	-

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

	Balance Outstanding October 1, 2014	Issued During Year	Retired During Year	Balance Outstanding September 30, 2015	Amount Due Within One Year
<u>Governmental Activities:</u>					
<u>Refunding Bonds</u>					
<u>Flood Control Tax Refunding Bonds, Series</u>					
<u>2014:</u>					
Date Issued: December 30, 2014					
Interest Rate: 4.00 - 5.00					
Original Amount: \$111,810,000					
Maturing Date: June 15, 2038	-	111,810,000	-	111,810,000	-
<u>General Obligation Bonds</u>					
<u>Unlimited Tax Bonds, Series 2007:</u>					
Date Issued: August 1, 2007					
Interest Rate: 4.00 - 5.00					
Original Amount: \$19,220,000					
Maturing Date: June 15, 2027	1,730,000	-	845,000	885,000	885,000
<u>Unlimited Tax Bonds, Series 2008:</u>					
Date Issued: June 1, 2008					
Interest Rate: 4.125 - 5.00					
Original Amount: \$15,205,000					
Maturing Date: June 15, 2028	12,020,000	-	10,660,000	1,360,000	665,000
<u>Limited Tax General Obligation Bonds, Series</u>					
<u>2010</u>					
Date Issued: August 19, 2010					
Interest Rate: 3.00-4.25					
Original Amount: \$24,020,000					
Maturing Date: June 15, 2040	21,975,000	-	505,000	21,470,000	515,000
Total Bonds	\$ 156,980,000	\$ 175,745,000	\$ 43,140,000	\$ 289,585,000	\$ 14,520,000

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

	Balance Outstanding October 1, 2014	Issued During Year	Retired During Year	Balance Outstanding September 30, 2015	Amount Due Within One Year
Certificates of Obligation					
<u>Combination Flood Control Tax and Revenue</u>					
<u>Certificates of Obligation, Series 2002:</u>					
Date Issued: April 15, 2002					
Interest Rate: 4.00 - 5.00					
Original Amount: \$4,240,000					
Maturing Date: June 15, 2016					
	940,000	-	940,000	-	-
<u>Combination Tax and Revenue Certificates of</u>					
<u>Obligation, Series 2004:</u>					
Date Issued: February 15, 2004					
Interest Rate: 2.00 - 5.00					
Original Amount: \$14,500,000					
Maturing Date: June 15, 2019					
	3,180,000	-	3,180,000	-	-
<u>Combination Flood Control Tax and Revenue</u>					
<u>Certificates of Obligation, Series 2004:</u>					
Date Issued: October 15, 2004					
Interest Rate: 3.00 - 4.60					
Original Amount: \$3,595,000					
Maturing Date: June 15, 2023					
	2,400,000	-	2,400,000	-	-
<u>Combination Tax and Revenue Certificates of</u>					
<u>Obligation, Series 2007:</u>					
Date Issued: August 1, 2007					
Interest Rate: 4.00 - 5.25					
Original Amount: \$22,205,000					
Maturing Date: June 15, 2027					
	2,960,000	-	945,000	2,015,000	985,000
<u>Combination Flood Control Tax and Revenue</u>					
<u>Certificates of Obligation, Series 2007:</u>					
Date Issued: August 1, 2007					
Interest Rate: 4.00 - 5.25					
Original Amount: \$71,820,000					
Maturing Date: June 15, 2037					
	62,510,000	-	60,930,000	1,580,000	1,580,000

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

	Balance Outstanding October 1, 2014	Issued During Year	Retired During Year	Balance Outstanding September 30, 2015	Amount Due Within One Year
Certificates of Obligation					
<u>Combination Flood Control Tax and Revenue Certificates of Obligation, Series 2008:</u>					
Date Issued: June 1, 2008					
Interest Rate: 4.00 - 5.25					
Original Amount: \$68,975,000					
Maturing Date: June 15, 2038	61,745,000	-	58,700,000	3,045,000	1,485,000
 <u>Combination Tax and Revenue Certificates of Obligation, Series 2008:</u>					
Date Issued: June 1, 2008					
Interest Rate: 3.00 - 5.25					
Original Amount: \$54,675,000					
Maturing Date: June 15, 2028	42,970,000	-	38,185,000	4,785,000	2,345,000
 <u>Pass-Through Revenue and Limited Tax Bonds, Series 2008</u>					
Date Issued: November 15, 2008					
Interest Rate: 5.00 - 5.25					
Original Amount: \$31,125,000					
Maturing Date: June 15, 2021	2,495,000	-	2,495,000	-	-
 <u>Combination Tax and Revenue Certificates of Obligation, Series 2009A</u>					
Date Issued: August 1, 2009					
Interest Rate: 3.00 - 5.00					
Original Amount: \$98,445,000					
Maturing Date: June 15, 2035	98,445,000	-	-	98,445,000	110,000
 <u>Combination Tax and Flood Control Revenue Certificates of Obligation, Series 2009A</u>					
Date Issued: August 1, 2009					
Interest Rate: 4.00 - 5.00					
Original Amount: \$103,690,000					
Maturing Date: June 15, 2035	103,690,000	-	-	103,690,000	275,000

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

	<u>Balance Outstanding October 1, 2014</u>	<u>Issued During Year</u>	<u>Retired During Year</u>	<u>Balance Outstanding September 30, 2015</u>	<u>Amount Due Within One Year</u>
Certificates of Obligation					
<u>Combination Tax and Revenue Certificates of Obligation, Taxable Series 2009B, Direct Subsidy-Build America Bonds</u>					
Date Issued: August 1, 2009					
Interest Rate: 6.628					
Original Amount: \$50,620,000					
Maturing Date: June 15, 2039					
	50,620,000	-	-	50,620,000	-
<u>Combination Tax and Flood Control Revenue Certificates of Obligation, Taxable Series 2009B, Direct Subsidy-Build America Bonds</u>					
Date Issued: August 1, 2009					
Interest Rate: 6.628					
Original Amount: \$50,620,000					
Maturing Date: June 15, 2039					
	50,620,000	-	-	50,620,000	-
<u>Combination Tax and Revenue Certificates of Obligation, Taxable Series 2010B, Direct Subsidy-Build America Bonds</u>					
Date Issued: August 19, 2010					
Interest Rate: 5.75					
Original Amount: \$30,325,000					
Maturing Date: June 15, 2039					
	30,325,000	-	-	30,325,000	-
<u>Combination Tax and Revenue Certificates of Obligation, Series 2010A</u>					
Date Issued: August 19, 2010					
Interest Rate: 3.00-5.00					
Original Amount: \$97,455,000					
Maturing Date: June 15, 2036					
	87,980,000	-	2,415,000	85,565,000	2,535,000
<u>Combination Tax and Revenue Certificates of Obligation, Series 2011</u>					
Date Issued: October 11, 2011					
Interest Rate: 3.00-5.00					
Original Amount: \$59,330,000					
Maturing Date: June 15, 2040					
	59,330,000	-	320,000	59,010,000	565,000

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

	Balance Outstanding October 1, 2014	Issued During Year	Retired During Year	Balance Outstanding September 30, 2015	Amount Due Within One Year
Certificates of Obligation					
<u>Combination Tax and Revenue Certificates of Obligation, Series 2011A</u>					
Date Issued: December 27, 2011					
Interest Rate: 3.375-5.00					
Original Amount: \$51,295,000					
Maturing Date: June 15, 2040					
	51,295,000	-	355,000	50,940,000	605,000
<u>Combination Tax and Revenue Certificates of Obligation, Series 2011A</u>					
Date Issued: December 27, 2011					
Interest Rate: 3.00-5.00					
Original Amount: \$34,095,000					
Maturing Date: June 15, 2037					
	33,370,000	-	750,000	32,620,000	780,000
<u>Combination Tax and Revenue Certificates of Obligation, Series 2013</u>					
Date Issued: February 14, 2013					
Interest Rate: 3.00-5.00					
Original Amount: \$83,955,000					
Maturing Date: June 15, 2043					
	83,955,000	-	-	83,955,000	230,000
<u>Combination Tax and Revenue Certificates of Obligation, Series 2013A</u>					
Date Issued: May 9, 2013					
Interest Rate: 1.00-5.00					
Original Amount: \$115,040,000					
Maturing Date: June 15, 2040					
	114,940,000	-	100,000	114,840,000	500,000
<u>Combination Tax and Revenue Certificates of Obligation, Series 2013B</u>					
Date Issued: August 22, 2013					
Interest Rate: 2.00-5.125					
Original Amount: \$331,725,000					
Maturing Date: June 15, 2043					
	331,725,000	-	-	331,725,000	500,000

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

	Balance Outstanding October 1, 2014	Issued During Year	Retired During Year	Balance Outstanding September 30, 2015	Amount Due Within One Year
Certificates of Obligation					
<u>Pass-Through Revenue and Limited Tax</u>					
<u>Bonds, Series 2015A</u>					
Date Issued: August 13, 2015					
Interest Rate: 2.00 - 5.00					
Original Amount: \$17,405,000					
Maturing Date: June 15, 2045					
	-	17,405,000	-	17,405,000	395,000
<u>Pass-Through Revenue and Limited Tax</u>					
<u>Bonds, Series 2015B</u>					
Date Issued: August 13, 2015					
Interest Rate: 2.00 - 5.00					
Original Amount: \$29,385,000					
Maturing Date: June 15, 2045					
	-	29,385,000	-	29,385,000	1,860,000
<u>Combination Tax and Revenue Certificates of</u>					
<u>Obligation, Series 2014</u>					
Date Issued: December 30, 2014					
Interest Rate: 3.00 - 5.00					
Original Amount: \$87,130,000					
Maturing Date: June 15, 2040					
	-	87,130,000	-	87,130,000	250,000
Total Certificates of Obligation	1,275,495,000	133,920,000	171,715,000	1,237,700,000	15,000,000
Total Bonds, Certificates of Obligation	\$ 1,432,475,000	\$ 309,665,000	\$ 214,855,000	\$ 1,527,285,000	\$ 29,520,000
Other Liabilities					
Compensated absences	36,011,866	11,144,975	9,002,967	38,153,874	9,538,469
OPEB obligation	46,651,052	16,433,323	7,584,862	55,499,513	-
Total Other Liabilities	82,662,918	27,578,298	16,587,829	93,653,387	9,538,469
Total Governmental Activities	\$ 1,515,137,918	\$ 337,243,298	\$ 231,442,829	\$ 1,620,938,387	\$ 39,058,469

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

	Balance Outstanding October 1, 2014	Issued During Year	Retired During Year	Balance Outstanding September 30, 2015	Amount Due Within One Year
<u>Business-type Activities:</u>					
<u>Revenue Bonds</u>					
<u>Tax-Exempt Venue Project Revenue</u>					
<u>Refunding Bonds, Series 2008A</u>					
Date Issued: September 4, 2008					
Interest Rate: 3.50 - 5.25					
Original Amount: \$42,145,000					
Maturing Date: August 15, 2047					
	39,330,000	-	530,000	38,800,000	550,000
<u>Taxable Venue Project Revenue Refunding</u>					
<u>Bonds, Series 2008B</u>					
Date Issued: September 4, 2008					
Interest Rate: 3.77 - 6.98					
Original Amount: \$50,810,000					
Maturing Date: August 15, 2032					
	43,770,000	-	1,720,000	42,050,000	1,430,000
<u>Tax-Exempt Venue Project Revenue Bonds,</u>					
<u>Series 2008C</u>					
Date Issued: September 4, 2008					
Interest Rate: 3.50 - 5.00					
Original Amount: \$5,525,000					
Maturing Date: August 15, 2037					
	4,950,000	-	130,000	4,820,000	135,000
<u>Tax-Exempt Venue Project Revenue Bonds,</u>					
<u>Series 2008D</u>					
Date Issued: September 4, 2008					
Interest Rate: 3.50 - 5.00					
Original Amount: \$5,985,000					
Maturing Date: August 15, 2037					
	5,360,000	-	140,000	5,220,000	145,000
<u>Tax-Exempt Venue Project Revenue Bonds</u>					
<u>(MVRT), Series 2009</u>					
Date Issued: December 17, 2009					
Interest Rate: 2.00 - 5.00					
Original Amount: \$27,870,000					
Maturing Date: August 15, 2039					
	27,290,000	-	230,000	27,060,000	650,000

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

	Balance Outstanding October 1, 2014	Issued During Year	Retired During Year	Balance Outstanding September 30, 2015	Amount Due Within One Year
<u>Business-type Activities:</u>					
<u>Revenue Bonds</u>					
<u>Tax-Exempt Venue Project Revenue Bonds</u> <u>(CVT), Series 2009</u>					
Date Issued: December 17, 2009					
Interest Rate: 2.00 - 5.00					
Original Amount: \$23,020,000					
Maturing Date: August 15, 2039	22,545,000	-	310,000	22,235,000	525,000
<u>Tax-Exempt Venue Project Revenue</u> <u>Refunding Bonds (MVRT), Series 2010</u>					
Date Issued: December 14, 2010					
Interest Rate: 3.00 - 5.50					
Original Amount: \$27,365,000					
Maturing Date: August 15, 2049	26,530,000	-	295,000	26,235,000	310,000
<u>Tax-Exempt Venue Project Revenue</u> <u>Refunding Bonds (CVT), Series 2010</u>					
Date Issued: December 14, 2010					
Interest Rate: 3.00 - 5.50					
Original Amount: \$39,695,000					
Maturing Date: August 15, 2049	38,485,000	-	430,000	38,055,000	450,000
<u>Tax-Exempt Venue Project Revenue</u> <u>Refunding Bonds (CVT), Series 2013</u>					
Date Issued: January 23, 2013					
Interest Rate: 2.00-5.00					
Original Amount: \$92,190,000					
Maturing Date: August 15, 2049	91,940,000	-	250,000	91,690,000	250,000
<u>Tax-Exempt Venue Project Revenue</u> <u>Refunding Bonds (MVRT), Series 2013</u>					
Date Issued: January 23, 2013					
Interest Rate: 2.00-5.00					
Original Amount: \$25,880,000					
Maturing Date: August 15, 2049	25,500,000	-	385,000	25,115,000	395,000
<u>Tax-Exempt Subordinate Lien Revenue Bonds</u> <u>(CVT), Series 2015</u>					
Date Issued: June 18, 2015					
Interest Rate: .75					
Original Amount: \$75,210,000					
Maturing Date: June 15, 2016	-	75,210,000	-	75,210,000	75,210,000
Total Revenue Bonds	\$ 325,700,000	\$ 75,210,000	\$ 4,420,000	\$ 396,490,000	\$ 80,050,000
Total Business-type Activities	\$ 325,700,000	\$ 75,210,000	\$ 4,420,000	\$ 396,490,000	\$ 80,050,000

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE H - LONG-TERM DEBT (Continued)

Primary Government (Continued)

Annual debt service requirements as of September 30, 2015 are as follows:

Fiscal Year	Governmental Activities			Business-type Activities			Total
	Principal	Interest	Total	Principal	Interest	Total	All Debt
2016	29,520,000	73,930,220	103,450,220	80,050,000	17,059,629	97,109,629	200,559,849
2017	27,170,000	72,993,229	100,163,229	5,060,000	16,283,837	21,343,837	121,507,066
2018	28,430,000	71,836,568	100,266,568	5,280,000	16,049,485	21,329,485	121,596,053
2019	33,765,000	70,656,505	104,421,505	5,515,000	15,804,224	21,319,224	125,740,729
2020	36,880,000	69,115,143	105,995,143	5,765,000	15,540,167	21,305,167	127,300,310
2021-2025	203,105,000	318,059,259	521,164,259	33,260,000	73,200,320	106,460,320	627,624,579
2026-2030	266,070,000	263,353,006	529,423,006	42,925,000	63,472,925	106,397,925	635,820,931
2031-2035	342,740,000	191,894,309	534,634,309	51,705,000	50,733,649	102,438,649	637,072,958
2036-2040	370,360,000	101,476,550	471,836,550	58,135,000	36,825,038	94,960,038	566,796,588
2041-2045	189,245,000	19,701,351	208,946,351	56,860,000	22,515,462	79,375,462	288,321,813
2046-2049	-	-	-	51,935,000	6,617,024	58,552,024	58,552,024
	<u>\$ 1,527,285,000</u>	<u>\$ 1,253,016,140</u>	<u>\$ 2,780,301,140</u>	<u>\$ 396,490,000</u>	<u>\$334,101,760</u>	<u>\$730,591,760</u>	<u>\$3,510,892,900</u>

In the government-wide, governmental activities, deferred charges on refundings of bonds (losses) are amortized over the life of the new debt or old debt, whichever is shorter; bond premiums, bond discounts, and prepaid insurance costs are amortized over the life of the debt. Bonds payable are reported net of the applicable bond premiums and bond discounts.

Governmental Activities

Capital assets, net of related debt, include land, equipment and construction in progress, buildings, depreciable land assets, machinery and equipment, and infrastructure, net of accumulated depreciation. The amount is reduced by outstanding bonds, certificates of obligation, net of unspent proceeds, related to improving, purchasing, or constructing capital assets and expenditures for assets owned by the entities.

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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental Activities:					
Bonds payable:					
Bonds	\$ 156,980,000	\$ 175,745,000	\$ 43,140,000	\$ 289,585,000	\$ 14,520,000
Certificates of obligation	1,275,495,000	133,920,000	171,715,000	1,237,700,000	15,000,000
	<u>1,432,475,000</u>	<u>309,665,000</u>	<u>214,855,000</u>	<u>1,527,285,000</u>	<u>29,520,000</u>
Unamortized premium	71,937,892	48,954,002	6,803,781	114,088,113	6,227,296
Unamortized discount	(14,161)	-	(14,161)	-	-
Total bonds payable	<u>1,504,398,731</u>	<u>358,619,002</u>	<u>221,644,620</u>	<u>1,641,373,113</u>	<u>35,747,296</u>
Other liabilities:					
Compensated absences	36,011,866	11,144,975	9,002,967	38,153,874	9,538,469
OPEB obligation	46,651,052	16,433,323	7,584,862	55,499,513	-
Total other liabilities	<u>82,662,918</u>	<u>27,578,298</u>	<u>16,587,829</u>	<u>93,653,387</u>	<u>9,538,469</u>
Total Governmental Activities long-term liabilities	<u>\$ 1,587,061,649</u>	<u>\$ 386,197,300</u>	<u>\$ 238,232,449</u>	<u>\$ 1,735,026,500</u>	<u>\$ 45,285,765</u>

Business-type Activities

In business-type activities, deferred charges on refundings of bonds (losses) are amortized over the life of the new debt or old debt, whichever is shorter; bond premiums, discounts, and prepaid insurance are amortized over the life of the bonds. Bonds payable are reported net of the applicable bond discount and premiums.

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

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Business-Type Activities:					
Tax-Exempt Rev Ref Bonds	\$ 39,330,000	\$ -	\$ 530,000	\$ 38,800,000	\$ 550,000
Taxable Rev Ref Bonds	43,770,000	-	1,720,000	42,050,000	1,430,000
Tax-Exempt Revenue Bonds (CVT)	27,495,000	-	440,000	27,055,000	660,000
Tax-Exempt Revenue Bonds (MVRT)	32,650,000	-	370,000	32,280,000	795,000
Tax-Exempt Sub Lien Ref Rev Bonds	26,530,000	-	295,000	26,235,000	310,000
Tax-Exempt Sub Lien Ref Rev Bonds	38,485,000	-	430,000	38,055,000	450,000
Tax-Exempt Rev Ref Bonds (CVT)	91,940,000	-	250,000	91,690,000	250,000
Tax-Exempt Rev Ref Bonds (MVRT)	25,500,000	-	385,000	25,115,000	395,000
Tax-Exempt Sub Lien Rev Bonds (CVT)	-	75,210,000	-	75,210,000	75,210,000
	<u>325,700,000</u>	<u>75,210,000</u>	<u>4,420,000</u>	<u>396,490,000</u>	<u>80,050,000</u>
Unamortized premium	7,810,983	-	227,530	7,583,453	227,529
Unamortized discount	(1,744,803)	-	(52,337)	(1,692,466)	(52,337)
Total revenue bonds payable	<u>331,766,180</u>	<u>75,210,000</u>	<u>4,595,193</u>	<u>402,380,987</u>	<u>80,225,192</u>
Total Business-Type Activities long-term liabilities	<u>\$ 331,766,180</u>	<u>\$ 75,210,000</u>	<u>\$ 4,595,193</u>	<u>\$ 402,380,987</u>	<u>\$ 80,225,192</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

Fiscal Year 2014-15 Debt Obligation Activity

Governmental Activities

In December 2014, the County issued \$9,360,000 in Unlimited Tax Refunding Bonds, Series 2014 at a premium of \$1,696,790 to pay for costs of issuing the Refunding Bonds and to provide funds to refund \$10,030,000 in Unlimited Tax Road Bonds, Series 2008. The bond proceeds were placed in an irrevocable trust to provide for all debt service payments on the old bonds. The reacquisition price exceeded the net carrying amount of the old debt by \$783,437. The current refunding was undertaken to reduce debt service payments over the next 14 years by \$678,774 and resulted in an economic gain of \$585,227. For the Series 2014 bonds, the payment of the related principal and interest are to be made from an annual ad valorem tax levied against all taxable property within the County. The annual interest rates on the bonds range from 1.50% to 5.00%. Interest accrues semiannually and the bonds mature in fiscal year 2028.

In December 2014, the County issued \$54,575,000 in Limited Tax Refunding Bonds, Series 2014 at a premium of \$10,847,268 to pay for the costs of issuing the Refunding Bonds and to provide funds to refund \$3,180,000 in Combination Tax and Revenue Certificates of Obligation, Series 2004; \$35,930,000 in Combination Tax and Revenue Certificates of Obligation Series 2008; and \$19,940,000 in Limited Tax Refunding Bonds, Series 2010. The bond proceeds were placed in an irrevocable trust to provide for all debt service payments on the old bonds. The reacquisition price exceeded the net carrying amount of the old debt by \$3,792,070. The current refunding was undertaken to reduce debt service payments over the next 14 years by \$4,425,681 and resulted in an economic gain of \$3,966,407. For the Series 2014 bonds, the payment of the related principal and interest are to be made from an annual ad valorem tax levied against all taxable property within the County. The annual interest rates on the bonds range from 3.00% to 5.00%. Interest accrues semiannually and the bonds mature in fiscal year 2028.

In December 2014, the County issued \$111,810,000 in Flood Control Tax Refunding Bonds, Series 2014 at a premium of \$18,781,507 to pay for the costs of issuing the Refunding Bonds and to provide funds to refund \$940,000 in Combination Flood Control Tax and Revenue Certificates of Obligation, Series 2002; \$2,400,000 in Combination Flood Control Tax and Revenue Certificates of Obligation Series 2004; \$59,425,000 in Combination Flood Control Tax and Revenue Certificates of Obligation, Series 2007; and \$57,285,000 in Combination Flood Control Tax and Revenue Certificates of Obligation, Series 2008. The bond proceeds were placed in an irrevocable trust to provide for all debt service payments on the old bonds. The reacquisition price exceeded the net carrying amount of the old debt by \$ 8,886,937. The current refunding was undertaken to reduce debt service payments over the next 23 years by \$11,722,350 and resulted in an economic gain of \$10,046,836. For the Series 2014 bonds, the payment of the related principal and interest are to be made from an annual ad valorem tax levied against all taxable property within the County. The annual interest rates on the bonds range from 4.00% to 5.00%. Interest accrues semiannually and the bonds mature in fiscal year 2038.

In December 2014, the County issued \$87,130,000 in Combination Tax and Revenue Certificates of Obligation, Series 2014 at a premium of \$15,071,945 with the payments of the related principal and interest to be made from an annual ad valorem tax levied against all taxable property within the County. The proceeds from the sale of the certificates will be used for making permanent public improvements and for other public purposes, to-wit: designing, acquiring, constructing, renovating, improving, and equipping the Bexar County Courthouse, Bexar County Jail, the “old” Bexar County Jail, Bexar County Adult Detention Facilities (Annex and Detention Center), Bexar County Juvenile Detention Facilities, Justice of the Peace/Constable Facilities, Forensic Science Center, Technology Center, Bexar County Crime Lab, Haven for Hope, Bexar County Sheriff’s Department law enforcement facilities, Bexar County Justice Center, Bexar County District Court facilities, and other Bexar County-owned administrative facilities and civil and criminal justice facilities; acquiring computer hardware and software and other technology (including information technology system and network upgrades and improvements), communication, and audio/visual equipment and the payment of professional fees relating thereto, including the County-wide Integrated Justice System and Financial Management System; acquiring, constructing, renovating, improving, and equipping parks and recreational facilities and the purchase of park vehicles; acquiring vehicles and equipment for various County departments; acquiring and installing energy conservation equipment for County facilities; acquiring, constructing,

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE H – LONG-TERM DEBT (Continued)

Primary Government (Continued)

Governmental Activities (Continued)

renovating, repairing, and improving County roads (including utilities relocation and related bridge and drainage improvements); designing, acquiring, constructing and equipping of County-wide Americans with Disabilities Act improvements; demolishing dangerous structures; designing, acquiring, constructing and equipping parking facilities; designing, acquiring, constructing and equipping an animal control facility; constructing improvements for flood control purposes, including road and bridge improvements; constructing improvements for flood control purposes, including the San Antonio River Improvement Projects; acquiring technology for flood control improvements; acquiring materials, supplies, equipment, machinery, land, easements, rights-of-way and other interests in real property for authorized needs and purposes relating to any of the foregoing purposes; and paying professional services related to the design, construction, project management, and financing of the aforementioned projects. The annual interest rate of the Series 2014 bonds ranges from 3.00% - 5.00%. Interest accrues semiannually and the bonds mature in fiscal year 2040.

In August 2015, the County issued \$17,405,000 in Pass-Through Revenue and Limited Tax Bonds, Series 2015A at a premium of \$894,582 with the payments of the related principal and interest to be made from an annual ad valorem tax levied against all taxable property within the County. The proceeds from the sale of the bonds will be used for paying the County's obligations arising under the Pass-Through Agreement with respect to constructing the FM471 Project in partnership with TxDOT and to pay for the costs of issuing the Bonds. The annual interest rate of the Series 2015 bonds ranges from 2.00% - 5.00%. Interest accrues semiannually and the bonds mature in fiscal year 2045.

In August 2015, the County issued \$29,385,000 in Pass-Through Revenue and Limited Tax Bonds, Series 2015B at a premium of \$1,661,910 with the payments of the related principal and interest to be made from an annual ad valorem tax levied against all taxable property within the County. The proceeds from the sale of the bonds will be used for paying the County's obligations arising under the Pass-Through Agreement with respect to constructing the 1604 East Project to be made in partnership with TxDOT and to pay for the costs of issuing the Bonds. The annual interest rate of the Series 2015 bonds ranges from 2.00% - 5.00%. Interest accrues semiannually and the bonds mature in fiscal year 2045.

Business-type Activities

In June 2015, the County issued \$75,210,000 in Tax-Exempt Venue Project Subordinate Lien Revenue Bonds (Combined Venue Tax), Series 2015. The bonds were issued to finance a portion of the costs of the Combined Venue Tax Projects authorized at the 2008 Venue Election and the costs of issuance. The bonds are payable solely from and secured by a lien on a pledge of County revenues derived from the Hotel Occupancy Tax imposed on substantially all hotel room rentals within the County and a Subordinate Lien on the Motor Vehicle Rental Tax imposed on substantially all short-term motor vehicle rentals within the County. The annual interest rate on the bonds is .75%. The bonds were issued with a maturity date of June 15, 2016, with the intention of being refunded with long-term debt and; therefore, constitute short-term debt that has been excluded from current liabilities. See more information in Note R.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE H – LONG-TERM DEBT (Continued)

Defeasance of Debt (Continued)

At September 30, 2015, the outstanding principal balance of these defeased bonds was as follows:

Governmental Activities:

General Obligation Bonds:

Unlimited Tax Road Bonds, Series 2007	13,045,000	
Unlimited Tax Road Bonds, Series 2008	10,030,000	
Limited Tax Refunding Bonds, Series 2010	19,940,000	
Total General Obligation Bonds		\$ 43,015,000

Certificates of Obligation:

Combination Flood Control Tax & Revenue, Series 2007	59,425,000	
Combination Flood Control Tax & Revenue, Series 2008	57,285,000	
Combination Tax & Revenue, Series 2007	13,465,000	
Combination Tax & Revenue, Series 2008	35,930,000	
Total Certificates of Obligation		<u>166,105,000</u>
Total Defeased Debt		<u>\$ 209,120,000</u>

Arbitrage Rebate

The Tax Recovery Act of 1986 established regulations for the rebate to the federal government on arbitrage earnings on certain local government bonds issued after December 31, 1985, and all local governmental bonds issued after August 31, 1986. Issuing governments must calculate any rebate due on an annual basis and remit the amount due at least every five years. The County has no cumulative rebate amount due or payable as of September 30, 2015.

Compensated Absences

Changes in long-term compensated absences for the year ended September 30, 2015 were as follow:

Governmental Activities

<u>Balance</u> <u>October 1, 2014</u>	<u>Additions</u>	<u>Taken/Paid</u>	<u>Balance</u> <u>September 30, 2015</u>	<u>Due in One</u> <u>Year</u>
\$ 36,011,866	\$ 11,144,975	\$ 9,002,967	\$ 38,153,874	\$ 9,538,469

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE H – LONG-TERM DEBT (Continued)

The System

The schedule of changes in the System’s long-term debt for 2014 follows:

	Balance at January 1, 2014	Additions	Reductions	Balance at December 31, 2014	Amounts Due Within One Year
<i>(In Thousands)</i>					
Bonds payable:					
Certificate of obligations, series 2008, net	261,255	-	(4,215)	257,040	5,080
Certificate of obligations, series 2009A, net	24,105	-	(4,775)	19,330	6,135
Certificate of obligations, series 2009B, net	246,395	-	-	246,395	-
Certificate of obligations, series 2010B, net	189,860	-	(3,505)	186,355	2,345
	<u>721,615</u>	<u>-</u>	<u>(12,495)</u>	<u>709,120</u>	<u>13,560</u>

The combination tax and revenue Certificates of Obligation, series 2008 (the 2008 Certificates) were issued in 2008, and mature in various amounts annually on February 15, from 2009 through 2038. These have stated coupon rates ranging from 3.25% to 5.00%, and are collateralized by a levy of ad valorem tax revenue and lien on and pledge of surplus revenues. The tax Certificates of Obligation, series 2009A (the 2009A Certificates) were issued in 2009, and mature in various amounts annually on February 15, from 2010 through 2017, with stated coupon rates ranging from 1.00% to 5.00%. The tax Certificates of Obligation, series 2009B (the 2009B Certificates) were issued in 2009, and mature in various amounts annually on February 15, from 2018 through 2039, with stated coupon rates ranging from 5.269% to 6.904%. The tax Certificates of Obligations, series 2010B (the 2010B Certificates) were issued in 2010, and mature in various amounts annually on February 15, from 2011 through 2040, with stated coupon rates ranging from 0.300% to 5.413%. The 2009B Certificates and 2010B Certificates are designated under the American Recovery and Reinvestment Act of 2009 as “Qualified Build America Bonds” debt.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE H – LONG-TERM DEBT (Continued)

The District

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

	Balance at October 1, 2013	Additions	Reductions	Balance at September 30, 2014	Amounts Due Within One Year
Bonds payable:					
Limited Ad Valorem Tax					
Utility System Bonds:					
Series 2009	\$ 20,410,000	\$ -	\$ 540,000	\$ 19,870,000	\$ 565,000

On January 26, 2006, the District entered into an agreement, with a developer, for the construction of public improvements, to include certain public improvements that had already been undertaken by the developer prior to the date of the agreement. Interest accumulates on unreimbursed costs at a rate of 9.75% per annum, compounded monthly, from the time the developer requests reimbursement. As of September 30, 2014, the amount due to the developer is \$37,879,050, which includes \$15,447,432 of accrued interest.

A summary of changes in amounts due to developer for the year ended September 30, 2014 follows:

Balance - October 1, 2013 (Restated)	\$ 36,196,327
Interest Accrued in the Current Year	3,432,723
Current Year Payments	<u>(1,750,000)</u>
Balance - September 30, 2014	<u>\$ 37,879,050</u>
Amount due within one year	<u>\$ -</u>

The District removed \$29,647,220 in unreimbursable construction cost, and accrued interest from the beginning construction in progress and due to developer. This had a zero effect on prior year-end net position.

Changes to long-term liabilities are shown below:

	Balance at October 1, 2013	Additions	Reductions	Balance at September 30, 2014	Amounts Due Within One Year
Due to Developer	\$ 36,196,327	\$ 3,432,723	\$ (1,750,000)	\$ 37,879,050	\$ -
Bonds Payable	20,410,000	-	(540,000)	19,870,000	565,000
Unamortized Discounts	(311,956)	-	(14,626)	(326,582)	(14,926)
Total	<u>\$ 56,294,371</u>	<u>\$ 3,432,723</u>	<u>\$ (2,304,626)</u>	<u>\$ 57,422,468</u>	<u>\$ 550,074</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE H – LONG-TERM DEBT (Continued)

The Authority

Long-term debt activity for the year ended September 30, 2015 is as follows:

	Balance			Balance	Due in
	October 1,			September 30,	One Year
	2014	Additions	Reductions	2015	
Bexar County Loan #1	\$ 250,000	\$ -	\$ (250,000)	\$ -	\$ -
Bexar County Loan #2	500,000	-	(500,000)	-	-
City of San Antonio Loan #1	500,000	-	(500,000)	-	-
TxDot - FAA 1	913,890	-	-	913,890	-
TxDot - FAA 2	4,542,185	-	-	4,542,185	-
TxDot - FAA 3	128,714	-	-	128,714	-
TxDot - FAA 5	12,390,000	-	-	12,390,000	-
Total long-term liabilities	<u>\$ 19,224,789</u>	<u>\$ -</u>	<u>\$ (1,250,000)</u>	<u>\$ 17,974,789</u>	<u>\$ -</u>

On July 12, 2004, the Authority entered into an initial interlocal agreement with the County. The agreement provided initial operating funds (Bexar County Loan #1) in the amount of \$250,000 at an annual rate of 3.34% simple interest, compounded annually. The loan and accrued interest were repaid in October 2014. On January 18, 2005, the Authority entered into a second interlocal agreement with the County. The agreement provided additional operating funds (Bexar County Loan #2) in the amount of \$500,000 at an annual rate of 2.97% simple interest, compounded annually. The loan and accrued interest were repaid in October 2014. On June 29, 2005, the Authority entered into an interlocal agreement with the City. The agreement provided additional initial operating funds (City of San Antonio Loan #1) in the amount of \$500,000 at an annual rate of 2.97% simple interest, compounded annually. The loan and accrued interest were repaid in October 2014. Interest in the amount of \$423,438 was paid to the County and City when the loans were repaid in FY 2015. On December 16, 2005, the Authority entered into a financial assistance agreement (“FAA 1”) with TxDOT to provide funding for the Authority’s participation in the procurement process for a proposed comprehensive development agreement. This agreement is not to exceed \$1,000,000 and is noninterest-bearing. Funds were drawn down as authorized expenses were incurred. The amount outstanding at September 30, 2015 totaled \$913,890. On January 23, 2006, the Authority entered into a financial assistance agreement (“FAA 2”) with TxDOT to provide funding for the development costs of certain toll projects. This agreement is not to exceed \$7,500,000 and is noninterest-bearing. Funds were drawn down as authorized expenses were incurred. The amount outstanding at September 30, 2015 totaled \$4,542,185. On September 11, 2007, the Authority entered into a financial assistance agreement (“FAA 3”) with TxDOT to provide funding for the development costs of certain toll projects. FAA 3 is being funded with remaining unused funds on the previous FAAs. Funds were drawn down as authorized expenses were incurred. This agreement is not to exceed \$3,043,925 (the amount of unused funds from the previous FAAs) and is noninterest-bearing. \$2,915,211 of FAA 3 was reduced by TxDOT during the FY 2011 for accepted work product on Wurzbach Parkway and Bandera Road. The amount outstanding at September 30, 2015 totaled \$128,714. On February 3, 2009, the Authority entered into a financial assistance agreement (“FAA 5”) with TxDOT to provide funding for the environmental impact statement and Loop 1604 predevelopment costs. TxDOT awarded \$12,390,000 in the form of a loan to conduct feasibility studies, environmental studies, public involvement, schematics, and preliminary financial plans associated with the addition of toll lanes on identified projects. The amount outstanding at September 30, 2015 totaled \$12,390,000. Funds will be repaid for FAA 1, FAA 2, FAA 3, and FAA 5 from bond proceeds and/or toll revenues subject to the provisions and limitations set forth in the financial assistance agreements.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE I – RESTRICTED ASSETS AND LIABILITIES

Primary Government

The government-wide and business-type activities financial statements utilize a net position presentation. Net position are categorized as net investment in capital assets, restricted and unrestricted. In the fund financial statements, nonspendable forms, restrictions, and commitments segregate portions of fund balance that are either not available or have been earmarked for specific purposes. These designations and restrictions can be found on pages 31 and 34.

The System

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

	2014
	(In Thousands)
Capital acquisitions and improvements	\$ 86,891
Professional self-insurance held in trust	4,957
Contingency fund	178,451
Total assets limited as to use	<u>\$ 270,299</u>

NOTE J – SELF INSURANCE

Primary Government

The County is self-insured for the majority of health, workers' compensation, and third-party general and property liability claims. The self-insurance programs are administered by external third-party administrators whose primary function is to administer and pay claims. Self-insurance activities are accounted for as an internal service fund.

The County relies upon a combination of self-insurance and commercial coverage for workers' compensation and third-party liability claims. Claims administration is managed by an external agency pursuant to contractual terms for the receipt, investigation, and resolution of claims either by injured employees or third-parties alleging damage to persons or property. From October 1, 2014, the internal service funds provide coverage for up to \$100,000 for most liability claims and up to \$150,000 for claims arising out of law enforcement activities. Claims which exceed this self-insured retention (SIR) are covered by a combination of primary and excess coverage up to \$5,000,000. For workers' compensation claims, for injuries from October 1, 2014, the SIR would be \$750,000 for most workers, but \$1,000,000 for uniform sheriff deputies and constables. Excess coverage beyond the SIR is provided up to statutory limits by a commercial policy.

Excess loss insurance is carried on the health program, which limits losses on claims within a calendar year. For calendar year 2014, this limit for losses on claims was \$275,000 per occurrence and an annual aggregate of approximately \$48.9 million. For calendar year 2015, this limit was \$300,000 per occurrence and an annual aggregate of approximately \$55.6 million. The provision for unpaid self-insurance health losses at year end is included in claims payable in the internal services fund. It is based upon actual prior claim cost experience and average time lags in settling such claims and actual claims paid after year end. There has been no significant reduction in insurance coverage from coverage in the prior year by major category of risk.

All funds of the County participate in the health program and make payments to the Self-Insurance Fund based on estimates computed by the County of the amounts needed to pay prior and current year claims. The claims liability of \$7,169,751 reported at September 30, 2015 is based on the requirements of GASB Statement No. 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*. This Statement requires a liability for claims be reported if information prior to the issuance of the financial statements indicates it is probable a liability has been incurred at the date of the financial statements and the amount of loss can be reasonably estimated.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE J – SELF INSURANCE (Continued)

Primary Government (Continued)

Changes in the fund’s claims liability for fiscal years ended September 30, 2014 and 2015 were:

Fiscal Year	Beginning Liability	Current Claims and Changes in Estimates	Claims Payment	Ending Balance	Due in One Year
2014	\$ 5,667,938	\$ 37,240,505	\$ 35,662,035	\$ 7,246,408	\$ 6,832,962
2015	\$ 7,246,408	\$ 37,773,333	\$ 37,849,990	\$ 7,169,751	\$ 6,608,903

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

In 1951, Bexar County voters authorized an ad valorem levy for flood control of fifteen cents per one hundred dollars of valuation of taxable property. A 1955 contract with the San Antonio River Authority (SARA) and subsequent amendments, have provided to SARA a portion of the proceeds with the remaining flood control tax collections being retained by the County. The last amendment to the contract, referred to as *The 1999 Amendatory Contract*, maintains that the County will set a tax rate, which at 90% current collections, will provide revenues sufficient to pay the annual principal and interest of SARA bonds which are payable from the proceeds of the County’s flood control tax. For the fiscal year ended September 30, 2015, the County transferred \$2,846,408 to SARA as part of this agreement.

NOTE L – LEASES

Operating Leases

The County has entered into several cancelable facilities and equipment leases which are accounted for as operating leases. Total operating lease expenditures for the year ended September 30, 2015 by fund type are as follows:

General	Capital Projects	Nonmajor Governmental Funds	Internal Service	Business Type Activities	Total
\$ 3,093,146	\$ 37,367	\$ 421,407	\$ 60,200	\$ 1,946	\$ 3,614,066

NOTE M – CHARITY CARE

The System

The System provides charity care to residents of Bexar County who qualify on a financial basis for the *CareLink* Program and to all others who qualify based on the System’s charity care policy. The System does not pursue collection of amounts in excess of the established guidelines for those patients who meet the charity criteria. Such excess is considered charity care and is not reported as revenue.

The System’s *CareLink* Program is used to discount gross charges for medical services received in the System’s facilities. Under this program, residents of Bexar County have an established maximum family liability rather than a discount of total gross charges. Key factors in establishing a family’s maximum liability levels are: number of dependents, income, and the relationship of these factors to the current Poverty Index. The System does not pursue collection of amounts in excess of the maximum family liability. Such excess amounts are considered charity care and are not reported as revenue.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE M – CHARITY CARE (Continued)

The System (Continued)

Arrangements are made with residents of Bexar County to pay their reduced medical costs in installments. Any amounts designated as not being due prior to December 31 of the subsequent year are classified as long-term patient receivables and are presented net of applicable allowances.

Non-CareLink patients meeting the financial and medical indigency criteria established in the charity policy receive a discount from gross charges for emergency and catastrophic medical services received in the System's facilities. Charges for financial indigency are discounted based on family income compared to the Poverty Index. Charges for medical indigency are discounted when charges exceed a certain income and asset level.

The System maintains records to identify and monitor the level of charity care it provides. These records include the amount of charges forgone for services and supplies furnished under its charity care policy. The charges forgone, based on established rates, were approximately \$654,558,000 and \$543,668,000 for the years ended December 31, 2014 and 2013, respectively. The costs of charity care provided under the System's charity care policy were approximately \$204,120,000 and \$169,543,000 for 2014 and 2013, respectively.

NOTE N – RETIREMENT PLAN

Primary Government

Plan Description

The County provides retirement, disability, and death benefits for all of its eligible employees through a nontraditional defined benefit pension plan in the statewide Texas County and District Retirement System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system which consists of 677 nontraditional defined benefit pension plans. TCDRS, in the aggregate, issues a Comprehensive Annual Financial Report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

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

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

At December 31, 2014, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	2,178
Inactive employees entitled to but not yet receiving benefits	2,696
Active employees	4,981
	<u>9,855</u>

Funding Policy

The County has elected the Annually Determined Contribution Rate plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The County contributed using the actuarially determined

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE N – RETIREMENT PLAN (Continued)

Funding Policy (Continued)

rate of 13.31% of covered payroll for the months of the calendar year in 2014, and 13.18% of covered payroll for the months of the calendar year in 2015.

The deposit rate payable by all employee members for the calendar year 2015 is 7% as adopted by the governing body of the County. The employee deposit rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

The TCDRS board hires independent outside consulting actuaries to conduct an annual valuation to measure the funding status and to determine the required employer contribution rate for each employer plan. In order to calculate the employer contribution rate, the actuary does the following:

1. Studies each employer’s adopted plan of benefits and the profile of its plan participants, and uses assumptions established by the board to estimate future benefit payments.
2. Discounts the estimate of future benefit payments to the present based on the long-term rate of investment return to determine the present value of future benefits.
3. Compares the present value of future benefits with the plan’s assets to determine the difference that needs to be funded based on the funding policy

Net Pension Liability

The County’s net pension liability was measured as of December 31, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total pension liability in the December 31, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary Increases	4.90%
Investment Rate of Return	8.10%

Mortality rates for service retirees, as well as the beneficiaries of both service and disability retirees were based on the RP-2000 Combined Male Table with an age set forward of one year and Projection Scale AA for Males, and the RP-2000 Combined Female Table with no age adjustment and Projection Scale AA for Females. For disabled retirees, the RP- 2000 Disabled Male Table with no age adjustment and Projection Scale AA for Males, and the RP-2000 Disabled Female Table with an age set forward of two years and Projection Scale AA for Females are used.

The actuarial assumptions that determined the total pension liability as of December 31, 2014 were based on the results of an actuarial experience study for the period January 1, 2009 - December 31, 2012, except where required to be different by GASB 68.

The long-term expected rate of return on TCDRS assets is determined by adding expected inflation to expected long-term real returns, and reflecting expected volatility and correlation. The capital market assumptions and information shown below are provided by TCDRS’ investment consultant, Cliffwater LLC. The numbers shown are based on January 2015 information for a 7-10 year time horizon.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE N – RETIREMENT PLAN (Continued)

Net Pension Liability (Continued)

Note that the valuation assumption for long-term expected return is re-assessed at a minimum of every four years, and is set based on a 30-year time horizon; the most recent analysis was performed in 2013.

Asset Class	Target Allocation	Geometric Real Rate of Return
US Equities	16.50%	5.35%
Private Equity	12.00%	8.35%
Global Equities	1.50%	5.65%
International Equities - Developed	11.00%	5.35%
International Equities - Emerging	9.00%	6.35%
Investment-Grade Bonds	3.00%	0.55%
High-Yield Bonds	3.00%	3.75%
Opportunistic Credit	5.00%	5.54%
Direct Lending	2.00%	5.80%
Distressed Debt	3.00%	6.75%
REIT Equities	2.00%	4.00%
Commodities	2.00%	-0.20%
Mater Limited Partnerships (MLPs)	2.00%	5.30%
Private Real Estate Partnerships	3.00%	7.20%
Hedge Funds	25.00%	5.15%

Discount Rate/Depletion of Plan Assets

The discount rate is the single rate of return that, when applied to all projected benefit payments results in an actuarial present value of projected benefit payments equal to the total of the following:

1. The actuarial present value of benefit payments projected to be made in future periods in which (a) the amount of the pension plan's fiduciary net position is projected to be greater than the benefit payments that are projected to be made in that period and (b) pension plan assets up to that point are expected to be invested using a strategy to achieve the long-term rate of return, calculated using the long-term expected rate of return on pension plan investments.
2. The actuarial present value of projected benefit payments not included in (1), calculated using the municipal bond rate.

Therefore, if plan investments in a given future year are greater than projected benefit payments in that year and are invested such that they are expected to earn the long-term rate of return, the discount rate applied to projected benefit payments in that year should be the long-term expected rate of return on plan investments. If future years exist where this is not the case, then an index rate reflecting the yield on a 20-year, tax-exempt municipal bond should be used to discount the projected benefit payments for those years.

The determination of a future date when plan investments are not sufficient to pay projected benefit payments is often referred to as a depletion date projection. A depletion date projection compares projections of the pension plan's fiduciary net position to projected benefit payments and aims to determine a future date, if one exists, when the fiduciary net position is projected to be less than projected benefit payments. If an evaluation of the sufficiency of the projected fiduciary net position compared to projected benefit payments can be made with sufficient reliability without performing a depletion date projection, alternative methods to determine sufficiency may be applied.

In order to determine the discount rate to be used by the employer, TCDRS used an alternative method to determine the sufficiency of the fiduciary net position in all future years. The alternative method reflects the funding requirements under the County's funding policy and the legal requirements under the TCDRS Act.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE N – RETIREMENT PLAN (Continued)

Discount Rate/Depletion of Plan Assets (Continued)

1. TCDRS has a funding policy where the Unfunded Actuarial Accrued Liability (UAAL) shall be amortized as a level percent of pay over 20-year closed layered periods.
2. Under the TCDRS Act, the employer is legally required to make the contribution specified in the funding policy.
3. The employer’s assets are projected to exceed its accrued liabilities in 20 years or less. When this point is reached, the employer is still required to contribute at least the normal cost.
4. Any increased cost due to the adoption of a COLA is required to be funded over a period of 15 years, if applicable.

Based on the above, the projected fiduciary net position is determined to be sufficient compared to projected benefit payments. Based on the expected level of cash flows and investment returns to the system, the fiduciary net position as a percentage of total pension liability is projected to increase from its current level in future years.

Since the projected fiduciary net position is projected to be sufficient to pay projected benefit payments in all future years, the discount rate for purposes of calculating the total pension liability and net pension liability of the employer is equal to the long-term assumed rate of return on investments. This long-term assumed rate of return should be net of investment expenses, but gross of administrative expenses for GASB 68 purposes. Therefore, a discount rate of 8.10% was used. This rate reflects the long-term assumed rate of return on assets for funding purposes of 8.00%, net of all expenses, increased by 0.10% to be gross of administrative expenses.

Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability / (Asset) (a) - (b)
Balances as of December 31, 2013	\$ 1,120,801,216	\$ 1,033,302,516	\$ 87,498,700
Changes for the year:			
Service cost	31,822,938	-	31,822,938
Interest on total pension liability	90,065,880	-	90,065,880
Effect of plan changes	-	-	-
Effect of economic/demographic gains or losses	502,253	-	502,253
Effect of assumption changes or inputs	-	-	-
Refund of contributions	(2,718,596)	(2,718,596)	-
Benefit payments	(47,210,398)	(47,210,398)	-
Administrative expenses	-	(821,987)	821,987
Member contributions	-	16,190,301	(16,190,301)
Net investment income	-	70,225,240	(70,225,240)
Employer contributions	-	30,757,771	(30,757,771)
Other	-	876,450	(876,450)
Balances as of December 31, 2014	<u>\$ 1,193,263,293</u>	<u>\$ 1,100,601,297</u>	<u>\$ 92,661,996</u>

The above table includes information for three participating employers to the agent multiple-employer defined benefit pension plan administered by TCDRS. Two of the employers, Metropolitan Planning Organization (MPO) and Community Supervision, are not considered departments or component units of the County; the net pension liabilities for these entities are \$372,312 and \$7,375,981, respectively.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE N – RETIREMENT PLAN (Continued)

Sensitivity Analysis

The following presents the net pension liability of the County, calculated using the discount rate of 8.10%, as well as what the County net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (7.10%) or 1 percentage point higher (9.10%) than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
	7.10%	8.10%	9.10%
Total pension liability	\$ 1,350,005,291	\$ 1,193,263,293	\$ 1,064,262,844
Fiduciary net position	1,100,601,296	1,100,601,297	1,100,601,296
Net pension liability / (asset)	\$ 249,403,995	\$ 92,661,996	\$ (36,338,452)

Pension Expense / (Income)

	<u>January 1, 2014 to December 31, 2014</u>
Service cost	\$ 31,822,938
Interest on total pension liability	90,065,880
Effect of plan changes	-
Administrative expenses	821,987
Member contributions	(16,190,301)
Expected investment return net of investment expenses	(84,403,277)
Recognition of deferred inflows/outflows of resources	
Recognition of economic/demographic gains or losses	100,451
Recognition of assumption changes or inputs	-
Recognition of investments gains or losses	2,835,607
Other	(876,450)
Pension expense / (income)	<u>\$ 24,176,835</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE N – RETIREMENT PLAN (Continued)

Deferred Inflows / Outflows of Resources

As of December 31, 2014, the deferred inflows and outflows of resources are as follows

	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 401,803
Changes of assumptions	-	-
Net difference between projected and actual earnings	-	11,342,430
Contributions made subsequent to measurement date	-	23,633,216
	<u>\$ -</u>	<u>\$ 35,377,449</u>

The above table includes information for three participating employers to the agent multiple-employer defined benefit pension plan administered by TCDRS. Two of the employers, Metropolitan Planning Organization (MPO) and Community Supervision, are not considered departments or component units of the County; the deferred outflows of resources for these entities are \$142,144 and \$2,816,078, respectively.

Amounts currently reported as deferred outflows of resources and deferred inflows of resources related to pensions, excluding contributions made subsequent to the measurement date, will be recognized in pension expense as follows:

Year ended December 31:	
2015	\$ 2,936,058
2016	2,936,058
2017	2,936,058
2018	2,936,058
2019	-
Thereafter	-

NOTE O – OTHER POST EMPLOYMENT BENEFITS (OPEB)

Primary Government

Plan Description

The County is self-insured for employee and retiree healthcare and maintains three plans: Bexar County EPO Plan, Bexar County Premium PPO Plan, and Bexar County Base PPO Plan. The County administers a single employer defined benefit post-employment healthcare plan (the Plan) that covers 695 qualified retired County employees and their dependents, 18 COBRA participants, and 3,859 active employees. Participation in the Plan is elective by each retiree. Healthcare benefits include, but are not limited to, prescription drugs, hospitalization, and preventative care. To be eligible, the retiree must meet the requirements from TCDRS (see note N) and have been enrolled in the County’s Healthcare Plan for the year in which they retire. The OPEB Plan provides medical, dental, vision, and basic life insurance benefits to plan members. The benefits provided are not guaranteed. Additionally, the benefit provisions are subject to change at any time and to annual appropriation of funds by the Commissioners’ Court. Currently, the County is accounting for OPEB using an internal service fund. A separate financial report for the healthcare plan is not issued.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE O – OTHER POST EMPLOYMENT BENEFITS (Continued)

Primary Government (Continued)

Summary of Significant Accounting Policies

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

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

Funding Policy

Commissioners' Court has the authority to establish and amend contribution requirements of the plan members and the participating employer. The plan is funded on a pay-as-you-go basis and incurred \$5,579,643 in total claims for the fiscal year ended September 30, 2015. The funds to pay these claims are derived from employer contributions and retiree premiums.

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

<u>Retiree Without Medicare</u>	<u>Contribution per Retiree</u>	<u>Retiree With Medicare</u>	<u>Contribution per Retiree</u>
EPO Plan		EPO Plan	
Retiree	\$ 395.58	Retiree	\$ 185.16
Retiree + 1 Dependent	783.88	Retiree + 1 Dependent	436.11
Retiree + 2 or More	1,026.57	Retiree + 2 or More	816.51
Premium PPO Plan		Premium PPO Plan	
Retiree	248.63	Retiree	116.38
Retiree + 1 Dependent	406.36	Retiree + 1 Dependent	274.11
Retiree + 2 or More	504.94	Retiree + 2 or More	372.69
Base PPO Plan		Base PPO Plan	
Retiree	248.63	Retiree	116.38
Retiree + 1 Dependent	363.45	Retiree + 1 Dependent	231.20
Retiree + 2 or More	435.10	Retiree + 2 or More	302.85

Annual OPEB Cost

For the fiscal year ended September 30, 2015, the County's annual OPEB cost was \$14,428,104 which is equal to the Normal Cost plus a 30-year level-percent of payroll amortization of the Actuarial Accrued Liability, adjusted with interest to the end of the fiscal year at the discount rate. The dollar amount contributed by the County toward the OPEB cost was \$5,579,643, the amount required to cover current year expenditures. At September 30, 2015, the County had a net OPEB obligation of \$55,499,513.

Annual required contribution (ARC)	\$ 14,683,909
Interest to Net OPEB Obligation	1,749,414
ARC adjustment	(2,005,219)
Contributions made	<u>(5,579,643)</u>
Increase in net OPEB obligation	8,848,461
Net OPEB obligation - beginning of year	<u>46,651,052</u>
Net OPEB obligation - end of year	<u>\$ 55,499,513</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE O – OTHER POST EMPLOYMENT BENEFITS (Continued)

Primary Government (Continued)

Annual OPEB Cost (Continued)

The County's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for fiscal year 2015 and preceding fiscal year were as follows:

Fiscal Year Beginning	Fiscal Year Ending	Annual OPEB Cost	Annual OPEB Cost Contributed	Net OPEB Obligation Beginning	Change to Net OPEB Obligation	Net OPEB Obligation Ending
10/1/2012	9/30/2013	\$ 11,824,621	30.75%	\$30,477,780	\$ 7,970,411	\$ 38,448,191
10/1/2013	9/30/2014	\$ 12,177,375	32.64%	\$38,448,191	\$ 8,202,861	\$ 46,651,052
10/1/2014	9/30/2015	\$ 14,428,104	38.68%	\$46,651,052	\$ 8,848,461	\$ 55,499,513

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

Funded Status and Funding Progress

As of October 1, 2014, the most recent actuarial valuation date, the plan was 0% funded. The actuarial accrued liability for benefits was \$183,016,083. The actuarial value of assets was \$0 resulting in an unfunded actuarial accrued liability (UAAL) of \$183,016,083. The covered payroll (annual payroll of active employees covered by the plan) was \$195,108,295 and the ratio of the UAAL to the covered payroll was 93.80%. The schedule of funding progress, on page 119, presented as RSI following the notes to the financial statements shows the funding status for fiscal years ending September 30, 2011, 2013 and 2015.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. The actuarial assumptions used in calculating the County's UAAL and ARC are elaborated later in this note. Amounts determined regarding the funded status of the Plan and the ARC contributions of the employer are subject to continual revisions as actual results are compared with past expectations and new estimates are made about the future.

Actuarial Methods and Assumptions

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Accordingly, actuarial calculations reflect a long term perspective.

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

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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE O – OTHER POST EMPLOYMENT BENEFITS (Continued)

Primary Government (Continued)

Actuarial Methods and Assumptions (Continued)

Actuarial Valuation Information

Actuarial valuation date	October 1, 2014
Actuarial cost method	Entry Age
Amortization method	Level percentage of payroll, open
Amortization period in years	30
Asset valuation method	Unfunded
Actuarial assumptions:	
Discount Rate	3.75%
Payroll	Aggregate 2.0% increase per year
Inflation	2.0%

Medical trend rates reflect known cost increases and changes since 2014. Trend rates are based on actuarial expectations for this plan. Actual experience has been used prior to 2015. For 2015 and thereafter, a 9.0% annual trend was used dropping by one-third percent per year to 5.0% and then an ultimate trend of 4.5% thereafter.

Additional Disclosures

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

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

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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE P – CONDUIT DEBT

Primary Government

The component unit, Bexar County Housing Finance Corporation (BCHFC), is authorized to finance residential housing by issuing its tax exempt revenue bonds to acquire mortgage loans made to low or moderate income persons, and to pledge such mortgage loans as security for the payment of the principal and interest of such revenue bonds. The tax-exempt bonds issued by the BCHFC do not constitute a debt or a pledge of faith or credit of the BCHFC or the County, but are payable by the user pursuant to terms defined in the loan agreement underlying each issue. At September 30, 2015, the aggregate amount of conduit debt outstanding was \$266,314,269.

The component unit, Bexar County Health Facilities Development Corporation (BCHFDC), is authorized to acquire, construct, provide, improve, finance, and refinance health facilities to assist the maintenance of the public health by issuing its tax-exempt revenue bonds. The bonds are secured by the property financed. The tax-exempt bonds issued by the BCHFC do not constitute a debt or a pledge of faith or credit of the BCHFDC or the County, but are payable by the user pursuant to terms defined in the loan agreement underlying each issue. At September 30, 2015, the aggregate amount of conduit debt outstanding was \$103,265,000.

NOTE Q – COMMITMENTS AND CONTINGENCIES

Primary Government

The County is committed under various contracts in connection with the renovation of the detention facilities and certain other County buildings, road and bridge improvements, flood control projects, and parks and recreational improvements. These commitments are \$115,574,940.

The Bexar County Housing Finance Corporation is committed to grant awards made to various agencies to aid in various housing development activities. Amounts committed at September 30, 2015 by the Corporation are \$34,018 for grant commitments. In addition, the Corporation has designated \$150,000 for administrative reserve.

The Bexar County Health Facilities Development Corporation's purpose is to acquire, construct, provide, improve, finance, and refinance health facilities to assist the maintenance of the public health. At September 30, 2015, the Corporation has designated \$111,002 for administrative reserve.

There are various lawsuits outstanding against the County at September 30, 2015 involving claims relating to jail, civil rights, and various other matters. A provision has been recorded for these contingencies in the Internal Services Fund for which the range of loss is estimated between \$300,000 and \$1,695,658.

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

During the fiscal year ended September 30, 2013, the County and the Deputy Sheriff's Association of Bexar County executed a collective bargaining agreement effective from May 12, 2012 through September 30, 2015. The total estimated cumulative cost of the agreement over the three-year contact period is \$24 million.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE Q – COMMITMENTS AND CONTINGENCIES (Continued)

The System

The System is, from time to time, subject to allegations that may or do result in litigation. Some of these allegations are in areas not covered by the System's self-insurance program or by commercial insurance; for example, allegations regarding employment practices or performance of contracts. The System evaluates such allegations by conducting investigations to determine the validity of each potential claim. Based upon the advice of legal counsel, management records an estimate of the amount of ultimate expected loss, if any, for each. Events could occur that would cause the estimate of ultimate loss to differ materially in the near term.

The District

As inducement for the development of the resort hotel, spa, and golf courses (the Project), The District agreed to grant to the developer a development grant to be used as partial payment of the costs borne by the developer in completing the Project. Under this amended agreement, the Project owner assigned its right to the developer to receive, on a subordinate basis, available hotel and resort sales and use tax collections (development grant), after ten consecutive annual payments (senior HOT and sales tax grants) are made to the Project owner in an amount equal to the annual ad valorem tax it paid to the District. However, there is currently a lawsuit between the Bexar County Appraisal District and the hotel group contesting the assessed value of the hotel property tax. When the lawsuit is settled payment will be made to the hotel group.

The development grant authorized is capped at \$110 million, plus interest calculated from July 31, 2007, the date of conveyance of the land for the Project (from the developer to the owner of the Project), at a rate of 9.75% per annum. At September 30, 2014, the principal portion of the development grant outstanding is \$103 million and accrued interest is \$56 million.

Monthly payments are required if hotel and resort sales and use tax collections are available. Bonds secured by sales and use tax revenues may be issued to pay the developer in lieu of the monthly payments. The monthly payments under this agreement are dependent on several factors; such as, the amount of hotel and resort sales and use tax generated, and the ad valorem taxes imposed on the Project owners. During the year the District paid \$5,750,000 in economic development grants to the developer, where \$3,680,000 was applied to principal and \$2,070,000 to interest.

NOTE R – SUBSEQUENT EVENTS

Business-type Activities

In November 2015, the County issued \$78,935,000 in Tax-Exempt Venue Project Revenue Refunding Bonds, Series 2015 at a premium of \$1,795,815 to finance the costs of refunding certain of the outstanding tax-exempt bonds and issuing the Tax-Exempt Refunding Bonds. The bonds constitute special, limited obligations of the County that are paid solely from and secured by a lien on revenues pledged from the imposition and collection of Venue Taxes. The bonds were issued to refund \$75,210,000 in Tax-Exempt Subordinate Lien Revenue Bonds (Combined Venue Tax), Series 2015. The reacquisition price exceeded the net carrying amount of the old debt by \$238,165 and resulted in an economic loss of \$4,243,016. The refunding was undertaken to create additional debt service capacity to allow for the issuance of the remaining portion of the total \$415 million for voter approved projects. Bonds outstanding that are considered a defeasance of debt as a result of the refunding total \$75,210,000. The annual interest rate on the bonds ranges from 3.00% - 5.00%. Interest accrues semiannually and the bonds mature in fiscal year 2051.

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE S – FUND AND NET POSITION

Net Position Classifications

Net position in the proprietary fund financial statements and the government-wide financial statements are classified in three categories: 1) Net investment in capital assets, 2) Restricted net position, and 3) Unrestricted net position.

Fund Balance Classifications

Under GAAP, fund balance is divided into five classifications based upon the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

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

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

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

Assigned - Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. Such intent should be expressed by Commissioners’ Court or its designated officials to assign amounts to be used. The County Manager, by virtue of appointment to that office and as a normal function of that office, has the authority to assign fund balance to particular purposes. Assignments made by the County Manager can occur during the budget process or throughout the year in the normal course of business. Commissioners’ Court, at their discretion, may make assignments of fund balance or direct other County officials to do so. Constraints imposed on the use of the assigned amounts can be removed with no formal action.

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

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE S – FUND AND NET POSITION BALANCES (Continued)

Fund balances by classification as of September 30, 2015 pursuant to GASB No. 54 are as follows:

	<u>Major Funds</u>			<u>Special Revenue Funds</u>	<u>Total Governmental Funds</u>
	<u>General Fund</u>	<u>Debt Service</u>	<u>Capital Projects</u>		
Fund balances:					
Nonspendable:					
Long-term receivable	\$ 4,840,184	\$ -	\$ -	\$ -	\$ 4,840,184
Prepaid assets	21,174	-	-	-	21,174
Inventories	317,047	-	-	-	317,047
Restricted for:					-
Debt service	-	31,967,772	-	-	31,967,772
Courthouse facilities	-	-	571,340	-	571,340
Roads and bridges	-	-	13,469,704	-	13,469,704
Advanced Transportation District	-	-	103,343,776	-	103,343,776
Flood projects	-	-	349,293,987	-	349,293,987
Other capital projects	-	-	206,432,058	-	206,432,058
County Clerk records management	-	-	-	19,336,061	19,336,061
County records management	-	-	-	117,992	117,992
Courthouse security	-	-	-	213,089	213,089
Justice of Peace technology	-	-	-	285,641	285,641
Fire code	-	-	-	4,079,055	4,079,055
District Clerk records management	-	-	-	118,089	118,089
Law Library	-	-	-	110,539	110,539
County wide court technology	-	-	-	125,388	125,388
Dispute Resolution	-	-	-	55,418	55,418
Justice of Peace security	-	-	-	422,223	422,223
Domestic Relations	-	-	-	68,949	68,949
Probate Contribution	-	-	-	656,809	656,809
LEOSE	-	-	-	76,108	76,108
Child Abuse Prevention	-	-	-	5,107	5,107
Drug Court Program	-	-	-	226,929	226,929
Family Protection Fee	-	-	-	18,693	18,693
District Court records technology	-	-	-	90,602	90,602
Juvenile Case Manager	-	-	-	6,299	6,299
Probate Guardianship	-	-	-	172,661	172,661
Probate Education	-	-	-	234,641	234,641
Juvenile Delinquency Prevention	-	-	-	25,828	25,828
Grants	-	-	-	14,990,484	14,990,484
Stormwater mitigation	-	-	-	7,070,479	7,070,479
Chapter 19 voter registration	-	-	-	1,125	1,125
Election contracting services	-	-	-	1,868,403	1,868,403
Tax account special inventory	-	-	-	5,303	5,303
District Attorney programs	-	-	-	513,181	513,181
Asset forfeitures	-	-	-	3,871,718	3,871,718
Housing Finance Corp	-	-	-	858,358	858,358
Health Facilities Development Corp	-	-	-	111,002	111,002
Industrial Development Corp	-	-	-	6,372	6,372
Committed to:					
Technology improvement	-	-	-	1,768,877	1,768,877
Unassigned:	72,810,880	-	-	-	72,810,880
Total fund balances	<u>\$ 77,989,285</u>	<u>\$ 31,967,772</u>	<u>\$ 673,110,865</u>	<u>\$ 57,511,423</u>	<u>\$ 840,579,345</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE S – FUND AND NET POSITION BALANCES (Continued)

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

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

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

Pursuant to GASB 68, a liability for pension obligations, known as the net pension liability (NPL), is to be recognized on the balance sheets of participating employers. Changes in the net pension liability from year-to-year will be recognized as pension expense on the Statement of Activities and Statement of Revenues, Expenses and Changes in Net Position or reported as deferred outflows/inflows of resources depending on the type of change. Deferred inflows/outflows of resources are amounts that are not entirely recognized when they occur. They are recognized over a period of time. Therefore, the beginning net position on the following statements has been restated to reflect the deferred outflows of resources and NPL that were incurred in prior years:

Statement of Activities

	Governmental Activities	Business-type Activities	Total
Net position - beginning	\$ 695,647,407	\$ (78,385,092)	\$ 617,262,315
Deferred outflows of resources	20,651,911	137,962	20,789,873
Net pension liability	<u>(79,387,339)</u>	<u>(530,331)</u>	<u>(79,917,670)</u>
Net position - restated	<u>\$ 636,911,979</u>	<u>\$ (78,777,461)</u>	<u>\$ 558,134,518</u>

Statement of Revenues, Expenses and Changes in Net Position - Enterprise Funds

	Community Venue Fund	Sheriff's Commissary	Parking Facilities	Firing Range	Total
Net position - beginning	\$ (80,467,554)	\$ 904,723	\$ 1,177,737	\$ 2	\$ (78,385,092)
Deferred outflows of resources	15,184	93,751	22,368	6,659	137,962
Net pension liability	<u>(58,367)</u>	<u>(360,383)</u>	<u>(85,982)</u>	<u>(25,599)</u>	<u>(530,331)</u>
Net position - restated	<u>\$ (80,510,737)</u>	<u>\$ 638,091</u>	<u>\$ 1,114,123</u>	<u>\$ (18,938)</u>	<u>\$ (78,777,461)</u>

Statement of Revenues, Expenses and Changes in Net Position - Internal Service Funds

	Fleet Maintenance	Self-Insurance	Record Management Center	OPEB	Total
Net position - beginning	\$ 365,275	\$ 969,544	\$ 1,121,516	\$ (46,417,179)	\$ (43,960,844)
Deferred outflows of resources	49,648	20,288	13,305	-	83,241
Net pension liability	<u>(190,851)</u>	<u>(77,991)</u>	<u>(51,140)</u>	<u>-</u>	<u>(319,982)</u>
Net position - restated	<u>\$ 224,072</u>	<u>\$ 911,841</u>	<u>\$ 1,083,681</u>	<u>\$ (46,417,179)</u>	<u>\$ (44,197,585)</u>

Bexar County, Texas
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2015

NOTE S – FUND AND NET POSITION BALANCES (Continued)

In accordance with the Governmental Accounting Standards Board (“GASB”) Codification 2600: *Reporting Entity and Component Unit Presentation and Disclosure*, commencing in fiscal year 2015 the Authority is considered a discrete component unit of Bexar County, Texas. The beginning net position of the Statement of Activities has been restated to reflect the inclusion of the Authority in the reporting entity as follows:

Statement of Activities	Component Units
Net position - beginning	\$ 997,625,667
Inclusion of the Authority	134,578,223
Net position - restated	\$ 1,132,203,890

At September 30, 2015, the OPEB Fund (an internal service fund) and the Community Venue Fund (an enterprise fund) had deficit net positions of \$56,022,896 and \$63,718,901, respectively. The OPEB Fund deficit is due to the accrual of the OPEB obligation. See Note O for more information. The County anticipates that the deficit in the OPEB Fund will be eliminated by plan changes and General Fund transfers. The deficit balance in the Community Venue Fund is primarily attributed to expenses for assets owned by other entities. The County issues bonds to finance these projects that do not get capitalized on the fund’s financial statements. The net effect of these transactions leaves a liability balance on the fund’s financial statements for the bonds the County is still obligated to pay. The total balance for expenses on assets owned by other entities is \$214,332,803 at September 30, 2015. See Table 19 in the Statistical Section for detailed balances.

The District

The District removed bond issuance cost of \$825,106 to be in compliance with GASB 65 which requires governments to treat bond issuance cost as expenses. This had the net result of decreasing prior year’s net position.



Courtesy of MissionsofSanAntonio.org

Bexar County, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES				
Ad valorem taxes				
Current	\$ 266,200,000	\$ 266,200,000	\$ 266,558,993	\$ 358,993
Delinquent	3,000,000	3,000,000	2,065,079	(934,921)
Penalty and interest	2,000,160	2,000,160	1,943,996	(56,164)
Gross	271,200,160	271,200,160	270,568,068	(632,092)
- TIFs	(1,375,000)	(1,375,000)	(1,299,542)	75,458
Net Ad valorem taxes	269,825,160	269,825,160	269,268,526	(556,634)
Other taxes, licenses, and permits	24,902,800	24,902,800	25,552,883	650,083
Intergovernmental revenues	7,701,781	7,701,781	7,784,912	83,131
Court costs and fines	23,783,800	23,783,800	24,014,540	230,740
Fees on motor vehicles	6,527,000	6,527,000	6,675,960	148,960
Other fees	13,525,800	13,525,800	14,192,314	666,514
Other commissions from governmental units	4,414,403	4,414,403	4,383,707	(30,696)
Revenue from use of assets	15,483,000	15,483,000	17,821,277	2,338,277
Sales, refunds and miscellaneous	3,752,800	3,752,800	4,340,998	588,198
TOTAL REVENUES	<u>369,916,544</u>	<u>369,916,544</u>	<u>374,035,117</u>	<u>4,118,573</u>
EXPENDITURES				
GENERAL GOVERNMENT				
Commissioners Court				
Personnel cost	1,485,252	1,822,816	1,770,738	52,078
Remuneration for services	4,700	16,700	8,111	8,589
Operational costs	36,508	52,840	42,463	10,377
Supplies and materials	11,770	25,102	17,056	8,046
Total Commissioners Court	<u>1,538,230</u>	<u>1,917,458</u>	<u>1,838,368</u>	<u>79,090</u>
County Clerk				
Personnel costs	6,895,604	6,910,706	6,910,706	-
Remuneration for services	10,760	10,760	4,472	6,288
Operational costs	192,442	177,340	168,663	8,677
Supplies and materials	191,000	191,000	188,064	2,936
Total County Clerk	<u>7,289,806</u>	<u>7,289,806</u>	<u>7,271,905</u>	<u>17,901</u>

(continued)

Bexar County, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
County Auditor				
Personnel costs	4,291,199	4,498,226	4,498,226	-
Remuneration for services	25,410	25,410	21,125	4,285
Operational costs	61,624	61,624	53,699	7,925
Supplies and materials	47,550	47,550	47,543	7
Total County Auditor	<u>4,425,783</u>	<u>4,632,810</u>	<u>4,620,593</u>	<u>12,217</u>
Information Technology				
Personnel costs	8,566,668	8,731,663	8,731,663	-
Remuneration for services	132,317	132,317	101,321	30,996
Operational costs	6,299,357	6,299,357	5,728,515	570,842
Supplies and materials	538,800	395,220	350,937	44,283
Capital expenditures	44,500	23,085	17,813	5,272
Total Information Technology	<u>15,581,642</u>	<u>15,581,642</u>	<u>14,930,249</u>	<u>651,393</u>
Tax Assessor-Collector				
Personnel costs	9,314,902	9,552,086	9,552,086	-
Remuneration for services	28,000	28,000	26,541	1,459
Operational costs	717,887	615,351	615,351	-
Supplies and materials	675,931	751,282	751,282	-
Capital expenditures	65,000	4	-	4
Total Tax Assessor-Collector	<u>10,801,720</u>	<u>10,946,723</u>	<u>10,945,260</u>	<u>1,463</u>
Purchasing				
Personnel costs	1,245,160	1,245,160	1,180,514	64,646
Remuneration for services	10,000	10,000	4,899	5,101
Operational costs	96,201	96,201	26,670	69,531
Supplies and materials	22,367	22,367	21,021	1,346
Total Purchasing	<u>1,373,728</u>	<u>1,373,728</u>	<u>1,233,104</u>	<u>140,624</u>
County Manager				
Personnel costs	1,100,869	1,106,519	1,101,829	4,690
Remuneration for services	30,000	41,000	41,000	-
Operational costs	39,487	39,487	34,528	4,959
Supplies and materials	24,108	11,958	4,033	7,925
Total County Manager	<u>1,194,464</u>	<u>1,198,964</u>	<u>1,181,390</u>	<u>17,574</u>
Budget				
Personnel costs	523,904	580,587	580,587	-
Remuneration for services	13,000	13,000	9,123	3,877
Operational costs	7,829	7,829	6,641	1,188
Supplies and materials	10,500	8,526	7,743	783
Total Budget	<u>555,233</u>	<u>609,942</u>	<u>604,094</u>	<u>5,848</u>

Bexar County, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Management and Finance				
Personnel costs	613,365	655,538	655,538	-
Remuneration for services	6,000	6,491	6,491	-
Operational costs	12,746	18,585	18,585	-
Supplies and materials	6,700	15,300	13,325	1,975
Total Management and Finance	<u>638,811</u>	<u>695,914</u>	<u>693,939</u>	<u>1,975</u>
Human Resources				
Personnel costs	947,309	947,309	936,391	10,918
Remuneration for services	10,000	10,000	3,075	6,925
Operational costs	86,610	86,610	62,302	24,308
Supplies and materials	47,000	47,000	22,248	24,752
Total Human Resources	<u>1,090,919</u>	<u>1,090,919</u>	<u>1,024,016</u>	<u>66,903</u>
Elections				
Personnel costs	1,350,632	1,408,435	1,408,435	-
Remuneration for services	3,000	1,889	1,889	-
Operational costs	1,035,872	1,529,758	1,529,758	-
Supplies and materials	130,800	132,111	132,111	-
Capital expenditures	469,788	62,300	62,300	-
Total Elections	<u>2,990,092</u>	<u>3,134,493</u>	<u>3,134,493</u>	<u>-</u>
Economic Development				
Personnel costs	560,023	604,100	604,100	-
Remuneration for services	7,000	7,000	4,088	2,912
Operational costs	71,000	44,860	38,758	6,102
Supplies and materials	6,250	6,250	3,617	2,633
Total Economic Development	<u>644,273</u>	<u>662,210</u>	<u>650,563</u>	<u>11,647</u>
Facilities and Parks - Administration				
Personnel costs	183,048	296,695	296,695	-
Remuneration for services	12,000	21,386	21,386	-
Operational costs	116,509	149,573	116,420	33,153
Supplies and materials	18,750	24,081	23,906	175
Capital expenditures	-	1,008	-	1,008
Total Facilities and Parks - Administration	<u>330,307</u>	<u>492,743</u>	<u>458,407</u>	<u>34,336</u>

(continued)

Bexar County, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Facilities and Parks - County Buildings				
Personnel costs	1,498,455	1,515,271	1,515,271	-
Remuneration for services	9,501	10,999	10,999	-
Operational costs	2,489,426	4,231,537	4,197,169	34,368
Supplies and materials	169,184	219,308	174,692	44,616
Capital expenditures	41,855	57,990	-	57,990
Total Facilities and Parks - County Buildings	<u>4,208,421</u>	<u>6,035,105</u>	<u>5,898,131</u>	<u>136,974</u>
Neighborhood Services and Support				
Personnel costs	431,131	97,192	-	97,192
Remuneration for services	15,000	3,000	-	3,000
Operational costs	20,000	3,668	-	3,668
Supplies and materials	15,000	1,668	-	1,668
Total Neighborhood Services and Support	<u>481,131</u>	<u>105,528</u>	<u>-</u>	<u>105,528</u>
County Wide				
Personnel costs	273,413	276,488	275,375	1,113
Remuneration for services	5,000	5,527	5,526	1
Operational costs	22,045,365	23,973,280	23,973,280	-
Supplies and materials	255,500	255,500	220,511	34,989
Total County Wide	<u>22,579,278</u>	<u>24,510,795</u>	<u>24,474,692</u>	<u>36,103</u>
TOTAL GENERAL GOVERNMENT	<u>75,723,838</u>	<u>80,278,780</u>	<u>78,959,204</u>	<u>1,319,576</u>
JUDICIAL				
Criminal District Attorney				
Personnel costs	25,718,758	27,931,949	27,931,949	-
Remuneration for services	85,000	88,287	88,287	-
Operational costs	520,629	472,299	472,299	-
Supplies and materials	262,216	322,455	322,455	-
Total Criminal District Attorney	<u>26,586,603</u>	<u>28,814,990</u>	<u>28,814,990</u>	<u>-</u>
Central Magistration - District Clerk				
Personnel costs	1,153,388	1,153,388	1,152,179	1,209
Operational costs	13,219	13,185	12,097	1,088
Supplies and materials	32,000	32,034	32,034	-
Total Central Magistration - District Clerk	<u>1,198,607</u>	<u>1,198,607</u>	<u>1,196,310</u>	<u>2,297</u>

Bexar County, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Central Magistration - Criminal District Courts				
Personnel costs	646,042	646,042	627,794	18,248
Remuneration for services	3,600	3,600	-	3,600
Operational costs	2,017,988	2,061,248	2,043,706	17,542
Supplies and materials	1,500	1,500	1,449	51
Total Central Magistration - Criminal District Courts	<u>2,669,130</u>	<u>2,712,390</u>	<u>2,672,949</u>	<u>39,441</u>
Trial Expenses				
Operational costs	1,193,344	1,341,770	1,341,770	-
Supplies and materials	174,526	195,182	186,438	8,744
Total Trial Expenses	<u>1,367,870</u>	<u>1,536,952</u>	<u>1,528,208</u>	<u>8,744</u>
District Clerk				
Personnel costs	7,581,072	7,729,612	7,729,612	-
Remuneration for services	3,595	5,466	4,767	699
Operational costs	143,472	130,101	126,143	3,958
Supplies and materials	264,250	264,250	263,545	705
Capital expenditures	-	13,000	12,499	501
Total District Clerk	<u>7,992,389</u>	<u>8,142,429</u>	<u>8,136,566</u>	<u>5,863</u>
Jury Operations				
Personnel costs	401,265	412,035	412,035	-
Remuneration for services	3,676	3,676	2,974	702
Operational costs	1,067,142	1,060,542	1,059,317	1,225
Supplies and materials	133,759	148,111	148,111	-
Total Jury Operations	<u>1,605,842</u>	<u>1,624,364</u>	<u>1,622,437</u>	<u>1,927</u>
County Courts at Law				
Personnel costs	6,537,415	6,589,968	6,589,968	-
Remuneration for services	5,000	5,000	4,966	34
Operational costs	2,729,796	2,679,796	2,678,553	1,243
Supplies and materials	26,000	30,845	30,736	109
Capital expenditures	5,991	1,146	-	1,146
Total County Courts at Law	<u>9,304,202</u>	<u>9,306,755</u>	<u>9,304,223</u>	<u>2,532</u>
Probate Courts				
Personnel costs	1,734,527	1,825,470	1,825,470	-
Operational costs	117,113	116,862	115,112	1,750
Supplies and materials	2,500	2,751	2,751	-
Total Probate Courts	<u>1,854,140</u>	<u>1,945,083</u>	<u>1,943,333</u>	<u>1,750</u>

(continued)

Bexar County, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Justices of the Peace, Precinct 1				
Personnel costs	969,903	981,398	949,305	32,093
Remuneration for services	8,747	8,747	3,850	4,897
Operational costs	39,555	43,455	31,519	11,936
Supplies and materials	25,963	25,963	20,488	5,475
Total Justices of the Peace, Precinct 1	1,044,168	1,059,563	1,005,162	54,401
Justices of the Peace, Precinct 2				
Personnel costs	1,075,814	1,074,691	1,070,209	4,482
Remuneration for services	5,000	5,923	5,923	-
Operational costs	301,853	337,899	337,899	-
Supplies and materials	25,000	28,500	28,197	303
Total Justices of the Peace, Precinct 2	1,407,667	1,447,013	1,442,228	4,785
Justice of the Peace, Precinct 3				
Personnel costs	1,035,955	1,038,355	1,001,901	36,454
Remuneration for services	5,000	5,000	3,960	1,040
Operational costs	186,597	190,509	190,160	349
Supplies and materials	27,678	27,678	26,132	1,546
Total Justices of the Peace, Precinct 3	1,255,230	1,261,542	1,222,153	39,389
Justice of the Peace, Precinct 4				
Personnel costs	973,599	981,599	966,747	14,852
Remuneration for services	6,500	7,876	7,876	-
Operational costs	302,466	302,110	296,252	5,858
Supplies and materials	33,300	33,300	24,893	8,407
Total Justices of the Peace, Precinct 4	1,315,865	1,324,885	1,295,768	29,117
District Courts - Criminal				
Personnel costs	4,354,321	4,435,202	4,435,202	-
Remuneration for services	20,000	20,000	17,202	2,798
Operational costs	6,225,235	6,387,147	6,387,147	-
Supplies and materials	55,022	55,022	41,712	13,310
Capital expenditures	29,775	29,775	29,775	-
Total District Courts - Criminal	10,684,353	10,927,146	10,911,038	16,108
District Courts - Civil				
Personnel costs	4,017,328	4,059,541	4,059,541	-
Remuneration for services	27,350	27,350	23,148	4,202
Operational costs	3,319,218	3,296,402	2,954,644	341,758
Supplies and materials	35,715	53,208	53,208	-
Total District Courts - Civil	7,399,611	7,436,501	7,090,541	345,960

Bexar County, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
District Court - Juvenile				
Personnel costs	2,041,001	2,099,775	2,099,775	-
Remuneration for services	9,600	13,228	12,529	699
Operational costs	826,832	768,058	755,232	12,826
Supplies and materials	29,300	25,672	25,612	60
Total District Court - Juvenile	<u>2,906,733</u>	<u>2,906,733</u>	<u>2,893,148</u>	<u>13,585</u>
Judicial Services				
Personnel costs	4,489,165	4,556,974	4,556,974	-
Remuneration for services	7,363	7,363	7,231	132
Operational costs	706,975	717,344	717,344	-
Supplies and materials	69,045	69,045	65,154	3,891
Total Judicial Services	<u>5,272,548</u>	<u>5,350,726</u>	<u>5,346,703</u>	<u>4,023</u>
Bail Bond Board				
Personnel costs	55,348	56,653	56,653	-
Remuneration for services	3,600	2,295	991	1,304
Operational costs	1,992	1,992	1,314	678
Supplies and materials	1,175	1,175	1,083	92
Total Bail Bond Board	<u>62,115</u>	<u>62,115</u>	<u>60,041</u>	<u>2,074</u>
4th Court of Appeals				
Personnel costs	88,171	88,171	87,395	776
Operational costs	2,000	2,000	1,453	547
Total 4th Court of Appeals	<u>90,171</u>	<u>90,171</u>	<u>88,848</u>	<u>1,323</u>
Public Defenders Office				
Personnel costs	725,565	725,565	677,001	48,564
Remuneration for services	11,036	11,036	6,456	4,580
Operational costs	41,712	41,712	27,329	14,383
Supplies and materials	27,250	27,250	24,453	2,797
Total Public Defenders Office	<u>805,563</u>	<u>805,563</u>	<u>735,239</u>	<u>70,324</u>
D.P.S. Warrants				
Personnel costs	99,858	101,609	101,609	-
Total D.P.S. Warrants	<u>99,858</u>	<u>101,609</u>	<u>101,609</u>	<u>-</u>
TOTAL JUDICIAL	<u>84,922,665</u>	<u>88,055,137</u>	<u>87,411,494</u>	<u>643,643</u>

(continued)

Bexar County, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
PUBLIC SAFETY				
Sheriff Law Enforcement				
Personnel costs	50,959,802	54,783,333	54,783,333	-
Remuneration for services	437,519	484,499	412,082	72,417
Operational costs	2,782,283	2,700,671	2,693,614	7,057
Supplies and materials	2,893,019	2,442,509	2,381,856	60,653
Capital expenditures	523,351	68,053	68,053	-
Total Sheriff Law Enforcement	<u>57,595,974</u>	<u>60,479,065</u>	<u>60,338,938</u>	<u>140,127</u>
Adult Detention Center				
Personnel costs	51,468,531	55,131,182	55,131,182	-
Remuneration for services	36,467	37,019	36,589	430
Operational costs	4,678,819	4,331,930	4,249,214	82,716
Supplies and materials	1,504,677	1,617,685	1,535,214	82,471
Capital expenditures	285,322	164,555	164,555	-
Total Adult Detention Center	<u>57,973,816</u>	<u>61,282,371</u>	<u>61,116,754</u>	<u>165,617</u>
Sheriff Support Services				
Personnel costs	2,487,466	2,139,810	2,139,810	-
Remuneration for services	22,756	23,230	9,609	13,621
Operational costs	129,963	110,409	104,940	5,469
Supplies and materials	33,156	33,156	29,982	3,174
Total Sheriff Support Services	<u>2,673,341</u>	<u>2,306,605</u>	<u>2,284,341</u>	<u>22,264</u>
Juvenile Probation				
Personnel costs	11,007,874	11,415,107	11,415,106	1
Remuneration for services	325,650	325,650	316,027	9,623
Operational costs	1,882,474	1,613,241	1,613,241	-
Supplies and materials	305,150	396,080	396,080	-
Total Juvenile Probation	<u>13,521,148</u>	<u>13,750,078</u>	<u>13,740,454</u>	<u>9,624</u>
Juvenile Institutions				
Personnel costs	15,744,850	15,987,134	15,987,133	1
Operational costs	1,303,363	1,078,803	1,078,801	2
Supplies and materials	512,227	554,930	554,929	1
Total Juvenile Institutions	<u>17,560,440</u>	<u>17,620,867</u>	<u>17,620,863</u>	<u>4</u>
Child Support Probation				
Personnel costs	624,861	624,861	600,741	24,120
Operational costs	3,858	3,858	1,078	2,780
Supplies and materials	450	450	-	450
Total Child Support Probation	<u>629,169</u>	<u>629,169</u>	<u>601,819</u>	<u>27,350</u>

Bexar County, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Community Supervision & Correction				
Operational costs	182,469	555,350	555,350	-
Supplies and materials	15,000	131,205	115,237	15,968
Capital expenditures	-	237,360	188,704	48,656
Total Community Supervision & Correction	<u>197,469</u>	<u>923,915</u>	<u>859,291</u>	<u>64,624</u>
Medical Examiner				
Personnel costs	4,284,071	4,284,071	4,242,982	41,089
Remuneration for services	42,890	42,890	37,123	5,767
Operational costs	527,305	546,280	527,205	19,075
Supplies and materials	258,216	287,932	278,404	9,528
Capital expenditures	96,085	71,869	70,650	1,219
Total Medical Examiner	<u>5,208,567</u>	<u>5,233,042</u>	<u>5,156,364</u>	<u>76,678</u>
Crime Lab				
Personnel costs	2,114,679	2,140,300	2,140,300	-
Remuneration for services	32,071	28,028	28,028	-
Operational costs	125,577	113,875	112,454	1,421
Supplies and materials	186,950	228,294	228,294	-
Total Crime Lab	<u>2,459,277</u>	<u>2,510,497</u>	<u>2,509,076</u>	<u>1,421</u>
Constable Precinct 1				
Personnel costs	1,559,557	1,616,170	1,616,170	-
Remuneration for services	3,000	3,860	3,759	101
Operational costs	70,198	88,853	88,853	-
Supplies and materials	81,875	116,967	112,249	4,718
Capital expenditures	33,500	323	-	323
Total Constable Precinct 1	<u>1,748,130</u>	<u>1,826,173</u>	<u>1,821,031</u>	<u>5,142</u>
Constable Precinct 2				
Personnel costs	1,721,229	1,777,021	1,777,021	-
Remuneration for services	8,084	9,054	9,054	-
Operational costs	289,069	300,062	300,062	-
Supplies and materials	129,800	106,130	103,475	2,655
Total Constable Precinct 2	<u>2,148,182</u>	<u>2,192,267</u>	<u>2,189,612</u>	<u>2,655</u>
Constable Precinct 3				
Personnel costs	1,553,497	1,634,511	1,634,511	-
Remuneration for services	4,552	4,552	3,419	1,133
Operational costs	193,959	231,460	231,460	-
Supplies and materials	179,395	182,508	163,030	19,478
Total Constable Precinct 3	<u>1,931,403</u>	<u>2,053,031</u>	<u>2,032,420</u>	<u>20,611</u>

(continued)

Bexar County, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Constable Precinct 4				
Personnel costs	1,692,018	1,711,593	1,711,593	-
Remuneration for services	4,800	4,800	3,781	1,019
Operational costs	312,321	324,592	324,592	-
Supplies and materials	105,381	136,155	118,590	17,565
Capital expenditures	67,242	43,584	43,584	-
Total Constable Precinct 4	<u>2,181,762</u>	<u>2,220,724</u>	<u>2,202,140</u>	<u>18,584</u>
Facilities and Parks - Adult Detention Center				
Personnel costs	1,865,634	1,865,634	1,657,770	207,864
Remuneration for services	5,301	4,504	4,268	236
Operational costs	858,284	3,904,181	3,904,181	-
Supplies and materials	361,472	361,472	306,020	55,452
Total Facilities and Parks - ADC	<u>3,090,691</u>	<u>6,135,791</u>	<u>5,872,239</u>	<u>263,552</u>
Facilities and Parks - Juvenile Institutions				
Personnel costs	1,037,998	1,037,998	1,011,156	26,842
Remuneration for services	1,000	1,000	260	740
Operational costs	592,859	1,635,359	1,608,851	26,508
Supplies and materials	106,314	126,314	97,066	29,248
Total Facilities and Parks - Juvenile Institutions	<u>1,738,171</u>	<u>2,800,671</u>	<u>2,717,333</u>	<u>83,338</u>
Facilities and Parks - Forensic Science Center				
Operational cost	500,130	424,131	424,131	-
Supplies and materials	9,627	8,126	6,532	1,594
Total Facilities and Parks - FSC	<u>509,757</u>	<u>432,257</u>	<u>430,663</u>	<u>1,594</u>
Fire Marshal				
Personnel costs	998,105	998,105	938,963	59,142
Remuneration for services	11,750	22,728	21,404	1,324
Operational costs	187,006	187,306	158,041	29,265
Supplies and materials	79,627	81,638	75,979	5,659
Capital expenditures	2,519	508	-	508
Total Fire Marshal	<u>1,279,007</u>	<u>1,290,285</u>	<u>1,194,387</u>	<u>95,898</u>
Emergency Management Office				
Personnel costs	484,464	488,397	488,397	-
Remuneration for services	9,300	9,300	8,217	1,083
Operational costs	158,488	143,488	128,706	14,782
Supplies and materials	272,475	268,542	256,891	11,651
Capital expenditures	10,500	10,500	-	10,500
Total Emergency Management Office	<u>935,227</u>	<u>920,227</u>	<u>882,211</u>	<u>38,016</u>

Bexar County, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Animal Control Services				
Personnel costs	205,836	205,836	191,705	14,131
Remuneration for services	1,200	3,074	3,074	-
Operational costs	226,690	226,516	119,477	107,039
Supplies and materials	54,562	74,155	32,075	42,080
Capital expenditure	71,250	49,957	26,408	23,549
Total Animal Control Services	<u>559,538</u>	<u>559,538</u>	<u>372,739</u>	<u>186,799</u>
TOTAL PUBLIC SAFETY	<u>173,941,069</u>	<u>185,166,573</u>	<u>183,942,675</u>	<u>1,223,898</u>
EDUCATION AND RECREATION				
Bibliotech				
Personnel costs	615,042	794,980	794,980	-
Remuneration for services	10,000	12,944	12,944	-
Operational costs	643,416	663,873	663,873	-
Supplies and materials	51,300	56,911	56,009	902
Total Bibliotech	<u>1,319,758</u>	<u>1,528,708</u>	<u>1,527,806</u>	<u>902</u>
AgriLife				
Personnel costs	607,966	607,966	575,596	32,370
Remuneration for services	23,500	23,500	18,024	5,476
Operational costs	154,894	158,894	151,451	7,443
Supplies and materials	12,932	12,932	11,223	1,709
Total AgriLife	<u>799,292</u>	<u>803,292</u>	<u>756,294</u>	<u>46,998</u>
County Parks				
Personnel costs	1,927,338	1,927,338	1,876,763	50,575
Remuneration for services	3,500	3,500	3,007	493
Operational costs	177,645	401,345	395,722	5,623
Supplies and materials	258,332	240,832	222,444	18,388
Total County Parks	<u>2,366,815</u>	<u>2,573,015</u>	<u>2,497,936</u>	<u>75,079</u>
TOTAL EDUCATION AND RECREATION	<u>4,485,865</u>	<u>4,905,015</u>	<u>4,782,036</u>	<u>122,979</u>
PUBLIC WORKS				
Energy Management				
Personnel costs	132,651	132,651	124,203	8,448
Remuneration for services	1,000	1,000	300	700
Operational costs	6,510,713	549,188	89,588	459,600
Supplies and materials	3,050	3,050	626	2,424
Total Energy Management	<u>6,647,414</u>	<u>685,889</u>	<u>214,717</u>	<u>471,172</u>
TOTAL PUBLIC WORKS	<u>6,647,414</u>	<u>685,889</u>	<u>214,717</u>	<u>471,172</u>

(continued)

Bexar County, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
HEALTH AND PUBLIC WELFARE				
Environmental Services				
Personnel costs	257,970	266,034	266,034	-
Remuneration for services	1,500	1,500	946	554
Operational costs	207,792	197,029	174,469	22,560
Supplies and materials	15,553	18,252	18,252	-
Total Environmental Services	<u>482,815</u>	<u>482,815</u>	<u>459,701</u>	<u>23,114</u>
Community Resources Administration				
Personnel costs	423,956	430,888	430,888	-
Remuneration for services	11,845	11,845	11,236	609
Operational costs	29,600	32,968	30,383	2,585
Supplies and materials	6,150	6,150	5,890	260
Total Community Resources Administration	<u>471,551</u>	<u>481,851</u>	<u>478,397</u>	<u>3,454</u>
Community Programs				
Personnel costs	497,096	512,697	512,697	-
Remuneration for services	6,555	6,555	6,528	27
Operational costs	6,406	8,984	8,984	-
Supplies and materials	2,950	2,950	2,669	281
Total Community Programs	<u>513,007</u>	<u>531,186</u>	<u>530,878</u>	<u>308</u>
Mental Health Initiative				
Personnel costs	239,943	242,566	242,566	-
Remuneration for services	7,210	1,143	1,143	-
Operational costs	131,170	145,446	138,527	6,919
Supplies and materials	3,300	3,300	3,256	44
Total Mental Health Initiative	<u>381,623</u>	<u>392,455</u>	<u>385,492</u>	<u>6,963</u>
Veterans Services				
Personnel costs	257,438	255,951	248,004	7,947
Remuneration for services	6,382	9,619	9,619	-
Operational costs	21,046	23,196	23,196	-
Supplies and materials	4,300	25,733	25,699	34
Total Veterans Services	<u>289,166</u>	<u>314,499</u>	<u>306,518</u>	<u>7,981</u>
Child Welfare				
Remuneration for services	200	-	-	-
Operational costs	2,752,142	2,751,939	2,603,398	148,541
Supplies and materials	71,631	72,034	71,900	134
Total Child Welfare	<u>2,823,973</u>	<u>2,823,973</u>	<u>2,675,298</u>	<u>148,675</u>

Bexar County, TEXAS
GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2015

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
Economic Development - SMWBE				
Personnel costs	402,228	402,228	327,776	74,452
Remuneration for services	5,650	5,650	3,547	2,103
Operational costs	212,800	212,800	141,008	71,792
Supplies and materials	37,400	37,400	37,151	249
Total Economic Development - SMWBE	<u>658,078</u>	<u>658,078</u>	<u>509,482</u>	<u>148,596</u>
Mental Health Department				
Personnel costs	289,657	300,502	300,502	-
Remuneration for services	6,000	6,000	5,955	45
Operational costs	1,254,840	1,254,840	1,253,954	886
Supplies and materials	4,000	8,716	6,642	2,074
Total Mental Health Department	<u>1,554,497</u>	<u>1,570,058</u>	<u>1,567,053</u>	<u>3,005</u>
TOTAL HEALTH AND PUBLIC WELFARE	<u>7,174,710</u>	<u>7,254,915</u>	<u>6,912,819</u>	<u>342,096</u>
INTERGOVERNMENTAL EXPENDITURES				
Services by Other Agencies				
Operational costs	4,328,828	4,328,828	4,283,526	45,302
Total Services by Other Agencies	<u>4,328,828</u>	<u>4,328,828</u>	<u>4,283,526</u>	<u>45,302</u>
TOTAL INTERGOVERNMENTAL EXPENDITURES	<u>4,328,828</u>	<u>4,328,828</u>	<u>4,283,526</u>	<u>45,302</u>
Contingencies				
Contingencies	19,968,085	5,752,034	-	5,752,034
Total Contingencies	<u>19,968,085</u>	<u>5,752,034</u>	<u>-</u>	<u>5,752,034</u>
TOTAL EXPENDITURES	<u>377,192,474</u>	<u>376,427,171</u>	<u>366,506,471</u>	<u>9,920,700</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(7,275,930)</u>	<u>(6,510,627)</u>	<u>7,528,646</u>	<u>14,039,273</u>
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	3,070	3,070	-	(3,070)
Interfund transfers out	(9,705,246)	(10,496,410)	(10,496,410)	-
TOTAL OTHER FINANCING (USES)	<u>(9,702,176)</u>	<u>(10,493,340)</u>	<u>(10,496,410)</u>	<u>(3,070)</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	<u>(16,978,106)</u>	<u>(17,003,967)</u>	<u>(2,967,764)</u>	<u>14,036,203</u>
Fund balance - beginning			<u>80,957,049</u>	
Fund balance - ending			<u>\$ 77,989,285</u>	

Bexar County, Texas

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

September 30, 2015

General Fund Budget

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

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

Bexar County, Texas

SCHEDULE OF FUNDING PROGRESS FOR RETIRED EMPLOYEE HEALTHCARE PLAN

September 30, 2015

Primary Government

**Schedule of Funding Progress for Bexar County
Retired Employee Healthcare Plan**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Liability (AAL) - Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
10/01/2010	\$ -	\$ 159,197,151	\$ 159,197,151	0.00%	\$ 157,382,517	101.15%
10/01/2012	\$ -	\$ 166,600,965	\$ 166,600,965	0.00%	\$ 155,492,000	107.10%
10/01/2014	\$ -	\$ 183,016,083	\$ 183,016,083	0.00%	\$ 195,108,295	93.80%

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

The System

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

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)
01/01/2012	\$ 17,927	\$ 28,074	\$ (10,147)
01/01/2013	\$ 21,835	\$ 32,769	\$ (10,934)
01/01/2014	\$ 25,706	\$ 34,324	\$ (8,618)

Bexar County, Texas

SCHEDULE OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS

September 30, 2015

Primary Government

Schedule of Changes in Net Position Liability and Related Ratios

Year Ended December 31,	2014	2013 ¹	2012 ¹	2011 ¹	2010 ¹	2009 ¹	2008 ¹	2007 ¹	2006 ¹	2005 ¹
Total Pension Liability										
Service Cost	\$ 31,822,938	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest on total pension liability	90,065,880	-	-	-	-	-	-	-	-	-
Effect of plan changes	-	-	-	-	-	-	-	-	-	-
Effect of assumption changes or inputs	-	-	-	-	-	-	-	-	-	-
Effect of economic/demographic (gains) or losses	502,253	-	-	-	-	-	-	-	-	-
Benefit payments/refunds of contributions	(49,928,994)	-	-	-	-	-	-	-	-	-
Net change in total pension liability	72,462,078	-	-	-	-	-	-	-	-	-
Total pension liability, beginning	1,120,801,216	-	-	-	-	-	-	-	-	-
Total pension liability, ending (a)	1,193,263,293	-	-	-	-	-	-	-	-	-
Fiduciary Net Position										
Employer contributions	30,757,771	-	-	-	-	-	-	-	-	-
Member contributions	16,190,301	-	-	-	-	-	-	-	-	-
Investment income net of investment expenses	70,225,240	-	-	-	-	-	-	-	-	-
Benefit payments/refunds of contributions	(49,928,994)	-	-	-	-	-	-	-	-	-
Administrative expenses	(821,987)	-	-	-	-	-	-	-	-	-
Other	876,450	-	-	-	-	-	-	-	-	-
Net change in fiduciary net position	67,298,781	-	-	-	-	-	-	-	-	-
Fiduciary net position, beginning	1,033,302,516	-	-	-	-	-	-	-	-	-
Fiduciary net position, ending (b)	1,100,601,297	-	-	-	-	-	-	-	-	-
Net pension liability / (asset), ending = (a) - (b)	\$ 92,661,996	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fiduciary net position as a % of total pension liability	92.23%	-	-	-	-	-	-	-	-	-
Pensionable covered payroll	231,087,684	-	-	-	-	-	-	-	-	-
Net pension liability as a % of covered payroll	40.10%	-	-	-	-	-	-	-	-	-

¹ This schedule is presented to illustrate the requirement to show information for ten years. However, recalculations of prior years are not required, we accordingly are reporting only years for which GASB 68 and 71 statements have been implemented.

The above table includes information for three participating employers to the agent multiple-employer defined benefit pension plan administered by TCDRS. Two of the employers, Metropolitan Planning Organization (MPO) and Community Supervision, are not considered departments or component units of the County; the net pension liabilities for these entities are \$372,312 and \$7,375,981, respectively.

Bexar County, Texas
SCHEDULE OF EMPLOYER PENSION CONTRIBUTIONS
September 30, 2015

Primary Government

Schedule of Employer Pension Contributions

Year Ending December 31,	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Pensionable Covered Payroll ¹	Actual Contribution as a % of Covered Payroll
2005	Not Available	Not Available	Not Available	Not Available	Not Available
2006	\$ 16,588,888	\$ 16,588,888	\$ -	\$ 174,803,879	9.5%
2007	18,782,663	18,782,663	-	189,723,874	9.9%
2008	19,610,975	20,393,766	(782,791)	205,997,638	9.9%
2009	20,509,377	21,194,450	(685,073)	214,085,357	9.9%
2010	23,052,432	23,052,432	-	217,066,212	10.6%
2011	22,600,629	22,600,629	-	210,826,765	10.7%
2012	24,140,676	24,165,590	(24,914)	213,634,303	11.3%
2013	27,313,061	27,313,061	-	220,622,466	12.4%
2014	30,757,771	30,757,771	-	231,087,684	13.3%

¹ Payroll is calculated based on contributions as reported to the Texas County and District Retirement System (TCDRS).

Bexar County, Texas
SCHEDULE OF EMPLOYER PENSION CONTRIBUTIONS
September 30, 2015

Notes to Schedule

Valuation date:

Actuarially determined contribution rates are calculated as of December 31, two years prior to the end of the fiscal year in which the contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial Cost Method	Entry Age
Amortization Method	Level percentage of payroll, closed
Amortization Period in Years	20
Asset Valuation Method	5-year smoothed value
Inflation	3.00%
Salary Increases	4.90%, average, including inflation
Investment Rate of Return	8.00%, net of pension plan investment expenses, including inflation
Cost-of-Living Adjustments	No assumption for future cost-of-living adjustments is included in the funding valuation.
Retirement Age	Members eligible for service retirement are assumed to retire at rates shown in TCDRS' Annual Rates of Service Retirement Table 3.

Mortality

Depositing members	The RP-2000 Active Employee Mortality Table for males with a two-year set-forward and the RP-2000 Active Employee Mortality Table for females with a four-year setback, both with the projection scale AA.
Service retirees, beneficiaries and non-depositing members	The RP-2000 Combined Mortality Table with the projection scale AA, with a one-year set-forward for males and no age adjustment for females.
Disabled retirees	RP-2000 Disabled Mortality Table for males with no age adjustment and RP-2000 Disabled Mortality Table for females with a two-year set-forward, both with the projection scale AA.

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

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

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

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

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

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

DISTRICT CLERK RECORDS MANAGEMENT FUND – to account for fee revenue and expenditures related to records management in the District Clerk’s Office.

LAW LIBRARY FUND – to account for fee revenue and expenditures related to the operations of the law library.

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

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

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

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

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

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

CHILD ABUSE PREVENTION FUND – to account for fee revenue from court costs imposed on certain criminal convictions and expenditures for programs aimed at preventing child abuse.

DRUG COURT PROGRAM FUND – to account for fee revenue and expenditures related to operations of mandated programs for monitoring and rehabilitating violators of State drug laws.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Bexar County, Texas
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2015

	<u>County Clerk Records Management</u>	<u>County Records Management</u>	<u>Courthouse Security</u>	<u>Justices of Peace Technology</u>
ASSETS				
Cash	\$ 2,687,035	\$ 23,600	\$ 31,324	\$ 41,637
Investments	16,895,131	148,386	196,953	261,802
Receivables:				
Accounts receivable	-	-	-	-
Due from other governments	-	-	-	-
TOTAL ASSETS	<u><u>\$ 19,582,166</u></u>	<u><u>\$ 171,986</u></u>	<u><u>\$ 228,277</u></u>	<u><u>\$ 303,439</u></u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ 191,163	\$ 53,994	\$ -	\$ 17,016
Accrued liabilities	813	-	15,188	782
Advances from other funds	-	-	-	-
Due to other governmental units	-	-	-	-
Unearned revenue	-	-	-	-
Contract retainage payable	54,129	-	-	-
TOTAL LIABILITIES	<u>246,105</u>	<u>53,994</u>	<u>15,188</u>	<u>17,798</u>
FUND BALANCE				
Restricted	19,336,061	117,992	213,089	285,641
Committed	-	-	-	-
TOTAL FUND BALANCE	<u>19,336,061</u>	<u>117,992</u>	<u>213,089</u>	<u>285,641</u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>\$ 19,582,166</u></u>	<u><u>\$ 171,986</u></u>	<u><u>\$ 228,277</u></u>	<u><u>\$ 303,439</u></u>

(continued)

Bexar County, Texas
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2015

	<u>Fire Code</u>	<u>District Clerk Records Management</u>	<u>Law Library</u>	<u>County Wide Court Technology</u>
ASSETS				
Cash	\$ 575,341	\$ 16,204	\$ 19,130	\$ 17,205
Investments	3,617,543	101,885	117,770	108,183
Receivables:				
Accounts receivable	-	-	3,715	-
Due from other governments	-	-	-	-
TOTAL ASSETS	<u>\$ 4,192,884</u>	<u>\$ 118,089</u>	<u>\$ 140,615</u>	<u>\$ 125,388</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ 21,915	\$ -	\$ 24,719	\$ -
Accrued liabilities	91,914	-	4,581	-
Advances from other funds	-	-	-	-
Due to other governmental units	-	-	776	-
Unearned revenue	-	-	-	-
Contract retainage payable	-	-	-	-
TOTAL LIABILITIES	<u>113,829</u>	<u>-</u>	<u>30,076</u>	<u>-</u>
FUND BALANCE				
Restricted	4,079,055	118,089	110,539	125,388
Committed	-	-	-	-
TOTAL FUND BALANCE	<u>4,079,055</u>	<u>118,089</u>	<u>110,539</u>	<u>125,388</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 4,192,884</u>	<u>\$ 118,089</u>	<u>\$ 140,615</u>	<u>\$ 125,388</u>

<u>Dispute Resolution</u>	<u>Justice of Peace Security Fund</u>	<u>Domestic Relations</u>	<u>Probate Contribution</u>	<u>LEOSE</u>	<u>Child Abuse Prevention</u>
\$ 9,369	\$ 57,937	\$ 11,975	\$ 67,835	\$ 11,664	\$ 701
58,906	364,286	75,296	426,522	73,337	4,406
-	-	-	-	-	-
-	-	-	182,878	-	-
<u>\$ 68,275</u>	<u>\$ 422,223</u>	<u>\$ 87,271</u>	<u>\$ 677,235</u>	<u>\$ 85,001</u>	<u>\$ 5,107</u>
\$ 3,348	\$ -	\$ 17,499	\$ 17,199	\$ 4,508	\$ -
9,509	-	823	3,227	4,385	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>12,857</u>	<u>-</u>	<u>18,322</u>	<u>20,426</u>	<u>8,893</u>	<u>-</u>
55,418	422,223	68,949	656,809	76,108	5,107
-	-	-	-	-	-
<u>55,418</u>	<u>422,223</u>	<u>68,949</u>	<u>656,809</u>	<u>76,108</u>	<u>5,107</u>
<u>\$ 68,275</u>	<u>\$ 422,223</u>	<u>\$ 87,271</u>	<u>\$ 677,235</u>	<u>\$ 85,001</u>	<u>\$ 5,107</u>

(continued)

Bexar County, Texas
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2015

	Drug Court Program	Family Protection Fee	District Court Records Technology	Juvenile Case Manager
ASSETS				
Cash	\$ 33,164	\$ 2,565	\$ 46,577	\$ 13,678
Investments	208,523	16,128	292,860	86,003
Receivables:				
Accounts receivable	-	-	-	-
Due from other governments	-	-	-	-
TOTAL ASSETS	\$ 241,687	\$ 18,693	\$ 339,437	\$ 99,681
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ 14,220	\$ -	\$ 248,835	\$ -
Accrued liabilities	538	-	-	93,382
Advances from other funds	-	-	-	-
Due to other governmental units	-	-	-	-
Unearned revenue	-	-	-	-
Contract retainage payable	-	-	-	-
TOTAL LIABILITIES	14,758	-	248,835	93,382
FUND BALANCE				
Restricted	226,929	18,693	90,602	6,299
Committed	-	-	-	-
TOTAL FUND BALANCE	226,929	18,693	90,602	6,299
TOTAL LIABILITIES AND FUND BALANCE	\$ 241,687	\$ 18,693	\$ 339,437	\$ 99,681

<u>Probate Guardianship</u>	<u>Probate Education</u>	<u>Juvenile Delinquency Prevention</u>	<u>Grants</u>	<u>Technology Improvement</u>	<u>Stormwater Mitigation</u>
\$ 23,964	\$ 32,751	\$ 3,544	\$ 1,818,782	\$ 251,772	\$ 977,752
150,678	205,929	22,284	11,332,381	1,583,055	6,147,759
-	-	-	-	-	-
-	-	-	7,236,442	-	-
<u>\$ 174,642</u>	<u>\$ 238,680</u>	<u>\$ 25,828</u>	<u>\$ 20,387,605</u>	<u>\$ 1,834,827</u>	<u>\$ 7,125,511</u>
\$ 1,541	\$ 2,843	\$ -	\$ 2,788,986	\$ 58,677	\$ 31,743
440	1,196	-	2,358,135	7,273	23,289
-	-	-	250,000	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,981</u>	<u>4,039</u>	<u>-</u>	<u>5,397,121</u>	<u>65,950</u>	<u>55,032</u>
172,661	234,641	25,828	14,990,484	-	7,070,479
-	-	-	-	1,768,877	-
<u>172,661</u>	<u>234,641</u>	<u>25,828</u>	<u>14,990,484</u>	<u>1,768,877</u>	<u>7,070,479</u>
<u>\$ 174,642</u>	<u>\$ 238,680</u>	<u>\$ 25,828</u>	<u>\$ 20,387,605</u>	<u>\$ 1,834,827</u>	<u>\$ 7,125,511</u>

(continued)

Bexar County, Texas
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
September 30, 2015

	<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	\$ 245	\$ 1,699,791	\$ 5,964	\$ 72,273
Investments	1,538	601,022	-	454,415
Receivables:				
Accounts receivable	500	-	-	-
Due from other governments	-	-	-	-
TOTAL ASSETS	<u>\$ 2,283</u>	<u>\$ 2,300,813</u>	<u>\$ 5,964</u>	<u>\$ 526,688</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ 501	\$ 40,043	\$ -	\$ 4,815
Accrued liabilities	606	10,218	661	8,692
Advances from other funds	-	150,000	-	-
Due to other governmental units	-	-	-	-
Unearned revenue	51	232,149	-	-
Contract retainage payable	-	-	-	-
TOTAL LIABILITIES	<u>1,158</u>	<u>432,410</u>	<u>661</u>	<u>13,507</u>
FUND BALANCE				
Restricted	1,125	1,868,403	5,303	513,181
Committed	-	-	-	-
TOTAL FUND BALANCE	<u>1,125</u>	<u>1,868,403</u>	<u>5,303</u>	<u>513,181</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 2,283</u>	<u>\$ 2,300,813</u>	<u>\$ 5,964</u>	<u>\$ 526,688</u>

Blended Component Units

<u>Asset Forfeitures</u>	<u>Bexar County Housing Finance Corporation</u>	<u>Bexar County Health Facilities Development Corporation</u>	<u>Bexar County Industrial Development Corporation</u>	<u>Total</u>
\$ 544,129	\$ 117,958	\$ 15,231	\$ 874	\$ 9,231,971
3,421,290	741,679	95,771	5,498	47,817,219
525	-	-	-	4,740
-	-	-	-	7,419,320
<u>\$ 3,965,944</u>	<u>\$ 859,637</u>	<u>\$ 111,002</u>	<u>\$ 6,372</u>	<u>\$ 64,473,250</u>
\$ 55,485	\$ 1,279	\$ -	\$ -	\$ 3,600,329
38,741	-	-	-	2,674,393
-	-	-	-	400,000
-	-	-	-	776
-	-	-	-	232,200
-	-	-	-	54,129
<u>94,226</u>	<u>1,279</u>	<u>-</u>	<u>-</u>	<u>6,961,827</u>
3,871,718	858,358	111,002	6,372	55,742,546
-	-	-	-	1,768,877
<u>3,871,718</u>	<u>858,358</u>	<u>111,002</u>	<u>6,372</u>	<u>57,511,423</u>
<u>\$ 3,965,944</u>	<u>\$ 859,637</u>	<u>\$ 111,002</u>	<u>\$ 6,372</u>	<u>\$ 64,473,250</u>

Bexar County, Texas
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
For Fiscal Year Ended September 30, 2015

	County Clerk Records Management	County Records Management	Courthouse Security	Justice of Peace Technology
REVENUES				
Intergovernmental revenue	\$ -	\$ -	\$ -	\$ -
Court cost and fines	4,025	401,378	394,999	275,301
Other fees	5,333,515	-	299,754	-
Revenue from use of assets	68,409	473	1,264	1,008
Sales, refunds and miscellaneous	-	9,632	-	53
TOTAL REVENUES	5,405,949	411,483	696,017	276,362
EXPENDITURES				
General government	1,085,353	214,095	-	-
Judicial	-	89,702	-	208,080
Public safety	-	51,676	1,034,624	-
Education and recreation	-	-	-	-
Public works	-	-	-	-
Health and public welfare	-	-	-	-
Capital expenditures	17,307	-	-	17,016
TOTAL EXPENDITURES	1,102,660	355,473	1,034,624	225,096
REVENUES OVER (UNDER) EXPENDITURES	4,303,289	56,010	(338,607)	51,266
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	-	-	551,695	-
Interfund transfers out	(99,531)	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(99,531)	-	551,695	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	4,203,758	56,010	213,088	51,266
Fund balance - beginning	15,132,303	61,982	1	234,375
Fund balance - ending	<u>\$ 19,336,061</u>	<u>\$ 117,992</u>	<u>\$ 213,089</u>	<u>\$ 285,641</u>

Fire Code	District Clerk Records Management	Law Library	County Wide Court Technology	Dispute Resolution	Justice of Peace Security Fund	Domestic Relations
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	162	519,354	-	540,084	68,900	355,184
1,769,418	359,274	-	32,662	-	-	-
15,844	754	613	479	218	1,594	266
-	-	105,028	-	215	-	764
<u>1,785,262</u>	<u>360,190</u>	<u>624,995</u>	<u>33,141</u>	<u>540,517</u>	<u>70,494</u>	<u>356,214</u>
-	-	-	-	-	-	-
-	397,460	777,494	-	-	20,140	-
1,068,710	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	612,001	-	378,330
<u>65,537</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>1,134,247</u>	<u>397,460</u>	<u>777,494</u>	<u>-</u>	<u>612,001</u>	<u>20,140</u>	<u>378,330</u>
<u>651,015</u>	<u>(37,270)</u>	<u>(152,499)</u>	<u>33,141</u>	<u>(71,484)</u>	<u>50,354</u>	<u>(22,116)</u>
-	-	263,034	-	126,902	-	-
<u>(231,666)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(6,913)</u>
<u>(231,666)</u>	<u>-</u>	<u>263,034</u>	<u>-</u>	<u>126,902</u>	<u>-</u>	<u>(6,913)</u>
<u>419,349</u>	<u>(37,270)</u>	<u>110,535</u>	<u>33,141</u>	<u>55,418</u>	<u>50,354</u>	<u>(29,029)</u>
<u>3,659,706</u>	<u>155,359</u>	<u>4</u>	<u>92,247</u>	<u>-</u>	<u>371,869</u>	<u>97,978</u>
<u>\$ 4,079,055</u>	<u>\$ 118,089</u>	<u>\$ 110,539</u>	<u>\$ 125,388</u>	<u>\$ 55,418</u>	<u>\$ 422,223</u>	<u>\$ 68,949</u>

(continued)

Bexar County, Texas
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
For Fiscal Year Ended September 30, 2015

	<u>Probate Contribution</u>	<u>LEOSE</u>	<u>Child Abuse Prevention</u>	<u>Drug Court Program</u>
REVENUES				
Intergovernmental revenue	\$ 262,878	\$ 98,374	\$ -	\$ -
Court cost and fines	-	-	1,727	-
Other fees	-	-	-	94,006
Revenue from use of assets	2,407	465	15	1,042
Sales, refunds and miscellaneous	-	-	-	-
TOTAL REVENUES	<u>265,285</u>	<u>98,839</u>	<u>1,742</u>	<u>95,048</u>
EXPENDITURES				
General government	-	-	-	-
Judicial	267,891	2,896	-	118,998
Public safety	-	101,445	-	-
Education and recreation	-	-	-	-
Public works	-	-	-	-
Health and public welfare	-	-	-	-
Capital expenditures	-	-	-	-
TOTAL EXPENDITURES	<u>267,891</u>	<u>104,341</u>	<u>-</u>	<u>118,998</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(2,606)</u>	<u>(5,502)</u>	<u>1,742</u>	<u>(23,950)</u>
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	-	-	-	-
Interfund transfers out	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(2,606)</u>	<u>(5,502)</u>	<u>1,742</u>	<u>(23,950)</u>
Fund balance - beginning	<u>659,415</u>	<u>81,610</u>	<u>3,365</u>	<u>250,879</u>
Fund balance - ending	<u>\$ 656,809</u>	<u>\$ 76,108</u>	<u>\$ 5,107</u>	<u>\$ 226,929</u>

<u>Family Protection Fee</u>	<u>District Court Records Technology</u>	<u>Juvenile Case Manager</u>	<u>Probate Guardianship</u>	<u>Probate Education</u>	<u>Juvenile Delinquency Prevention</u>	<u>Grants</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,783,452
115,699	258,880	395,692	135,060	-	1,071	-
-	-	-	-	32,855	-	-
-	661	318	531	904	99	35,198
-	-	-	-	430	-	-
<u>115,699</u>	<u>259,541</u>	<u>396,010</u>	<u>135,591</u>	<u>34,189</u>	<u>1,170</u>	<u>36,818,650</u>
-	-	-	-	-	-	1,377,480
97,006	248,836	-	100,837	37,122	-	1,459,000
-	-	739,456	-	-	-	12,026,472
-	-	-	-	-	-	1,097,064
-	-	-	-	-	-	234,157
-	-	-	-	-	-	19,569,997
-	-	-	-	-	-	-
<u>97,006</u>	<u>248,836</u>	<u>739,456</u>	<u>100,837</u>	<u>37,122</u>	<u>-</u>	<u>35,764,170</u>
<u>18,693</u>	<u>10,705</u>	<u>(343,446)</u>	<u>34,754</u>	<u>(2,933)</u>	<u>1,170</u>	<u>1,054,480</u>
-	-	-	-	-	-	1,733,508
-	-	-	-	-	-	(1,377,789)
-	-	-	-	-	-	355,719
<u>18,693</u>	<u>10,705</u>	<u>(343,446)</u>	<u>34,754</u>	<u>(2,933)</u>	<u>1,170</u>	<u>1,410,199</u>
-	79,897	349,745	137,907	237,574	24,658	13,580,285
<u>\$ 18,693</u>	<u>\$ 90,602</u>	<u>\$ 6,299</u>	<u>\$ 172,661</u>	<u>\$ 234,641</u>	<u>\$ 25,828</u>	<u>\$ 14,990,484</u>

(continued)

Bexar County, Texas
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
NONMAJOR GOVERNMENTAL FUNDS
For Fiscal Year Ended September 30, 2015

	Technology Improvement	Stormwater Mitigation	Chapter 19 Voter Registration	Election Contracting Services
REVENUES				
Intergovernmental revenue	\$ -	\$ -	\$ 97,932	\$ 2,556,906
Court cost and fines	-	-	-	-
Other fees	1,098,962	2,064,442	-	345,973
Revenue from use of assets	-	30,423	-	1
Sales, refunds and miscellaneous	42,525	-	593	3,699
TOTAL REVENUES	1,141,487	2,094,865	98,525	2,906,579
EXPENDITURES				
General government	932,707	-	64,790	2,087,697
Judicial	275,744	-	-	-
Public safety	326,716	-	-	-
Education and recreation	1,567	-	-	-
Public works	8,398	1,052,059	-	-
Health and public welfare	15,795	-	-	-
Capital expenditures	-	796,432	33,748	-
TOTAL EXPENDITURES	1,560,927	1,848,491	98,538	2,087,697
REVENUES OVER (UNDER) EXPENDITURES	(419,440)	246,374	(13)	818,882
OTHER FINANCING SOURCES (USES)				
Interfund transfers in	1,811,482	-	-	1,016,164
Interfund transfers out	-	(86,457)	-	-
TOTAL OTHER FINANCING SOURCES (USES)	1,811,482	(86,457)	-	1,016,164
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,392,042	159,917	(13)	1,835,046
Fund balance - beginning	376,835	6,910,562	1,138	33,357
Fund balance - ending	<u>\$ 1,768,877</u>	<u>\$ 7,070,479</u>	<u>\$ 1,125</u>	<u>\$ 1,868,403</u>

Tax Collector's Special Inventory	District Attorney Programs	Asset Forfeitures	Blended Component Units			Total
			Bexar County Housing Finance Corporation	Bexar County Health Facilities Development Corporation	Bexar County Industrial Development Corporation	
\$ -	\$ 22,500	\$ -	\$ -	\$ -	\$ -	\$ 39,822,042
-	196,868	1,487,974	-	-	-	5,152,358
-	374,963	-	485,003	-	-	12,290,827
32,861	1,503	14,765	2,285	463	26	214,889
-	-	15,196	-	-	-	178,135
<u>32,861</u>	<u>595,834</u>	<u>1,517,935</u>	<u>487,288</u>	<u>463</u>	<u>26</u>	<u>57,658,251</u>
44,247	-	-	97,477	5,200	1,900	5,910,946
-	762,036	373,872	-	-	-	5,237,114
-	-	279,156	-	-	-	15,628,255
-	-	-	-	-	-	1,098,631
-	-	-	-	-	-	1,294,614
-	-	-	-	-	-	20,576,123
-	-	33,480	-	-	-	963,520
<u>44,247</u>	<u>762,036</u>	<u>686,508</u>	<u>97,477</u>	<u>5,200</u>	<u>1,900</u>	<u>50,709,203</u>
<u>(11,386)</u>	<u>(166,202)</u>	<u>831,427</u>	<u>389,811</u>	<u>(4,737)</u>	<u>(1,874)</u>	<u>6,949,048</u>
-	-	-	-	-	-	5,502,785
-	-	-	-	-	-	(1,802,356)
-	-	-	-	-	-	3,700,429
<u>(11,386)</u>	<u>(166,202)</u>	<u>831,427</u>	<u>389,811</u>	<u>(4,737)</u>	<u>(1,874)</u>	<u>10,649,477</u>
<u>16,689</u>	<u>679,383</u>	<u>3,040,291</u>	<u>468,547</u>	<u>115,739</u>	<u>8,246</u>	<u>46,861,946</u>
<u>\$ 5,303</u>	<u>\$ 513,181</u>	<u>\$ 3,871,718</u>	<u>\$ 858,358</u>	<u>\$ 111,002</u>	<u>\$ 6,372</u>	<u>\$ 57,511,423</u>

Bexar County, Texas
DEBT SERVICE FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
For Fiscal Year Ended September 30, 2015

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Property tax	\$ 66,010,000	\$ 65,965,136	\$ (44,864)
Intergovernmental revenue	2,746,311	2,893,352	147,041
Revenue from use of assets - interest	750,000	2,414,505	1,664,505
Sales, refunds and miscellaneous	-	10,875	10,875
TOTAL REVENUES	<u>69,506,311</u>	<u>71,283,868</u>	<u>1,777,557</u>
EXPENDITURES			
Debt service:			
Principal	24,993,517	25,725,000	(731,483)
Interest	68,786,693	70,799,866	(2,013,173)
Bond issuance cost	2,551,569	2,626,246	(74,677)
Debt service SARA	2,915,851	2,846,408	69,443
TOTAL EXPENDITURES	<u>99,247,630</u>	<u>101,997,520</u>	<u>(2,749,890)</u>
REVENUES UNDER EXPENDITURES	<u>(29,741,319)</u>	<u>(30,713,652)</u>	<u>(972,333)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	9,851,879	9,852,329	450
Issuance of refunding bonds	-	175,745,000	175,745,000
Payment to refunded debt paying agent	-	(205,501,225)	(205,501,225)
Premium on bond issues	-	31,890,057	31,890,057
TOTAL OTHER FINANCING SOURCES	<u>9,851,879</u>	<u>11,986,161</u>	<u>2,134,282</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	<u>\$(19,889,440)</u>	<u>(18,727,491)</u>	<u>\$ 1,161,949</u>
Fund balance - beginning		<u>50,695,263</u>	
Fund balance - ending		<u>\$ 31,967,772</u>	

Bexar County, TEXAS
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
COUNTY CLERK RECORDS MANAGEMENT FUND
For Fiscal Year Ended September 30, 2015

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 4,000	\$ 4,025	\$ 25
Other fees	4,750,000	5,333,515	583,515
Revenue from use of assets	<u>25,000</u>	<u>68,409</u>	<u>43,409</u>
TOTAL REVENUES	<u>4,779,000</u>	<u>5,405,949</u>	<u>626,949</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Personnel costs	14,710	14,710	-
Remuneration for services	20,000	6,987	13,013
Operational costs	7,593,276	1,017,987	6,575,289
Supplies and materials	<u>155,500</u>	<u>45,669</u>	<u>109,831</u>
TOTAL GENERAL GOVERNMENT	<u>7,783,486</u>	<u>1,085,353</u>	<u>6,698,133</u>
CAPITAL EXPENDITURES	<u>17,350</u>	<u>17,307</u>	<u>43</u>
TOTAL EXPENDITURES	<u>7,800,836</u>	<u>1,102,660</u>	<u>6,698,176</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>(3,021,836)</u>	<u>4,303,289</u>	<u>7,325,125</u>
OTHER FINANCING USES			
Interfund transfers out	<u>(99,531)</u>	<u>(99,531)</u>	<u>-</u>
TOTAL OTHER FINANCING USES	<u>(99,531)</u>	<u>(99,531)</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	<u>\$ (3,121,367)</u>	4,203,758	<u>\$ 7,325,125</u>
Fund balance - beginning		<u>15,132,303</u>	
Fund balance - ending		<u>\$ 19,336,061</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
COUNTY RECORDS MANAGEMENT FUND
For Fiscal Year Ended September 30, 2015

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 397,000	\$ 401,378	\$ 4,378
Revenue from use of assets	100	473	373
Sales, refunds and miscellaneous	-	9,632	9,632
TOTAL REVENUES	<u>397,100</u>	<u>411,483</u>	<u>14,383</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Operational costs	<u>241,595</u>	<u>214,095</u>	<u>27,500</u>
TOTAL GENERAL GOVERNMENT	<u>241,595</u>	<u>214,095</u>	<u>27,500</u>
JUDICIAL			
Operational cost	<u>108,500</u>	<u>89,702</u>	<u>18,798</u>
TOTAL JUDICIAL	<u>108,500</u>	<u>89,702</u>	<u>18,798</u>
PUBLIC SAFETY			
Operational costs	<u>64,000</u>	<u>51,676</u>	<u>12,324</u>
TOTAL PUBLIC SAFETY	<u>64,000</u>	<u>51,676</u>	<u>12,324</u>
TOTAL EXPENDITURES	<u>414,095</u>	<u>355,473</u>	<u>58,622</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (16,995)</u>	56,010	<u>\$ 73,005</u>
Fund balance - beginning		<u>61,982</u>	
Fund balance - ending		<u>\$ 117,992</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
COURTHOUSE SECURITY FUND
For Fiscal Year Ended September 30, 2015

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 390,000	\$ 394,999	\$ 4,999
Other fees	280,000	299,754	19,754
Revenue from use of assets	550	1,264	714
TOTAL REVENUES	<u>670,550</u>	<u>696,017</u>	<u>25,467</u>
EXPENDITURES			
PUBLIC SAFETY			
Personnel costs	<u>1,222,245</u>	<u>1,034,624</u>	<u>187,621</u>
TOTAL PUBLIC SAFETY	<u>1,222,245</u>	<u>1,034,624</u>	<u>187,621</u>
TOTAL EXPENDITURES	<u>1,222,245</u>	<u>1,034,624</u>	<u>187,621</u>
REVENUES OVER (UNDER) EXPENDITURES	(551,695)	(338,607)	213,088
OTHER FINANCING SOURCES			
Interfund transfers in	<u>551,695</u>	<u>551,695</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES	<u>551,695</u>	<u>551,695</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	<u>\$ -</u>	213,088	<u>\$ 213,088</u>
Fund balance - beginning		<u>1</u>	
Fund balance - ending		<u>\$ 213,089</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
JUSTICE OF PEACE TECHNOLOGY FUND
For Year Ended September 30, 2015

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 270,000	\$ 275,301	\$ 5,301
Revenue from use of assets	500	1,008	508
Sales, refunds and miscellaneous	-	53	53
TOTAL REVENUES	<u>270,500</u>	<u>276,362</u>	<u>5,862</u>
EXPENDITURES			
JUDICIAL			
Personnel costs	171,119	156,453	14,666
Operational cost	61,888	40,000	21,888
Supplies and materials	11,627	11,627	-
TOTAL JUDICIAL	<u>244,634</u>	<u>208,080</u>	<u>36,554</u>
CAPITAL EXPENDITURES	<u>35,081</u>	<u>17,016</u>	<u>18,065</u>
TOTAL EXPENDITURES	<u>279,715</u>	<u>225,096</u>	<u>54,619</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (9,215)</u>	51,266	<u>\$ 60,481</u>
Fund balance - beginning		<u>234,375</u>	
Fund balance - ending		<u>\$ 285,641</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FIRE CODE FUND
For Fiscal Year Ended September 30, 2015

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Other fees	\$ 1,200,000	\$ 1,769,418	\$ 569,418
Revenue from use of assets	3,000	15,844	12,844
TOTAL REVENUES	<u>1,203,000</u>	<u>1,785,262</u>	<u>582,262</u>
EXPENDITURES			
PUBLIC SAFETY			
Personnel costs	798,277	798,277	-
Remuneration for service	20,355	16,956	3,399
Operational costs	93,279	93,279	-
Supplies and materials	172,121	160,198	11,923
TOTAL PUBLIC SAFETY	<u>1,084,032</u>	<u>1,068,710</u>	<u>15,322</u>
CAPITAL EXPENDITURES	<u>72,870</u>	<u>65,537</u>	<u>7,333</u>
TOTAL EXPENDITURES	<u>1,156,902</u>	<u>1,134,247</u>	<u>22,655</u>
REVENUES OVER EXPENDITURES	46,098	651,015	604,917
OTHER FINANCING USES			
Interfund transfers out	<u>(231,666)</u>	<u>(231,666)</u>	<u>-</u>
TOTAL OTHER FINANCING USES	<u>(231,666)</u>	<u>(231,666)</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES AND OTHER (USES)	<u>\$ (185,568)</u>	419,349	<u>\$ 604,917</u>
Fund balance - beginning		<u>3,659,706</u>	
Fund balance - ending		<u>\$ 4,079,055</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
DISTRICT CLERK RECORDS MANAGEMENT FUND
For Fiscal Year Ended September 30, 2015

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 150	\$ 162	\$ 12
Other fees	330,000	359,274	29,274
Revenue from use of assets	400	754	354
TOTAL REVENUES	<u>330,550</u>	<u>360,190</u>	<u>29,640</u>
EXPENDITURES			
JUDICIAL			
Operational cost	400,000	397,460	2,540
TOTAL JUDICIAL	<u>400,000</u>	<u>397,460</u>	<u>2,540</u>
TOTAL EXPENDITURES	<u>400,000</u>	<u>397,460</u>	<u>2,540</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (69,450)</u>	(37,270)	<u>\$ 32,180</u>
Fund balance - beginning		<u>155,359</u>	
Fund balance - ending		<u>\$ 118,089</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
LAW LIBRARY FUND
For Fiscal Year Ended September 30, 2015

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 480,000	\$ 519,354	\$ 39,354
Revenue from use of assets	400	613	213
Sales, refunds and miscellaneous	85,000	105,028	20,028
TOTAL REVENUES	<u>565,400</u>	<u>624,995</u>	<u>59,595</u>
EXPENDITURES			
JUDICIAL			
Personnel costs	278,594	267,597	10,997
Operational cost	346,190	318,184	28,006
Supplies and materials	203,650	191,713	11,937
TOTAL JUDICIAL	<u>828,434</u>	<u>777,494</u>	<u>50,940</u>
TOTAL EXPENDITURES	<u>828,434</u>	<u>777,494</u>	<u>50,940</u>
REVENUES OVER (UNDER) EXPENDITURES	(263,034)	(152,499)	110,535
OTHER FINANCING SOURCES			
Interfund transfers in	263,034	263,034	-
TOTAL OTHER FINANCING SOURCES	<u>263,034</u>	<u>263,034</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER EXPENDITURES	<u>\$ -</u>	110,535	<u>\$ 110,535</u>
Fund balance - beginning		<u>4</u>	
Fund balance - ending		<u>\$ 110,539</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
COUNTY WIDE COURT TECHNOLOGY FUND
For Fiscal Year Ended September 30, 2015

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Other fees	\$ 30,000	\$ 32,662	\$ 2,662
Revenue from use of assets	50	479	429
TOTAL REVENUES	<u>30,050</u>	<u>33,141</u>	<u>3,091</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Operational costs	<u>20,000</u>	<u>-</u>	<u>20,000</u>
TOTAL GENERAL GOVERNMENT	<u>20,000</u>	<u>-</u>	<u>20,000</u>
TOTAL EXPENDITURES	<u>20,000</u>	<u>-</u>	<u>20,000</u>
REVENUES OVER EXPENDITURES	<u>\$ 10,050</u>	33,141	<u>\$ 23,091</u>
Fund balance - beginning		<u>92,247</u>	
Fund balance - ending		<u>\$ 125,388</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
DISPUTE RESOLUTION FUND
For Fiscal Year Ended September 30, 2015

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 500,000	\$ 540,084	\$ 40,084
Revenue from use of assets	60	218	158
Sales, refunds and miscellaneous	-	215	215
TOTAL REVENUES	<u>500,060</u>	<u>540,517</u>	<u>40,457</u>
EXPENDITURES			
HEALTH AND PUBLIC WELFARE			
Personnel costs	575,458	561,546	13,912
Remuneration for service	23,420	22,371	1,049
Operational cost	17,708	17,708	-
Supplies and materials	10,376	10,376	-
TOTAL HEALTH AND PUBLIC WELFARE	<u>626,962</u>	<u>612,001</u>	<u>14,961</u>
TOTAL EXPENDITURES	<u>626,962</u>	<u>612,001</u>	<u>14,961</u>
REVENUES OVER (UNDER) EXPENDITURES	(126,902)	(71,484)	55,418
OTHER FINANCING SOURCES			
Interfund transfers in	126,902	126,902	-
TOTAL OTHER FINANCING SOURCES	<u>126,902</u>	<u>126,902</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER EXPENDITURES	<u>\$ -</u>	55,418	<u>\$ 55,418</u>
Fund balance - beginning		<u>-</u>	
Fund balance - ending		<u>\$ 55,418</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
JUSTICE OF PEACE SECURITY FUND
For Fiscal Year Ended September 30, 2015

	Final Budget	Actual Amount	Variance
REVENUES			
Court cost and fines	\$ 70,000	\$ 68,900	\$ (1,100)
Revenue from use of assets	400	1,594	1,194
TOTAL REVENUES	70,400	70,494	94
EXPENDITURES			
JUDICIAL			
Operational cost	40,000	20,140	19,860
TOTAL JUDICIAL	40,000	20,140	19,860
TOTAL EXPENDITURES	40,000	20,140	19,860
REVENUES OVER EXPENDITURES	\$ 30,400	50,354	\$ 19,954
Fund balance - beginning		371,869	
Fund balance - ending		\$ 422,223	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
DOMESTIC RELATIONS FUND
For Fiscal Year Ended September 30, 2015

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 350,000	\$ 355,184	\$ 5,184
Revenue from use of assets	300	266	(34)
Sales, refunds and miscellaneous	-	764	764
TOTAL REVENUES	<u>350,300</u>	<u>356,214</u>	<u>5,914</u>
EXPENDITURES			
HEALTH AND PUBLIC WELFARE			
Personnel costs	242,621	242,621	-
Operational cost	135,617	135,617	-
Supplies and materials	92	92	-
TOTAL HEALTH AND PUBLIC WELFARE	<u>378,330</u>	<u>378,330</u>	<u>-</u>
TOTAL EXPENDITURES	<u>378,330</u>	<u>378,330</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	(28,030)	(22,116)	5,914
OTHER FINANCING USES			
Interfund transfers out	<u>(6,913)</u>	<u>(6,913)</u>	<u>-</u>
TOTAL OTHER FINANCING USES	<u>(6,913)</u>	<u>(6,913)</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES AND OTHER (USES)	<u>\$ (34,943)</u>	(29,029)	<u>\$ 5,914</u>
Fund balance - beginning		<u>97,978</u>	
Fund balance - ending		<u>\$ 68,949</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
PROBATE CONTRIBUTION FUND
For Fiscal Year Ended September 30, 2015

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ 80,000	\$ 262,878	\$ 182,878
Revenue from use of assets	600	2,407	1,807
TOTAL REVENUES	<u>80,600</u>	<u>265,285</u>	<u>184,685</u>
EXPENDITURES			
JUDICIAL			
Personnel costs	404,000	141,922	262,078
Remuneration for services	18,050	15,062	2,988
Operational cost	96,654	93,717	2,937
Supplies and materials	61,750	17,190	44,560
TOTAL JUDICIAL	<u>580,454</u>	<u>267,891</u>	<u>312,563</u>
TOTAL EXPENDITURES	<u>580,454</u>	<u>267,891</u>	<u>312,563</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (499,854)</u>	(2,606)	<u>\$ 497,248</u>
Fund balance - beginning		<u>659,415</u>	
Fund balance - ending		<u>\$ 656,809</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
LAW ENFORCEMENT OFFICER SPECIAL EDUCATION (LEOSE) FUND
For Fiscal Year Ended September 30, 2015

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ 183,371	\$ 98,374	\$ (84,997)
Revenue from use of assets	-	465	465
TOTAL REVENUES	<u>183,371</u>	<u>98,839</u>	<u>(84,532)</u>
EXPENDITURES			
JUDICIAL			
Remuneration for services	<u>3,121</u>	<u>2,896</u>	<u>225</u>
TOTAL JUDICIAL	<u>3,121</u>	<u>2,896</u>	<u>225</u>
PUBLIC SAFETY			
Personnel costs	7	7	-
Remuneration for service	104,856	67,134	37,722
Operational costs	20,000	16,570	3,430
Supplies and materials	<u>22,589</u>	<u>17,734</u>	<u>4,855</u>
TOTAL PUBLIC SAFETY	<u>147,452</u>	<u>101,445</u>	<u>46,007</u>
TOTAL EXPENDITURES	<u>150,573</u>	<u>104,341</u>	<u>46,232</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 32,798</u>	(5,502)	<u>\$ (38,300)</u>
Fund balance - beginning		<u>81,610</u>	
Fund balance - ending		<u>\$ 76,108</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
CHILD ABUSE PREVENTION FUND
For Fiscal Year Ended September 30, 2015

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 350	\$ 1,727	\$ 1,377
Revenue from use of assets	-	15	15
TOTAL REVENUES	<u>350</u>	<u>1,742</u>	<u>1,392</u>
EXPENDITURES			
GENERAL GOVERNMENT	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL GENERAL GOVERNMENT	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES OVER EXPENDITURES	<u>\$ 350</u>	1,742	<u>\$ 1,392</u>
Fund balance - beginning		<u>3,365</u>	
Fund balance - ending		<u>\$ 5,107</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
DRUG COURT PROGRAM FUND
For Fiscal Year Ended September 30, 2015

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Other Fees	\$ 90,000	\$ 94,006	\$ 4,006
Revenue from use of assets	400	1,042	642
TOTAL REVENUES	<u>90,400</u>	<u>95,048</u>	<u>4,648</u>
EXPENDITURES			
JUDICIAL			
Personnel costs	46,324	46,324	-
Operational cost	<u>102,377</u>	<u>72,674</u>	<u>29,703</u>
TOTAL JUDICIAL	<u>148,701</u>	<u>118,998</u>	<u>29,703</u>
TOTAL EXPENDITURES	<u>148,701</u>	<u>118,998</u>	<u>29,703</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (58,301)</u>	(23,950)	<u>\$ 34,351</u>
Fund balance - beginning		<u>250,879</u>	
Fund balance - ending		<u>\$ 226,929</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
FAMILY PROTECTION FEE
For Fiscal Year Ended September 30, 2015

	Final Budget	Actual Amount	Variance
REVENUES			
Court cost and fines	\$ 112,000	\$ 115,699	\$ 3,699
TOTAL REVENUES	112,000	115,699	3,699
EXPENDITURES			
JUDICIAL			
Operational cost	112,000	97,006	14,994
TOTAL JUDICIAL	112,000	97,006	14,994
TOTAL EXPENDITURES	112,000	97,006	14,994
REVENUES OVER EXPENDITURES	\$ -	18,693	\$ 18,693
Fund balance - beginning		-	
Fund balance - ending		\$ 18,693	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
DISTRICT COURT RECORDS TECHNOLOGY FUND
For Fiscal Year Ended September 30, 2015

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 230,000	\$ 258,880	\$ 28,880
Revenue from use of assets	300	661	361
TOTAL REVENUES	<u>230,300</u>	<u>259,541</u>	<u>29,241</u>
EXPENDITURES			
JUDICIAL			
Operational cost	251,000	248,836	2,164
TOTAL JUDICIAL	<u>251,000</u>	<u>248,836</u>	<u>2,164</u>
TOTAL EXPENDITURES	<u>251,000</u>	<u>248,836</u>	<u>2,164</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (20,700)</u>	10,705	<u>\$ 31,405</u>
Fund balance - beginning		<u>79,897</u>	
Fund balance - ending		<u>\$ 90,602</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
JUVENILE CASEMANAGER FUND
For Fiscal Year Ended September 30, 2015

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 360,000	\$ 395,692	\$ 35,692
Revenue from use of assets	500	318	(182)
TOTAL REVENUES	<u>360,500</u>	<u>396,010</u>	<u>35,510</u>
EXPENDITURES			
PUBLIC SAFETY			
Operational costs	<u>739,456</u>	<u>739,456</u>	<u>-</u>
TOTAL PUBLIC SAFETY	<u>739,456</u>	<u>739,456</u>	<u>-</u>
TOTAL EXPENDITURES	<u>739,456</u>	<u>739,456</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (378,956)</u>	(343,446)	<u>\$ 35,510</u>
Fund balance - beginning		<u>349,745</u>	
Fund balance - ending		<u>\$ 6,299</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
PROBATE GUARDIANSHIP FUND
For Fiscal Year Ended September 30, 2015

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 120,000	\$ 135,060	\$ 15,060
Revenue from use of assets	300	531	231
TOTAL REVENUES	<u>120,300</u>	<u>135,591</u>	<u>15,291</u>
EXPENDITURES			
JUDICIAL			
Operational cost	265,000	100,837	164,163
TOTAL JUDICIAL	<u>265,000</u>	<u>100,837</u>	<u>164,163</u>
TOTAL EXPENDITURES	<u>265,000</u>	<u>100,837</u>	<u>164,163</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (144,700)</u>	34,754	<u>\$ 179,454</u>
Fund balance - beginning		<u>137,907</u>	
Fund balance - ending		<u>\$ 172,661</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
PROBATE EDUCATION FUND
For Fiscal Year Ended September 30, 2015

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Other Fees	\$ 29,000	\$ 32,855	\$ 3,855
Revenue from use of assets	400	904	504
Sales, refunds and miscellaneous	-	430	430
TOTAL REVENUES	<u>29,400</u>	<u>34,189</u>	<u>4,789</u>
EXPENDITURES			
JUDICIAL			
Remuneration for services	26,486	26,486	-
Operational cost	11,014	9,568	1,446
Supplies and materials	<u>7,500</u>	<u>1,068</u>	<u>6,432</u>
TOTAL JUDICIAL	<u>45,000</u>	<u>37,122</u>	<u>7,878</u>
TOTAL EXPENDITURES	<u>45,000</u>	<u>37,122</u>	<u>7,878</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (15,600)</u>	(2,933)	<u>\$ 12,667</u>
Fund balance - beginning		<u>237,574</u>	
Fund balance - ending		<u>\$ 234,641</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
JUVENILE DELINQUENCY PREVENTION FUND
For Fiscal Year Ended September 30, 2015

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 1,200	\$ 1,071	\$ (129)
Revenue from use of assets	-	99	99
TOTAL REVENUES	<u>1,200</u>	<u>1,170</u>	<u>(30)</u>
EXPENDITURES			
GENERAL GOVERNMENT	-	-	-
TOTAL GENERAL GOVERNMENT	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ 1,200</u>	1,170	<u>\$ (30)</u>
Fund balance - beginning		<u>24,658</u>	
Fund balance - ending		<u>\$ 25,828</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GRANTS FUND
For Fiscal Year Ended September 30, 2015

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ 21,719,882	\$ 36,783,452	\$ 15,063,570
Revenue from use of assets	1,000	35,198	34,198
Sales, refunds and miscellaneous	149,500	-	(149,500)
TOTAL REVENUES	<u>21,870,382</u>	<u>36,818,650</u>	<u>14,948,268</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Personnel costs	59,000	58,238	762
Operational costs	1,320,000	1,319,242	758
TOTAL GENERAL GOVERNMENT	<u>1,379,000</u>	<u>1,377,480</u>	<u>1,520</u>
JUDICIAL			
Personnel costs	1,100,000	1,012,596	87,404
Operational cost	450,000	446,404	3,596
TOTAL JUDICIAL	<u>1,550,000</u>	<u>1,459,000</u>	<u>91,000</u>
PUBLIC SAFETY			
Personnel costs	7,600,000	7,588,772	11,228
Remuneration for service	200	175	25
Operational costs	4,500,000	4,437,525	62,475
TOTAL PUBLIC SAFETY	<u>12,100,200</u>	<u>12,026,472</u>	<u>73,728</u>
EDUCATION AND RECREATION			
Personnel costs	87,000	86,355	645
Remuneration for service	9,000	8,467	533
Operational cost	1,100,000	1,002,242	97,758
TOTAL EDUCATION AND RECREATION	<u>1,196,000</u>	<u>1,097,064</u>	<u>98,936</u>
PUBLIC WORKS			
Operational costs	250,000	234,157	15,843
TOTAL PUBLIC WORKS	<u>250,000</u>	<u>234,157</u>	<u>15,843</u>

(continued)

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
GRANTS FUND
For Fiscal Year Ended September 30, 2015

HEALTH AND PUBLIC WELFARE

Personnel costs	2,100,000	2,042,010	57,990
Remuneration for service	2,000	1,435	565
Operational cost	17,600,000	17,526,165	73,835
Supplies and materials	400	387	13
TOTAL HEALTH AND PUBLIC WELFARE	<u>19,702,400</u>	<u>19,569,997</u>	<u>132,403</u>
TOTAL EXPENDITURES	<u>36,177,600</u>	<u>35,764,170</u>	<u>413,430</u>

REVENUES OVER (UNDER) EXPENDITURES	(14,307,218)	1,054,480	15,361,698
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OTHER FINANCING SOURCES (USES)

Interfund transfers in	557,761	1,733,508	1,175,747
Interfund transfers out	<u>(1,400,000)</u>	<u>(1,377,789)</u>	<u>22,211</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>(842,239)</u>	<u>355,719</u>	<u>1,197,958</u>

REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER (USES)	<u><u>\$(15,149,457)</u></u>	1,410,199	<u><u>\$16,559,656</u></u>
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Fund balance - beginning	<u>13,580,285</u>
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Fund balance - ending	<u><u>\$ 14,990,484</u></u>
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Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
TECHNOLOGY IMPROVEMENT FUND
For Fiscal Year Ended September 30, 2015

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Other Fees	\$ 1,064,156	\$ 1,098,962	\$ 34,806
Sales, refunds and miscellaneous	-	42,525	42,525
TOTAL REVENUES	<u>1,064,156</u>	<u>1,141,487</u>	<u>77,331</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Personnel costs	144,175	91,520	52,655
Supplies and materials	902,104	841,187	60,917
TOTAL GENERAL GOVERNMENT	<u>1,046,279</u>	<u>932,707</u>	<u>113,572</u>
JUDICIAL			
Supplies and materials	306,921	275,744	31,177
TOTAL JUDICIAL	<u>306,921</u>	<u>275,744</u>	<u>31,177</u>
PUBLIC SAFETY			
Operational costs	500	-	500
Supplies and materials	441,752	326,716	115,036
TOTAL PUBLIC SAFETY	<u>442,252</u>	<u>326,716</u>	<u>115,536</u>
EDUCATION AND RECREATION			
Supplies and materials	4,394	1,567	2,827
TOTAL EDUCATION AND RECREATION	<u>4,394</u>	<u>1,567</u>	<u>2,827</u>
PUBLIC WORKS			
Supplies and materials	10,909	8,398	2,511
TOTAL PUBLIC WORKS	<u>10,909</u>	<u>8,398</u>	<u>2,511</u>
HEALTH AND PUBLIC WELFARE			
Supplies and materials	17,458	15,795	1,663
TOTAL HEALTH AND PUBLIC WELFARE	<u>17,458</u>	<u>15,795</u>	<u>1,663</u>
CAPITAL EXPENDITURES			
TOTAL EXPENDITURES	<u>1,881,713</u>	<u>1,560,927</u>	<u>320,786</u>
REVENUES OVER (UNDER) EXPENDITURES	(817,557)	(419,440)	398,117

(continued)

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
TECHNOLOGY IMPROVEMENT FUND
For Fiscal Year Ended September 30, 2015

OTHER FINANCING SOURCES

Interfund transfers in	-	1,811,482	1,811,482
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>1,811,482</u>	<u>1,811,482</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	<u>\$ (817,557)</u>	1,392,042	<u>\$ 2,209,599</u>
Fund balance - beginning		<u>376,835</u>	
Fund balance - ending		<u>\$ 1,768,877</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
STORMWATER MITIGATION FUND
For Fiscal Year Ended September 30, 2015

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Other fees	\$ 1,970,000	\$ 2,064,442	\$ 94,442
Revenue from use of assets	10,000	30,423	20,423
TOTAL REVENUES	<u>1,980,000</u>	<u>2,094,865</u>	<u>114,865</u>
EXPENDITURES			
PUBLIC WORKS			
Personnel costs	608,335	608,335	-
Remuneration for service	8,859	8,838	21
Operational costs	899,477	408,018	491,459
Supplies and materials	83,194	26,868	56,326
TOTAL PUBLIC WORKS	<u>1,599,865</u>	<u>1,052,059</u>	<u>547,806</u>
CAPITAL EXPENDITURES	<u>797,900</u>	<u>796,432</u>	<u>1,468</u>
TOTAL EXPENDITURES	<u>2,397,765</u>	<u>1,848,491</u>	<u>549,274</u>
REVENUES OVER (UNDER) EXPENDITURES	(417,765)	246,374	664,139
OTHER FINANCING (USES)			
Interfund transfers out	(86,458)	(86,457)	1
TOTAL OTHER FINANCING SOURCES (USES)	<u>(86,458)</u>	<u>(86,457)</u>	<u>1</u>
REVENUES OVER (UNDER) EXPENDITURES AND OTHER (USES)	<u>\$ (504,223)</u>	159,917	<u>\$ 664,140</u>
Fund balance - beginning		<u>6,910,562</u>	
Fund balance - ending		<u>\$ 7,070,479</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
CHAPTER 19 VOTER REGISTRATION FUND
For Fiscal Year Ended September 30, 2015

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ 259,000	\$ 97,932	\$ (161,068)
Sales, refunds and miscellaneous	-	593	593
TOTAL REVENUES	<u>259,000</u>	<u>98,525</u>	<u>(160,475)</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Remuneration for services	10,750	4,272	6,478
Operational costs	114,752	51,481	63,271
Supplies and materials	100,000	9,037	90,963
TOTAL GENERAL GOVERNMENT	<u>225,502</u>	<u>64,790</u>	<u>160,712</u>
CAPITAL EXPENDITURES	<u>33,748</u>	<u>33,748</u>	<u>-</u>
TOTAL EXPENDITURES	<u>259,250</u>	<u>98,538</u>	<u>160,712</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (250)</u>	(13)	<u>\$ 237</u>
Fund balance - beginning		<u>1,138</u>	
Fund balance - ending		<u>\$ 1,125</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
ELECTIONS CONTRACTING SERVICES FUND
For Fiscal Year Ended September 30, 2015

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ 1,200,000	\$ 2,556,906	\$ 1,356,906
Other fees	50,000	345,973	295,973
Revenue from use of assets	-	1	1
Sales, refunds and miscellaneous	-	3,699	3,699
TOTAL REVENUES	<u>1,250,000</u>	<u>2,906,579</u>	<u>1,656,579</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Administration cost	686,539	112,627	573,912
Jurisdictional elections cost	1,975,070	1,975,070	-
TOTAL GENERAL GOVERNMENT	<u>2,661,609</u>	<u>2,087,697</u>	<u>573,912</u>
CAPITAL EXPENDITURES	<u>258,000</u>	<u>-</u>	<u>258,000</u>
TOTAL EXPENDITURES	<u>2,919,609</u>	<u>2,087,697</u>	<u>831,912</u>
REVENUES OVER (UNDER) EXPENDITURES	(1,669,609)	818,882	2,488,491
OTHER FINANCING SOURCES			
Interfund transfers in	-	1,016,164	1,016,164
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>1,016,164</u>	<u>1,016,164</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	<u>\$ (1,669,609)</u>	1,835,046	<u>\$ 3,504,655</u>
Fund balance - beginning		<u>33,357</u>	
Fund balance - ending		<u>\$ 1,868,403</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
TAX COLLECTOR'S SPECIAL INVENTORY FUND
For Fiscal Year Ended September 30, 2015

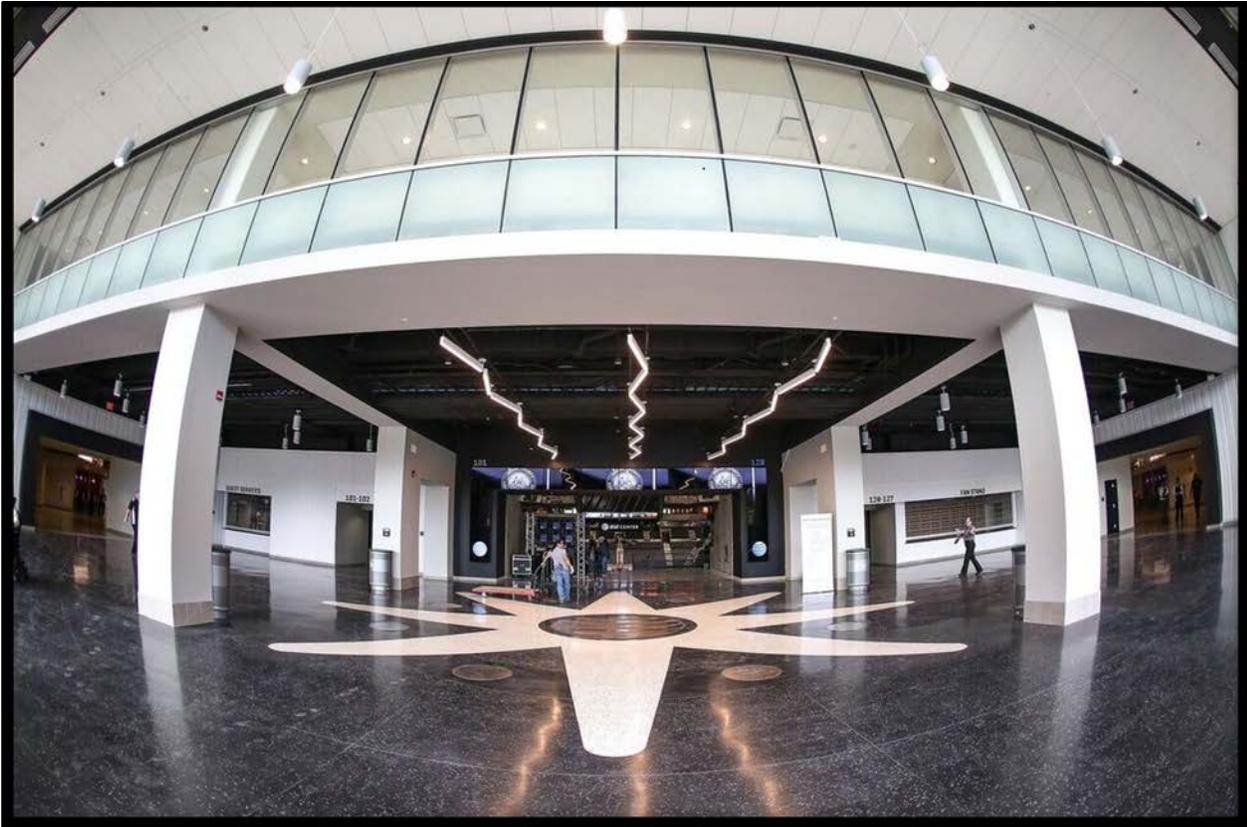
	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Revenue from use of assets	\$ 90,100	\$ 32,861	\$ (57,239)
TOTAL REVENUES	<u>90,100</u>	<u>32,861</u>	<u>(57,239)</u>
EXPENDITURES			
GENERAL GOVERNMENT			
Personnel costs	96,469	35,155	61,314
Remuneration for services	5,000	-	5,000
Operational costs	23,000	9,092	13,908
Supplies and materials	<u>17,000</u>	<u>-</u>	<u>17,000</u>
TOTAL GENERAL GOVERNMENT	<u>141,469</u>	<u>44,247</u>	<u>97,222</u>
TOTAL EXPENDITURES	<u>141,469</u>	<u>44,247</u>	<u>97,222</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (51,369)</u>	(11,386)	<u>\$ 39,983</u>
Fund balance - beginning		<u>16,689</u>	
Fund balance - ending		<u>\$ 5,303</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
DISTRICT ATTORNEY PROGRAMS FUND
For Fiscal Year Ended September 30, 2015

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Intergovernmental revenue	\$ -	\$ 22,500	\$ 22,500
Court cost and fines	-	196,868	196,868
Other fees	574,000	374,963	(199,037)
Revenue from use of assets	<u>20</u>	<u>1,503</u>	<u>1,483</u>
TOTAL REVENUES	<u>574,020</u>	<u>595,834</u>	<u>21,814</u>
EXPENDITURES			
JUDICIAL			
Personnel costs	761,874	682,996	78,878
Remuneration for services	30,000	1,068	28,932
Operational cost	77,260	70,148	7,112
Supplies and materials	<u>91,680</u>	<u>7,824</u>	<u>83,856</u>
TOTAL JUDICIAL	<u>960,814</u>	<u>762,036</u>	<u>198,778</u>
TOTAL EXPENDITURES	<u>960,814</u>	<u>762,036</u>	<u>198,778</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (386,794)</u>	(166,202)	<u>\$ 220,592</u>
Fund balance - beginning		<u>679,383</u>	
Fund balance - ending		<u>\$ 513,181</u>	

Bexar County, Texas
SPECIAL REVENUE FUNDS
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND
BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL
ASSET FORFEITURE FUND
For Fiscal Year Ended September 30, 2015

	<u>Final Budget</u>	<u>Actual Amount</u>	<u>Variance</u>
REVENUES			
Court cost and fines	\$ 129,126	\$ 1,487,974	\$ 1,358,848
Revenue from use of assets	-	14,765	14,765
Sales, refunds and miscellaneous	-	15,196	15,196
TOTAL REVENUES	<u>129,126</u>	<u>1,517,935</u>	<u>1,388,809</u>
EXPENDITURES			
JUDICIAL			
Personnel costs	450,000	154,303	295,697
Remuneration for services	175,000	41,585	133,415
Operational cost	740,000	130,399	609,601
Supplies and materials	530,000	47,585	482,415
TOTAL JUDICIAL	<u>1,895,000</u>	<u>373,872</u>	<u>1,521,128</u>
PUBLIC SAFETY			
Personnel costs	35,747	23,226	12,521
Remuneration for service	55,704	46,602	9,102
Operational costs	143,882	121,673	22,209
Supplies and materials	134,108	87,655	46,453
TOTAL PUBLIC SAFETY	<u>369,441</u>	<u>279,156</u>	<u>90,285</u>
CAPITAL EXPENDITURES	<u>35,649</u>	<u>33,480</u>	<u>2,169</u>
TOTAL EXPENDITURES	<u>2,300,090</u>	<u>686,508</u>	<u>1,613,582</u>
REVENUES OVER (UNDER) EXPENDITURES	<u>\$ (2,170,964)</u>	831,427	<u>\$ 3,002,391</u>
Fund balance - beginning		<u>3,040,291</u>	
Fund balance - ending		<u>\$ 3,871,718</u>	



AT&T CENTER

Courtesy of Bexar County

PROPRIETARY FUND TYPE

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

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

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

FIRING RANGE FUND – This fund is used to account for the operation and maintenance of the firing range. The facilities are intended to be financed primarily through user charges.

Bexar County, Texas
COMBINING STATEMENT OF NET POSITION
NONMAJOR ENTERPRISE FUNDS
September 30, 2015

	<u>Sheriff's Commissary</u>	<u>Parking Facilities</u>	<u>Firing Range</u>	<u>Total</u>
ASSETS				
Current assets:				
Cash, cash equivalents	\$ 126,038	\$ 199,994	\$ 7,178	\$ 333,210
Investments	792,482	1,181,724	45,136	2,019,342
TOTAL CURRENT ASSETS	<u>918,520</u>	<u>1,381,718</u>	<u>52,314</u>	<u>2,352,552</u>
Noncurrent Assets:				
Capital assets:				
Equipment	565,558	-	-	565,558
Reference library	38,960	-	-	38,960
Less: accumulated depreciation	(256,238)	-	-	(256,238)
TOTAL NONCURRENT ASSETS	<u>348,280</u>	<u>-</u>	<u>-</u>	<u>348,280</u>
TOTAL ASSETS	<u>1,266,800</u>	<u>1,381,718</u>	<u>52,314</u>	<u>2,700,832</u>
DEFERRED OUTFLOWS OF RESOURCES				
Pension	142,163	32,660	11,712	186,535
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>142,163</u>	<u>32,660</u>	<u>11,712</u>	<u>186,535</u>
LIABILITIES				
Current Liabilities:				
Accounts payable	199,239	36,389	18,428	254,056
Accrued liabilities	44,720	26,040	1,975	72,735
Due to other governmental units	-	8,685	-	8,685
TOTAL CURRENT LIABILITIES	<u>243,959</u>	<u>71,114</u>	<u>20,403</u>	<u>335,476</u>
Noncurrent Liabilities:				
Net pension liability	372,356	85,545	30,678	488,579
TOTAL NONCURRENT LIABILITIES	<u>372,356</u>	<u>85,545</u>	<u>30,678</u>	<u>488,579</u>
TOTAL LIABILITIES	<u>616,315</u>	<u>156,659</u>	<u>51,081</u>	<u>824,055</u>
NET POSITION				
Net investment in capital assets	348,279	-	-	348,279
Unrestricted	444,369	1,257,719	12,945	1,715,033
TOTAL NET POSITION	<u>\$ 792,648</u>	<u>\$ 1,257,719</u>	<u>\$ 12,945</u>	<u>\$ 2,063,312</u>

Bexar County, Texas
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION - NONMAJOR ENTERPRISE FUNDS
For Fiscal Year Ended September 30, 2015

	<u>Sheriff's Commissary</u>	<u>Parking Facilities</u>	<u>Firing Range</u>	<u>Total</u>
OPERATING REVENUES				
Commissary sales	\$ 3,889,332	\$ -	\$ -	\$ 3,889,332
User fees	-	1,354,009	-	1,354,009
Other income	-	4,630	-	4,630
	<u>3,889,332</u>	<u>1,358,639</u>	<u>-</u>	<u>5,247,971</u>
NET OPERATING REVENUES				
	<u>3,889,332</u>	<u>1,358,639</u>	<u>-</u>	<u>5,247,971</u>
OPERATING EXPENSES:				
Personnel costs	1,220,082	323,071	117,535	1,660,688
Purchased services	2,153,422	215,478	54,396	2,423,296
Supplies	259,374	32,660	1,701	293,735
Repairs and maintenance	47,918	80,317	9,646	137,881
Depreciation and amortization	57,485	-	-	57,485
	<u>3,738,281</u>	<u>651,526</u>	<u>183,278</u>	<u>4,573,085</u>
TOTAL OPERATING EXPENSES				
	<u>3,738,281</u>	<u>651,526</u>	<u>183,278</u>	<u>4,573,085</u>
Operating income (loss)	<u>151,051</u>	<u>707,113</u>	<u>(183,278)</u>	<u>674,886</u>
NON-OPERATING REVENUES (EXPENSES)				
Investment income	3,506	4,789	508	8,803
Capital asset disposal	-	(118,306)	-	(118,306)
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>3,506</u>	<u>(113,517)</u>	<u>508</u>	<u>(109,503)</u>
Income (loss) before transfers	154,557	593,596	(182,770)	565,383
Transfers from other funds	-	-	214,653	214,653
Transfers to other funds	-	(450,000)	-	(450,000)
TOTAL TRANSFERS	<u>-</u>	<u>(450,000)</u>	<u>214,653</u>	<u>(235,347)</u>
Changes in net position	<u>154,557</u>	<u>143,596</u>	<u>31,883</u>	<u>330,036</u>
Total net position-beginning (Restated - See Note S)	<u>638,091</u>	<u>1,114,123</u>	<u>(18,938)</u>	<u>1,733,276</u>
Total net position-ending	<u>\$ 792,648</u>	<u>\$ 1,257,719</u>	<u>\$ 12,945</u>	<u>\$ 2,063,312</u>

Bexar County, Texas
STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
For Fiscal Year Ended September 30, 2015

	<u>Sheriff's Commissary</u>	<u>Parking Facilities</u>	<u>Firing Range</u>	<u>Total</u>
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received for commissary sales	\$ 3,949,780	\$ -	\$ -	\$ 3,949,780
Cash received for parking fees	-	1,360,808	-	1,360,808
Payments to suppliers	(2,511,245)	(314,421)	(54,325)	(2,879,991)
Payments to employees for services	(1,256,025)	(333,331)	(116,876)	(1,706,232)
Net cash provided (used) for operating activities	<u>182,510</u>	<u>713,056</u>	<u>(171,201)</u>	<u>724,365</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfer from other funds	-	-	214,653	214,653
Net cash provided (used) by noncapital financing activities	<u>-</u>	<u>-</u>	<u>214,653</u>	<u>214,653</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Transfer to other funds	-	(450,000)	-	(450,000)
Purchase of capital assets	(62,882)	(118,306)	-	(181,188)
Net cash (used) for capital and related financing activities	<u>(62,882)</u>	<u>(568,306)</u>	<u>-</u>	<u>(631,188)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment purchases	(87,176)	(99,779)	(37,728)	(224,683)
Investment earnings	3,506	4,789	508	8,803
Net cash (used) by investing activities	<u>(83,670)</u>	<u>(94,990)</u>	<u>(37,220)</u>	<u>(215,880)</u>
Net increase in cash and cash equivalents	35,958	49,760	6,232	91,950
Cash and cash equivalents - beginning of year	<u>90,080</u>	<u>150,234</u>	<u>946</u>	<u>241,260</u>
Cash and cash equivalents - end of year	<u>\$ 126,038</u>	<u>\$ 199,994</u>	<u>\$ 7,178</u>	<u>\$ 333,210</u>

Bexar County, Texas
STATEMENT OF CASH FLOWS
NONMAJOR ENTERPRISE FUNDS
For the Year Ended September 30, 2015

	<u>Sheriff's Commissary</u>	<u>Parking Facilities</u>	<u>Firing Range</u>	<u>Total</u>
Reconciliation of operating income (loss) to net cash provided for operating activities:				
Operating income (loss)	\$ 151,051	\$ 707,113	\$ (183,278)	\$ 674,886
Adjustments to reconcile operating income (loss) to net cash provided for operating activities:				
Depreciation expense	57,485	-	-	57,485
Change in net position:				
Decrease in accounts receivable	60,448	2,169	-	62,617
Increase (decrease) in vouchers	(61,984)	9,576	11,418	(40,990)
Increase (decrease) in accrued liabilities	(24,490)	(5,400)	659	(29,231)
(Decrease) in due to other governmental units	-	(402)	-	(402)
Net cash provided (used) for operating activities	<u>\$ 182,510</u>	<u>\$ 713,056</u>	<u>\$ (171,201)</u>	<u>\$ 724,365</u>
 Reconciliation of cash and cash equivalents on Statement of Cash Flows to Statement of Net Position				
Cash and cash equivalents	<u>\$ 126,038</u>	<u>\$ 199,994</u>	<u>\$ 7,178</u>	<u>\$ 333,210</u>
Cash and cash equivalents	<u>\$ 126,038</u>	<u>\$ 199,994</u>	<u>\$ 7,178</u>	<u>\$ 333,210</u>



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PROPRIETARY FUND TYPE

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

FLEET MAINTENANCE FUND - to account for the maintenance of County vehicles.

OTHER POST EMPLOYMENT BENEFITS FUND – to account for revenues and expenses related to retirement benefits for retirees and their beneficiaries.

SELF-INSURANCE FUND - to account for the receipt of insurance premiums collected from employees and various funds as well as the expense for services and expenses.

RECORDS MANAGEMENT CENTER FUND – to account for the expenses of records management center facility.

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Bexar County, Texas
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION
For Fiscal Year Ended September 30, 2015

	<u>Fleet Maintenance</u>	<u>Other Post Employment Benefits</u>	<u>Self Insurance</u>	<u>Records Management Center</u>	<u>Total</u>
ASSETS					
Current assets:					
Cash and cash equivalents	\$ 61,929	\$ -	\$ 1,377,495	\$ 47,395	\$ 1,486,819
Investments	389,388	-	8,661,200	298,003	9,348,591
Inventories	161,310	-	-	-	161,310
Deposits	-	-	10,000	-	10,000
TOTAL CURRENT ASSETS	<u>612,627</u>	<u>-</u>	<u>10,048,695</u>	<u>345,398</u>	<u>11,006,720</u>
Noncurrent Assets:					
Capital assets:					
Equipment	-	-	-	1,023,630	1,023,630
Less: Accumulated depreciation	-	-	-	(401,973)	(401,973)
TOTAL NONCURRENT ASSETS	<u>-</u>	<u>-</u>	<u>-</u>	<u>621,657</u>	<u>621,657</u>
TOTAL ASSETS	<u>612,627</u>	<u>-</u>	<u>10,048,695</u>	<u>967,055</u>	<u>11,628,377</u>
DEFERRED OUTFLOWS OF RESOURCES					
Pension	74,662	-	37,359	20,004	132,025
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 74,662</u>	<u>\$ -</u>	<u>\$ 37,359</u>	<u>\$ 20,004</u>	<u>\$ 132,025</u>
LIABILITIES					
Current liabilities:					
Accounts payable	\$ 151,038	\$ 29,586	\$ 175,832	\$ 6,548	\$ 363,004
Claims payable	-	-	6,608,903	-	6,608,903
Accrued liabilities	13,840	-	187,003	3,173	204,016
Due to other funds	-	493,797	-	-	493,797
TOTAL CURRENT LIABILITIES	<u>164,878</u>	<u>523,383</u>	<u>6,971,738</u>	<u>9,721</u>	<u>7,669,720</u>
Noncurrent liabilities					
Advance from other funds	110,000	-	-	-	110,000
Net pension liability	195,557	-	97,850	52,395	345,802
Claims payable	-	-	560,848	-	560,848
OPEB obligation	-	55,499,513	-	-	55,499,513
TOTAL NONCURRENT LIABILITIES	<u>305,557</u>	<u>55,499,513</u>	<u>658,698</u>	<u>52,395</u>	<u>56,516,163</u>
TOTAL LIABILITIES	<u>470,435</u>	<u>56,022,896</u>	<u>7,630,436</u>	<u>62,116</u>	<u>64,185,883</u>
NET POSITION					
Net investment in capital assets	-	-	-	621,658	621,658
Unrestricted	216,854	(56,022,896)	2,455,618	303,285	(53,047,139)
TOTAL NET POSITION	<u>\$ 216,854</u>	<u>\$(56,022,896)</u>	<u>\$ 2,455,618</u>	<u>\$ 924,943</u>	<u>\$(52,425,481)</u>

Bexar County, Texas
INTERNAL SERVICE FUNDS
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION
For Fiscal Year Ended September 30, 2015

	<u>Fleet Maintenance</u>	<u>Other Post Employment Benefits</u>	<u>Self- Insurance</u>	<u>Records Management Center</u>	<u>Total</u>
OPERATING REVENUES					
Premiums	\$ -	\$ 2,444,223	\$ 41,552,739	\$ -	\$ 43,996,962
Records management storage fees	-	-	-	214,095	214,095
Employee clinic fees	-	-	15,750	-	15,750
Fleet maintenance sales	760,658	-	-	-	760,658
Other income	2,230	-	432,829	-	435,059
	<u>762,888</u>	<u>2,444,223</u>	<u>42,001,318</u>	<u>214,095</u>	<u>45,422,524</u>
NET OPERATING REVENUES					
OPERATING EXPENSES:					
Administrative fee	-	371,421	2,889,176	-	3,260,597
Claims expense	-	7,652,445	37,773,333	-	45,425,778
Insurance expenses	-	-	2,427,730	-	2,427,730
OPEB costs	-	8,848,461	-	-	8,848,461
Personnel costs	668,361	-	346,550	176,731	1,191,642
Rent and utilities	12,608	-	62,118	79,680	154,406
Purchased services	17,746	-	201,729	33,758	253,233
Supplies	29,230	-	3,318	52,212	84,760
Repairs and maintenance	42,161	-	3,098	27,620	72,879
Depreciation and amortization	-	-	-	102,363	102,363
	<u>770,106</u>	<u>16,872,327</u>	<u>43,707,052</u>	<u>472,364</u>	<u>61,821,849</u>
TOTAL OPERATING EXPENSES					
Operating (loss)	<u>(7,218)</u>	<u>(14,428,104)</u>	<u>(1,705,734)</u>	<u>(258,269)</u>	<u>(16,399,325)</u>
NON-OPERATING REVENUES (EXPENSES)					
Investment income	-	10,285	-	-	10,285
TOTAL NON-OPERATING REVENUES	<u>-</u>	<u>10,285</u>	<u>-</u>	<u>-</u>	<u>10,285</u>
Income (loss) before transfers	(7,218)	(14,417,819)	(1,705,734)	(258,269)	(16,389,040)
OTHER FINANCING SOURCES					
Transfers from other funds	-	4,812,102	3,249,511	99,531	8,161,144
TOTAL OTHER FINANCING SOURCES	<u>-</u>	<u>4,812,102</u>	<u>3,249,511</u>	<u>99,531</u>	<u>8,161,144</u>
Changes in net position	(7,218)	(9,605,717)	1,543,777	(158,738)	(8,227,896)
Total net position-beginning (Restated - See Note S)	<u>224,072</u>	<u>(46,417,179)</u>	<u>911,841</u>	<u>1,083,681</u>	<u>(44,197,585)</u>
Total net position-ending	<u>\$ 216,854</u>	<u>\$(56,022,896)</u>	<u>\$ 2,455,618</u>	<u>\$ 924,943</u>	<u>\$(52,425,481)</u>

Bexar County, Texas
STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For Fiscal Year Ended September 30, 2015

	Fleet Maintenance	OPEB	Self- Insurance	Records Management Center	Total
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash received for premiums	\$ -	\$ 2,938,020	\$ 41,985,568	\$ -	\$ 44,923,588
Cash received for employee clinic fees	-	-	15,750	-	15,750
Cash received for fleet maintenance services	762,888	-	-	-	762,888
Cash received for records management storage	-	-	-	214,095	214,095
Payments to vendors, suppliers, and contractors	(95,068)	(384,764)	(5,924,715)	(197,356)	(6,601,903)
Payments to employees for services	(686,857)	-	(342,786)	(182,088)	(1,211,731)
Claims paid	-	(7,652,445)	(37,849,990)	-	(45,502,435)
Net cash (used) by operating activities	<u>(19,037)</u>	<u>(5,099,189)</u>	<u>(2,116,173)</u>	<u>(165,349)</u>	<u>(7,399,748)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Transfers from other funds	-	4,812,102	3,249,511	99,531	8,161,144
Net cash provided by noncapital financing activities	<u>-</u>	<u>4,812,102</u>	<u>3,249,511</u>	<u>99,531</u>	<u>8,161,144</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Investment purchases	-	-	(764,403)	-	(764,403)
Investment sales	27,697	245,453	-	66,641	339,791
Investment earnings	-	10,285	-	-	10,285
Net cash provided (used) by investing activities	<u>27,697</u>	<u>255,738</u>	<u>(764,403)</u>	<u>66,641</u>	<u>(414,327)</u>
Net increase (decrease) in cash and cash equivalents	8,660	(31,349)	368,935	823	347,069
Cash and cash equivalents - beginning of year	53,269	31,349	1,008,560	46,572	1,139,750
Cash and cash equivalents - end of year	<u>\$ 61,929</u>	<u>\$ -</u>	<u>\$ 1,377,495</u>	<u>\$ 47,395</u>	<u>\$ 1,486,819</u>

Bexar County, Texas
STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For Fiscal Year Ended September 30, 2015

	<u>Fleet Maintenance</u>	<u>OPEB</u>	<u>Self- Insurance</u>	<u>Records Management Center</u>	<u>Total</u>
Reconciliation of operating (loss) to net cash (used) by operating activities:					
Operating (loss)	\$ (7,218)	(14,428,104)	\$ (1,705,734)	\$ (258,269)	\$ (16,399,325)
Adjustments to reconcile operating (loss) to net cash (used) for operating activities:					
Depreciation expense	-	-	-	102,363	102,363
Change in net position:					
(Increase) in inventories	(28,692)	-	-	-	(28,692)
Increase (decrease) in vouchers payable	50,252	(13,343)	(325,980)	(4,146)	(293,217)
(Decrease) in claims payable	-	-	(76,657)	-	(76,657)
Increase in OPEB obligation	-	8,848,461	-	-	8,848,461
(Decrease) in accrued liabilities	(33,379)	-	(7,802)	(5,297)	(46,478)
Increase in due to other funds	-	493,797	-	-	493,797
Net cash (used) by operating activities	<u>\$ (19,037)</u>	<u>\$ (5,099,189)</u>	<u>\$ (2,116,173)</u>	<u>\$ (165,349)</u>	<u>\$ (7,399,748)</u>
 Reconciliation of cash and cash equivalents on Statement of Cash Flows to Statement of Net Position					
Cash and cash equivalents	\$ 61,929	\$ -	\$ 1,377,495	\$ 47,395	\$ 1,486,819
Cash and cash equivalents	<u>\$ 61,929</u>	<u>\$ -</u>	<u>\$ 1,377,495</u>	<u>\$ 47,395</u>	<u>\$ 1,486,819</u>



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FIDUCIARY FUND TYPE

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

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

OFFICERS' SPECIAL FUNDS – to account for the receipt and disbursement of funds held by various County officers pending disposition.

CLERKS' TRUST FUNDS – to account for funds held in the registry of the courts by the County Clerk and District Clerk pending a court order directing payment.

FLEXIBLE SPENDING ACCOUNTS FUND – to account for deposits and disbursements related to the County's employees flexible spending accounts.

BAIL BOND SECURITY FUND – to account for deposits that attorneys place with the County in order to post bond for defendants.

TAX COLLECTOR'S ACCOUNTS FUNDS – to account for the receipt of tax collections and the distribution to County funds and other taxing jurisdictions.

COMMUNITY CORRECTIONS FUNDS – to account for the receipt and disbursement of funds administered by the Community Supervision and Corrections Department.

INMATE BANKING FUND – to account for the receipt and disbursement of the personal funds of inmates confined in the County jail.

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

DISTRICT ATTORNEY SEIZED ASSETS – to account for assets seized pursuant to the state and federal forfeiture laws (Chapter 59, Code of Criminal Procedure) but still awaiting judicial determination.

Bexar County, Texas
AGENCY FUNDS
COMBINING NET POSITION
September 30, 2015

	<u>Secondary Recipient Grants</u>	<u>Officers' Special</u>	<u>Clerks' Trust</u>	<u>Flexible Spending Accounts</u>	<u>Bail Bond Security</u>
ASSETS					
Cash and cash equivalents	\$ -	\$ 4,957,117	\$ 27,528,508	\$ 104,587	\$ 1,812,107
Accounts receivable	593,029	531,424	4,710	132,911	-
Deferred outflows of resources - pension	142,145	-	-	-	-
Due from other governmental units	343,554	-	-	-	-
TOTAL ASSETS	<u>\$ 1,078,728</u>	<u>\$ 5,488,541</u>	<u>\$ 27,533,218</u>	<u>\$ 237,498</u>	<u>\$ 1,812,107</u>
LIABILITIES					
Vouchers payable	\$ 183,827	\$ -	\$ -	\$ 44,532	\$ 173,900
Accrued liabilities	888,367	-	-	192,966	-
Due to participants	6,454	625,060	27,533,218	-	1,638,207
Due to other governmental units	80	4,863,481	-	-	-
TOTAL LIABILITIES	<u>\$ 1,078,728</u>	<u>\$ 5,488,541</u>	<u>\$ 27,533,218</u>	<u>\$ 237,498</u>	<u>\$ 1,812,107</u>

<u>Tax Collector's Accounts</u>	<u>Community Corrections</u>	<u>Inmate Banking</u>	<u>Unclaimed Money</u>	<u>DA Seized Assets</u>	<u>Total</u>
\$ 40,342,638	\$ 6,930,289	\$ 184,468	151,609	3,748,332	\$ 85,759,655
-	4,751,291	-	-	-	6,013,365
-	2,816,078	-	-	-	2,958,223
-	-	-	-	-	343,554
<u>\$ 40,342,638</u>	<u>\$ 14,497,658</u>	<u>\$ 184,468</u>	<u>\$ 151,609</u>	<u>\$ 3,748,332</u>	<u>\$ 95,074,797</u>
\$ -	\$ 436,997	\$ -	-	-	\$ 839,256
-	8,005,507	-	-	-	9,086,840
-	6,055,154	184,468	-	3,748,332	39,790,893
40,342,638	-	-	151,609	-	45,357,808
<u>\$ 40,342,638</u>	<u>\$ 14,497,658</u>	<u>\$ 184,468</u>	<u>\$ 151,609</u>	<u>\$ 3,748,332</u>	<u>\$ 95,074,797</u>

Bexar County, Texas
AGENCY FUNDS
COMBINING NET POSITION
September 30, 2015

	<u>Balance</u>			<u>Balance</u>
	<u>October 1, 2014</u>	<u>Additions</u>	<u>Deletions</u>	<u>September 30, 2015</u>
ASSETS				
Cash and cash equivalents	\$ 81,664,404	\$ 85,759,655	\$ 81,664,404	\$ 85,759,655
Accounts receivable	588,110	6,013,365	588,110	6,013,365
Deferred outflows of resources - pension	-	2,958,223	-	2,958,223
Due from other governmental units	1,051,823	343,554	1,051,823	343,554
TOTAL ASSETS	<u>\$ 83,304,337</u>	<u>\$ 95,074,797</u>	<u>\$ 83,304,337</u>	<u>\$ 95,074,797</u>
LIABILITIES				
Vouchers payable	\$ 198,041	\$ 839,256	\$ 198,041	\$ 839,256
Accrued liabilities	1,518,636	9,086,840	1,518,636	9,086,840
Due to participants	40,230,306	39,790,893	40,230,306	39,790,893
Due to other governmental units	41,357,354	45,357,808	41,357,354	45,357,808
TOTAL LIABILITIES	<u>\$ 83,304,337</u>	<u>\$ 95,074,797</u>	<u>\$ 83,304,337</u>	<u>\$ 95,074,797</u>

Bexar County, Texas
AGENCY FUNDS
COMBINING NET POSITION
September 30, 2015

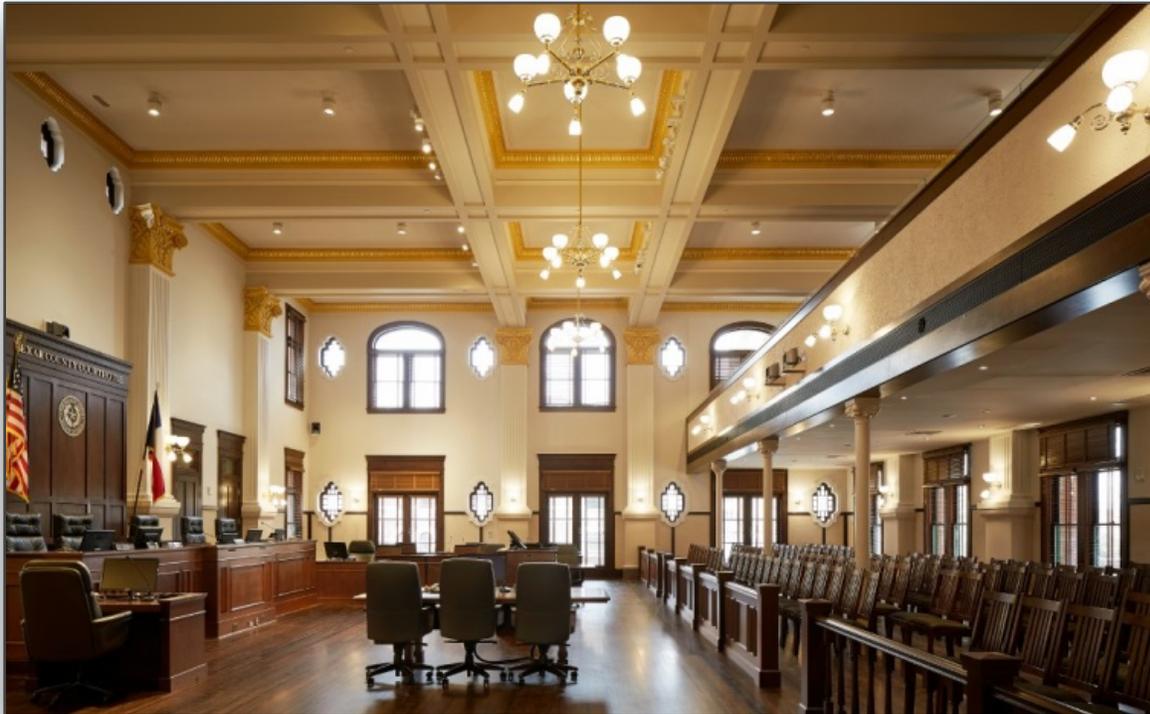
	<u>Balance</u> <u>October 1, 2014</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>September 30, 2015</u>
<u>Secondary Recipient of Grants</u>				
ASSETS				
Accounts receivable	\$ -	\$ 593,029	\$ -	\$ 593,029
Deferred outflows of resources - pension	-	142,145	-	142,145
Due from other governmental units	1,051,823	343,554	1,051,823	343,554
TOTAL ASSETS	<u>\$ 1,051,823</u>	<u>\$ 1,078,728</u>	<u>\$ 1,051,823</u>	<u>\$ 1,078,728</u>
LIABILITIES				
Vouchers payable	\$ 30,018	\$ 183,827	\$ 30,018	\$ 183,827
Accrued liabilities	1,015,271	888,367	1,015,271	888,367
Due to participants	6,454	6,454	6,454	6,454
Due to other governmental units	80	80	80	80
TOTAL LIABILITIES	<u>\$ 1,051,823</u>	<u>\$ 1,078,728</u>	<u>\$ 1,051,823</u>	<u>\$ 1,078,728</u>
<u>Officers' Special Funds</u>				
ASSETS				
Cash and cash equivalents	\$ 4,761,508	\$ 4,957,117	\$ 4,761,508	\$ 4,957,117
Accounts receivable	531,433	531,424	531,433	531,424
TOTAL ASSETS	<u>\$ 5,292,941</u>	<u>\$ 5,488,541</u>	<u>\$ 5,292,941</u>	<u>\$ 5,488,541</u>
LIABILITIES				
Due to participants	\$ 579,486	\$ 625,060	\$ 579,486	\$ 625,060
Due to other governmental units	4,713,455	4,863,481	4,713,455	4,863,481
TOTAL LIABILITIES	<u>\$ 5,292,941</u>	<u>\$ 5,488,541</u>	<u>\$ 5,292,941</u>	<u>\$ 5,488,541</u>
<u>Clerks' Trust Funds</u>				
ASSETS				
Cash and cash equivalents	\$ 25,034,657	\$ 27,528,508	\$ 25,034,657	\$ 27,528,508
Accounts receivable	4,706	4,710	4,706	4,710
TOTAL ASSETS	<u>\$ 25,039,363</u>	<u>\$ 27,533,218</u>	<u>\$ 25,039,363</u>	<u>\$ 27,533,218</u>
LIABILITIES				
Due to participants	\$ 25,039,363	\$ 27,533,218	\$ 25,039,363	\$ 27,533,218
TOTAL LIABILITIES	<u>\$ 25,039,363</u>	<u>\$ 27,533,218</u>	<u>\$ 25,039,363</u>	<u>\$ 27,533,218</u>

Bexar County, Texas
AGENCY FUNDS
COMBINING NET POSITION
September 30, 2015

	<u>Balance</u> <u>October 1, 2014</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>September 30, 2015</u>
<u>Flexible Spending Accounts</u>				
ASSETS				
Cash and cash equivalents	\$ 93,246	\$ 104,587	\$ 93,246	\$ 104,587
Accounts receivable	51,969	132,911	51,969	132,911
TOTAL ASSETS	<u>\$ 145,215</u>	<u>\$ 237,498</u>	<u>\$ 145,215</u>	<u>\$ 237,498</u>
LIABILITIES				
Vouchers payable	\$ 34,642	\$ 44,532	\$ 34,642	\$ 44,532
Accrued liabilities	110,573	192,966	110,573	192,966
TOTAL LIABILITIES	<u>\$ 145,215</u>	<u>\$ 237,498</u>	<u>\$ 145,215</u>	<u>\$ 237,498</u>
<u>Bail Bond Security Fund</u>				
ASSETS				
Cash and cash equivalents	\$ 1,946,039	\$ 1,812,107	\$ 1,946,039	\$ 1,812,107
TOTAL ASSETS	<u>\$ 1,946,039</u>	<u>\$ 1,812,107</u>	<u>\$ 1,946,039</u>	<u>\$ 1,812,107</u>
LIABILITIES				
Vouchers payable	\$ 1,500	\$ 173,900	\$ 1,500	\$ 173,900
Due to participants	1,944,539	1,638,207	1,944,539	1,638,207
TOTAL LIABILITIES	<u>\$ 1,946,039</u>	<u>\$ 1,812,107</u>	<u>\$ 1,946,039</u>	<u>\$ 1,812,107</u>
<u>Tax Collector's Accounts</u>				
ASSETS				
Cash and cash equivalents	\$ 36,493,619	\$ 40,342,638	\$ 36,493,619	\$ 40,342,638
TOTAL ASSETS	<u>\$ 36,493,619</u>	<u>\$ 40,342,638</u>	<u>\$ 36,493,619</u>	<u>\$ 40,342,638</u>
LIABILITIES				
Due to other governmental units	\$ 36,493,619	\$ 40,342,638	\$ 36,493,619	\$ 40,342,638
TOTAL LIABILITIES	<u>\$ 36,493,619</u>	<u>\$ 40,342,638</u>	<u>\$ 36,493,619</u>	<u>\$ 40,342,638</u>

Bexar County, Texas
AGENCY FUNDS
COMBINING NET POSITION
September 30, 2015

	<u>Balance</u> <u>October 1, 2014</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>September 30, 2015</u>
<u>Community Corrections</u>				
ASSETS				
Cash and cash equivalents	\$ 6,200,010	\$ 6,930,289	\$ 6,200,010	\$ 6,930,289
Accounts receivable	2	4,751,291	2	4,751,291
Deferred outflows of resources - pension	-	2,816,078	-	2,816,078
TOTAL ASSETS	<u>\$ 6,200,012</u>	<u>\$ 14,497,658</u>	<u>\$ 6,200,012</u>	<u>\$ 14,497,658</u>
LIABILITIES				
Vouchers payable	\$ 131,881	\$ 436,997	\$ 131,881	\$ 436,997
Accrued liabilities	392,792	8,005,507	392,792	8,005,507
Due to participants	5,675,339	6,055,154	5,675,339	6,055,154
TOTAL LIABILITIES	<u>\$ 6,200,012</u>	<u>\$ 14,497,658</u>	<u>\$ 6,200,012</u>	<u>\$ 14,497,658</u>
<u>Inmate Banking</u>				
ASSETS				
Cash and cash equivalents	\$ 241,931	\$ 184,468	\$ 241,931	\$ 184,468
TOTAL ASSETS	<u>\$ 241,931</u>	<u>\$ 184,468</u>	<u>\$ 241,931</u>	<u>\$ 184,468</u>
LIABILITIES				
Due to participants	\$ 241,931	\$ 184,468	\$ 241,931	\$ 184,468
TOTAL LIABILITIES	<u>\$ 241,931</u>	<u>\$ 184,468</u>	<u>\$ 241,931</u>	<u>\$ 184,468</u>
<u>Unclaimed Money</u>				
ASSETS				
Cash and cash equivalents	\$ 150,200	\$ 151,609	\$ 150,200	\$ 151,609
TOTAL ASSETS	<u>\$ 150,200</u>	<u>\$ 151,609</u>	<u>\$ 150,200</u>	<u>\$ 151,609</u>
LIABILITIES				
Due to other governmental units	\$ 150,200	\$ 151,609	\$ 150,200	\$ 151,609
TOTAL LIABILITIES	<u>\$ 150,200</u>	<u>\$ 151,609</u>	<u>\$ 150,200</u>	<u>\$ 151,609</u>
<u>DA Seized Assets</u>				
ASSETS				
Cash and cash equivalents	\$ 6,743,194	\$ 3,748,332	\$ 6,743,194	\$ 3,748,332
TOTAL ASSETS	<u>\$ 6,743,194</u>	<u>\$ 3,748,332</u>	<u>\$ 6,743,194</u>	<u>\$ 3,748,332</u>
LIABILITIES				
Due to participants	\$ 6,743,194	\$ 3,748,332	\$ 6,743,194	\$ 3,748,332
TOTAL LIABILITIES	<u>\$ 6,743,194</u>	<u>\$ 3,748,332</u>	<u>\$ 6,743,194</u>	<u>\$ 3,748,332</u>



BEXAR COUNTY COMMISSIONERS COURT

Courtesy of Bexar County

Bexar County, Texas
STATISTICAL SECTION OVERVIEW
September 30, 2015

The statistical section is organized in six sections:

- Financial Trends – Compiles information reported in the Comprehensive Annual Financial Report over the past ten years. Information for government-wide statements is only available for the fiscal periods 2006-2015. These schedules report how the County’s financial position and well-being have changed over time.

Table 1 – Net Position by Component
Table 2 – Changes in Net Position
Table 3 – Net Changes in Fund Balance, Governmental Funds
Table 4 – Fund Balances, Governmental Funds

- Revenue Capacity Information – Provides information regarding the County’s major own-source revenue (property taxes) and the stability/growth of that revenue.

Table 5 – Assessed Value and Estimated Actual Value of Taxable Property
Table 6 – Direct and Overlapping Property Tax Rates by Tax Year
Table 7 – Principal Property Taxpayers
Table 8 – Property Tax Levies and Collections

- Debt Capacity Information – Provides information on the County’s outstanding debt, the ability to repay the debt, and the ability to issue additional debt.

Table 9 – Ratio of Outstanding Debt by Type
Table 10 – Ratio of Outstanding General Bonded County Debt
Table 11 – Ratio of Annual Debt Service for General Bonded Debt to Total Expenditures All Governmental Fund Types
Table 12 – Direct and Overlapping Governmental Activities Debt
Table 13 – Pledged-Revenue Coverage
Table 14 – Motor Vehicle Rental Tax Collections
Table 15 – Hotel Occupancy Tax Net Collections
Table 16 – Hotel Occupancy Tax Collections – Top Ten Hotels
Table 17 – Convention Statistics
Table 18 – San Antonio Hotel Occupancies and Average Daily Rates/History
Table 19 – County Expenditures for Assets Owned by Other Entities

- Demographic and Economic Information – Provides information regarding the County’s socioeconomic environment; specifically, its taxpayers, employers, and the changes to those groups over the past ten years.

Table 20 – Demographic and Economic Statistics
Table 21 – Principal Employers

- Operating Information – Provides information on its employees, operation, and facilities

Table 22 – Operating Indicators by Function/Program
Table 23 – Capital Asset Statistics by Function/Program
Table 24 – Full-Time Equivalent County Government Employees by Function/Program

- Miscellaneous Information – Provides detailed information on the County’s Rates

Table 25 – Analysis of Funding Progress and Contribution Rates
Table 26 – Legal Debt Margin Information
Table 27 – Miscellaneous Information

Over the past ten years Bexar County has experienced an increase in the population of taxpayers. This growth has led to increased development, and accordingly, the tax base has increased. The County has also increased its operating, debt, and capital expenditures to meet the demand of the growing population and provide adequate services.

Table 1

Bexar County, Texas
NET POSITION BY COMPONENT, LAST TEN YEARS
For Fiscal Years Ended September 30,
(Unaudited)

	<u>2015</u>	<u>2014</u> (Restated)	<u>2013</u>	<u>2012</u>	<u>2011</u>
Governmental activities					
Net investment in capital assets	\$ 894,124,992	\$ 860,081,979	\$ 890,541,511	\$ 855,395,328	\$ 830,351,671
Restricted for:					
Debt service	32,839,512	50,483,099	54,407,649	70,322,846	71,270,325
Grants and special revenues	14,990,484	13,580,285	9,006,848	10,580,293	12,565,983
Capital projects	69,577,989	121,632,446	48,998,893	36,381,015	14,139,934
Legislative	40,752,062	32,904,826	30,621,078	27,361,998	24,984,690
Unrestricted	<u>(444,153,476)</u>	<u>(441,770,656)</u>	<u>(336,108,071)</u>	<u>(169,515,206)</u>	<u>(87,278,102)</u>
Total governmental activities net position	<u>\$ 608,131,563</u>	<u>\$ 636,911,979</u>	<u>\$ 697,467,908</u>	<u>\$ 830,526,274</u>	<u>\$ 866,034,501</u>
Business-type activities					
Net investment in capital assets	\$ 129,774,372	\$ 48,009,070	\$ 50,287,916	\$ 53,683,820	\$ 55,333,951
Restricted for:					
Debt Service	27,281,811	24,198,644	20,189,790	16,283,647	16,844,006
Unrestricted	<u>(218,711,772)</u>	<u>(150,985,175)</u>	<u>(107,025,370)</u>	<u>(46,741,238)</u>	<u>(6,211,870)</u>
Total business-type activities net position	<u>\$ (61,655,589)</u>	<u>\$ (78,777,461)</u>	<u>\$ (36,547,664)</u>	<u>\$ 23,226,229</u>	<u>\$ 65,966,087</u>
Primary government					
Net investment in capital assets	\$1,023,899,364	\$ 908,091,049	\$ 940,829,427	\$ 909,079,148	\$ 885,685,622
Restricted	185,441,858	242,799,300	163,224,258	160,929,799	139,804,938
Unrestricted	<u>(662,865,248)</u>	<u>(592,755,831)</u>	<u>(443,133,441)</u>	<u>(216,256,444)</u>	<u>(93,489,972)</u>
Total primary government net position	<u>\$ 546,475,974</u>	<u>\$ 558,134,518</u>	<u>\$ 660,920,244</u>	<u>\$ 853,752,503</u>	<u>\$ 932,000,588</u>

Source: Comprehensive Annual Financial Reports (CAFR).

Table 1 (Continued)

<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$ 667,452,063	\$ 552,659,899	\$ 471,706,192	\$ 370,478,235	\$ 293,985,943
72,590,214	58,544,093	48,455,747	39,209,744	18,826,411
6,450,008	7,010,763	9,101,649	10,738,290	24,216,784
7,180,849	29,460,809	15,479,227	19,355,258	11,898,126
22,097,507	21,092,719	20,727,303	19,130,341	138,539
14,448,995	11,672,815	26,355,835	21,340,552	33,124,843
<u>\$ 790,219,636</u>	<u>\$ 680,441,098</u>	<u>\$ 591,825,953</u>	<u>\$ 480,252,420</u>	<u>\$ 382,190,646</u>
\$ 58,475,790	\$ 55,037,943	\$ 58,217,572	\$ 50,248,908	\$ 43,134,436
11,778,600	27,873,483	17,369,988	8,138,315	35,711,929
20,268,109	24,948,302	36,519,536	38,310,787	7,954,069
<u>\$ 90,522,499</u>	<u>\$ 107,859,728</u>	<u>\$ 112,107,096</u>	<u>\$ 96,698,010</u>	<u>\$ 86,800,434</u>
\$ 725,927,853	\$ 607,697,842	\$ 529,923,764	\$ 420,727,143	\$ 337,120,379
120,097,178	143,981,867	111,133,914	96,571,948	90,791,789
34,717,104	36,621,117	62,875,371	59,651,339	41,078,912
<u>\$ 880,742,135</u>	<u>\$ 788,300,826</u>	<u>\$ 703,933,049</u>	<u>\$ 576,950,430</u>	<u>\$ 468,991,080</u>

Table 2

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

	<u>2015</u>	<u>2014</u> (Restated)	<u>2013</u>	<u>2012</u>	<u>2011</u>
Expenses					
Governmental activities:					
General government	\$ 110,745,934	\$ 107,772,965	\$ 101,135,305	\$ 92,955,003	\$ 88,844,727
Judicial	93,563,195	89,143,802	86,567,259	85,766,375	89,523,783
Public safety	211,423,049	199,517,541	194,156,366	192,289,893	186,374,799
Education and recreation	6,334,976	5,803,910	6,521,027	8,964,869	10,838,874
Public works	156,484,523	134,049,117	254,058,915	166,817,829	159,386,468
Health and public welfare	28,287,807	24,694,078	25,646,248	33,613,676	29,164,474
Interest and other fees	72,808,687	68,474,001	57,190,164	46,034,776	42,552,731
Unallocated depreciation	114,711	114,711	114,711	114,711	114,711
Total governmental activities	<u>679,762,882</u>	<u>629,570,125</u>	<u>725,389,995</u>	<u>626,557,132</u>	<u>606,800,567</u>
Business-type activities:					
Venue Fund	10,680,025	68,628,840	82,836,919	66,119,373	47,297,341
Commissary Fund	3,734,031	3,434,758	3,099,136	3,132,808	3,349,848
Firing Range Fund	183,278	156,842	112,046	-	-
Parking Facilities Fund	769,832	607,739	633,636	519,977	307,949
Total business-type activities	<u>15,367,166</u>	<u>72,828,179</u>	<u>86,681,737</u>	<u>69,772,158</u>	<u>50,955,138</u>
Total primary government	<u>\$ 695,130,048</u>	<u>\$ 702,398,304</u>	<u>\$ 812,071,732</u>	<u>\$ 696,329,290</u>	<u>\$ 657,755,705</u>
Program Revenues					
Governmental activities:					
Charges for service:					
General government	\$ 34,514,356	\$ 33,242,843	\$ 33,949,799	\$ 30,742,789	\$ 29,315,903
Judicial	12,043,502	19,740,552	10,415,106	11,590,304	13,189,094
Public safety	34,563,781	34,088,157	34,983,339	34,016,987	28,563,454
Education and recreation	1,020	788	1,500	1,500	333,200
Public works	19,345,148	18,300,625	17,765,629	17,007,799	15,791,488
Health and public welfare	345,758	343,109	344,410	56,145	935,617
Operating grants and contributions:					
General government	4,927,006	5,762,280	3,933,230	3,451,222	4,156,702
Judicial	5,215,747	6,496,804	5,185,664	4,695,937	4,470,725
Public safety	11,891,397	14,721,238	12,221,127	14,514,051	18,847,341
Education and recreation	125,000	211,000	200,000	-	1,369,585
Public works	97,480	2,520	-	-	2,505,065
Health and public welfare	19,972,362	18,245,249	20,630,393	25,468,653	27,755,036
Capital grants and contributions:					
Public works	126,167,667	112,011,234	114,740,142	106,463,221	201,984,356
Total governmental activities	<u>\$ 269,210,224</u>	<u>\$ 263,166,399</u>	<u>\$ 254,370,339</u>	<u>\$ 248,008,608</u>	<u>\$ 349,217,566</u>

Source: Comprehensive Annual Financial Reports (CAFR) for applicable years.

Table 2 (Continued)

<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$ 79,241,599	\$ 79,952,880	\$ 91,979,961	\$ 70,903,094	\$ 82,966,855
84,233,142	82,775,317	79,390,023	70,394,123	66,655,717
191,453,779	186,516,533	177,888,141	163,589,223	144,485,826
10,215,955	9,767,900	12,434,366	9,367,415	8,695,455
90,456,200	77,045,904	73,059,766	36,183,533	35,620,410
32,396,181	31,435,262	18,881,286	15,976,770	17,445,966
35,272,177	22,115,394	14,532,168	8,668,159	8,202,573
114,711	114,711	114,711	114,711	114,711
<u>523,383,744</u>	<u>489,723,901</u>	<u>468,280,422</u>	<u>375,197,028</u>	<u>364,187,513</u>
38,312,586	24,051,523	10,131,567	13,749,496	15,836,252
3,214,752	3,387,512	529,786	-	-
-	-	-	-	-
-	-	-	-	-
<u>41,527,338</u>	<u>27,439,035</u>	<u>10,661,353</u>	<u>13,749,496</u>	<u>15,836,252</u>
<u>\$ 564,911,082</u>	<u>\$ 517,162,936</u>	<u>\$ 478,941,775</u>	<u>\$ 388,946,524</u>	<u>\$ 380,023,765</u>
\$ 27,395,795	\$ 27,939,525	\$ 27,309,879	\$ 29,581,697	\$ 28,471,474
14,205,997	11,703,776	14,093,877	12,502,394	27,196,238
29,883,485	26,389,811	27,828,996	27,383,908	12,959,917
285,668	217,990	199,715	172,998	170,990
15,526,491	14,663,986	13,231,057	13,488,693	13,604,414
943,697	993,796	978,847	980,803	-
1,942,725	1,670,749	1,618,364	957,539	1,116,324
4,783,113	6,336,138	5,516,970	10,925,129	6,581,867
20,321,533	13,482,071	15,621,641	6,861,351	13,018,419
107,665	715,796	1,191,067	3,071,742	3,502,393
129,294	59,943	133,723,103	69,821,283	8,257,542
17,984,327	14,058,173	11,972,585	9,069,667	12,254,545
157,728,121	112,841,904	6,707,206	6,130,956	13,854,079
<u>\$ 291,237,911</u>	<u>\$ 231,073,658</u>	<u>\$ 259,993,307</u>	<u>\$ 190,948,160</u>	<u>\$ 140,988,202</u>

Table 2 (Continued)

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

	<u>2015</u>	<u>2014</u> (Restated)	<u>2013</u>	<u>2012</u>	<u>2011</u>
Business-type activities:					
Charges for services	\$ 6,543,340	\$ 6,322,469	\$ 5,774,948	\$ 5,121,101	\$ 4,882,504
Total business-type activities	<u>6,543,340</u>	<u>6,322,469</u>	<u>5,774,948</u>	<u>5,121,101</u>	<u>4,882,504</u>
Total primary government	<u>\$ 275,753,564</u>	<u>\$ 269,488,868</u>	<u>\$ 260,145,287</u>	<u>\$ 253,129,709</u>	<u>\$ 354,100,070</u>
Net Expenses					
Governmental activities	\$(410,552,658)	\$(366,403,726)	\$(467,461,236)	\$(378,548,524)	\$(257,583,001)
Business-type activities	<u>(8,823,826)</u>	<u>(66,505,710)</u>	<u>(79,494,685)</u>	<u>(64,651,057)</u>	<u>(46,072,634)</u>
Total primary government	<u>\$(419,376,484)</u>	<u>\$(432,909,436)</u>	<u>\$(546,955,921)</u>	<u>\$(443,199,581)</u>	<u>\$(303,655,635)</u>
General Revenues and Other Changes in Net Position					
Governmental Activities:					
Taxes:					
Property taxes	\$ 312,595,952	\$ 305,381,502	\$ 289,003,130	\$ 286,918,075	\$ 281,355,998
Flood control taxes	34,107,565	31,923,865	30,111,625	29,298,076	28,976,192
Bingo taxes	1,451,055	1,280,993	1,149,925	1,095,392	1,034,600
Motor vehicle taxes	14,979,416	13,956,172	12,512,742	10,594,249	9,216,992
Mixed drink taxes	8,833,088	8,353,717	6,393,077	5,770,200	6,527,575
Unrestricted investment earnings	4,621,801	2,124,784	1,601,732	2,528,607	2,499,439
Miscellaneous	4,948,018	7,826,124	5,366,849	6,399,746	7,206,835
Loss on disposal of assets	-	-	-	-	(2,831,146)
Transfers between governmental and business-type activities	235,347	293,196	341,068	435,952	453,070
Total governmental activities	<u>381,772,242</u>	<u>371,140,353</u>	<u>346,480,148</u>	<u>343,040,297</u>	<u>334,439,555</u>
Business-type Activities:					
Motor vehicle taxes	9,175,855	8,644,849	8,302,881	7,927,555	7,395,457
Occupancy taxes	16,913,746	16,322,866	15,543,139	14,402,231	13,519,585
Unrestricted investment earnings	69,024	43,993	19,538	17,365	21,247
Miscellaneous	22,420	3,000	10	-	9,373
Transfers between governmental and business-type activities	<u>(235,347)</u>	<u>(293,196)</u>	<u>(341,068)</u>	<u>(435,952)</u>	<u>(453,070)</u>
Total business-type activities	<u>25,945,698</u>	<u>24,721,512</u>	<u>23,524,500</u>	<u>21,911,199</u>	<u>20,492,592</u>
Total Primary Government	<u>\$ 407,717,940</u>	<u>\$ 395,861,865</u>	<u>\$ 370,004,648</u>	<u>\$ 364,951,496</u>	<u>\$ 354,932,147</u>
Change in Net Position					
Governmental activities	\$ (28,780,416)	\$ 4,736,627	\$(124,539,508)	\$ (35,508,227)	\$ 76,856,554
Business-type activities	<u>17,121,872</u>	<u>(41,784,198)</u>	<u>(57,382,289)</u>	<u>(42,739,858)</u>	<u>(25,580,043)</u>
Total primary government	<u>\$ (11,658,544)</u>	<u>\$ (37,047,571)</u>	<u>\$(181,921,797)</u>	<u>\$ (78,248,085)</u>	<u>\$ 51,276,511</u>

Source: Comprehensive Annual Financial Reports (CAFR) for applicable years.

Table 2 (Continued)

<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
\$ 4,682,544	\$ 4,555,635	\$ 2,040,783	\$ 1,300,000	\$ 1,300,000
4,682,544	4,555,635	2,040,783	1,300,000	1,300,000
<u>\$ 295,920,455</u>	<u>\$ 235,629,293</u>	<u>\$ 262,034,090</u>	<u>\$ 192,248,160</u>	<u>\$ 142,288,202</u>
\$ (232,145,833)	\$ (258,650,243)	\$ (208,287,115)	\$ (184,248,868)	\$ (223,199,311)
(36,849,243)	(22,883,400)	(8,620,570)	(12,449,496)	(14,536,252)
<u>\$ (268,995,076)</u>	<u>\$ (281,533,643)</u>	<u>\$ (216,907,685)</u>	<u>\$ (196,698,364)</u>	<u>\$ (237,735,563)</u>
\$ 285,110,519	\$ 275,869,660	\$ 255,429,534	\$ 233,585,237	\$ 209,881,420
29,213,225	34,620,600	26,583,760	9,847,070	8,702,080
928,749	905,780	797,163	724,819	696,385
8,470,889	10,031,273	11,291,934	11,923,937	9,235,072
6,482,878	6,228,156	6,193,140	5,726,672	5,332,937
2,777,878	7,340,211	15,026,865	14,543,094	11,122,825
8,826,902	12,145,918	4,538,252	5,959,813	3,118,685
113,331	123,790	-	-	-
-	-	-	-	-
<u>341,924,371</u>	<u>347,265,388</u>	<u>319,860,648</u>	<u>282,310,642</u>	<u>248,089,404</u>
7,017,695	6,731,847	7,097,116	6,962,717	6,864,223
12,320,625	11,564,549	13,668,374	12,799,160	11,541,320
167,173	336,802	2,463,345	2,585,195	2,358,829
2,072	2,834	-	-	-
-	-	-	-	-
<u>19,507,565</u>	<u>18,636,032</u>	<u>23,228,835</u>	<u>22,347,072</u>	<u>20,764,372</u>
<u>\$ 361,431,936</u>	<u>\$ 365,901,420</u>	<u>\$ 343,089,483</u>	<u>\$ 304,657,714</u>	<u>\$ 268,853,776</u>
\$ 109,778,538	\$ 88,615,145	\$ 111,573,533	\$ 98,061,774	\$ 24,890,093
(17,337,229)	(4,247,368)	14,608,265	9,897,576	6,228,120
<u>\$ 92,441,309</u>	<u>\$ 84,367,777</u>	<u>\$ 126,181,798</u>	<u>\$ 107,959,350</u>	<u>\$ 31,118,213</u>

Table 3

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
Revenues				
Ad valorem taxes	\$ 346,870,065	\$ 337,320,246	\$ 319,716,213	\$ 312,328,560
Other taxes, licenses, and permits	41,366,167	39,520,903	34,774,586	35,384,613
Intergovernmental revenue	69,317,626	66,332,349	77,221,430	63,600,138
Court costs and fines	29,685,296	31,564,405	29,002,601	28,286,612
Fees on motor vehicles	22,382,580	21,499,603	20,802,047	20,395,853
Other fees	27,376,884	24,986,300	24,897,062	21,483,624
Commissions from governmental units	4,383,707	4,184,550	4,006,304	4,244,598
Revenues from use of assets	20,868,387	17,444,065	16,324,000	17,339,699
Sales, refunds, and miscellaneous	4,579,824	6,818,230	4,440,392	5,548,406
Total Revenues	<u>566,830,536</u>	<u>549,670,651</u>	<u>531,184,635</u>	<u>508,612,103</u>
Expenditures				
General government	90,074,738	89,594,893	82,373,919	79,850,671
Judicial	92,606,334	87,362,147	84,556,591	82,126,315
Public safety	199,834,826	188,260,671	182,665,115	176,643,544
Education and recreation	5,881,290	5,326,751	5,873,245	8,618,453
Public works	88,893,619	75,373,089	195,489,744	111,367,011
Health and public welfare	28,369,035	24,763,525	26,873,015	33,113,146
Capital expenditures	68,919,071	79,325,538	50,306,999	94,469,871
Debt service:				
Principal	25,725,000	28,465,000	29,790,000	30,920,000
Interest	70,799,866	68,319,100	50,339,550	44,068,795
Bond issuance cost ¹	2,626,246	782,639	4,055,869	1,637,339
Debt service SARA ²	2,846,408	3,309,055	4,387,134	4,900,000
Total Expenditures	<u>676,576,433</u>	<u>650,882,408</u>	<u>716,711,181</u>	<u>667,715,145</u>
Excess (deficiency) of revenues over expenditures	(109,745,897)	(101,211,757)	(185,526,546)	(159,103,042)
Other Financing Sources (Uses)				
Interfund transfers in	18,461,275	11,986,733	12,129,547	15,136,590
Interfund transfers out	(26,387,072)	(20,424,235)	(17,694,800)	(20,993,626)
Issuance of capital lease	-	-	-	-
Issuance of commercial paper	-	-	-	-
Issuance of long-term debt	133,920,000	-	530,720,000	144,719,999
Discount on bond issues	-	-	-	-
Issuance of refunding bonds	175,745,000	65,055,000	-	17,650,000
Payment to refunded debt paying agent	(205,501,225)	(72,555,312)	-	(20,417,103)
Premium on bond issues	48,954,002	8,166,796	40,480,868	9,066,853
Total Other Financing Sources (Uses)	<u>145,191,980</u>	<u>(7,771,018)</u>	<u>565,635,615</u>	<u>145,162,713</u>
Net Change in Fund Balances	<u>\$ 35,446,083</u>	<u>\$ (108,982,775)</u>	<u>\$ 380,109,069</u>	<u>\$ (13,940,329)</u>
Debt service as a percentage of noncapital expenditures	15.9%	16.9%	12.0%	13.1%

Source: Comprehensive Annual Financial Reports (CAFR).

Note: ¹ Figures for 2006 bond issuance cost and other debt service fees are combined.

² Payment to SARA reclassified from other financing sources to expenditures effective in FY 06 (see Note K).

Table 3 (Continued)

2011	2010	2009	2008	2007	2006
\$ 309,879,849	\$ 312,626,778	\$ 308,919,094	\$ 281,263,390	\$ 244,211,668	\$ 217,974,800
25,751,912	23,588,288	23,105,524	15,767,008	10,031,840	8,414,707
69,776,671	52,477,680	39,935,873	37,109,206	37,064,942	49,325,165
28,636,474	28,723,501	27,989,595	30,273,190	28,643,536	25,024,624
23,101,681	23,280,134	24,228,958	25,586,120	27,071,760	25,552,733
17,520,617	18,017,567	17,630,868	16,546,105	19,454,670	19,587,423
4,779,636	4,423,514	3,632,217	3,369,191	4,289,058	4,002,121
14,677,230	16,981,610	19,769,465	27,407,525	26,020,885	20,686,227
7,798,411	9,643,909	15,200,828	8,949,385	8,559,411	11,203,209
<u>501,922,481</u>	<u>489,762,981</u>	<u>480,412,422</u>	<u>446,271,120</u>	<u>405,347,770</u>	<u>381,771,009</u>
72,372,014	70,265,609	72,125,092	77,130,748	64,491,487	57,310,981
84,136,746	81,547,606	81,372,423	75,933,997	68,461,941	64,730,554
174,264,394	179,697,609	178,449,602	172,552,162	156,293,541	137,962,292
10,252,009	10,937,115	9,680,173	12,222,246	9,110,295	8,525,534
115,084,358	55,372,105	46,923,748	49,309,794	15,631,596	14,501,740
28,958,430	31,545,348	31,366,407	18,823,565	15,928,345	17,390,808
83,128,036	87,500,585	86,289,068	80,746,829	54,553,089	40,500,011
30,425,000	25,285,000	28,177,246	19,930,577	15,196,232	14,372,928
42,292,081	32,546,245	19,904,430	12,283,857	8,297,446	14,228,256
142,341	1,801,640	3,192,902	1,329,858	1,549,639	768,583
5,000,000	4,700,000	4,700,000	5,200,000	6,200,000	5,500,000
<u>646,055,409</u>	<u>581,198,862</u>	<u>562,181,091</u>	<u>525,463,633</u>	<u>415,713,611</u>	<u>375,791,687</u>
(144,132,928)	(91,435,881)	(81,768,669)	(79,192,513)	(10,365,841)	5,979,322
16,457,750	15,931,474	7,489,827	3,886,386	16,805,945	5,009,940
(17,835,144)	(15,981,005)	(7,489,827)	(3,886,386)	(19,374,635)	(5,784,226)
-	-	-	4,719,752	4,643,054	2,996,106
-	-	-	32,384,000	4,000,000	3,000,000
-	151,800,000	339,720,000	138,855,000	135,630,000	4,000,000
-	-	-	-	-	-
-	36,915,000	14,890,000	-	-	26,530,000
-	(39,384,000)	(14,925,453)	-	-	(28,157,516)
-	11,423,782	7,034,116	1,150,013	1,533,113	1,597,513
<u>(1,377,394)</u>	<u>160,705,251</u>	<u>346,718,663</u>	<u>177,108,765</u>	<u>143,237,477</u>	<u>9,191,817</u>
<u>\$ (145,510,322)</u>	<u>\$ 69,269,370</u>	<u>\$ 264,949,994</u>	<u>\$ 97,916,252</u>	<u>\$ 132,871,636</u>	<u>\$ 15,171,139</u>
12.9%	11.7%	10.1%	7.2%	6.5%	8.5%

Table 4

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
General Fund					
Nonspendable	\$ 5,178,405	\$ 5,515,600	\$ 5,178,657	\$ 5,158,860	\$ 5,279,320
Unassigned	72,810,880	75,441,449	67,281,583	62,222,223	55,724,026
Total general fund	<u>\$ 77,989,285</u>	<u>\$ 80,957,049</u>	<u>\$ 72,460,240</u>	<u>\$ 67,381,083</u>	<u>\$ 61,003,346</u>
All Other Governmental Funds					
Debt Service					
Restricted	\$ 31,967,772	\$ 50,695,263	\$ 66,694,458	\$ 70,281,380	\$ 71,160,124
Capital Projects					
Nonspendable	-	2,664,181	2,645,022	2,614,406	2,000,000
Restricted	673,110,865	623,954,823	732,492,566	355,586,673	376,020,003
Nonmajor Governmental Funds					
Restricted	55,742,546	46,485,111	39,627,926	37,942,291	37,550,673
Committed	1,768,877	376,835	195,825	201,135	213,151
Total all other governmental funds	<u>\$ 762,590,060</u>	<u>\$ 724,176,213</u>	<u>\$ 841,655,797</u>	<u>\$ 466,625,885</u>	<u>\$ 486,943,951</u>

	<u>2010¹</u>	<u>2009¹</u>	<u>2008¹</u>	<u>2007¹</u>	<u>2006¹</u>
General Fund					
Nonspendable	\$ -	\$ -	\$ -	\$ -	\$ -
Unassigned	-	-	-	-	-
Total general fund	<u>\$ -</u>				
All Other Governmental Funds					
Debt Service					
Committed	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Projects					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Nonmajor Governmental Funds					
Nonspendable	-	-	-	-	-
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Total all other governmental funds	<u>\$ -</u>				

Source: Comprehensive Annual Financial Reports (CAFR).

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

Table 4 (Continued)

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

	<u>2015</u> ³	<u>2014</u> ³	<u>2013</u> ³	<u>2012</u> ³	<u>2011</u> ³
General Fund					
Reserved ¹	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-	-
Total General Fund	<u>\$ -</u>				
All other governmental funds					
Reserved ¹	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, designated, for:					
Capital projects fund	-	-	-	-	-
Special revenue funds ²	-	-	-	-	-
Unreserved, special revenue funds	-	-	-	-	-
Total all other governmental funds	<u>\$ -</u>				

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
General Fund					
Reserved ¹	\$ 744,722	\$ 573,247	\$ 1,390,051	\$ 662,060	\$ 848,963
Unreserved	53,965,492	48,061,941	50,100,132	53,230,968	47,877,791
Total General Fund	<u>\$ 54,710,214</u>	<u>\$ 48,635,188</u>	<u>\$ 51,490,183</u>	<u>\$ 53,893,028</u>	<u>\$ 48,726,754</u>
All other governmental funds					
Reserved ¹	\$ 153,409,448	\$ 157,340,992	\$ 205,997,838	\$ 94,894,832	\$ 39,491,667
Unreserved, designated, for:					
Capital projects fund	467,633,270	396,000,394	76,999,644	85,768,313	19,364,818
Special revenue funds ²	866,492	575,446	679,068	1,110,476	1,089,228
Unreserved, special revenue funds	17,879,884	22,677,918	25,113,211	26,697,043	20,819,589
Total all other governmental funds	<u>\$ 639,789,094</u>	<u>\$ 576,594,750</u>	<u>\$ 308,789,761</u>	<u>\$ 208,470,664</u>	<u>\$ 80,765,302</u>

Source: Comprehensive Annual Financial Reports (CAFR).

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

² Prior to fiscal years 2007 is titled Grants.

³ Due to the implementation of GASB statement No. 54 in fiscal year 2011, fund balance classifications have changed. See new fund balance classifications on the previous page.

Table 5

Bexar County, Texas
ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
Last Ten Years
(Unaudited)

Fiscal Year ¹	Estimated Market Value			Total Taxable Assessed Value	Total Direct Tax Rate
	Real Property	Personal Property	Less: Tax Exempt Property		
2006	63,600,392,129	8,133,970,066	6,297,181,547	65,437,180,648	0.331190
2007	73,598,081,116	8,832,186,093	7,513,295,659	74,916,971,550	0.326866
2008	86,135,077,598	10,208,020,148	9,421,111,927	86,921,985,819	0.326866
2009	96,098,030,762	10,879,880,752	10,037,665,304	96,940,246,210	0.326866
2010	96,935,894,115	10,793,289,797	9,417,396,606	98,311,787,306	0.326866
2011	95,758,509,873	10,260,182,144	9,074,438,799	96,944,253,218	0.326866
2012	95,525,388,954	10,509,046,368	9,042,113,650	96,992,321,672	0.326866
2013	96,828,757,445	11,078,331,512	9,145,325,077	98,761,763,880	0.326866
2014	101,555,514,321	12,095,102,326	9,433,068,676	104,217,547,971	0.326866
2015	108,988,074,386	12,741,542,079	9,861,803,919	111,867,812,546	0.314500

Sources: Bexar County Tax Assessor-Collector Certified Roll Reports (For FY 2006-2015).

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



SAN PEDRO CREEK RESTORATION PROJECT

Courtesy of Bexar County

Table 6

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

	2005	2006	2007	2008	2009
County Direct Rates					
General	0.318471	0.314147	0.295104	0.289399	0.296187
Flood	0.012719	0.012719	0.031762	0.037467	0.030679
Total direct rate	0.331190	0.326866	0.326866	0.326866	0.326866
City and Town Rates					
City of San Antonio	0.578540	0.578540	0.572300	0.567140	0.565690
Alamo Heights	0.000000	0.000000	0.000000	0.000000	0.355662
Balcones Heights	0.558500	0.532404	0.498356	0.490729	0.510481
Castle Hills	0.479634	0.458908	0.425801	0.425801	0.458668
China Grove	0.229180	0.232940	0.021501	0.060230	0.064492
Converse	0.577500	0.565000	0.540000	0.515000	0.515000
Elmendorf	0.175000	0.250000	0.252961	0.269966	0.299846
Grey Forest	0.109522	0.975960	0.093525	0.093525	0.093525
Hill County Village	0.095000	0.097596	0.095000	0.095000	0.095000
Hollywood Park	0.417926	0.395908	0.381464	0.382261	0.490000
Kirby	0.664948	0.644471	0.588414	0.623000	0.661649
Leon Valley	0.537400	0.537400	0.527400	0.527400	0.527400
Live Oak	0.410000	0.385000	0.364400	0.405131	0.449369
Olmos Park	0.598837	0.544546	0.514787	0.480820	0.463400
Shavano Park	0.343016	0.335000	0.329682	0.325082	0.324800
City of Somerset	0.614013	0.555009	0.513609	0.517613	0.516787
St. Hedwig	0.479895	0.479895	0.479895	0.479895	0.479895
Terrell Hills	0.516864	0.465853	0.430422	0.399293	0.391301
Universal City	0.426487	0.457920	0.525827	0.512972	0.519636
Windcrest	0.412622	0.412454	0.407239	0.436227	0.436495
Helotes	0.336287	0.336287	0.336287	0.363651	0.363651
Von Ormy	0.000000	0.000000	0.000000	0.390000	0.390000
School Districts Rates					
Alamo Heights ISD	1.656600	1.486600	1.156600	1.156600	1.162000
East Central ISD	1.680000	1.520000	1.190000	1.319500	1.319500
Edgewood ISD	1.722200	1.610000	1.405000	1.405000	1.420000
Harlandale ISD	1.756000	1.700000	1.349000	1.479000	1.479000
Judson ISD	0.000000	0.000000	0.000000	0.000000	0.000000
Northeast ISD	1.794000	1.669000	1.402900	1.402900	1.402900
Northside ISD	1.775000	1.592500	1.262500	1.302500	1.337500
San Antonio ISD	1.720000	1.579700	1.249700	1.249700	1.249700
South San Antonio ISD	1.840000	1.710000	1.445000	1.440000	1.433800
Southside ISD	1.720000	1.690000	1.360000	1.365600	1.368900
Schertz-Cibolo ISD	0.000000	0.000000	0.000000	0.000000	0.000000
Somerset ISD	1.685000	1.536700	1.194000	1.205000	1.228000
Southwest ISD	1.618800	1.496000	1.195000	1.210000	1.243200
Fire District Rates					
Bexar Emergency #1	0.100000	0.100000	0.097848	0.100000	0.100000
Bexar Emergency #2	0.057000	0.070000	0.700000	0.070000	0.070000
Bexar Emergency #3	0.051000	0.035200	0.031222	0.030000	0.030772
Bexar Emergency #4	0.000000	0.000000	0.059990	0.069990	0.068500
Bexar Emergency #5	0.100000	0.091058	0.088555	0.087025	0.088353
Bexar Emergency #6	0.100000	0.093816	0.100000	0.100000	0.100000
Bexar Emergency #7	0.100000	0.100000	0.099666	0.100000	0.100000
Bexar Emergency #8	0.000000	0.000000	0.000000	0.070000	0.000000
Bexar Emergency #10	0.000000	0.000000	0.000000	0.100000	0.100000
Other Special District Rates					
Alamo Community College	0.107050	0.137050	0.134550	0.135855	0.135855
University Health System	0.243869	0.243869	0.237408	0.261022	0.266235
San Antonio River Authority	0.016425	0.016045	0.015951	0.015951	0.015951
S.A. MUD #1	0.930000	0.847800	0.762300	0.695700	0.668300

Source: Bexar County Tax Assessor - Collector's Office.

Note: The dates along the top of this schedule represent the tax year in which these rates are levied.

Table 6 (Continued)

2010	2011	2012	2013	2014
0.296187	0.296187	0.296187	0.296187	0.283821
0.030679	0.030679	0.030679	0.030679	0.030679
0.326866	0.326866	0.326866	0.326866	0.314500
0.565690	0.565690	0.565690	0.565690	0.565690
0.355662	0.316157	0.319454	0.325762	0.390262
0.558843	0.572199	0.572199	0.572199	0.572199
0.501345	0.501345	0.501345	0.501345	0.501345
0.071700	0.081700	0.087900	0.089000	0.085330
0.525434	0.572931	0.606675	0.606675	0.585518
0.313255	0.481749	0.477261	0.477261	0.442316
0.093525	0.093525	0.096525	0.093525	0.935250
0.095000	0.095000	0.095000	0.095000	0.095000
0.490000	0.536710	0.536710	0.511000	0.511000
0.697500	0.710978	0.710978	0.729376	0.729376
0.527400	0.535510	0.574282	0.582915	0.575507
0.476783	0.477291	0.463155	0.445401	0.510000
0.478499	0.480888	0.479865	0.470000	0.442785
0.320000	0.320000	0.320000	0.320000	0.309617
0.648884	0.704675	0.707059	0.707059	0.698171
0.479895	0.479895	0.479895	0.479895	0.479895
0.385068	0.385068	0.385068	0.371729	0.370525
0.590531	0.582981	0.586029	0.564043	0.560492
0.436495	0.436495	0.432970	0.415231	0.340900
0.363651	0.360000	0.355000	0.350000	0.350000
0.351000	0.320000	0.288000	0.255000	0.231232
1.168000	1.198000	1.218000	1.218000	1.205000
1.319500	1.296000	1.296000	1.275000	1.275000
1.420000	1.407400	1.398000	1.382600	1.362700
1.604800	1.544400	1.538500	1.528800	1.528800
0.000000	0.000000	0.000000	0.000000	1.425000
1.402900	1.402900	1.425000	1.440600	1.440600
1.365500	1.375500	1.375500	1.375500	1.375500
1.279700	1.307600	1.357600	1.357600	1.382600
1.454900	1.454900	1.454900	1.451500	1.451500
1.368900	1.368900	1.368900	1.368900	1.368900
0.000000	0.000000	0.000000	0.000000	1.490000
1.289000	1.278000	1.278000	1.278000	1.278000
1.256100	1.222600	1.273000	1.401622	1.465282
0.100000	0.100000	0.100000	0.100000	0.100000
0.070000	0.070000	0.940000	0.098007	0.098945
0.034300	0.034532	0.038628	0.050877	0.051408
0.074000	0.079900	0.079998	0.082025	0.077727
0.090596	0.089139	0.095500	0.100000	0.100000
0.100000	0.100000	0.097879	0.100000	0.100000
0.099687	0.099687	0.099040	0.100000	0.099510
0.000000	0.100000	0.982650	0.100000	0.100000
0.100000	0.100000	0.100000	0.100000	0.100000
0.141623	0.141623	0.149150	0.149150	0.149150
0.276235	0.276235	0.276235	0.276235	0.276235
0.016652	0.017370	0.017370	0.017798	0.017500
0.687200	0.706904	0.692500	0.703200	0.687700

Table 7

Bexar County, Texas
PRINCIPAL PROPERTY TAXPAYERS
Current and Nine Years Ago
(Unaudited)

	2015	
	Market Value	Percent of Total Taxable Value
H. E. Butt Grocery Company	\$ 1,279,139,245	1.15%
Methodist Healthcare System	630,901,542	0.57%
Walmart Stores Inc.	614,126,565	0.55%
VHS San Antonio Partners LP	514,599,452	0.46%
Halliburton Energy Services Inc.	413,141,410	0.37%
USAA	361,983,420	0.33%
La Cantera Specialty Retail LP	343,302,580	0.31%
Southwestern Bell Telephone	325,075,023	0.29%
Microsoft Corporation	438,156,600	0.39%
Frost Bank	269,303,986	0.24%
	<u>\$ 5,189,729,823</u>	<u>4.66%</u>
2006		
	Market Value	Percent of Total Taxable Value
H.E. Butt Grocery Company	\$ 735,934,185	1.13%
Southwestern Bell Telephone Company	568,536,435	0.87%
Walmart Stores Inc.	340,766,953	0.52%
USAA	337,380,807	0.52%
Methodist Healthcare System	251,810,826	0.39%
VHS San Antonio Partners LP	220,974,508	0.34%
Time Warner Cable San Antonio LP	202,348,710	0.31%
Frost National Bank	178,976,592	0.27%
Alamo Stonecrest Holdings	178,018,680	0.27%
Inland Western San Antonio Academy LP	174,828,022	0.27%
	<u>\$ 3,189,575,718</u>	<u>4.89%</u>

Source: Bexar Appraisal District

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

County Tax Rate - General and Debt

Fiscal Year	Collected Within the Fiscal Year of the Levy			Subsequent Collections	Total Collections to Date	Percent of Current Levy	Receivable
	Taxes Levied for Fiscal Year ¹	Amount	Percent of Levy	Taxes from Prior Year Levy	Amount		Outstanding taxes from prior Years ¹
2006	207,393,607	203,851,097	98.3	3,123,623	206,974,721	99.8	11,880,379
2007	232,857,689	229,355,021	98.5	3,038,915	232,393,936	99.8	11,142,226
2008	253,110,020	249,567,648	98.6	3,096,912	252,664,560	99.8	11,415,483
2009	274,110,478	270,493,314	98.7	3,312,200	273,805,514	99.9	12,359,490
2010	283,632,760	279,982,520	98.7	3,151,479	283,133,999	99.8	13,953,925
2011	281,269,878	277,373,606	98.6	3,133,018	280,506,624	99.7	14,306,351
2012	283,055,152	278,676,422	98.5	2,961,991	281,638,413	99.5	13,760,990
2013	288,449,751	284,572,346	98.7	1,795,353	286,367,699	99.3	13,399,256
2014	303,646,918	300,176,637	98.9	757,675	300,934,312	99.1	12,891,611
2015	312,332,006	309,128,544	99.0	-	309,128,544	99.0	12,486,407

County Tax Rate - Flood and Debt

Fiscal Year	Collected Within the Fiscal Year of the Levy			Subsequent Collections	Total Collections to Date	Percent of Current Levy	Receivable
	Taxes Levied for Fiscal Year	Amount	Percent of Levy	Taxes from Prior Year Levy	Amount		Outstanding taxes from prior Years ¹
2006	8,694,557	8,538,987	98.2	134,863	8,673,850	99.8	588,853
2007	9,839,643	9,685,804	98.4	130,691	9,816,495	99.8	560,731
2008	26,779,785	26,407,917	98.6	329,983	26,737,900	99.8	827,131
2009	34,804,952	34,354,457	98.7	422,035	34,776,492	99.9	1,100,234
2010	29,285,278	28,908,352	98.7	329,148	29,237,500	99.8	1,245,183
2011	29,133,246	28,733,381	98.6	320,200	29,053,581	99.7	1,288,486
2012	29,461,328	29,005,583	98.5	309,770	29,315,353	99.5	1,265,205
2013	30,143,855	29,736,667	98.6	185,510	29,922,177	99.3	1,256,623
2014	31,892,713	31,526,569	98.9	83,638	31,610,207	99.1	1,216,575
2015	34,212,269	33,856,775	99.0	-	33,856,775	99.0	1,203,514

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

Note: ¹ Outstanding taxes from prior years consists of all delinquent taxes from tax year 2014 - 1992 for county, and tax year 2014 - 1992 for flood.

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

Governmental Activities						
Year	Refunding Bonds	General Obligation Bonds	Certificates of Obligation	Other Obligations	Unamortized Premiums and Discounts, net³	Total Bonds Payable
2006	68,915,448	16,770,000	63,615,000	9,850,802	4,316,496	163,467,746
2007	61,790,001	35,470,000	175,960,000	15,008,071	5,477,292	293,705,364
2008	52,890,001	50,130,000	293,835,000	47,401,246	6,191,521	450,447,768
2009	49,525,000	47,665,000	619,220,000	39,384,000	12,688,804	768,482,804
2010	78,765,000	69,105,000	731,970,000	-	23,237,728	903,077,728
2011	69,580,000	66,430,000	713,405,000	-	21,926,641	871,341,641
2012	76,410,000	58,035,000	828,265,000	-	27,369,278	990,079,278
2013	68,195,000	55,325,000	1,340,120,000	-	66,262,529	1,529,902,529
2014	121,255,000	35,725,000	1,275,495,000	-	71,923,731	1,504,398,731
2015	265,870,000	23,715,000	1,237,700,000	-	114,088,111	1,641,373,111

- Note:**
- ¹ Figures for 2015 were not available for personal income.
 - ² Debt per capita uses the estimated population figures from 2006 - 2015.
 - ³ Deferred Charges were not included in FY14 to present per GASB 65.
Deferred charges are included in the previous fiscal years.

Table 9 (Continued)

Business-type Activities					
Revenue Bonds	Unamortized Premiums and Discounts, net	Total Bonds Payable	Total Primary Government	Percentage of Personal Income¹	Debt Per Capita²
117,065,000	2,968,668	120,033,668	283,501,414	6.10%	176.14
103,335,000	2,783,078	106,118,078	399,823,442	8.30%	257.02
104,465,000	(12,642,925)	91,822,075	542,269,843	8.20%	330.42
103,050,000	(11,773,982)	91,276,018	859,758,822	8.23%	522.55
212,885,000	(6,875,165)	206,009,835	1,109,087,563	8.02%	646.78
217,330,000	(7,886,202)	209,443,798	1,080,785,439	7.97%	630.28
331,100,000	(6,920,659)	324,179,341	1,314,258,619	7.97%	766.43
329,805,000	634,972	330,439,973	1,860,342,502	7.57%	1,023.51
325,700,000	6,066,180	331,766,180	1,836,164,911	7.57%	989.38
396,490,000	5,890,987	402,380,987	2,043,754,098	N/A	1,076.93

Bexar County, Texas
RATIO OF OUTSTANDING GENERAL BONDED COUNTY DEBT
Last Ten Fiscal Years
(Unaudited)

GOVERNMENTAL ACTIVITIES

General Bonded Debt Outstanding

Fiscal Year	Refunding Bonds	General Obligation Bonds	Certificates of Obligation	Unamortized Premiums and Discounts, net	Restricted for Debt Service	Total	Percentage of Actual	
							Taxable Value of Property	Per Capita
2006	68,915,448	16,770,000	63,615,000	4,316,496	(18,826,411)	134,790,533	0.21%	84
2007	61,790,001	35,470,000	175,960,000	5,477,292	(39,209,744)	239,487,549	0.32%	150
2008	52,890,001	50,130,000	293,835,000	6,191,521	(48,455,747)	354,590,775	0.41%	216
2009	49,525,000	47,665,000	619,220,000	12,688,804	(58,544,093)	670,554,711	0.70%	435
2010	78,765,000	69,105,000	731,970,000	23,237,728	(72,590,214)	830,487,514	0.85%	513
2011	69,580,000	66,430,000	713,405,000	21,926,641	(71,270,325)	800,071,316	0.83%	495
2012	76,410,000	58,035,000	828,265,000	27,369,278	(70,322,846)	919,756,432	0.95%	539
2013	68,195,000	55,325,000	1,340,120,000	66,262,529	(66,484,927)	1,463,417,602	1.49%	805
2014	121,255,000	35,725,000	1,275,495,000	71,923,731	(50,483,099)	1,453,915,632	1.40%	783
2015	265,870,000	23,715,000	1,237,000,000	114,088,113	(31,967,772)	1,608,705,341	1.45%	848

Source: Comprehensive Annual Financial Reports (CAFR).

Bexar County, Texas
RATIO OF ANNUAL DEBT SERVICE FOR GENERAL
BONDED DEBT TO TOTAL EXPENDITURES
ALL GOVERNMENTAL FUND TYPES
Last Ten Fiscal Years
(Unaudited)

<u>Fiscal Year</u>	<u>Total Debt Service ¹</u>	<u>Total Expenditures</u>	<u>Ratio of Debt Service to total Expenditures</u>
2006	29,205,538	370,291,687	7.89%
2007	21,256,881	409,513,611	5.19%
2008	29,964,629	520,263,633	5.76%
2009	51,174,407	557,481,091	9.18%
2010	59,632,885	576,498,862	10.34%
2011	72,859,422	641,055,409	11.37%
2012	74,988,795	662,815,145	11.31%
2013	80,129,550	712,324,047	11.25%
2014	96,784,100	647,573,353	14.95%
2015	96,524,866	673,730,025	14.33%

Source: Comprehensive Annual Financial Reports (CAFR).

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

Table 12

Bexar County, Texas
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
Current Year
(Unaudited)

Governmental Unit	Debt Outstanding	Applicable to Bexar County	Estimated Share of Overlapping Debt
Cities:			
Alamo Heights	\$ 9,965,000	100.00%	\$ 9,965,000
Converse	8,240,000	100.00%	8,240,000
Fair Oaks Ranch	7,790,000	61.37%	4,780,723
Balcones Heights	374,000	100.00%	374,000
Elmendorf	1,229,000	100.00%	1,229,000
Helotes	11,650,000	100.00%	11,650,000
Hill Country Village	712,000	100.00%	712,000
Kirby	1,470,000	100.00%	1,470,000
Leon Valley	8,565,000	100.00%	8,565,000
Live Oak	21,770,000	100.00%	21,770,000
Lytle	1,950,000	0.95%	18,525
Olmos Park	3,015,000	100.00%	3,015,000
St. Hedwig	550,000	100.00%	550,000
San Antonio	1,595,530,000	100.00%	1,595,530,000
Schertz	68,825,000	6.78%	4,666,335
Selma	19,725,000	62.31%	12,290,648
Shavano Park	4,340,000	100.00%	4,340,000
Somerset	1,395,000	100.00%	1,395,000
Terrell Hills	9,355,000	100.00%	9,355,000
Universal City	18,150,000	100.00%	18,150,000
Von Ormy	71,000	100.00%	71,000
School Districts:			
Alamo Heights ISD	96,945,000	100.00%	96,945,000
East Central ISD	63,733,479	100.00%	63,733,479
Edgewood ISD	74,000,000	100.00%	74,000,000
Floresville ISD	100,689,990	0.10%	100,690
Harlandale ISD	236,572,066	100.00%	236,572,066
Judson ISD	421,094,205	100.00%	421,094,205
Medina Valley ISD	52,238,424	30.89%	16,136,449
Northeast ISD	1,370,275,000	100.00%	1,370,275,000
San Antonio ISD	735,034,988	100.00%	735,034,988
South San Antonio ISD	174,241,899	100.00%	174,241,899
Southside ISD	48,335,000	100.00%	48,335,000
Southwest ISD	262,168,289	100.00%	262,168,289
Boerne ISD	183,047,910	26.42%	48,361,258
Comal ISD	604,823,639	16.67%	100,824,101
Northside ISD	2,091,145,000	99.57%	2,082,153,077
Schertz-Cibolo-Universal City ISD	319,376,474	9.38%	29,957,513
Somerset ISD	30,859,991	74.80%	23,083,273
Special Districts:			
Alamo Community College District	464,230,000	100.00%	464,230,000
Bexar Co Hosp Dist	714,060,000	100.00%	714,060,000
San Antonio MUD #1	965,000	100.00%	965,000
Cibolo Canyons Special Improvement District	27,840,000	100.00%	27,840,000
Total Overlapping	<u>9,866,347,354</u>		<u>8,708,248,518</u>
Bexar County	<u>1,641,373,113</u>	100.00%	<u>1,641,373,113</u>
Total Direct and Overlapping Debt	<u>\$ 11,507,720,467</u>		<u>\$ 10,349,621,631</u>

Source: Municipal Advisory Council of Texas, as of September 30, 2015

Overlapping percentages are derived from the 2015 market values provided by the appraisal districts.

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

<u>Venue Project Revenue Bonds</u>						
Fiscal Year	Total Revenues ¹	Less: Operating Expenses ²	Net Available Revenue	Annual Minimum Requirement ³	Ratio Available to Annual Requirement	Additional Mandatory Special Redemption ⁴
2006	22,064,372	1,491,850	20,572,522	12,509,483	1.64	6,725,000
2007	23,647,072	100,240	23,546,832	12,102,887	1.95	8,560,000
2008 ⁵	24,524,396	113,787	24,410,609	10,860,351	2.25	10,565,000
2009 ⁵	19,924,705	686,531	19,238,174	7,493,210	2.57	-
2010 ⁵	20,803,473	619,347	20,184,126	70,741,787	0.29	-
2011	22,244,006	762,268	21,481,738	14,264,596	1.51	-
2012	23,642,911	649,204	22,993,707	131,402,052	0.17	-
2013	25,162,903	653,099	24,509,804	20,981,046	1.17	-
2014	26,307,877	390,845	25,917,032	21,120,777	1.23	-
2015	27,467,611	972,509	26,495,102	97,109,629	0.27	-

Source: Comprehensive Annual Financial Reports (CAFR).

Note: ¹ Includes operating and non-operating revenues.

² Includes operating expenses minus depreciation plus transfers out.

³ Figures are minimum principal and interest added together.

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

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

⁵ Amounts were adjusted to exclude Commissary Fund transactions.

**Bexar County, Texas
MOTOR VEHICLE RENTAL TAX COLLECTIONS
Current Year and Nine Years Ago
(Unaudited)**

<u>Motor Vehicle Rental Tax Collections</u>	
2006	6,864,223
2007	6,962,717
2008	7,097,116
2009	6,731,847
2010	7,017,695
2011	7,395,457
2012	7,927,555
2013	8,302,881
2014	8,644,849
2015	9,175,855

Source: Comprehensive Annual Financial Reports (CAFR).

Bexar County, Texas
HOTEL OCCUPANCY TAX NET COLLECTIONS
Current Year and Nine Years Ago
(Unaudited)

<u>Hotel Occupancy Tax Net Collections</u>	
2006	11,541,320
2007	12,799,160
2008	13,668,374
2009	11,564,549
2010	12,320,625
2011	13,519,585
2012	14,402,231
2013	15,543,139
2014	16,322,866
2015	16,913,746

Source: Comprehensive Annual Financial Reports (CAFR).

Bexar County, Texas
HOTEL OCCUPANCY TAX COLLECTIONS – TOP TEN HOTELS
Current Year and Nine Years Ago
(Unaudited)

Hotel Occupancy Tax Collections - Top Ten Hotels

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
JW Marriott ¹	N/A	N/A	N/A	N/A	\$ 396,694	\$ 899,541	\$ 904,069	\$ 988,857	\$ 1,032,413	\$ 1,073,785
Grand Hyatt*	N/A	N/A	N/A	614,482	682,208	711,169	718,177	732,435	783,860	805,139
Marriott Rivercenter*	812,170	605,975	722,427	722,427	654,268	686,725	689,094	722,655	772,099	688,225
Hyatt Regency*	491,300	510,908	463,511	463,511	385,345	378,656	404,824	426,257	449,044	473,910
Westin Riverwalk*	397,841	429,199	340,344	378,659	327,215	382,572	345,421	389,193	409,748	383,440
Hyatt Hill Country Resort**	453,905	315,469	384,983	384,983	327,217	355,383	371,112	375,071	422,507	446,300
Marriott Riverwalk*	410,892	334,194	327,152	375,393	359,202	397,740	370,152	382,452	410,199	329,173
Hilton Palacio Del Rio*	391,845	411,580	327,055	344,697	337,990	323,967	344,574	393,135	403,581	418,591
The Westin La Cantera Resort***	412,374	446,639	320,881	309,811	292,893	305,577	384,855	389,204	396,882	N/A
Omni La Mansion Del Rio	N/A	N/A	N/A	251,008	245,874	251,408	262,884	283,156	297,353	303,794
Hotel Contessa	N/A	N/A	N/A	196,814	N/A	N/A	N/A	N/A	N/A	232,694
Crowne Plaza Hotel*	223,702	226,550	177,052	N/A						
Hotel Valencia Riverwalk*	174,799	186,309	154,528	N/A						
Holiday Inn of San Antonio*	183,512	180,213	143,679	N/A						
Total	\$ 3,952,340	\$ 3,647,036	\$ 3,361,612	\$ 4,041,785	\$ 4,008,906	\$ 4,692,738	\$ 4,795,162	\$ 5,082,415	\$ 5,377,686	\$ 5,155,051

Note: ¹ JW Marriott opened in 2010.

* These hotels are within walking distance of the Henry B. Gonzalez Convention Center.

** This hotel is near Sea World San Antonio Adventure Park.

*** This hotel is near Six Flags Fiesta Texas Amusement Park.

**Bexar County, Texas
CONVENTION STATISTICS
Current Year and Nine Years Ago
(Unaudited)**

	Hotel Occupancy (%)	Revenue Per Available Room (\$)	Room Nights Sold	Convention Attendance ¹	Convention Room Nights ¹	Convention Delegate Expenditures (\$ Millions) ¹
2006	69.1	69.43	7,439,783	467,426	736,659	485.8
2007	66.3	69.90	7,397,123	455,256	647,386	473.1
2008	64.6	70.82	7,669,475	563,164	691,525	607.5
2009	57.1	55.94	7,167,603	399,408	660,736	474.5
2010	59.3	57.02	7,768,002	535,400	736,325	636.1
2011	61.3	58.08	8,236,019	499,171	637,593	593.0
2012	63.5	60.79	8,651,826	449,202	635,829	533.7
2013	63.1	63.44	8,610,676	712,577	734,190	846.6
2014	65.3	67.03	8,874,090	652,443	725,333	775.1
2015	65.7	69.55	8,913,575	699,662	773,569	831.2

Note: ¹ Reflects only those conventions booked by the San Antonio Convention and Visitors Bureau.

Source: San Antonio Convention and Visitors Bureau and the Smith Travel Research end of year historical reports.

Bexar County, Texas
SAN ANTONIO HOTEL OCCUPANCIES AND AVERAGE DAILY RATES/HISTORY
Current Year and Nine Years Ago
(Unaudited)

San Antonio Hotel Occupancies and Average Daily Rates/History

	Room	Increase/Decrease	Average	Increase/Decrease	Hotel	Increase/Decrease
	Count	(%)	Daily	(%)	Occupancy	(%)
			Room Rate		(%)	
2006	33,543	1.8	97.14	9.5	68.2	0.4
2007	34,862	3.9	101.68	4.7	65.9	(3.4)
2008	37,919	8.8	106.27	4.5	64.1	(2.7)
2009	40,406	6.6	95.48	(10.2)	56.2	(12.3)
2010	43,307	7.2	95.85	0.4	58.2	3.6
2011	43,979	1.6	95.65	(0.2)	61.0	4.8
2012	44,310	0.8	97.01	1.4	63.4	3.9
2013	44,845	1.2	101.82	5.0	62.9	(0.8)
2014	43,928	(2.0)	103.57	1.7	64.9	3.2
2015	45,228	3.0	106.83	3.1	64.9	0.0

Source: Smith Travel Research end of year historical reports.



Courtesy of MissionsofSanAntonio.org

Table 19

Bexar County, Texas
COUNTY EXPENDITURES FOR ASSETS OWNED BY OTHER ENTITIES
Last Eight Fiscal Years¹
(Unaudited)

Description	Ownership	2007 Expenditure	2008 Expenditure	2009 Expenditure	2010 Expenditure	2011 Expenditure
Governmental Activities						
Mission Trails MPO	City of SA	\$ 42,586	\$ -	\$ -	\$ -	\$ -
Mid-Beitel Creek	City of SA	168,960	-	-	814	1,112,551
Perrin Beitel & Briar Glenn	City of SA	-	119,333	63,800	26,668	295,983
Ingram Road Low Water Crossing	City of SA	-	163,057	162,854	796,628	6,283,912
Hausman Road Drainage	City of SA	-	30,949	230,501	3,088,008	542,150
Hausman Road Drainage Phase II	City of SA	-	-	-	-	-
Huebner Creek at Prue Road	City of SA	-	-	61,351	36,706	31,994
Huebner Creek Enhanced Conveyance	City of SA	-	91,501	169,568	7,093,016	2,757,133
Laddie Place	City of SA	-	40,207	164,790	293,753	16,997,001
Shane Road Low Water Crossing	City of SA	-	-	185,344	237,401	718,060
Rock Creek Enhanced Conveyance	City of SA	-	6,534	153,189	-	377,288
San Pedro Huisache Phase II	City of SA	-	-	205,000	838,744	914,353
Olmos Dam Repair	City of SA	-	473,561	437,007	677,999	4,382,301
Balcone Heights Storm Water	City of SA	-	-	137,828	46,393	-
Rossillo Tributary	City of SA	-	-	97,200	135,237	504,542
Roland Avenue Bridge	City of SA	-	77,437	230,212	249,535	668,339
Huebner Creek at Hollyhock	City of SA	-	-	37,716	25,270	184,487
Broadway Drainage Improvements	City of SA	-	-	-	42,616	389,864
Six Mile Creek Drainage Improvements	City of SA	-	-	-	40,270	752,275
Elmendorf Lake	City of SA	-	-	-	223,386	262,791
French Creek Drainage Study	City of SA	-	-	-	-	73,342
French Creek Tributary	City of SA	-	-	-	-	28,990
Barbara Drive	City of SA	-	-	-	-	157,172
New Braunfels	City of SA	-	-	-	-	-
Science Park	City of SA	-	-	-	-	28,561
San Pedro Huisache Phase III	City of SA	-	-	-	-	155,236
Hausman Phase II	City of SA	-	-	-	-	138,631
VFW Drainage	City of SA	-	-	-	-	252,271
Concepcion Creek Drainage Improvement	City of SA	-	-	-	-	84,014
Knoll Creek	City of SA	-	-	-	-	204,111
Jones Maltsberger at Elm Creek	City of SA	-	-	-	-	-
Prue Road at French Creek	City of SA	-	-	-	-	-
North Verde Road LWC	City of SA	-	-	-	-	-
Salado Creek Tributary	City of SA	-	-	-	-	-
San Pedro Creek Restoration	City of SA	-	-	-	-	-
Applewhite Road	City of SA	-	7,552	-	-	-
Woodlawn at 36th Street Drain	City of SA	-	-	-	-	-
Seeling Channel Phase II-Flood	City of SA	-	-	-	-	-
Mission Trails	City of SA	133,203	-	33,488	-	-
Cimarron Subdivision	City of Converse	-	-	-	-	35,983
Hertberg Historic Center	Non Profit	-	250,000	-	-	-
The DoSeum	Non Profit	-	-	-	-	-
Mission Reach Restoration	SA River Auth.	3,318,975	18,327,205	6,757,299	5,214,150	43,762,188
Mission Reach Restoration - Betterments	SA River Auth.	-	-	-	415,605	527,957
Museum Reach Restoration	SA River Auth.	3,489,169	7,041,861	-	-	133,228
Calaveras 8 Increase Detention	SA River Auth.	-	-	201,669	118,047	171,678
Calaveras Dam 6	SA River Auth.	-	-	-	181,912	656,426
Calaveras Dam 10	SA River Auth.	-	-	-	-	-
Eagleland Reach - Betterments	SA River Auth.	-	-	-	450,334	312,920
Eagleland Reach	SA River Auth.	-	-	-	142,346	147,129

Table 19 (Continued)

2012 Expenditure	2013 Expenditure	2014 Expenditure	2015 Expenditure	Ending Balance
\$ -	\$ -	\$ -	\$ -	\$ 42,586
196,228	21,487	7,503	12,879	1,520,422
91,569	501,635	149,374	35,285	1,283,647
1,927,084	116,634	-	-	9,450,170
251,355	7,836,030	11,686	6,500	11,997,180
272,234	7,997,794	-	-	8,270,028
478,110	154,432	50,232	374,750	1,187,574
1,983,581	457,507	4,152,351	5,875,807	22,580,464
1,886,706	1,663,443	3,390,754	2,535,750	26,972,404
968,982	5,000	8,855	-	2,123,642
94,645	450,072	1,102,722	1,117,611	3,302,061
6,982,214	1,698,806	58,737	-	10,697,855
20,260	-	-	-	5,991,128
-	-	-	-	184,221
302,186	2,099,778	2,207,920	2,324,070	7,670,933
1,983,172	2,112,994	1,915,240	302,609	7,539,537
143,812	2,970	254,500	720,626	1,369,380
395,270	-	74,719	9,431	911,900
1,863,596	1,161,909	1,731,639	466,257	6,015,946
185	-	631,097	3,068,760	4,186,219
94,333	-	-	-	167,676
237,751	215,683	637,515	120,198	1,240,137
375,155	26,344	-	8,500,000	9,058,670
310,874	184,667	316,347	-	811,888
326,011	22,209	-	-	376,782
509,509	102,420	952,784	668,124	2,388,073
-	-	-	-	138,631
672,694	1,119,425	2,210,054	876,308	5,130,751
332,936	11,122	-	-	428,072
3,660,236	527,197	248,699	2,296,611	6,936,853
167,140	100	1,090,913	-	1,258,153
-	345,185	216,635	236,148	797,968
-	107,504	317,122	42,695	467,322
-	70,340	265,808	1,608	337,757
-	674,575	3,696,636	7,079,651	11,450,862
-	-	-	-	7,552
-	-	240,794	158,602	399,396
-	-	-	4,000,000	4,000,000
-	-	-	-	166,691
108,973	203,364	74,730	14,762	437,811
-	-	-	-	250,000
-	-	-	740,000	740,000
37,807,831	37,504,393	7,534,075	771,737	160,997,852
18,285,205	8,401,528	558,648	-	28,188,942
3,809	-	-	-	10,668,067
40,975	964,032	7,507	-	1,503,909
63,801	51,074	6,137	-	959,350
159,551	167,550	482,952	786,627	1,596,681
1,605,355	404,672	-	-	2,773,281
629,052	34,718	-	-	953,244

Table 19 (Continued)

Bexar County, Texas
COUNTY EXPENDITURES FOR ASSETS OWNED BY OTHER ENTITIES
Last Seven Fiscal Years¹
(Unaudited)

Description	Ownership	2007 Expenditure	2008 Expenditure	2009 Expenditure	2010 Expenditure	2011 Expenditure
Governmental Activities (Continued)						
Martinez Dams	SA River Auth.	-	-	-	-	-
Park Reach	SA River Auth.	-	-	-	-	-
St. Mary's Drainage Project	St. Mary's Univ.	-	-	-	-	107,751
Sewer Halliburton Economic Development	SA Water System	-	-	-	-	-
State Highway 211 Right of Way	STATE	-	548,770	1,425	10,600	-
Culebra Road	STATE	172,440	1,055,242	1,497,630	4,795,213	783,547
Blanco Road	STATE	2,196,381	4,716,588	11,835,827	7,560,445	1,350,504
Loop 1604 - Lower Sequin Road	STATE	-	-	-	-	-
Culebra Road FM 471	STATE	-	-	-	-	-
Potranco Road FM 1957	STATE	-	-	-	-	-
US Highway 281 and Loop 1604	STATE	-	-	-	-	-
Haven for Hope Homeless Campus	Haven for Hope	-	-	6,248,663	4,751,337	-
Medina Lake Dam	Bexar/Medina/Atascosa	-	-	-	-	-
Hot Wells Interpretive Center and Public Park	Dev. James Lifshutz	-	-	-	-	-
Jefferson H.S. Drainage-Flood	San Antonio ISD	-	-	-	-	-
Total Governmental Activities		<u>\$ 9,521,714</u>	<u>\$ 32,949,797</u>	<u>\$ 28,912,362</u>	<u>\$ 37,492,434</u>	<u>\$ 86,286,662</u>
Business-type Activities						
Mission Reach		\$ -	\$ -	\$ 3,108,167	\$ 3,298,092	\$ 335,451
Eagleland Reach		-	-	677	-	-
Park Reach		-	-	677	-	-
Veteran's Memorial Plaza		-	-	-	-	110,917
Briscoe River Portal		-	-	-	-	934,734
UTSA Soccer/Track		-	-	677	-	446,519
NISD National Swim Center		-	-	677	52,122	567,473
Hartman/Soar Soccer		-	-	4,643,393	356,607	-
Brooks City Soccer		-	-	677	-	-
Mission Concepcion Athletic Co.		-	-	198,347	1,025,236	5,145,558
Culebra Creek Soccer		-	-	89,552	1,373,782	3,766,665
St. Mary's Athletic Comp.		-	-	677	-	-
Classics Elite Soccer		-	-	90,102	1,109,853	-
Wheatly Heights Athletic Comp.		-	-	105,439	581,163	4,687,977
McAllister Little League		-	-	182,364	2,487,636	-
S E Skyline Baseball		-	-	1,471,963	1,666,029	138,354
Texas Fencing Center		-	-	677	-	-
Missions Baseball Academy		-	-	677	-	1,767,334
Community Multi Purpose		-	-	677	5,599,323	-
Performing Arts Center		-	-	2,010,241	6,366,448	9,930,624
Alameda Theater		-	-	156,360	62,878	-
Briscoe Western Art Foundation		-	-	677	1,410,746	2,588,576
Total Business-type Activities		<u>-</u>	<u>-</u>	<u>12,062,702</u>	<u>25,389,915</u>	<u>30,420,182</u>
Total County Expenditures for Assets Owned by Others		<u>\$ 9,521,714</u>	<u>\$ 32,949,797</u>	<u>\$ 40,975,064</u>	<u>\$ 62,882,349</u>	<u>\$ 116,706,844</u>

Note: ¹ Less than ten years of data presented because 2007 was the first year of implementation of the new reporting model. Except for 2007, the information will be presented on a prospective basis. Further, expenses related to business-type activities began in 2009.

Table 19 (Continued)

2012 Expenditure	2013 Expenditure	2014 Expenditure	2015 Expenditure	Ending Balance
318,755	324,509	761,723	691,446	2,096,433
503	1,343,895	4,204	-	1,348,602
996,925	630,451	661	-	1,735,789
-	749,364	-	-	749,364
-	-	-	-	560,795
1,503,206	32,068	-	600,000	10,439,346
10,812	3,900	-	-	27,674,457
1,409,664	905,553	11,326,891	14,645,785	28,287,893
256,627	1,307,556	256,172	117,218	1,937,573
75,556	59,814	259,183	24,419	418,972
-	92,000,000	-	-	92,000,000
-	760,925	57,799	681,275	12,500,000
1,134,963	97,387	12,410	20,528	1,265,289
-	124,467	11,469	87,067	223,003
			750,000	750,000
<u>\$ 90,939,391</u>	<u>\$ 175,758,486</u>	<u>\$ 47,295,195</u>	<u>\$ 60,761,144</u>	<u>\$ 569,917,184</u>
\$ -		\$ -	\$ -	\$ 6,741,711
-		-	-	677
-		-	-	677
591,455	2,037,602	5,260,026	-	8,000,000
1,695,749	-	-	-	2,630,483
5,713,829	8,428,717	410,259	-	15,000,000
5,642,643	737,085	-	-	7,000,000
-	-	-	-	5,000,000
307,851	4,538,400	146,629	-	4,993,558
9,643,981	61,493	-	-	16,074,615
-	-	-	-	5,230,000
5,999,323	-	-	-	6,000,000
-	-	-	-	1,199,955
2,122,565	-	-	-	7,497,144
-	-	-	-	2,670,000
16,800	-	-	-	3,293,147
900,396	1,098,927	-	-	2,000,000
1,303,489	914,159	11,380	-	3,997,039
964,432	1,196,407	7,343,351	2,151,204	17,255,394
17,742,395	34,669,770	19,026,112	-	89,745,590
958,905	4,532,780	289,077	2,814	6,002,814
-	-	-	-	4,000,000
<u>53,603,813</u>	<u>58,215,340</u>	<u>32,486,834</u>	<u>2,154,018</u>	<u>214,332,803</u>
<u>\$ 144,543,204</u>	<u>\$ 233,973,825</u>	<u>\$ 79,782,028</u>	<u>\$ 62,915,162</u>	<u>\$ 784,249,988</u>

**Bexar County, Texas
DEMOGRAPHIC AND ECONOMIC STATISTICS
Last Ten Fiscal Years
(Unaudited)**

Year	Estimated Population ¹	Personal Income (thousands of dollars) ²	Per Capita Personal Income ³	Unemployment Rate ⁴	School Enrollment ⁵	University Enrollment ⁶
2006	1,609,500	51,180,678	32,991	4.3%	301,194	99,845
2007	1,594,000	54,324,033	34,163	4.1%	N/A	100,043
2008	1,641,170	56,891,253	35,090	5.1%	307,924	102,806
2009	1,645,301	60,220,178	36,465	7.2%	314,801	113,307
2010	1,714,773	59,911,913	34,761	7.3%	324,015	119,283
2011	1,756,153	63,532,926	36,177	8.1%	330,259	119,352
2012	1,785,704	68,567,177	38,398	6.1%	338,933	119,710
2013	1,817,610	70,896,476	39,005	6.2%	334,351	120,273
2014	1,855,866	75,825,317	40,857	4.8%	344,548	119,482
2015	1,897,753	N/A	N/A	3.7%	350,256	120,242

Source: ¹ Estimated population figures - Greater San Antonio Chamber of Commerce (San Antonio Region Economic Trends 2005-2006). Source for Fiscal Year 2007 - 2013 - U.S. Census Bureau (www.census.gov). Source for Fiscal Year 2009 -EDIS www.edis commerce.statenc.us/docs/countyprofile/old/Tx/48029.pdf.
² Per capita personal income was computed using Census Bureau midyear population estimates.
³ Personal Income and Per Capita Personal Income Figures - Bureau of Economic Analysis (2005 - 2014). Figures for 2015 were not available for personal income and per capita personal income.
⁴ Unemployment rates - Texas Workforce Commission September 2015, Quarterly Report.
⁵ School Enrollment for schools located in Bexar County -Texas Education Agency. Enrollment figures are for grades Pre-K through 12th grade. University enrollment figures are not included. Enrollment figures for 2007 were not available.
⁶ Figures represent Fall enrollment for the calendar year.

Bexar County, Texas
PRINCIPAL EMPLOYERS
Current Year and Nine Years Ago²
(Unaudited)

2015			
Principal Employers	Category	Total	Percent of County Employment
Joint Base San Antonio ¹	Government	88,760	10.83
H.E.B. Grocery Company	Retail	18,715	2.28
USAA	Finance/ Insurance	17,000	2.07
Northside Independent School District	Services	13,161	1.61
City of San Antonio	Government	11,922	1.45
Northeast Independent School District	Services	9,141	1.12
Methodist Healthcare System	Medical	8,600	1.05
University Health System	Medical	7,708	0.94
San Antonio Independent School District	Services	7,382	0.90
Baptist Health System	Medical	5,800	0.71
	TOTAL	188,189	22.96
Total County Employment for 2015²		819,506	
2006			
Principal Employers	Category	Total	Percent of County Employment
Joint Base San Antonio ¹	Government	68,170	9.53
H.E.B. Grocery Company	Retail	16,006	2.24
USAA	Finance/Insurance	14,258	1.99
Northside Independent School District	Services	11,335	1.58
City of San Antonio	Government	10,349	1.45
San Antonio Independent School District	Services	7,775	1.09
Northeast Independent School District	Services	7,557	1.06
Methodist Healthcare System	Medical	6,520	0.91
AT&T	Telecommunications	5,611	0.78
Baptist Health System	Medical	5,276	0.74
	TOTAL	152,857	21.36
Total County Employment for 2006²		715,679	

Source: San Antonio Business Journal Book of Lists 2015-16, Greater San Antonio Chamber of Commerce and confirmation from individual corporate human resource offices.

Note: ¹ Under the BRAC Joint Basing Recommendation for San Antonio, installation support functions at the the Army's Fort Sam Houston were combined with those at Randolph and Lackland Air Force Bases under a single organization (Joint Base San Antonio). Includes military personnel and civilian personnel.

² Total County Employment figure for 2006 and 2015 -Texas Workforce Commission website.

Table 22

Bexar County, Texas
OPERATING INDICATORS BY FUNCTION/PROGRAM
Last Ten Fiscal Years
(Unaudited)

<u>Function/Program</u>		<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<u>PUBLIC SAFETY</u>					
Sheriff-Adult Detention	Average Daily Inmate Population				
	Male	3131	3,253	3,149	3,209
	Female	594	574	521	477
	Number of Prisoners Booked	58,986	61,378	62,031	57,267
	Number of Prisoners Released	58,970	60,871	61,653	57,308
	Number of Uniformed Officers	868	912	866	753
Sheriff-Law Enforcement	Number of Patrol Deputies ¹	235	N/A	N/A	N/A
Patrol	Number of Law Enforcement Officers ²	385	533	532	530
<u>JUDICIAL</u>					
District Courts					
Criminal	Cases Filed During the Year ³	12,249	11,651	11,930	11,043
Civil	Cases Filed During the Year ³	43,190	39,269	42,749	42,718
Juvenile	Cases Filed During the Year ³	2,006	2,062	3,213	2,152
County Courts-At Law					
Criminal	Cases Filed During the Year ³	29,573	32,452	33,174	31,474
Civil	Cases Filed During the Year ³	9,527	8,567	9,145	8,807
Probate	Cases Filed During the Year ³	4,937	4,789	4,677	4,629
Mental Health	Cases Filed During the Year ³	7,981	7,802	7,265	5,744
Justice of the Peace Courts	Civil and Criminal Cases Filed During the Year ³	168,906	205,553	204,041	153,438
<u>HEALTH & PUBLIC WELFARE</u>					
Number of Grants	Federal	73	44	46	47
	State	30	56	40	69
	Private	25	18	9	15
Child Welfare Board	Children in DFPS legal responsibility ⁴	5,002	5,445	5,571	5,761
	Children in Substitute Care ⁴	1,562	1,887	1,877	2,164
	Children in Foster Care ⁴	3,234	3,426	3,473	3,747
<u>PUBLIC WORKS</u>					
	Number of Work Orders for Road Maintenance	3,402	2,800	2,400	8,812
	Number of Work Orders for Traffic Maintenance	6,043	1,250	1,250	2,800
	Number of Capital Projects in Design	19	12	13	6
	Number of Capital Projects in Construction	14	9	9	13
	Number of Capital Projects Completed	11	8	2	8
<u>GENERAL GOVERNMENT</u>					
Commissioners Court	Number of Official Public Meetings				
	Regular Sessions	29	25	24	24
	Special Sessions (Work Sessions)	6	8	9	10

Source: Bexar County Annual Budget.

Note: ¹ Includes only officers from the patrol division.

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

³ Totals are from the Texas Office of Court Administration.

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

Table 22 (Continued)

<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
3,341	3,681	3,957	3,689	3,680	3,591
433	476	449	450	514	516
59,322	66,893	68,513	62,973	75,611	71,017
59,298	66,587	68,308	62,154	75,050	70,305
853	849	855	716	711	895
N/A	N/A	N/A	N/A	N/A	N/A
519	519	531	521	529	495
11,859	12,612	13,459	11,822	11,612	9,649
42,955	31,925	35,161	36,109	26,740	34,663
2,855	3,343	3,323	3,406	3,612	3,285
30,589	34,834	38,274	34,717	39,823	43,403
9,302	8,490	9,227	10,566	12,378	11,107
5,328	3,966	4,291	4,327	4,045	4,432
5,335	2,754	3,201	3,555	3,444	3,364
155,272	185,653	170,192	172,062	151,430	159,183
51	41	85	86	82	100
61	66	36	31	35	35
11	8	8	5	12	10
5,238	4,608	4,579	5,074	5,335	5,197
5,184	4,589	4,501	5,008	5,285	5,063
3,564	3,239	3,246	3,585	3,890	3,879
8,723	8,723	8,789	8,723	8,607	8,159
2,800	2,800	4,150	4,100	4,262	3,727
11	11	13	15	24	22
9	9	8	6	10	3
3	3	6	4	12	10
24	24	24	24	25	23
9	8	17	15	14	19

⁴ Texas Department of Family and Protective Services (DFPS) works with the Bexar County Child Welfare Board to facilitate implementation and administration of the Children's Protective Services Program. Children in foster care are placed in foster homes or institutions; children in substitute care are placed in treatment facilities, hospitals, adoptive homes, or independent living arrangements. Children in the legal responsibility of DFPS are those whom the courts have awarded legal responsibility by temporary or permanent managing conservatorship or other court ordered legal basis. Children may reside in an out of home placement or were returned to their home of origin.

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

<u>Function/Program</u>		<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
<u>PUBLIC SAFETY</u>						
Sheriff-Adult Detention	Number of inmate beds	4,563	4,563	4,563	4,596	4,596
Sheriff-Law Enforcement	Number of patrol vehicles	152	135	132	136	132
<u>JUDICIAL</u>						
District Courts						
Criminal	Number of elected judges	13	12	12	11	11
Civil	Number of elected judges	14	14	14	14	14
Juvenile	Number of elected judges	3	3	3	3	3
County Courts-At-Law						
Criminal	Number of elected judges	13	13	13	13	13
Civil	Number of elected judges	2	2	2	2	2
Probate	Number of elected judges	2	2	2	2	2
Justice of the Peace Courts						
	Number of elected judges	8	8	8	6	6
<u>EDUCATION & RECREATION</u>						
County Parks	Number of acres maintained	481	481	481	481	247
	Number of county parks	11	11	11	11	11
	Number of civic centers	3	3	3	3	3
<u>PUBLIC WORKS</u>						
	Road Miles Maintained	1,270	1,270	1,231	1,200	1,200
	Road Resurfaced (miles)	76	97	122	93	78
	Heavy Trucks/Equipment	280	278	312	312	308
<u>GENERAL GOVERNMENT</u>						
	Number of Light Vehicles ¹	925	911	670	670	784

Source: Bexar County Annual Budget.

Note: ¹ Light vehicles have a carrying capacity of one ton and under. This includes cars used by every department except the Sheriff Department.

² Fiscal year 2007 totals are estimates. No capital assets were reported for the function of Health and Public Welfare.

Table 23 (Continued)

<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007²</u>	<u>2006</u>
4,596	4,598	4,390	4,294	4,294
171	171	110	122	112
11	11	9	9	9
14	13	13	13	13
3	3	2	2	2
13	13	9	10	9
2	2	3	2	3
2	2	2	2	2
6	6	6	6	5
1,135	570	570	602	602
11	11	11	8	9
3	3	3	3	3
1,004	1,030	1,026	961	956
103	117	121	114	112
329	311	299	250	293
690	692	506	572	481

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

Function/Program	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
General Government/ Administrative	945	976	996	1,057	988	1,039	960	932	925	888
Judicial	640	665	722	736	754	707	689	692	686	729
Public safety										
Officers	1,706	1,659	1,779	1,948	1,935	2,048	1,943	1,849	1,899	2,056
Civilians	689	610	772	595	610	509	492	659	717	622
Education and recreation	53	53	53	16	67	14	14	71	70	79
Public works	257	259	262	259	267	268	259	256	264	264
Health and public welfare	91	77	93	155	119	207	194	109	109	91
Total	4,381	4,299	4,677	4,766	4,740	4,792	4,551	4,568	4,670	4,729

Source: Bexar County Adopted Budget.

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

	(a)	(b)	(a/b)	(b-a)	(c)	(b-a)/(c)	Total TCDRS Required Contribution Rate ²
Fiscal Year	Actuarial Value of Assets	Actuarial Accrued Liability	Funded Ratio	Unfunded Actuarial Accrued Liability	Annual Covered Payroll ¹	UAAL as a Percentage of Covered Payroll	
2006 ³	439,106,883	541,188,418	91.12%	48,081,535	174,803,879	27.51%	9.49%
2007	533,909,770	586,511,660	91.03%	52,601,890	189,723,874	27.73%	9.90%
2008	532,359,466	632,707,583	84.14%	100,348,117	205,997,638	48.71%	9.90%
2009	587,887,756	685,350,890	85.78%	97,463,134	214,085,357	45.53%	9.90%
2010	615,705,829	726,801,815	84.71%	111,095,986	217,066,212	51.18%	10.62%
2011 ⁵	643,782,380	775,163,006	83.05%	131,380,626	210,826,765	62.32%	10.72%
2012 ⁶	666,871,683	821,494,429	81.18%	154,622,746	213,634,303	72.38%	11.30%
2013 ⁷	718,024,251	869,092,086	82.62%	151,067,835	220,622,466	68.47%	12.38%
2014	758,367,617	904,435,389	83.85%	146,067,772	231,087,684	63.21%	13.31%
2015 ⁴	N/A	N/A	N/A	N/A	N/A	N/A	13.18%

Note: ¹ The annual covered payroll is based on the employee contribution received by TCDRS for the year ending with the valuation date.

² Figure from previous Comprehensive Annual Financial Statements (Fiscal Year 2004 - 2008 Note Q and Fiscal Year 2009 - present Note N)

³ Funding information for 2006 may differ from prior year compliance data due to plan changes effective January 8, 2008

⁴ Fiscal Year 2015 figures will not be available from TCDRS until April or May 2016.

⁵ Funding information for 2011 may differ from prior year compliance due to plan changes effective January 1, 2013.

⁶ Funding information for 2012 may differ from prior year compliance due to plan changes effective January 1, 2014.

⁷ Funding information for 2013 may differ from prior year compliance due to plan changes effective January 1, 2014.

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

Legal Debt Margin Calculation for Fiscal Year 2015			
Assessed Value of All Taxable Property	\$	111,867,812,546	
Assessed Value of Real Property	\$	99,126,270,467	
Roads Debt Limit (25% of Assessed Value of Real Property) ^A			\$ 24,781,567,617
Amount of Debt Applicable to Constitutional Debt Limit:			
Total Bonded Debt Applicable		27,965,000	
Less: Debt Service Available Funds ¹	\$	3,273,801	24,691,199
Legal Debt Margin, Bonds Issued under Article 3, Section 52 of the Texas Constitution			<u>\$ 24,756,876,418</u>

<u>Year</u>	<u>Debt Limit</u>	<u>Total Net Debt Applicable to Limit</u>	<u>Legal Debt Margin</u>	<u>Total Net Debt Applicable to the Limit as a Percentage of Debt Limit</u>
2006	\$ 14,306,686,610	\$ 5,838,835	\$ 14,300,847,775	4.08%
2007	16,474,619,219	24,275,711	16,468,780,384	14.74%
2008	19,632,861,079	37,202,333	19,627,902,244	18.95%
2009	22,294,858,899	35,778,296	22,292,803,785	16.05%
2010	22,867,713,689	34,265,846	22,866,310,393	14.98%
2011	22,463,790,333	32,681,736	22,462,089,487	14.55%
2012	22,641,570,765	31,036,511	22,639,979,029	13.71%
2013	23,084,641,277	29,321,566	23,083,557,632	12.70%
2014	24,444,710,084	27,292,098	24,417,417,986	11.16%
2015	24,781,567,617	24,691,199	24,756,876,418	9.96%

^A Bonds Issued Under Article 3, Section 52 of the Texas Constitution

The County is authorized under Article 3, Section 52 of the State Constitution to issue bonds payable from ad valorem taxes for the construction and maintenance of roads. There is no constitutional or statutory limit as to rate on bonds issued pursuant to such constitutional provision. However, the amount of bonds which may be issued is limited to 25% of the assessed valuation of real property in the County.

¹ Amount estimated based on the subsequent year debt requirement assumed to be available from the Debt Service Fund balance of \$31,967,772.

Bonds Issued Under Article 8, Section 9 and Article 11, Section 2 of the Texas Constitution

In addition to unlimited tax bonds the County may issue bonds payable from the proceeds of a limited ad valorem tax provided for in Article 8, Section 9 of the State Constitution. Such constitutional provision provides that a county is limited to an ad valorem tax rate of \$0.80 per \$100 of assessed valuation for General Fund purposes.

Certain of the County's bonds payable from such limited tax may be issued under the provisions of Article 722, Vernon's Texas Civil Statutes. The principal amount of all bonds which may be issued under the provisions of such Statute is limited in the aggregate to 5% of all taxable property. The debt limit under Article 722 is approximately \$5,593,390,627 compared to applicable bonds outstanding at September 30, 2015 of \$1,527,285,000.

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

Employment Statistics ¹

	2015	2006
Total Employed	845,566	697,075
Total Unemployed	32,397	33,441
Total Labor Force	877,963	730,516
Percent of Unemployment	3.7%	4.6%

Non-agricultural employment by categories ²

	2015	Percent		2006	Percent
Natural Resources & Mining	7,900	0.79	Natural Resources & Mining	51,300	6.33
Construction	52,800	5.30	Construction	N/A	N/A
Manufacturing	46,500	4.66	Manufacturing	48,300	5.96
Trade/Transportation/Utilities	170,500	17.11	Trade/Transportation/Utilities	145,400	17.95
Information	22,200	2.23	Information	20,400	2.52
Finance Activities	87,200	8.75	Finance Activities	64,500	7.96
Services and Miscellaneous ³	443,300	44.48	Service and Micellaneous	332,500	41.05
Government	166,200	16.68	Government	147,600	18.22

	CPS Energy ⁴		San Antonio Water System ⁵		County
	Electric Customers	Gas Customers	Water Connections	Wastewater Connections	Registered Voters ⁶
2006	639,001	310,860	331,476	361,993	848,506
2007	662,131	314,785	344,168	379,962	865,234
2008	681,295	319,261	348,834	389,894	872,957
2009	694,468	320,627	352,059	395,161	884,068
2010	707,509	322,593	356,546	400,096	844,171
2011	716,622	324,702	360,281	405,119	863,759
2012	728,307	328,300	365,099	412,275	874,173
2013	741,467	331,192	464,957	416,801	912,093
2014	756,545	334,023	373,920	424,257	918,912
2015	771,603	336,645	378,365	429,609	968,990

Source: ¹ Texas Workforce Commission, Unemployment (LAUS) Report. Employment statistics are presented for the current year and for fiscal year 2006 for a limited ten year presentation.

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

³ Professional & Business Services, Educational & Health Services, Leisure & Hospitality and Other Services are combined.

⁴ Formally called City Public Service.

⁵ Greater San Antonio Chamber of Commerce (San Antonio Region Economic Trends 2005)

As of 2006 San Antonio Water System now provides figures for water and wastewater connections separately.

⁶ Bexar County Elections Department.



BIBLIOTECH WEST BRANCH

Courtesy of Bexar County

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

The Honorable County Judge and Commissioners
Bexar County, Texas

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Bexar County, Texas (the County), as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 30, 2016. We did not audit the financial statements of Cibolo Canyons Special Improvement District (the District), the University Health System (the System), and the Regional Mobility Authority (the Authority), discretely presented component units. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the District, the System, and the Authority, is based solely on the report of the other auditors.

Our report includes a reference to other auditors who audited the financial statements of the District, the System, and the Authority, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the District audited by other auditors were not audited in accordance with *Government Auditing Standards*.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

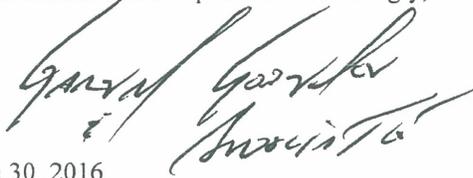
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



March 30, 2016

Garza/Gonzalez & Associates

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133 AND THE STATE OF TEXAS SINGLE AUDIT CIRCULAR

The Honorable County Judge and Commissioners
Bexar County, Texas

Report on Compliance for Each Major Federal and State Program

We have audited Bexar County, Texas (the County)'s compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement and the State of Texas Single Audit Circular* that could have a direct and material effect on each of the County's major federal and state programs for the year ended September 30, 2015. The County's major federal and state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal and state programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal and state programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the State of Texas Single Audit Circular. Those standards, OMB Circular A-133, and the State of Texas Single Audit Circular require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal and state program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal and state program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal and State Program

In our opinion, the County, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal or state programs for the year ended September 30, 2015.

Report on Internal Control over Compliance

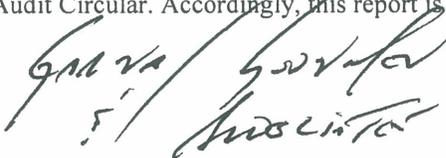
Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal or state program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal and state program and to test and report on internal control over compliance in accordance with OMB Circular A-133 and the State of Texas Single Audit Circular, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal or state program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal or state program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal or state program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133 and the State of Texas Single Audit Circular. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in black ink, appearing to read "G. A. VA" followed by a flourish and "MARCH 30, 2016".

March 30, 2016

Bexar County, Texas
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
As of September 30, 2015

Fund/ Agency/ Organization	Grantor/Program Title	CFDA	Grantor or Pass-through Grantor's Number	Program Expenditures	Passed Through to Sub-recipients
<u>FEDERAL FUNDS</u>					
<u>U.S. Department of Agriculture</u>					
Passed Through					
Texas Department of Agriculture Commission					
100-4001-40534/ 001-1051-2170	National School Lunch Program Commodities - Juvenile Probation	10.555	TX-015-2048	\$ 360,082	-
Total U.S. Department of Agriculture				<u>360,082</u>	<u>-</u>
<u>U.S. Department of Defense</u>					
Office of the Economic Adjustment					
MS1008510002	Joint Land Use Study of Lackland - Training Light Study	12.610	EN0827-09-01	44,132	-
MS1232510001	Joint Land Use Study of Randolph Air Force Base	12.610	HQ00051110039	168,542	-
MS1234110301	Federal Voting Assistance Program	12.217	H98210-12-1-0019	53,951	-
Total U.S. Department of Defense				<u>266,625</u>	<u>-</u>
<u>U.S. Fish and Wildlife Service</u>					
Passed Through					
Texas Park and Wildlife Department					
MS1014504101/ 113-DOI-4151	Southern Edwards Plateau Habitat Conservation Plan	15.615	213490	60,076	-
Total U.S. Fish and Wildlife Service				<u>60,076</u>	<u>-</u>
<u>U.S. Department of Health and Human Services</u>					
AR13	HIV Emergency Relief Project Part A, 2013 - 2014	93.914	6 H89HA00041-19-01	-	-
AR14	HIV Emergency Relief Project Part A, 2014 - 2015	93.914	6 H89HA00041-20-01	1,237,898	1,018,095
AR15	HIV Emergency Relief Project Part A, 2015 - 2016	93.914	6 H89HA00041-21-01	1,664,130	1,451,458
AM13	HIV Emergency Relief Project Part A - Minority AIDS Initiative Programs 2013 - 2014	93.914	6 H89HA00041-19-01	-	-
AM14	HIV Emergency Relief Project Part A - Minority AIDS Initiative Programs 2014 - 2015	93.914	6-H89HA00041-20-01	236,344	208,666
AM15	HIV Emergency Relief Project Part A - Minority AIDS Initiative Programs 2015 - 2016	93.914	6 H89HA00041-21-01	219,098	184,653
AS13	HIV Emergency Relief Project Part A Supplemental, 2013 - 2014	93.914	6 H89HA00041-19-01	-	-
AS14	HIV Emergency Relief Project Part A Supplemental, 2014 - 2015	93.914	6 H89HA00041-20-01	942,906	816,021
AS15	HIV Emergency Relief Project Part A Supplemental, 2015 - 2016	93.914	6 H89HA00041-21-01	927,387	815,175
MS1320470601	B.C. Veterans Court (Year 3 of 3)	93.243	1H79TI023387-03	-	-
MS1203390101/ 113-HHS-6813	Adult Drug Court	93.243	5H79TI021528-03	-	-
MS1344	B.C. Adult Treatment Court Collaborative	93.243	5H79TI024177-01	-	-
MS1444	B.C. Adult Treatment Court Collaborative	93.243	5H79TI024177-02	-	-
SA1544	B.C. Adult Treatment Court Collaborative	93.243	5H79TI024177-03	314,058	-
JM131901	Keeping It Real (Year 3 of 3)	93.243	5H79TI022838-03	-	-
JM141901	Keeping It Real (Year 1 of 3)	93.243	1H79TI025049-01	-	-
JM141902	Keeping It Real (Year 2 of 3)	93.243	1H79TI025049-02	283,946	-
JM141903	Keeping It Real (Year 3 of 3)	93.243	1H79TI025049-03	12,243	-

Bexar County, Texas
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
As of September 30, 2015

Fund/ Agency/ Organization	Grantor/Program Title	CFDA	Grantor or Pass-through Grantor's Number	Program Expenditures	Passed Through to Sub-recipients
	Passed Through				
	Texas Attorney General				
	Child Support Enforcement Program				
100-4001-40561/001-1052-2089	Title IV-D - Community Supervision	93.563	10-C0048	389,774	-
100-4001-41004/001-1051-3090	Title IV-D - Child Support Enforcement	93.563	12-C0014	1,454,169	-
100-1300-40563/001-1051-2092	Title IV-E - District Attorney Depend & Neglect	93.658	23939524	-	-
	Texas Department of Family and Protective Services				
100-4001-40562/001-1051-2090	Title IV-E Foster Care	93.658		-	-
	Texas Department of Housing and Community Affairs				
	Comprehensive Energy Assistance Program				
CEAP12299	CEAP12 - Supplemental Award-Administration	93.568	58120001675	-	-
CEAP13102	CEAP12 - Assurance 16 Case Mgmt.	93.568	58130001616	-	-
CEAP13105	CEAP12 - Household Crisis Program	93.568	58130001616	-	-
CEAP13106	CEAP12 - Utility Assistance Program	93.568	58130001616	-	-
CEAP13199	CEAP12 - CEAP Administration	93.568	58130001616	-	-
CEAP13202	CEAP13 - Supplemental Award-Assurance	93.568	58130001944	-	-
CEAP13205	CEAP13 - Supplemental Award-Household Crisis Prog	93.568	58130001944	-	-
CEAP13206	CEAP13 - Supplemental Award-Utility A	93.568	58130001944	-	-
CEAP13299	CEAP13 - Supplemental Award-Administration	93.568	58130001944	-	-
CEAP14102	CEAP14 - Program Service	93.568	58140001783	125,323	-
CEAP14105	CEAP14 - Household Crisis Program	93.568	58140001783	31,872	-
CEAP14106	CEAP14 - Utility Assistance Program	93.568	58140001783	2,236,282	-
CEAP14199	CEAP14 - CEAP Administration	93.568	58140001783	77,229	-
CEAP14202	CEAP14 - Suppl Award: Program Services	93.568	58140002214	100,983	-
CEAP14205	CEAP14 - Suppl. Award-Household Crisis Program	93.568	58140002214	232,261	-
CEAP14206	CEAP14 - Suppl. Award-Utility Assistance Program	93.568	58140002214	928,726	-
CEAP14299	CEAP14 - Suppl Award Administration	93.568	58140002214	84,152	-
CEAP15102	CEAP15 - CEAP Program Services	93.568	58150002092	141,022	-
CEAP15103	CEAP15 - Training/Travel Allowance	93.568	58150002092	1,123	-
CEAP15105	CEAP15 - Household Crisis Program	93.568	58150002092	595,109	-
CEAP15106	CEAP15 - Utility Assistance Program	93.568	58150002092	3,226,141	-
CEAP15199	CEAP15 - CEAP Administration	93.568	58150002092	140,843	-
	Texas Department of State Health Services				
800-BH14	HIV Emergency Relief Project, Part B, HOPWA, 2014- 2015 (2/01/14 - 1/31/15)	14.241	2014-002565-00	133,155	133,155
800-BH15	HIV Emergency Relief Project, Part B, HOPWA, 2015- 2016 (2/01/15 - 1/31/16)	14.241	2015-002565-00	126,925	126,925
812-BS15	HIV Emergency Relief Project, Part B, Service Delivery, 2014 - 2015 (09/01/2014 - 08/31/2015)	93.917	2015-001464-00	1,658,503	1,417,874
812-BS15A	HIV Emergency Relief Project, Part B, Service Delivery, 2014 - 2015 (10/01/2014 - 03/31/2016)	93.917	2015-001464-02	24,444	11,248
812-SS15	HIV Emergency Relief Project, Part B, Service Delivery Supplemental, 2014 - 2015 (09/01/2014 - 08/31/2015)	93.917	2015-001464-00	328,607	328,607
	Texas Juvenile Probation Commission				
JP140303	Title IV-E, Foster Care	93.658	TJJD-E-2014-015	11,707	-
JP150303	Title IV-E, Foster Care	93.658	TJJD-E-2015-015	44,734	-
	Total U.S. Department of Health and Human Services			<u>17,931,094</u>	<u>6,511,876</u>

Bexar County, Texas
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
As of September 30, 2015

Fund/ Agency/ Organization	Grantor/Program Title	CFDA	Grantor or Pass-through Grantor's Number	Program Expenditures	Passed Through to Sub-recipients
U.S. Department of Homeland Security					
MS1001230001/ 113-ICE-6450	Immigration and Customs Enforcement	16.XXX	TX15000	10,072	-
Passed Through					
Texas Engineering Extension Service					
HLS1302507003	State Homeland Security Program, SHSP, FY2013	97.067	13-SR-48029-01/EMW-2013-SS-00045	62,644	-
HLS1402507001	State Homeland Security Program, SHSP, FY2014	97.067	14-SR-48029-01	206,457	-
HLS1403507001	Urban Areas Security Initiative, USAI, FY2014	97.067	14-SR-48029-02	19,992	-
HLS1406507001	Urban Areas Security Initiative, USAI-LEAP, FY2014	97.067	14-SR-48029-03	46,200	-
HLS1207507001	State Homeland Security Program, SHSP-LEAP, FY2012	97.067	2-GA 48029-04/EMW-2012-SS-00018-S01	-	-
HLS1307507001	State Homeland Security Program, SHSP-LETPA, FY2013	97.067	13-GA-48029-05/EMW-2013-SS-00045	9,331	-
Texas Department of Public Safety's Division of Emergency Management					
100-5070-40526/001-1051-2050	Emergency Management Performance Grant (EMPG)	97.042	14TX-EMPG-0615	67,861	-
100-5070-40526/001-1051-2050	Emergency Management Performance Grant (EMPG)	97.042	15TX-EMPG-0615	51,432	-
Total U.S. Department of Homeland Security				473,988	-
U.S. Department of Housing and Urban Development					
CD10/ 120-C09	Community development Block Grant 2009	14.218	B-09-UC-48-0500	11,913	11,913
CD11/ 120-C10	Community Development Block Grant 2010	14.218	B-10-UC-48-0500	35,004	35,004
CD12/ 120-C11	Community Development Block Grant 2011	14.218	B-11-UC-48-0500	26,384	26,384
CD13	Community Development Block Grant 2012	14.218	B-12-UC-48-0500	140,844	140,844
CD14	Community Development Block Grant 2013	14.218	B-13-UC-48-0500	942,432	942,432.36
CD15	Community Development Block Grant 2014	14.218	B-14-UC-48-0500	957,213	628,336
Total Community Development Block Grant				2,113,790	1,784,913
HM05/ 117-H04	HOME Investment Partnership Agreement 2004	14.239	M04-UC-48-0500	4,575	4,575
HM06/ 117-H05	HOME Investment Partnership Agreement 2005	14.239	M05-UC-48-0500	2,236	2,236
HM07/ 117-H06	HOME Investment Partnership Agreement 2006	14.239	M06-UC-48-0500	(564)	(564)
HM08/ 117-H07	HOME Investment Partnership Agreement 2007	14.239	M07-UC-48-0500	2,075	2,075
HM09/ 117-H08	HOME Investment Partnership Agreement 2008	14.239	M08-UC-48-0500	(26,500)	(26,500)
HM10/ 117-H10	HOME Investment Partnership Agreement 2010	14.239	M10-UC-48-0500	1,746	1,746
HM12/ 117-H11	HOME Investment Partnership Agreement 2011	14.239	M11-UC-48-0500	8,965	8,965
HM13	HOME Investment Partnership Agreement 2012	14.239	M12-UC-48-0500	139,688	139,688
HM14	HOME Investment Partnership Agreement 2013	14.239	M13-UC-48-0500	36,865	36,865
HM15	HOME Investment Partnership Agreement 2014	14.239	M14-UC-48-0500	27,711	-
Total HOME Investment Partnership Agreement				196,798	169,087
MS1449220001 ESG15	Emergency Solutions Grant Program - 2013 (HESG)	14.231	E-13-UC-48-0500	1,152	-
	Emergency Solutions Grant Program - 2014 (HESG)	14.231	E-14-UC-48-0500	7,609	-
Total Emergency Solutions Grant Program				8,761	-
MS1556470401	Bexar County Continuum of Care Grants - 2013	14.231	TX0370L6J001300	20,007	-
Total Continuum of Care Grants				20,007	-
Total U.S. Department of Housing and Urban Development				2,339,356	1,954,000.29
U.S. Department of Justice					
100-9999-40522/ 001-1051-2105	State Criminal Alien Assistance Program (SCAAP)	16.606	2013-AP-BX-0523	105,866	-
JA13	Justice Assistance Grant - 2012	16.738	2012-BJ-BX-0821	22,908	-
JA14	Justice Assistance Grant - 2013	16.738	2013-DJ-BX-1037	55,770	-
JA15	Justice Assistance Grant - 2014	16.738	2014-DJ-BX-1037	614,086	308,212
JA16	Justice Assistance Grant - 2015	16.738	2015-DJ-BX-0993	8,089	-
JM141601	Safe Havens Collaborative	16.527	2013-FL-AX-K021	119,782	-
MS0501230001/ 113-OTM-6585	Organized Crime Drug Enforcement Task Force (OCDEF)	16.XXX	SWTXW0503H	30,371	-
MS0502230001/ 113-OTM-6586	FBI - Sheriff	16.579	N/A	14,478	-
MS0503230001/ 113-OTM-6587	DEA - Sheriff	16.579	N/A	17,322	-
MS0504230001/ 113-OTM-6588	U.S. Marshals Service - Sheriff	16.XXX	N/A	59,090	-
MS1113471301/ 113-DOJ-6500	B.C. Re-Entry Court	16.812	2010-RM-BX-0001	(33,619)	-
MS13424713XX	B.C. Re-Entry Council Planning Initiatives	16.812	2012-CZ-BX-0019	17,959	-
MS1111340601/ 113-DOJ-6490	B.C. Veterans Court	16.585	2010-DC-BX-0051	17	-

Bexar County, Texas
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
As of September 30, 2015

Fund/ Agency/ Organization	Grantor/Program Title	CFDA	Grantor or Pass-through Grantor's Number	Program Expenditures	Passed Through to Sub-recipients
Passed Through					
Texas Governor's Office					
CJ1418	Early Intervention (Family Preservation Services)	16.523	13310-16	52,380	-
CJ1419	Bexar County Juvenile Drug Court	16.523	16922-12	74,381	-
CJ1519	Bexar County Juvenile Drug Court	16.540	16922-13	594	-
CJ1420	New Life Project	16.588	27612-01	80,407	-
CJ1520	New Life Project	16.588	27612-02	5,265	-
CJ1421	Human Trafficking Grant	16.738	26795-02	84,556	-
CJ1405	Central Magistration Diversion Prgm	16.738	25769-03	57,328	-
Texas Attorney General					
800-JM152201	Access and Visitation Program - Title IV-D	93.597	13-C0106	53,634	-
807-JM162201	Access and Visitation Program - Title IV-D	93.597	13-C0106	5,341	-
MS1430230001	Internet Crimes Against Children	16.543	1449099 / 2012-MC-FX-K047	(108)	-
MS1430230002	Internet Crimes Against Children	16.543	1450212 / 2012-MC-FX-K047	53	-
Total U.S. Department of Justice				1,445,950	308,212
U.S. Department of Transportation					
Passed Through					
Texas Department of Transportation					
MS1418230001	Texas Traffic Safety - S.T.E.P. Comprehensive	20.600	2014-BEXARCOS-S-1YG-0041	7,598	-
DT1518230001	Texas Traffic Safety - S.T.E.P. 2015 Comprehensive	20.600	2015-BexarCOS-S-1YG-0052	492,473	-
DT1526130001	No-Refusal Initiative (D.W.I.) - 2015	20.616	2015-BexarCOD-G-1YG-0020	104,994	-
DT1550340801	Bexar County D.W.I. Court - 2015	20.616	2015-BEXARCCC-G-1YG-0046	93,504	-
Total U.S. Department of Transportation				698,569	-
U.S. Department of the Treasury					
Passed Through					
313-2001-42010	Sheriff Asset Forfeitures Program	21.XXX	N/A	169,958	-
308-1300-42010	District Attorney Asset Forfeitures Program	21.XXX	N/A	21,997	-
317-3002-42010	Constable Precinct 2 Asset Forfeitures Program	21.XXX	N/A	18,919	-
Total U.S. Department of the Treasury				210,874	-
U.S. Social Security Administration					
100-4001-40516/ 001-1051-2091	SSA Incentive	96.001	N/A	28,600	-
Total U.S. Social Security Administration				28,600	-
Total Federal Funds				23,815,214	8,774,088
STATE FUNDS					
Texas Comptroller of Public Accounts					
320-1100-40542/ 682-1051-2032	State Chapter 19 Vote	N/A	N/A	97,931	-
100-4001-40500/001-1051-2120	County Courts Cases - Section 51	N/A	N/A	1,260,000	-
100-1300-40502/ 001-1051-2253	Prosecutor Longevity Pay	N/A	N/A	264,753	-
001-1300-40506	DA Witness Reimbursement	N/A	N/A	73,163	-
100-4001-40530/001-1051-2298	Jury Pay Supplemental (State SB 1704)	N/A	N/A	503,166	-
302-4600-40529/017-1051-2122	Probate Supplemental	N/A	N/A	80,000	-
Total Texas Comptroller of Public Accounts				2,279,014	-
Texas Governor's Office					
CJ1406	Bexar County Adult Drug Court	N/A	20470-07	253,060	-
CJ1506	Bexar County Adult Drug Court	N/A	20470-08	14,765	-
CJ1407	Bexar County Veterans Court	N/A	23902-05	86,084	-
CJ1507	Bexar County Veterans Court	N/A	23902-06	13,106	-
CJ1408	Bexar County Family Drug Treatment Court	N/A	17367-12	191,358	-
CJ1508	Bexar County Family Drug Treatment Court	N/A	17367-13	16,253	-
MS1453490201	Bexar County Prostitution Prevention Program	N/A	27492-01	(414)	-
CJ1409	Bexar County Prostitution Prevention Program	N/A	27603-01	145,124	-
CJ1509	Bexar County Prostitution Prevention Program	N/A	27603-02	6,271	-
100-4001-40540	4th Court of Appeals	N/A		70,000	-
Total Texas Governor's Office				795,608	-

Bexar County, Texas
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
As of September 30, 2015

Fund/ Agency/ Organization	Grantor/Program Title	CFDA	Grantor or Pass-through Grantor's Number	Program Expenditures	Passed Through to Sub-recipients
<u>Texas Attorney General</u>					
MS1311	Texas Automated Victim Notification - VINE	N/A	1554344	88,080	88,080
	Total Texas Attorney General			88,080	88,080
<u>Texas Department of State Health Services</u>					
812-SR15	HIV Emergency Relief Project, Part B, State Services	N/A	2015-001464-00	716,880	716,880
812-SR16	HIV Emergency Relief Project, Part B, State Services	N/A	2015-001464-02	18,158	18,158
<u>Passed Through</u>					
<u>Texas State University - San Marcos</u>					
MS1231230001	Tobacco Enforcement Program - Tobacco Compliance - Sheriff's Office	N/A	N/A	(507)	-
MS1331230001	Tobacco Enforcement Program - Tobacco Compliance - Sheriff's Office	N/A	N/A	1,881	-
MS1431230001	Tobacco Enforcement Program - Tobacco Compliance - Sheriff's Office	N/A	N/A	2,312	-
DT1501230001	Tobacco Enforcement Program - Click or Ticket - Sheriff's Office	N/A	2015-BexarCoSO-CIOT00067	19,324	-
DT1531230001	Tobacco Enforcement Program - Tobacco Compliance - Sheriff's Office	N/A	N/A	45,600	-
DT1631230001	Tobacco Enforcement Program - Tobacco Compliance - Sheriff's Office	N/A	N/A	60	-
MS1557101301	Tobacco Enforcement Program - Tobacco Compliance - Constable Pct# 3	N/A	N/A	10,800	-
	Total Texas Department of State Health Services			814,508	735,038
<u>Texas Department of Transportation</u>					
<u>Passed Through</u>					
<u>City of San Antonio</u>					
MS1404230001	Regional Auto Crimes Team	N/A	SA-T04-10063-14	-	-
MS1504230001	Regional Auto Crimes Team	N/A	SA-T04-10063-15	166,416	-
MS1604230001	Regional Auto Crimes Team	N/A	SA-T04-10063-16	10,350	-
	Total Texas Department of Transportation			176,766	-
<u>Texas Commission on Environmental Quality</u>					
100-4001-40555/001-1051-2200	Texas Commission on Environmental Quality	N/A	N/A	38,438	-
	Total Texas Commission on Environmental Quality			38,438	-
<u>Texas Task Force on Indigent Defense</u>					
100-4001-40504/ 001-1051-2252	Indigent Defense - Formula Grant	N/A	N/A	1,317,622	-
	Total Texas Task Force on Indigent Defense			1,317,622	-
<u>Texas Veterans Commission</u>					
MS1512	Veteran Texas Commission - General Assistance	N/A	FVA_15_A0214	27,716	-
	Total Texas Veterans Commission			27,716	-
	Total State Funds			5,537,751	823,118
	Total Federal and State Funds			\$ 29,352,965	9,597,206

Bexar County, Texas
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
Year Ended September 30, 2015

1. GENERAL

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

2. BASIS OF ACCOUNTING

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

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

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

Expenditures for some programs are not specifically attributable to the federal revenue source and are shown on the schedule in amount equal to the federal revenue.

3. CONTINGENT LIABILITIES RELATED TO COMPLIANCE

The County participates in numerous state and federal grant programs that are governed by various rules and regulations of the grantor agencies. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the County has not complied with the rules and regulations governing the grants, if any, refunds of any money received may be required, and the collectability of any related receivable at September 30, 2015 may be impaired.

BEXAR COUNTY, TEXAS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ended September 30, 2015

SECTION I -- SUMMARY OF AUDITORS' RESULTS

<i>Financial Statements</i>			
	Type of auditors' report issued: Unmodified		
	Internal Control over financial reporting: Material weakness(es) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
	Significant deficiency(s) identified not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None Reported
	Noncompliance material to financial statements noted?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

<i>Federal and State Awards</i>			
	Internal control over major programs: Material weakness(es) identified?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
	Significant deficiency(s) identified not considered to be material weaknesses?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> None Reported
	Type of auditors' report issued on compliance for major Programs	Unmodified	
	Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section. 510(a)?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

<i>Identification of Major Programs</i>		
	CFDA Number(s)	Name of Federal or State Program
	Federal	
	93.914	HIV Emergency Relief Project Part A
	14.218	Community Development Block Grants
	State	
	N/A	State Indigent Defense Program
	N/A	Regional Auto Crimes Team

BEXAR COUNTY, TEXAS
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ended September 30, 2015

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

	Dollar Threshold used to distinguish between Type A and Type B programs:	
	Federal – \$ 714,456	
	State – \$ 300,000	
	Auditee qualified as low-risk auditee?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

SECTION II --- FINANCIAL STATEMENT FINDINGS

There are no financial statement findings for the year ended September 30, 2015.

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

There are no federal or state award findings for the year ended September 30, 2015.

SECTION IV --- PRIOR YEAR FEDERAL AND STATE AWARD FINDINGS AND QUESTIONED COSTS

There are no prior year federal or state award findings for the year ended September 30, 2015.