

BEXAR COUNTY, TEXAS

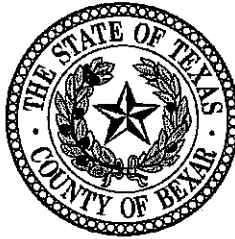
**MONTHLY FINANCIAL REPORT
(Unaudited and Unadjusted)**

November 30, 2021



**Leo S. Caldera, CIA, CGAP
BEXAR COUNTY AUDITOR**

Joe Yebra, MBA, CISA
First Assistant County Auditor



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Leo S. Caldera, CIA, CGAP
BEXAR COUNTY AUDITOR

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

The unaudited and unadjusted Monthly Financial Report of Bexar County, Texas for the two months ending November 30, 2021 is submitted herewith. This report is submitted as required by Section 114.023 of the Texas Local Government Code and was prepared by the County Auditor's Office staff.

The Monthly Financial Report is presented in eight sections:

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

The Monthly Financial Report presents certain financial data that is required by state statute.

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

Respectfully,

A handwritten signature in black ink, appearing to read "L. S. Caldera".

Leo S. Caldera, CIA, CGAP
County Auditor

Bexar County, Texas
Unaudited Consolidated Balance Sheet
Primary Government
November 30, 2021

	<u>General Fund</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>County Clerk Records Management</u>
ASSETS				
Cash and investments	\$ 116,133,379	\$ 84,340,706	\$ 516,839,494	\$ 36,965,930
Receivables:				
Taxes, Net	391,625,788	86,788,104	19,935,101	-
Accounts receivable	5,539,982	7,500	2,526,042	1,674,033
Due from other funds	-	-	-	-
Advances to other funds	20,935,809	-	-	-
Due from other governments	895	3,348,259	-	5,585
Inventories	585,315	-	-	-
Accrued interest	1,942,667	-	-	-
Deferred charges	151,433	-	-	-
Deposits	-	-	-	-
Capital assets, less accumulated depreciation	-	-	-	-
TOTAL ASSETS	\$ 536,915,268	\$ 174,484,568	\$ 539,300,638	\$ 38,645,547
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ 8,515,622	\$ -	\$ -	\$ -
Accrued liabilities	15,682,255	-	740,600	35,865
Accrued interest payable	-	-	-	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	4,330,184	-
Due to other governmental units	2,045,906	-	3,782,301	-
Deferred revenue	399,891,955	90,136,363	19,935,101	-
Contract retainage payable	-	-	4,413,404	-
Contracts payable	-	-	-	-
OPEB obligation	-	-	-	-
Revenue bonds payable	-	-	-	-
TOTAL LIABILITIES	426,135,738	90,136,363	33,201,590	35,865
FUND BALANCES				
Fund balances				
for debt service	-	84,348,206	-	-
for capital expenditures	-	-	506,099,047	-
for general fund	110,779,530	-	-	-
for grant awards	-	-	-	-
for administrative commitments	-	-	-	-
for enterprise funds	-	-	-	-
for internal service funds	-	-	-	-
for special revenue funds	-	-	-	38,609,683
TOTAL FUND BALANCES	110,779,530	84,348,206	506,099,047	38,609,683
TOTAL LIABILITIES AND FUND BALANCES	\$ 536,915,268	\$ 174,484,568	\$ 539,300,638	\$ 38,645,547

Bexar County, Texas
Unaudited Consolidated Balance Sheet
Primary Government
November 30, 2021

	<u>County Wide Records Management</u>	<u>Courthouse Security</u>	<u>Justice of Peace Technology</u>	<u>Fire Code</u>
ASSETS				
Cash and investments	\$ 468,122	\$ 211,404	\$ 114,835	\$ 11,198,504
Receivables:				
Taxes, Net	-	-	-	-
Accounts receivable	57,122	188,115	10,345	-
Due from other funds	-	-	-	-
Advances to other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventories	-	-	-	-
Accrued interest	-	-	-	-
Deferred charges	-	-	-	-
Deposits	-	-	-	-
Capital assets, less accumulated depreciation	-	-	-	-
TOTAL ASSETS	\$ 525,244	\$ 399,518	\$ 125,181	\$ 11,198,504
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	164,462	14,487	-	22,403
Accrued interest payable	-	-	-	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Due to other governmental units	-	-	-	-
Deferred revenue	-	-	-	-
Contract retainage payable	-	-	-	-
Contracts payable	-	-	-	-
OPEB obligation	-	-	-	-
Revenue bonds payable	-	-	-	-
TOTAL LIABILITIES	164,462	14,487	-	22,403
FUND BALANCES				
Fund balances				
for debt service	-	-	-	-
for capital expenditures	-	-	-	-
for general fund	-	-	-	-
for grant awards	-	-	-	-
for administrative commitments	-	-	-	-
for enterprise funds	-	-	-	-
for internal service funds	-	-	-	-
for special revenue funds	360,783	385,031	125,181	11,176,101
TOTAL FUND BALANCES	360,783	385,031	125,181	11,176,101
TOTAL LIABILITIES AND FUND BALANCES	\$ 525,244	\$ 399,518	\$ 125,181	\$ 11,198,504

Bexar County, Texas
Unaudited Consolidated Balance Sheet
Primary Government
November 30, 2021

	<u>District Clerk Records Management</u>	<u>Law Library</u>	<u>County Wide Court Technology</u>	<u>Dispute Resolution</u>	<u>Justice of Peace Security Fund</u>
ASSETS					
Cash and investments	\$ 74,752	\$ 217,982	\$ 119,553	\$ (82,169)	\$ 685,131
Receivables:					
Taxes, Net	-	-	-	-	-
Accounts receivable	114,932	159,076	29	150,425	-
Due from other funds	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Due from other governments	-	-	-	-	-
Inventories	-	-	-	-	-
Accrued interest	-	-	-	-	-
Deferred charges	-	-	-	-	-
Deposits	-	-	-	-	-
Capital assets, less accumulated depreciation	-	-	-	-	-
TOTAL ASSETS	\$ 189,685	\$ 377,058	\$ 119,582	\$ 68,255	\$ 685,131
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	724	4,883	-	12,204	-
Accrued interest payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Due to other governmental units	-	200	-	-	-
Deferred revenue	-	-	-	-	-
Contract retainage payable	-	-	-	-	-
Contracts payable	-	-	-	-	-
OPEB obligation	-	-	-	-	-
Revenue bonds payable	-	-	-	-	-
TOTAL LIABILITIES	724	5,084	-	12,204	-
FUND BALANCES					
Fund balances					
for debt service	-	-	-	-	-
for capital expenditures	-	-	-	-	-
for general fund	-	-	-	-	-
for grant awards	-	-	-	-	-
for administrative commitments	-	-	-	-	-
for enterprise funds	-	-	-	-	-
for internal service funds	-	-	-	-	-
for special revenue funds	188,961	371,975	119,582	56,052	685,131
TOTAL FUND BALANCES	188,961	371,975	119,582	56,052	685,131
TOTAL LIABILITIES AND FUND BALANCES	\$ 189,685	\$ 377,058	\$ 119,582	\$ 68,255	\$ 685,131

Bexar County, Texas
Unaudited Consolidated Balance Sheet
Primary Government
November 30, 2021

	<u>Domestic Relations</u>	<u>Probate Contribution</u>	<u>LEOSE</u>	<u>Child Abuse Prevention</u>	<u>Drug Court Program</u>
ASSETS					
Cash and investments	\$ 170,665	\$ 779,323	\$ 164,086	\$ 25,554	\$ (7,964)
Receivables:					
Taxes, Net	-	-	-	-	-
Accounts receivable	52,490	-	-	-	-
Due from other funds	-	-	-	-	-
Advances to other funds	-	-	-	-	-
Due from other governments	-	-	-	-	-
Inventories	-	-	-	-	-
Accrued interest	-	-	-	-	-
Deferred charges	-	-	-	-	-
Deposits	-	-	-	-	-
Capital assets, less accumulated depreciation	-	-	-	-	-
TOTAL ASSETS	<u>\$ 223,155</u>	<u>\$ 779,323</u>	<u>\$ 164,086</u>	<u>\$ 25,554</u>	<u>\$ (7,964)</u>
LIABILITIES AND FUND BALANCES					
LIABILITIES					
Vouchers payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	68,424	1,008	4,892	-	-
Accrued interest payable	-	-	-	-	-
Due to other funds	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Due to other governmental units	-	177,871	-	-	-
Deferred revenue	-	-	-	-	-
Contract retainage payable	-	-	-	-	-
Contracts payable	-	-	-	-	-
OPEB obligation	-	-	-	-	-
Revenue bonds payable	-	-	-	-	-
TOTAL LIABILITIES	<u>68,424</u>	<u>178,880</u>	<u>4,892</u>	<u>-</u>	<u>-</u>
FUND BALANCES					
Fund balances					
for debt service	-	-	-	-	-
for capital expenditures	-	-	-	-	-
for general fund	-	-	-	-	-
for grant awards	-	-	-	-	-
for administrative commitments	-	-	-	-	-
for enterprise funds	-	-	-	-	-
for internal service funds	-	-	-	-	-
for special revenue funds	154,730	600,443	159,193	25,554	(7,964)
TOTAL FUND BALANCES	<u>154,730</u>	<u>600,443</u>	<u>159,193</u>	<u>25,554</u>	<u>(7,964)</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 223,155</u>	<u>\$ 779,323</u>	<u>\$ 164,086</u>	<u>\$ 25,554</u>	<u>\$ (7,964)</u>

Bexar County, Texas
Unaudited Consolidated Balance Sheet
Primary Government
November 30, 2021

	<u>Family Protection Fee</u>	<u>District Clerk Records Technology</u>	<u>Juvenile Case Manager</u>	<u>Probate Guardianship</u>
ASSETS				
Cash and investments	\$ (95,650)	\$ 48,295	\$ 43,836	\$ 94,637
Receivables:				
Taxes, Net	-	-	-	-
Accounts receivable	28,578	83,026	9,319	40,654
Due from other funds	-	-	-	-
Advances to other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventories	-	-	-	-
Accrued interest	-	-	-	-
Deferred charges	-	-	-	-
Deposits	-	-	-	-
Capital assets, less accumulated depreciation	-	-	-	-
TOTAL ASSETS	<u><u>\$ (67,073)</u></u>	<u><u>\$ 131,321</u></u>	<u><u>\$ 53,155</u></u>	<u><u>\$ 135,291</u></u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	1,205
Accrued interest payable	-	-	-	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Due to other governmental units	-	-	-	-
Deferred revenue	-	-	-	-
Contract retainage payable	-	-	-	-
Contracts payable	-	-	-	-
OPEB obligation	-	-	-	-
Revenue bonds payable	-	-	-	-
TOTAL LIABILITIES	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>1,205</u></u>
FUND BALANCES				
Fund balances				
for debt service	-	-	-	-
for capital expenditures	-	-	-	-
for general fund	-	-	-	-
for grant awards	-	-	-	-
for administrative commitments	-	-	-	-
for enterprise funds	-	-	-	-
for internal service funds	-	-	-	-
for special revenue funds	(67,073)	131,321	53,155	134,086
TOTAL FUND BALANCES	<u><u>(67,073)</u></u>	<u><u>131,321</u></u>	<u><u>53,155</u></u>	<u><u>134,086</u></u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ (67,073)</u></u>	<u><u>\$ 131,321</u></u>	<u><u>\$ 53,155</u></u>	<u><u>\$ 135,291</u></u>

Bexar County, Texas
Unaudited Consolidated Balance Sheet
Primary Government
November 30, 2021

	Probate Education	Juvenile Delinquency Prevention	Grants	Technology Improvement
ASSETS				
Cash and investments	\$ 350,828	\$ 29,713	\$ 210,928,068	\$ 2,818,583
Receivables:				
Taxes, Net	-	-	-	-
Accounts receivable	9,500	-	4,246	-
Due from other funds	-	-	-	-
Advances to other funds	-	-	-	-
Due from other governments	-	-	8,898	-
Inventories	-	-	-	-
Accrued interest	-	-	-	-
Deferred charges	-	-	-	-
Deposits	-	-	-	-
Capital assets, less accumulated depreciation	-	-	-	-
TOTAL ASSETS	\$ 360,328	\$ 29,713	\$ 210,941,212	\$ 2,818,583
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	60	-	707,136	2,629
Accrued interest payable	-	-	-	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	250,000	-
Due to other governmental units	-	-	-	-
Deferred revenue	-	-	-	-
Contract retainage payable	-	-	-	-
Contracts payable	-	-	-	-
OPEB obligation	-	-	-	-
Revenue bonds payable	-	-	-	-
TOTAL LIABILITIES	60	-	957,136	2,629
FUND BALANCES				
Fund balances				
for debt service	-	-	-	-
for capital expenditures	-	-	-	-
for general fund	-	-	-	-
for grant awards	-	-	209,984,076	-
for administrative commitments	-	-	-	-
for enterprise funds	-	-	-	-
for internal service funds	-	-	-	-
for special revenue funds	360,268	29,713	-	2,815,954
TOTAL FUND BALANCES	360,268	29,713	209,984,076	2,815,954
TOTAL LIABILITIES AND FUND BALANCES	\$ 360,328	\$ 29,713	\$ 210,941,212	\$ 2,818,583

Bexar County, Texas
Unaudited Consolidated Balance Sheet
Primary Government
November 30, 2021

	<u>Stormwater Mitigation</u>	<u>Chapter 19 Voter Registration</u>	<u>Election Contracting Services</u>	<u>Tax Collector's Special Inventory</u>
ASSETS				
Cash and investments	\$ 8,912,696	\$ (12,766)	\$ (571,300)	\$ 7,879
Receivables:				
Taxes, Net	-	-	-	-
Accounts receivable	970	-	69,464	-
Due from other funds	-	-	-	-
Advances to other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventories	-	-	-	-
Accrued interest	-	-	-	-
Deferred charges	-	-	-	-
Deposits	-	-	-	-
Capital assets, less accumulated depreciation	-	-	-	-
TOTAL ASSETS	<u><u>\$ 8,913,666</u></u>	<u><u>\$ (12,766)</u></u>	<u><u>\$ (501,836)</u></u>	<u><u>\$ 7,879</u></u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	76,747	-	-	319
Accrued interest payable	-	-	-	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	150,000	-
Due to other governmental units	2,927	-	-	-
Deferred revenue	-	51	1,363,067	-
Contract retainage payable	-	-	-	-
Contracts payable	-	-	-	-
OPEB obligation	-	-	-	-
Revenue bonds payable	-	-	-	-
TOTAL LIABILITIES	<u><u>79,675</u></u>	<u><u>51</u></u>	<u><u>1,513,067</u></u>	<u><u>319</u></u>
FUND BALANCES				
Fund balances				
for debt service	-	-	-	-
for capital expenditures	-	-	-	-
for general fund	-	-	-	-
for grant awards	-	-	-	-
for administrative commitments	-	-	-	-
for enterprise funds	-	-	-	-
for internal service funds	-	-	-	-
for special revenue funds	8,833,991	(12,817)	(2,014,903)	7,559
TOTAL FUND BALANCES	<u><u>8,833,991</u></u>	<u><u>(12,817)</u></u>	<u><u>(2,014,903)</u></u>	<u><u>7,559</u></u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 8,913,666</u></u>	<u><u>\$ (12,766)</u></u>	<u><u>\$ (501,836)</u></u>	<u><u>\$ 7,879</u></u>

Bexar County, Texas
Unaudited Consolidated Balance Sheet
Primary Government
November 30, 2021

	<u>District Attorney Programs</u>	<u>Asset Forfeitures</u>	<u>Bexar County Housing Finance Corporation</u>	<u>Bexar County Health Facilities Development Corporation</u>
ASSETS				
Cash and investments	\$ 262,160	\$ 3,159,858	\$ 2,590,962	\$ 217,572
Receivables:				
Taxes, Net	-	-	-	-
Accounts receivable	104,401	776	-	-
Due from other funds	-	-	-	-
Advances to other funds	-	-	-	-
Due from other governments	-	405	-	-
Inventories	-	-	-	-
Accrued interest	-	-	-	-
Deferred charges	-	-	-	-
Deposits	-	-	-	-
Capital assets, less accumulated depreciation	-	-	-	-
TOTAL ASSETS	<u>\$ 366,561</u>	<u>\$ 3,161,039</u>	<u>\$ 2,590,962</u>	<u>\$ 217,572</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	6,383	14,317	-	-
Accrued interest payable	-	-	-	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	-
Due to other governmental units	-	-	-	-
Deferred revenue	-	-	-	-
Contract retainage payable	-	-	-	-
Contracts payable	-	-	-	-
OPEB obligation	-	-	-	-
Revenue bonds payable	-	-	-	-
TOTAL LIABILITIES	<u>6,383</u>	<u>14,317</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Fund balances				
for debt service	-	-	-	-
for capital expenditures	-	-	-	-
for general fund	-	-	-	-
for grant awards	-	-	-	-
for administrative commitments	-	-	-	-
for enterprise funds	-	-	-	-
for internal service funds	-	-	-	-
for special revenue funds	360,177	3,146,723	2,590,962	217,572
TOTAL FUND BALANCES	<u>360,177</u>	<u>3,146,723</u>	<u>2,590,962</u>	<u>217,572</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 366,561</u>	<u>\$ 3,161,039</u>	<u>\$ 2,590,962</u>	<u>\$ 217,572</u>

Bexar County, Texas
Unaudited Consolidated Balance Sheet
Primary Government
November 30, 2021

	<u>Bexar County Industrial Development Corporation</u>	<u>Community Venue Fund</u>	<u>Nonmajor Enterprise Funds</u>	<u>Internal Service Funds</u>
ASSETS				
Cash and investments	\$ 193	\$ 115,789,984	\$ 6,316,215	\$ 25,824,364
Receivables:				-
Taxes, Net	-	-	-	-
Accounts receivable	-	650,000	302	-
Due from other funds	-	-	-	-
Advances to other funds	-	-	-	-
Due from other governments	-	-	-	-
Inventories	-	-	-	146,950
Accrued interest	-	-	-	-
Deferred charges	-	2,508,350	216,619	37,667,108
Deposits	-	-	-	-
Capital assets, less accumulated depreciation	-	201,461,365	287,521	369,310
TOTAL ASSETS	<u>\$ 193</u>	<u>\$ 320,409,699</u>	<u>\$ 6,820,657</u>	<u>\$ 64,007,732</u>
LIABILITIES AND FUND BALANCES				
LIABILITIES				
Vouchers payable	\$ -	\$ -	\$ 546	\$ -
Accrued liabilities	-	1,851	49,147	9,884,341
Accrued interest payable	-	2,059,521	-	-
Due to other funds	-	-	-	-
Advances from other funds	-	-	-	110,000
Due to other governmental units	-	-	9,998	-
Deferred revenue	-	10,365	222,773	17,704,032
Contract retainage payable	-	-	-	-
Contracts payable	-	-	-	-
OPEB obligation	-	35,376	760,342	217,057,656
Revenue bonds payable	-	369,960,316	-	-
TOTAL LIABILITIES	<u>-</u>	<u>372,067,428</u>	<u>1,042,805</u>	<u>244,756,030</u>
FUND BALANCES				
Fund balances				
for debt service	-	-	-	-
for capital expenditures	-	-	-	-
for general fund	-	-	-	-
for grant awards	-	-	-	-
for administrative commitments	-	-	-	-
for enterprise funds	-	(51,657,729)	5,777,852	-
for internal service funds	-	-	-	(180,748,297)
for special revenue funds	193	-	-	-
TOTAL FUND BALANCES	<u>193</u>	<u>(51,657,729)</u>	<u>5,777,852</u>	<u>(180,748,297)</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 193</u>	<u>\$ 320,409,699</u>	<u>\$ 6,820,657</u>	<u>\$ 64,007,732</u>

Bexar County, Texas
Unaudited Consolidated Balance Sheet
Primary Government
November 30, 2021

	Total
ASSETS	
Cash and investments	\$ 1,145,135,414
Receivables:	
Taxes, Net	498,348,993
Accounts receivable	11,481,328
Due from other funds	-
Advances to other funds	20,935,809
Due from other governments	3,364,040
Inventories	732,266
Accrued interest	1,942,667
Deferred charges	40,543,511
Deposits	-
Capital assets, less accumulated depreciation	202,118,196
TOTAL ASSETS	\$ 1,924,602,224
LIABILITIES AND FUND BALANCES	
LIABILITIES	
Vouchers payable	\$ 8,516,168
Accrued liabilities	27,496,344
Accrued interest payable	2,059,521
Due to other funds	-
Advances from other funds	4,840,184
Due to other governmental units	6,019,204
Deferred revenue	529,263,706
Contract retainage payable	4,413,404
Contracts payable	-
OPEB obligation	217,853,374
Revenue bonds payable	369,960,316
TOTAL LIABILITIES	1,170,422,220
FUND BALANCES	
Fund balances	
for debt service	84,348,206
for capital expenditures	506,099,047
for general fund	110,779,530
for grant awards	209,984,076
for administrative commitments	-
for enterprise funds	(45,879,877)
for internal service funds	(180,748,297)
for special revenue funds	69,597,318
TOTAL FUND BALANCES	754,180,003
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,924,602,224

BEXAR COUNTY, TEXAS
SCHEDULE OF BANK ACCOUNT BALANCES
November 30, 2021

Bank of America

Central Depository	\$ 46,016,502.13
Attorney Bond Escrow	2,449,687.08
Bail Bond Surety	546,000.00
Credit Card Refund/Adjustment Account	1,354.22
Payroll	3,327,755.41
Election	103,183.24
Jury	64,252.00
Performing Arts Center Project Disbursement Fund	151.56
Juvenile Probation Restitution	15,530.16
CSCD Restitution	572,724.06
Sheriff Inmate Trust	674,868.23
County Clerk Registry Non- Interest Account	3,076,411.37
County Clerk Registry - Interest Account	391,387.36
County Clerk Registry - EMS Account	20,974,452.66
County Clerk Registry - Demand Account	12,607,035.25
District Clerk Registry Non Interest Account	11,027,014.37
District Clerk Registry - Interest Account	98,403.29
District Clerk Registry - EMS Account	9,258,362.45
District Clerk Registry - Demand Account	6,187,425.46
District Attorney Check Fee Restitution	123,021.53
District Attorney HOT Check Account	158,182.41

Other

ATD Sales Tax Account	17,928,515.51
TexStar Demand	219,166,082.15
TexStar (CARES)	78,946.34
TexStar (CARES) - ARPA	194,593,224.20
TexPool Demand	239,885,937.90
TexPool Babcock Road	705,346.09

(Continued)

BEXAR COUNTY, TEXAS
SCHEDULE OF BANK ACCOUNT BALANCES
November 30, 2021

Community Venue Accounts

Amegy Bank

Bexar County Hotel Tax	16.95
Bexar County Motor Vehicle Tax	42.28
Capital Impvmts Existing	378,156.86
Capital Impvmts Coverage Excess	4,767,585.15
BC TE Tax DS	992,981.76
BC MVT DS	198,369.12
Taxable Debt Service Reserve	4,523,800.26
License Revenue	651,933.01
MTV Debt Service Reserve	4,222,147.05
Tax-Exempt Comb Tax Reserve	16,593,333.15
Taxable Debt Service	1,919,214.05
2010 Sub Lien MVRT DS	1,931.61
BC 2010 Comb Venue Tax DS	2,788.72
Prop 4 2013 CVT	205,075.57
2013 MVRT D/S	243,757.07
2013 CVT D/S	1,108,316.16
2019 CVT Debt Service	2,552,191.54
2019 MVRT Debt Service	1,134,989.66
2021 MVRT Taxable Debt Service	168,813.06
2021 CVT Taxable Debt Service	1,644,649.30
<u>Other</u>	
TexStar - Venue	59,283,465.28
TexPool - Venue	14,720,714.16

\$ 905,346,028.20

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



Bexar County

Bexar County Investments
Fund 100 - General Fund - Investment Pool
Investments by Fund
November 30, 2021

CUSIP	Investment #	Issuer	Purchase Date	Book Value	Par Value	Market Value	Current Rate	YTM 360	YTM 365	Maturity Date	Maturity Days To
Corporate Commercial Paper - Dis											
78009BDV1	11697	Royal Bank of Canada	08/05/2021	9,993,791.67	10,000,000.00	9,993,791.67	0.150	0.152	0.154	04/29/2022	149
78009BE32	11698	Royal Bank of Canada	08/09/2021	9,993,200.00	10,000,000.00	9,993,200.00	0.160	0.162	0.165	05/03/2022	153
		Subtotal and Average		19,986,991.67	20,000,000.00	19,986,991.67		0.158	0.160		151
Federal Agency Coupon Securities											
3133EAYE2	11641	Federal Farm Credit Bank	03/18/2020	1,616,000.00	1,616,000.00	1,616,000.00	1.960	1.932	1.959	11/07/2022	341
3133ELT95	11663	Federal Farm Credit Bank	12/30/2020	10,005,234.86	10,000,000.00	10,005,234.86	0.200	0.113	0.115	07/13/2022	224
3133ENDR8	11703	Federal Farm Credit Bank	11/15/2021	19,943,182.41	20,000,000.00	19,943,182.41	0.400	0.540	0.547	11/09/2023	708
313376C94	11635	Federal Home Loan Bank	03/17/2020	20,010,025.68	20,000,000.00	20,010,025.68	2.625	0.597	0.606	12/10/2021	9
313382AX1	11637	Federal Home Loan Bank	03/17/2020	10,186,414.74	10,000,000.00	10,186,414.74	2.125	0.637	0.646	03/10/2023	464
313378CR0	11640	Federal Home Loan Bank	03/18/2020	10,043,004.23	10,000,000.00	10,043,004.23	2.250	0.679	0.688	03/11/2022	100
3130AKJH0	11657	Federal Home Loan Bank	12/28/2020	9,999,976.54	10,000,000.00	9,999,976.54	0.090	0.099	0.100	12/09/2021	8
3135G0S38	11636	Federal National Mtg Assn	03/17/2020	10,013,279.94	10,000,000.00	10,013,279.94	2.000	0.576	0.584	01/05/2022	35
		Subtotal and Average		91,817,118.40	91,616,000.00	91,817,118.40		0.513	0.520		253
Treasury Coupon Securities											
912828YK0	11660	U.S. Treasury	12/30/2020	10,108,833.86	10,000,000.00	10,108,833.86	1.375	0.121	0.123	10/15/2022	318
912828R7	11674	U.S. Treasury	02/03/2021	10,009,722.22	10,000,000.00	10,009,722.22	2.625	0.086	0.087	12/15/2021	14
912828V8	11675	U.S. Treasury	02/03/2021	5,014,834.72	5,000,000.00	5,014,834.72	2.500	0.089	0.090	01/15/2022	45
912828R7	11691	U.S. Treasury	03/11/2021	30,029,225.47	30,000,000.00	30,029,225.47	2.625	0.080	0.081	12/15/2021	14
912828V8	11692	U.S. Treasury	03/11/2021	30,089,198.10	30,000,000.00	30,089,198.10	2.500	0.083	0.084	01/15/2022	45
912828C9	11693	U.S. Treasury	03/11/2021	30,149,917.52	30,000,000.00	30,149,917.52	2.500	0.095	0.096	02/15/2022	76
912828H8	11694	U.S. Treasury	03/11/2021	30,194,537.60	30,000,000.00	30,194,537.60	2.375	0.096	0.097	03/15/2022	104
912828BU4	11699	U.S. Treasury	11/15/2021	19,942,521.21	20,000,000.00	19,942,521.21	0.125	0.337	0.341	03/31/2023	485
912828BN0	11700	U.S. Treasury	11/15/2021	19,954,720.74	20,000,000.00	19,954,720.74	0.125	0.302	0.307	02/28/2023	454
912828U2	11702	U.S. Treasury	11/15/2021	20,489,430.15	20,000,000.00	20,489,430.15	2.375	0.266	0.270	01/31/2023	426
		Subtotal and Average		205,982,881.59	205,000,000.00	205,982,881.59		0.153	0.155		185

BEXAR COUNTY, TEXAS
SCHEDULE OF TRANSFERS TO AND FROM EACH FUND
November 30, 2021

	TRANSFERS IN:							Total
	General Fund	Debt Service Fund	Special Revenue Funds	Capital Project Funds	Internal Service Funds	Enterprise Service Funds		
TRANSFERS OUT:								
General Fund	\$ -	\$ -	\$ 2,486,735	\$ -	\$ 16,059,171	\$ 269,192	\$ 18,815,098	
Capital Project Funds	-	9,771,655	-	5,853,356	-	-	15,625,011	
Internal Service Funds	-	-	-	-	-	-	-	
Enterprise Service Funds	-	450,000	-	-	-	-	450,000	
Special Revenue Funds	100,000	231,666	364,500	1,650,000	-	-	2,346,166	
Total Transfers	\$ 100,000	\$ 10,453,321	\$ 2,851,235	\$ 7,503,356	\$ 16,059,171	\$ 269,192	\$ 37,236,275	

The transfer of \$100,000 from Special Revenue Funds to General Fund is for re-payment of build out costs associated with the new office space for the Family Justice center in the Federal Reserve Building. The transfer of \$9,771,655 from the TXDOT ATD Fund to the Debt Service fund is to pay debt service on bonds issued to pay for roads. The transfer of \$450,000 from the Enterprise Service Fund to the Debt Service fund is to pay debt service associated with construction of the parking facilities. The transfer of \$231,666 from the Special Revenue Fund to the Debt Service fund is to pay debt service on bonds issued to pay for a new Fire Marshal's Office building. The transfer of \$2,486,735 from General Fund to Special Revenue Funds consists of \$239,644 to the Courthouse Security Fund to sustain the costs of courthouse security personnel, \$225,280 to the Law Library Fund, \$60,506 to the Drug Court Fund, \$233,825 to the Domestic Relations Fund, \$275,030 to the Community Infrastructure Economic Development Fund to assist the County workforce with developing skills for the ever evolving job industry. The transfer of \$364,500 from Special Revenue Funds to Special Revenue Funds consists of \$284,500 from the County Clerk Records Management Fund to the County Wide Records Management Fund for the purposes of scanning and destroying records located at the Records Management Center and \$80,000 from the Technology Services Fund to the Justice of the Peace Technology Fund to support the cost of maintenance agreements. The transfer of \$7,503,356 to the Capital Funds consists of \$1,500,000 to the Capital Improvement Fund to partially fund the Tyler Technologies eCJIS records keeping component and \$7,853,356 to the Fleet Acquisition Fund to support the purchase of new vehicles related to program changes and for the FY2021-22 replacements of County-owned vehicles. The transfer of \$16,059,171 from the General Fund to the Internal Service Funds is to sustain and maintain the costs of the Health and Life Fund, Workers Compensation Fund, OPEB Fund, and Print Shop Fund. The transfer of \$269,192 from the General Fund to the Enterprise Service Fund is to sustain the expenses of the Firing Range Fund, since fees have not been approved for the use of this facility to date. The remaining transfers are the result of normal transactions between funds.

BEXAR COUNTY, TEXAS
LONG TERM DEBT OVERVIEW
GOVERNMENTAL ACTIVITIES SCHEDULE OF OUTSTANDING DEBT
September 30, 2022

Refunding Bonds	Original Amount	Interest Rate	Total Outstanding Balances		
			Principal	Interest	Total Requirements
12/19/13 Limited Tax Gen Obligation Ref Bonds	18,055,000	2.00-5.00	3,755,000	355,900	4,110,900
12/19/13 Unlimited Tax Gen Obligation Ref Bonds	16,835,000	1.75-5.00	8,170,000	1,145,900	9,315,900
12/23/14 Unlimited Tax Refunding Bonds	9,360,000	1.50-5.00	6,635,000	1,416,250	8,051,250
12/30/14 Limited Tax Refunding Bonds	54,575,000	3.00-5.00	31,835,000	5,233,250	37,068,250
12/30/14 Flood Control Tax Refunding Bonds	111,810,000	4.00-5.00	46,170,000	14,137,100	60,307,100
7/21/16 Limited Tax Gen Obligation Ref Bonds	248,415,000	3.00-5.00	226,910,000	85,401,800	312,311,800
7/21/16 Flood Control Gen Obligation Ref Bonds	101,740,000	3.00-5.00	96,325,000	30,123,550	126,448,550
12/28/17 Limited Tax Ref Bonds	384,715,000	3.00-5.00	384,490,000	268,340,250	652,830,250
12/28/17 Flood Control Tax Ref Bonds	28,140,000	2.00-4.00	27,115,000	10,248,250	37,363,250
12/19/19 General Obligation Ref Bonds, Series 2019	79,645,000	4.00-5.00	76,185,000	49,094,250	125,279,250
12/19/20 Flood Control Ref Bonds, Series 2019	45,310,000	4.00	45,310,000	30,033,600	75,343,600
08/26/20 Limited Tax Refunding Bonds, Series 2020A	26,365,000	3.00-5.00	24,935,000	11,651,800	36,586,800
08/26/20 Limited Tax Refunding Bonds, Series 2020B	228,510,000	1.538-5.00	226,185,000	73,193,783	299,378,783
08/26/20 Limited Tax Flood Control Ref Bonds, Series 2020	59,225,000	1.538-5.00	58,610,000	17,334,631	75,944,631
		Sub-Total	1,262,630,000	597,710,314	1,860,340,314
General Obligation Bonds					
11/29/2017 Pass-Through Rev & Ltd Tax Bonds	40,840,000	4.00-5.00	39,140,000	26,299,800	65,439,800
		Sub-Total	39,140,000	26,299,800	65,439,800
Certificates of Obligation					
02/14/13 Comb Tax and Rev Certif of Obligation	83,955,000	3.00-5.00	20,570,000	7,902,863	28,472,863
05/09/13 Comb Tax and Rev Certif of Obligation	115,040,000	1.00-5.00	200,000	8,000	208,000
08/22/13 Comb Tax and Rev Certif of Obligation	331,725,000	2.00-5.00	10,150,000	767,250	10,917,250
12/30/14 Comb Tax and Rev Certif of Obligation	87,130,000	3.00-5.00	15,700,000	3,264,250	18,964,250
08/13/15 Pass-Through Rev & Ltd Tax Bonds, Series 2015A	17,405,000	2.00-5.00	8,885,000	3,507,400	12,392,400
08/13/15 Pass-Through Rev & Ltd Tax Bonds, Series 2015B	29,385,000	2.00-5.00	15,060,000	8,248,850	23,308,850
08/25/16 Comb Tax and Rev Certif of Obligation	91,675,000	2.00-5.00	91,125,000	52,731,750	143,856,750
12/20/16 Comb Tax & Rev C.O., Series 2016A	93,280,000	3.00-5.00	92,730,000	67,493,550	160,223,550
12/20/16 Comb Tax & Rev C.O., Series 2016B	20,330,000	3.00-5.00	15,850,000	4,332,550	20,182,550
12/27/18 Comb Tax & Rev C.O., Series 2018	198,035,000	4.00-5.00	197,035,000	152,175,549	349,210,549
01/06/20 Comb Tax & Rev C.O., Series 2019	122,355,000	4.00-5.00	116,525,000	71,035,100	187,560,100
		Sub-Total	583,830,000	371,467,112	955,297,112
Total Bonds, Certificates of Obligation	\$ 2,759,410,000		\$ 1,885,600,000	\$ 995,477,226	\$ 2,881,077,226

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

	Principal	Interest	Total
2022	43,915,000	77,520,603	121,435,603
2023	47,405,000	75,416,003	122,821,003
2024	52,555,000	73,092,003	125,647,003
2025	57,045,000	70,495,453	127,540,453
2026-2030	358,785,000	306,586,098	665,371,098
2031-2035	471,670,000	221,961,798	693,631,798
2036-2040	498,990,000	130,163,425	629,153,425
2041-2050	350,175,000	40,039,443	390,214,443
2046-2050	5,060,000	202,400	5,262,400
	1,885,600,000	995,477,226	2,881,077,226

Note: Scheduled Debt Service Payments

Bonds and Certificates of Obligation:

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

	Total Fiscal Year 2020 Debt Service Payment		
	Principal	Interest	Total
2021	43,915,000	77,520,603	121,435,603

BEXAR COUNTY, TEXAS
LONG TERM DEBT OVERVIEW
BUSINESS-TYPE ACTIVITIES SCHEDULE OF OUTSTANDING DEBT
September 30, 2022

<u>Refunding Bonds</u>	<u>Original Amount</u>	<u>Interest Rate</u>	<u>Total Outstanding Balances</u>		
			<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
09/04/08 Taxable Venue Proj Ref Bonds (CVT), Series 2008B	50,810,000	3.77-6.98	32,040,000	14,857,928	46,897,928
12/15/12 Tax Exempt Venue Proj Ref Bonds (CVT), Series 2013	92,190,000	2.00-5.00	250,000	7,500	257,500
12/15/12 Tax Exempt Venue Proj Ref Bonds (MVRT), Series 2013	25,880,000	2.00-5.00	465,000	13,950	478,950
11/18/2015 Tax Exempt Venue Proj Rev Ref Bonds (CVT), Series 2015	78,935,000	3.00-5.00	5,230,000	669,500	5,899,500
07/25/19 Tax Exempt Venue Proj Ref Bonds (CVT), Series 2019	87,945,000	4.00-5.00	84,175,000	49,742,350	133,917,350
07/25/19 Tax Exempt Venue Proj Ref Bonds (MVRT), Series 2019	48,325,000	4.00-5.00	45,815,000	24,162,950	69,977,950
09/23/21 Taxable Venue Ref Bonds (CVT), Series 2021	171,535,000	.331-3.181	171,535,000	96,611,486	268,146,486
09/23/21 Taxable Venue Ref Bonds (MVRT), Series 2021	23,510,000	.331-3.181	23,510,000	10,972,640	34,482,640
		Sub-Total	363,020,000	197,038,304	560,058,304
Total Bonds	\$ 750,735,000		\$ 363,020,000	\$ 197,038,304	\$ 560,058,304

**Debt Requirements Overview for
Venue Project Bonds**

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	9,445,000	12,816,724	22,261,724
2023	9,265,000	12,990,992	22,255,992
2024	9,655,000	12,592,891	22,247,891
2025	10,100,000	12,152,934	22,252,934
2026	57,610,000	53,633,012	111,243,012
2027-2031	66,485,000	40,791,945	107,276,945
2032-2036	70,905,000	28,900,032	99,805,032
2037-2041	66,750,000	17,467,579	84,217,579
2042-2046	59,860,000	5,598,515	65,458,515
2047-2051	2,945,000	93,680	3,038,680
	363,020,000	197,038,304	560,058,304

Note: Scheduled Debt Service Payments

Venue Project Bonds

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

	<u>Total Fiscal Year 2020 Debt Service Payment</u>		
2021	9,445,000	12,816,724	22,261,724

BEXAR COUNTY, TEXAS
LONG TERM DEBT OVERVIEW
GOVERNMENTAL ACTIVITIES SCHEDULE OF OUTSTANDING DEBT
September 30, 2022

	<u>2022</u>		
<u>Refunding Bonds</u>	<u>Principal</u>	<u>Interest</u>	<u>Requirements</u>
12/19/13 Limited Tax General Obligation Ref Bonds	1,195,000	175,200	1,370,200
12/19/13 Unlimited Tax General Obligation Ref Bonds	1,560,000	358,850	1,918,850
12/19/13 Pass-Through Rev & Ltd Tax Ref Bonds	-	-	-
12/19/13 Pass-Through Rev & Ltd Tax Ref Bonds	-	-	-
12/30/14 Unlimited Tax Refunding Bonds	750,000	331,750	1,081,750
12/30/14 Limited Tax Refunding Bonds	5,410,000	1,591,750	7,001,750
12/30/14 Flood Control Tax Refunding Bonds	3,190,000	2,164,200	5,354,200
07/21/16 Limited Tax General Obligation Ref Bonds	7,825,000	9,186,500	17,011,500
07/21/16 Flood Control General Obligation Ref Bonds	2,910,000	3,620,950	6,530,950
12/28/17 Limited Tax Ref Bonds	80,000	18,220,599	18,300,599
12/28/17 Flood Control Tax Ref Bonds	1,010,000	1,019,100	2,029,100
12/19/19 General Obligation Ref Bonds, Series 2019	1,795,000	3,084,200	4,879,200
12/19/19 Flood Control Ref Bonds, Series 2019	-	1,812,400	1,812,400
08/26/20 Limited Tax Ref Bonds, Series 2020A	1,325,000	1,024,400	2,349,400
08/26/20 Limited Tax Ref Bonds, Series 2020B	1,480,000	5,662,303	7,142,303
08/26/20 Limited Tax Flood Control Ref Bonds, Series 2020	400,000	1,613,344	2,013,344
Sub-Total	28,930,000	49,865,546	78,795,546
<u>General Obligation Bonds</u>			
11/29/2017 Pass-Through Rev & Ltd Tax Bonds	850,000	1,897,750	2,747,750
Sub-Total	850,000	1,897,750	2,747,750
<u>Certificates of Obligation</u>			
02/14/13 Comb Tax and Rev Certif of Obligation	2,200,000	702,663	2,902,663
05/09/13 Comb Tax and Rev Certif of Obligation	100,000	6,000	106,000
08/22/13 Comb Tax and Rev Certif of Obligation	4,955,000	507,500	5,462,500
12/30/14 Comb Tax and Rev Certif of Obligation	1,000,000	775,000	1,775,000
08/13/2015 Pass-Through Rev & Ltd Tax Bonds	385,000	336,844	721,844
08/13/2015 Pass-Through Rev & Ltd Tax Bonds	630,000	612,750	1,242,750
8/25/2016 Comb Tax and Rev Certif of Obligation	250,000	3,452,450	3,702,450
12/20/16 Comb Tax & Rev C.O., Series 2016A	250,000	4,300,600	4,550,600
12/20/16 Comb Tax & Rev C.O., Series 2016B	1,265,000	755,200	2,020,200
12/27/18 Comb Tax & Rev C.O., Series 2018	500,000	9,148,100	9,648,100
01/06/20 Comb Tax & Rev C.O., Series 2019	2,600,000	5,160,200	7,760,200
Sub-Total	14,135,000	25,757,307	39,892,307
Total Bonds, Certificates of Obligation	\$ 43,915,000	\$ 77,520,603	\$ 121,435,603

BEXAR COUNTY, TEXAS
LONG TERM DEBT OVERVIEW
BUSINESS-TYPE ACTIVITIES SCHEDULE OF OUTSTANDING DEBT
September 30, 2022

<u>Refunding Bonds</u>	2022		
	<u>Principal</u>	<u>Interest</u>	<u>Requirements</u>
09/04/08 Taxable Venue Proj Ref Bonds (CVT), Series 2008B	2,055,000	2,210,104	4,265,104
12/15/12 Tax Exempt Venue Proj Ref Bonds (CVT), Series 2013	250,000	7,500	257,500
12/15/12 Tax Exempt Venue Proj Ref Bonds (MVRT), Series 2013	465,000	13,950	478,950
11/18/15 Tax Exempt Venue Proj Rev Ref Bonds (CVT), Series 2015	1,215,000	261,500	1,476,500
07/25/19 Tax Exempt Venue Proj Rev Ref Bonds (CVT), Series 2019	2,130,000	3,541,800	5,671,800
07/25/19 Tax Exempt Venue Proj Rev Ref Bonds (MVRT), Series 2019	1,410,000	1,947,450	3,357,450
09/23/21 Taxable Venue Ref Bonds (CVT), Series 2021	1,685,000	4,302,661	5,987,661
09/23/21 Taxable Venue Ref Bonds (MVRT), Series 2021	235,000	531,759	766,759
Sub-Total	9,445,000	12,816,724	22,261,724
Total Bonds	\$ 9,445,000	\$ 12,816,724	\$ 22,261,724

BEXAR COUNTY, TEXAS
STATEMENT OF REVENUES & EXPENDITURES & CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
GENERAL FUND (100)
For the Two Months Ending November 30, 2021

	CURRENT BUDGET	YEAR TO DATE AMOUNT	PERCENT OF CURRENT BUDGET USED
REVENUES			
AD VALOREM TAXES	\$ 416,274,101	\$ 52,558,216	12.63%
OTHER TAXES, LICENSES & PERMITS	27,053,020	1,351,587	5.00%
INTERGOVERNMENTAL REVENUES	7,131,132	495,108	6.94%
SERVICE FEES	26,024,679	4,336,772	16.66%
MOTOR VEHICLE FEES	4,806,300	402,029	8.36%
COMMISSIONS ON AD VALOREM TAXES	5,264,161	3,928,548	74.63%
FINES AND FORFEITURES	6,100,000	853,497	13.99%
RENTAL INCOME AND SALES	510,485	50,264	9.85%
OTHER REVENUE	3,632,647	502,948	13.85%
INTERFUND TRANSFERS	56,213,483	100,000	0.00%
TOTAL REVENUES	553,010,008	64,578,970	11.68%
EXPENDITURES			
GENERAL GOVERNMENT	113,486,727	20,361,170	17.94%
JUDICIAL	122,314,475	20,837,839	17.04%
PUBLIC SAFETY	216,575,737	39,989,022	18.46%
EDUCATION AND RECREATION	8,412,826	1,901,173	22.60%
PUBLIC WORKS	6,440,711	275,478	4.28%
HEALTH AND PUBLIC WELFARE	17,715,226	1,226,062	6.92%
CONTINGENCIES	25,543,011	-	0.00%
OTHER FINANCING USES	19,149,060	18,815,098	98.26%
TOTAL EXPENDITURES	\$ 529,637,773	103,405,842	19.52%
REVENUES (LESS THAN) IN EXCESS OF EXPENDITURES		(38,826,871)	
ENCUMBRANCES		6,787,505	
FUND BALANCE OCTOBER 1, 2021		142,818,896	
FUND BALANCE END OF PERIOD		110,779,530	
For the Two Months Ending November 30, 2021		\$ 110,779,530	