

**SPECIAL REVENUE FUNDS - CONTINUED**

**VEHICLE REPLACEMENT FUND** - to account for vehicle replacement fees charged to user departments. Accumulated fees are used to replace vehicles on a systematic basis.

**TECHNOLOGY SERVICES 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

**DISTRICT ATTORNEY SPECIAL FUNDS** - to account for the receipt and disbursement of discretionary funds maintained by the Criminal District Attorney.

**ASSET FORFEITURE FUNDS** - to account for the receipt and disbursement of funds relating to the forfeiture and disposition of certain property related to certain felony offenses

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

**FEDERAL PROGRAM SUPPORT** - to account for revenues and payroll expenditures associated with personnel performing duties for various agencies

**BEXAR COUNTY HOUSING FINANCE CORPORATION** - to account for revenues and expenditures of component unit, Bexar County Housing Finance Corporation.

**BEXAR COUNTY HEALTH FACILITIES DEVELOPMENT CORPORATION** - to account for revenues and expenditures of component unit, Bexar County Health Facilities Development Corporation.

**BEXAR COUNTY INDUSTRIAL DEVELOPMENT CORPORATION** - to account for revenues and expenditures of component unit, Bexar County Industrial Development Corporation.

**Bexar County, Texas**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**September 30, 2004**

**SPECIAL REVENUE FUNDS**

	<u>County Clerk Records Management</u>	<u>County Records Management</u>	<u>Courthouse Security</u>
<b>ASSETS</b>			
Cash and temporary investments	\$ 4,505,890	810,136	125,750
Receivables			
Delinquent taxes, net of allowance for uncollectible accounts	-	-	-
Accounts receivable	60	30	51
Due from other funds	-	36,180	12,918
Due from other governmental units	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 4,505,950</u>	<u>846,346</u>	<u>138,719</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Vouchers payable	\$ 372,131	-	385
Accrued liabilities	-	-	14,804
Due to other funds	1,174	264,082	56,301
Due to other governmental units	-	-	-
Deferred revenue	-	-	-
Contract retainage	-	-	-
<b>TOTAL LIABILITIES</b>	<u>373,305</u>	<u>264,082</u>	<u>71,490</u>
<b>Fund balances</b>			
Reserved for encumbrances	380	100,632	-
Unreserved			
Designated for grant awards	-	-	-
Designated for administrative commitments	-	-	-
Undesignated	4,132,265	481,632	67,229
<b>TOTAL FUND BALANCES</b>	<u>4,132,645</u>	<u>582,264</u>	<u>67,229</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 4,505,950</u>	<u>846,346</u>	<u>138,719</u>

**SPECIAL REVENUE FUNDS**

<u>Justice of Peace Technology Fund</u>	<u>Fire Code</u>	<u>Flood Control</u>	<u>District Clerk Records Management</u>	<u>Unclaimed Money</u>	<u>Law Library</u>	<u>Dispute Resolution</u>
119,936	172,182	4,213,473	15,234	171,995	121,311	31,747
-	-	481,588	-	-	-	-
52	-	-	-	-	32	-
-	475	-	-	-	-	1,787
-	-	110,717	-	-	-	-
<u>119,988</u>	<u>172,657</u>	<u>4,805,778</u>	<u>15,234</u>	<u>171,995</u>	<u>121,343</u>	<u>33,534</u>
-	255	9,552	3,494	-	2,717	2,828
-	3,007	-	1,502	-	51,916	8,877
-	17,343	4,552	-	117,032	7,997	23,337
-	-	-	-	54,963	-	-
-	-	494,760	-	-	-	-
-	-	-	-	-	-	-
-	<u>20,605</u>	<u>508,864</u>	<u>4,996</u>	<u>171,995</u>	<u>62,630</u>	<u>35,042</u>
-	-	-	-	-	282	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
119,988	152,052	4,296,914	10,238	-	58,431	(1,508)
<u>119,988</u>	<u>152,052</u>	<u>4,296,914</u>	<u>10,238</u>	<u>-</u>	<u>58,713</u>	<u>(1,508)</u>
<u>119,988</u>	<u>172,657</u>	<u>4,805,778</u>	<u>15,234</u>	<u>171,995</u>	<u>121,343</u>	<u>33,534</u>

**Bexar County, Texas**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**September 30, 2004**

**SPECIAL REVENUE FUNDS**

	<b><u>Domestic Relations Office</u></b>	<b><u>Probate Contribution</u></b>	<b><u>LEOSE</u></b>
<b>ASSETS</b>			
Cash and temporary investments	\$ 196,052	548,871	-
Receivables			
Delinquent taxes, net of allowance for uncollectible accounts	-	-	-
Accounts receivable	-	-	-
Due from other funds	179	-	257,039
Due from other governmental units	-	-	-
<b>TOTAL ASSETS</b>	<b><u>\$ 196,231</u></b>	<b><u>548,871</u></b>	<b><u>257,039</u></b>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities			
Vouchers payable	\$ 28,167	-	160
Accrued liabilities	1,776	-	-
Due to other funds	5,838	-	215,800
Due to other governmental units	-	-	-
Deferred revenue	-	-	-
Contract retainage	-	-	-
<b>TOTAL LIABILITIES</b>	<b><u>35,781</u></b>	<b><u>-</u></b>	<b><u>215,960</u></b>
Fund balances			
Reserved for encumbrances	191	-	-
Unreserved			
Designated for grant awards	-	-	-
Designated for administrative commitments	-	-	-
Undesignated	160,259	548,871	41,079
<b>TOTAL FUND BALANCES</b>	<b><u>160,450</u></b>	<b><u>548,871</u></b>	<b><u>41,079</u></b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b><u>\$ 196,231</u></b>	<b><u>548,871</u></b>	<b><u>257,039</u></b>

**SPECIAL REVENUE FUNDS**

<u>Parking Garage</u>	<u>Graffiti Eradication</u>	<u>Farm to Market and Lateral Road</u>	<u>Multiple Grant Funds</u>	<u>Vehicle Replacement Fund</u>	<u>Technology Improvement Fund</u>
175,676	3,992	2,313,414	7,725,371	298,095	495,201
-	-	102,453	-	-	-
-	-	-	2,009	-	-
1,096	565	57,871	268,010	-	13,522
-	-	91,718	2,533,872	-	-
<u>176,772</u>	<u>4,557</u>	<u>2,565,456</u>	<u>10,529,262</u>	<u>298,095</u>	<u>508,723</u>
5,860	-	405,014	1,870,647	7	25,017
3,383	-	126,509	769,870	446	4,098
2,450	-	323,761	2,665,768	904	400,832
-	-	-	-	-	-
-	-	101,923	7,755	-	-
-	-	-	67,490	-	-
<u>11,693</u>	<u>-</u>	<u>957,207</u>	<u>5,381,530</u>	<u>1,357</u>	<u>429,947</u>
3,350	-	184,929	166,341	-	-
-	-	-	-	-	-
-	-	-	-	-	-
161,729	4,557	1,423,320	4,981,391	296,738	78,776
<u>165,079</u>	<u>4,557</u>	<u>1,608,249</u>	<u>5,147,732</u>	<u>296,738</u>	<u>78,776</u>
<u>176,772</u>	<u>4,557</u>	<u>2,565,456</u>	<u>10,529,262</u>	<u>298,095</u>	<u>508,723</u>

**Bexar County, Texas**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**September 30, 2004**

**SPECIAL REVENUE FUNDS**

	<u>Stormwater Mitigation</u>	<u>Special Inventory Tax</u>	<u>District Attorney Programs</u>
<b>ASSETS</b>			
Cash and temporary investments	\$ 29,171	313,410	360,332
Receivables			
Delinquent taxes, net of allowance for uncollectible accounts	-	-	-
Accounts receivable	-	-	-
Due from other funds	2,941	1,265	6,003
Due from other governmental units	-	-	-
<b>TOTAL ASSETS</b>	<u>\$ 32,112</u>	<u>314,675</u>	<u>366,335</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities</b>			
Vouchers payable	\$ 133	103	222
Accrued liabilities	7,101	4,129	39,606
Due to other funds	509,189	2,572	37,075
Due to other governmental units	-	-	75
Deferred revenue	-	-	-
Contract retainage	-	-	-
<b>TOTAL LIABILITIES</b>	<u>516,423</u>	<u>6,804</u>	<u>76,978</u>
<b>Fund balances</b>			
Reserved for encumbrances	-	-	-
Unreserved			
Designated for grant awards	-	-	-
Designated for administrative commitments	-	-	-
Undesignated	(484,311)	307,871	289,357
<b>TOTAL FUND BALANCES</b>	<u>(484,311)</u>	<u>307,871</u>	<u>289,357</u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u>\$ 32,112</u>	<u>314,675</u>	<u>366,335</u>

**SPECIAL REVENUE FUNDS**

<u>Multiple Forfeiture Funds</u>	<u>Federal Program Support</u>	<u>Bexar County Housing Finance Corporation</u>	<u>Health Facilities Development Corporation</u>	<u>Bexar County Industrial Development Corporation</u>	<u>Total</u>
2,659,031	-	1,533,574	109,273	36,524	27,085,641
-	-	-	-	-	584,041
509	-	238,844	-	-	241,587
134,116	-	-	-	-	793,967
-	-	-	-	-	2,736,307
<u>2,793,656</u>	<u>-</u>	<u>1,772,418</u>	<u>109,273</u>	<u>36,524</u>	<u>31,441,543</u>
39,697	-	112,717	-	-	2,879,106
72,914	-	15,520	-	-	1,125,458
10,957	-	1,726	-	-	4,668,690
-	-	-	-	-	55,038
-	-	-	-	-	604,438
-	-	-	-	-	67,490
<u>123,568</u>	<u>-</u>	<u>129,963</u>	<u>-</u>	<u>-</u>	<u>9,400,220</u>
50,118	-	-	-	-	506,223
-	-	1,004,527	-	-	1,004,527
-	-	150,000	100,000	-	250,000
2,619,970	-	487,928	9,273	36,524	20,280,573
<u>2,670,088</u>	<u>-</u>	<u>1,642,455</u>	<u>109,273</u>	<u>36,524</u>	<u>22,041,323</u>
<u>2,793,656</u>	<u>-</u>	<u>1,772,418</u>	<u>109,273</u>	<u>36,524</u>	<u>31,441,543</u>

**Bexar County, Texas**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended September 30, 2004**

	<b>SPECIAL REVENUE FUNDS</b>		
	<b>County Clerk Records Management</b>	<b>County Records Management</b>	<b>Courthouse Security</b>
<b>REVENUES</b>			
Ad valorem taxes	\$ -	-	-
Other taxes, licenses and permits	-	-	-
Intergovernmental revenue	-	-	-
Court costs and fines	-	419,650	304,365
Fees on motor vehicles	-	-	-
Other fees	3,206,471	-	378,966
Revenue from use of assets	-	-	-
Sales, refunds and miscellaneous	-	-	-
<b>TOTAL REVENUES</b>	<b>3,206,471</b>	<b>419,650</b>	<b>683,331</b>
<b>EXPENDITURES</b>			
Current			
General government	1,655,312	159,361	-
Judicial	-	-	-
Public safety	-	-	975,616
Education and recreation	-	-	-
Public works	-	-	-
Health and public welfare	-	-	-
Capital expenditures	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,655,312</b>	<b>159,361</b>	<b>975,616</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>1,551,159</b>	<b>260,289</b>	<b>(292,285)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	-	-	350,000
Operating transfers out	(1,720,114)	(264,082)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,720,114)</b>	<b>(264,082)</b>	<b>350,000</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(168,955)</b>	<b>(3,793)</b>	<b>57,715</b>
Fund balances at October 1, 2003	4,301,600	586,057	9,514
Fund balances at September 30, 2004	\$ 4,132,645	582,264	67,229

**SPECIAL REVENUE FUNDS**

<u>Justice of Peace Techonlogy Fund</u>	<u>Fire Code</u>	<u>Flood Control</u>	<u>District Clerk Records Management</u>	<u>Unclaimed Money</u>
-	-	7,778,772	-	-
-	-	-	-	-
-	-	-	-	-
119,210	-	-	-	-
-	-	-	-	-
-	222,670	-	70,110	-
-	-	-	-	-
-	-	-	-	-
<u>119,210</u>	<u>222,670</u>	<u>7,778,772</u>	<u>70,110</u>	<u>-</u>
-	-	-	-	-
-	-	-	-	-
-	161,614	91,892	59,872	-
-	-	-	-	-
-	-	7,567,547	-	-
-	-	-	-	-
-	-	-	-	-
<u>-</u>	<u>161,614</u>	<u>7,659,439</u>	<u>59,872</u>	<u>-</u>
<u>119,210</u>	<u>61,056</u>	<u>119,333</u>	<u>10,238</u>	<u>-</u>
-	-	-	-	-
-	-	(89,000)	-	-
-	-	(89,000)	-	-
<u>119,210</u>	<u>61,056</u>	<u>30,333</u>	<u>10,238</u>	<u>-</u>
<u>778</u>	<u>90,996</u>	<u>4,266,581</u>	<u>-</u>	<u>-</u>
<u>119,988</u>	<u>152,052</u>	<u>4,296,914</u>	<u>10,238</u>	<u>-</u>

**Bexar County, Texas**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended September 30, 2004**

	<b>SPECIAL REVENUE FUNDS</b>			
	<u>Law Library</u>	<u>Dispute Resolution</u>	<u>Domestic Relations Office</u>	<u>Probate Contribute</u>
<b>REVENUES</b>				
Ad valorem taxes	\$ -	-	-	-
Other taxes, licenses and permits	-	-	-	-
Intergovernmental revenue	-	-	-	298,286
Court costs and fines	478,500	306,603	269,302	-
Fees on motor vehicles	-	-	-	-
Other fees	-	-	-	-
Revenue from use of assets	-	-	-	-
Sales, refunds and miscellaneous	115,126	-	-	-
<b>TOTAL REVENUES</b>	<u>593,626</u>	<u>306,603</u>	<u>269,302</u>	<u>298,286</u>
<b>EXPENDITURES</b>				
Current				
General government	-	-	-	-
Judicial	563,913	-	-	31,887
Public safety	-	-	-	-
Education and recreation	-	-	-	-
Public works	-	-	-	-
Health and public welfare	-	515,120	392,290	-
Capital expenditures	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>563,913</u>	<u>515,120</u>	<u>392,290</u>	<u>31,887</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER/(UNDER) EXPENDITURES</b>	<u>29,713</u>	<u>(208,517)</u>	<u>(122,988)</u>	<u>266,399</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	-	200,000	-	-
Operating transfers out	(14,529)	-	(115,000)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(14,529)</u>	<u>200,000</u>	<u>(115,000)</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>15,184</u>	<u>(8,517)</u>	<u>(237,988)</u>	<u>266,399</u>
Fund balances at October 1, 2003	<u>43,529</u>	<u>7,009</u>	<u>398,438</u>	<u>282,472</u>
Fund balances at September 30, 2004	<u>\$ 58,713</u>	<u>(1,508)</u>	<u>160,450</u>	<u>548,871</u>

**SPECIAL REVENUE FUNDS**

<u>LEOSE</u>	<u>Parking Garage</u>	<u>Graffiti Eradication</u>	<u>Farm to Market and Lateral Road</u>	<u>Multiple Grant Funds</u>	<u>Vehicle Replacement Fund</u>
-	-	-	13,314	-	-
-	-	-	492,586	-	-
116,717	-	-	183,970	27,780,380	-
-	-	2,206	-	63,820	-
-	-	-	9,536,086	-	-
-	-	-	-	-	-
-	442,455	-	1,868	80,995	-
-	-	-	4,354	2,039,217	259,743
<u>116,717</u>	<u>442,455</u>	<u>2,206</u>	<u>10,232,178</u>	<u>29,964,412</u>	<u>259,743</u>
-	218,637	-	-	28,288	-
-	-	-	-	627,295	-
119,326	-	-	-	10,158,116	-
-	-	-	-	2,412,425	-
-	-	-	9,382,935	2,986,330	24,991
-	-	-	-	10,537,351	-
-	-	-	943,545	2,228,231	-
<u>119,326</u>	<u>218,637</u>	<u>-</u>	<u>10,326,480</u>	<u>28,978,036</u>	<u>24,991</u>
<u>(2,609)</u>	<u>223,818</u>	<u>2,206</u>	<u>(94,302)</u>	<u>986,376</u>	<u>234,752</u>
-	-	-	-	521,173	-
-	(153,070)	-	(457,467)	-	-
-	<u>(153,070)</u>	<u>-</u>	<u>(457,467)</u>	<u>521,173</u>	<u>-</u>
(2,609)	70,748	2,206	(551,769)	1,507,549	234,752
<u>43,688</u>	<u>94,331</u>	<u>2,351</u>	<u>2,160,018</u>	<u>3,640,183</u>	<u>61,986</u>
<u>41,079</u>	<u>165,079</u>	<u>4,557</u>	<u>1,608,249</u>	<u>5,147,732</u>	<u>296,738</u>

**Bexar County, Texas**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**For the Year Ended September 30, 2004**

**SPECIAL REVENUE FUNDS**

	<b>Technology Improvement Fund</b>	<b>Stormwater Mitigation</b>	<b>Tax Account Special Inventory</b>
<b>REVENUES</b>			
Ad valorem taxes	\$ -	-	-
Other taxes, licenses and permits	-	-	-
Intergovernmental revenue	-	-	-
Court costs and fines	-	-	-
Fees on motor vehicles	-	-	-
Other fees	-	-	-
Revenue from use of assets	-	-	306,105
Sales, refunds and miscellaneous	248,991	-	-
<b>TOTAL REVENUES</b>	<b>248,991</b>	<b>-</b>	<b>306,105</b>
<b>EXPENDITURES</b>			
<b>Current</b>			
General government	239,544	-	226,524
Judicial	4,161	-	-
Public safety	18,008	-	-
Education and recreation	-	-	-
Public works	19,944	484,311	-
Health and public welfare	844	-	-
Capital expenditures	120,305	-	-
<b>TOTAL EXPENDITURES</b>	<b>402,806</b>	<b>484,311</b>	<b>226,524</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>(153,815)</b>	<b>(484,311)</b>	<b>79,581</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	-	-	-
Operating transfers out	(26,546)	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(26,546)</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(180,361)</b>	<b>(484,311)</b>	<b>79,581</b>
Fund balances at October 1, 2003	259,137	-	228,290
Fund balances at September 30, 2004	\$ 78,776	(484,311)	307,871

**SPECIAL REVENUE FUNDS**

<u>District Attorney Programs</u>	<u>Multiple Asset Forfeiture Funds</u>	<u>Federal Support Program</u>	<u>Bexar County Housing Finance Corporation</u>	<u>Health Facilities Development Corporation</u>	<u>Bexar County Industrial Development Corporation</u>	<u>Total</u>
-	-	-	-	-	-	7,792,086
-	-	-	-	-	-	492,586
-	-	41,620	-	-	-	28,420,973
-	509	-	-	-	-	1,964,165
-	-	-	-	-	-	9,536,086
-	-	-	155,601	-	-	4,033,818
6,686	114,765	-	34,083	1,582	525	989,064
-	12,039	-	-	-	-	2,679,470
<u>6,686</u>	<u>127,313</u>	<u>41,620</u>	<u>189,684</u>	<u>1,582</u>	<u>525</u>	<u>55,908,248</u>
-	-	-	1,644,609	7,000	1,700	4,180,975
599,468	604,351	1,308	-	-	-	2,492,255
-	329,620	42,583	-	-	-	11,896,775
-	-	-	-	-	-	2,412,425
-	-	-	-	-	-	20,466,058
-	-	-	-	-	-	11,445,605
-	39,166	-	-	-	-	3,331,247
<u>599,468</u>	<u>973,137</u>	<u>43,891</u>	<u>1,644,609</u>	<u>7,000</u>	<u>1,700</u>	<u>56,225,340</u>
<u>(592,782)</u>	<u>(845,824)</u>	<u>(2,271)</u>	<u>(1,454,925)</u>	<u>(5,418)</u>	<u>(1,175)</u>	<u>(317,092)</u>
-	-	-	-	-	-	1,071,173
-	-	-	-	-	-	(2,839,808)
-	-	-	-	-	-	(1,768,635)
<u>(592,782)</u>	<u>(845,824)</u>	<u>(2,271)</u>	<u>(1,454,925)</u>	<u>(5,418)</u>	<u>(1,175)</u>	<u>(2,085,727)</u>
<u>882,139</u>	<u>3,515,912</u>	<u>2,271</u>	<u>3,097,380</u>	<u>114,691</u>	<u>37,699</u>	<u>24,127,050</u>
<u>289,357</u>	<u>2,670,088</u>	<u>-</u>	<u>1,642,455</u>	<u>109,273</u>	<u>36,524</u>	<u>22,041,323</u>

**Bexar County, Texas**  
**DEBT SERVICE FUNDS**  
**SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE**  
**BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**For the Year Ended September 30, 2004**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
Ad valorem taxes			
Current	\$ 22,845,673	23,081,946	236,273
Delinquent	499,286	487,978	(11,308)
Penalty and interest	382,698	304,519	(78,179)
Gross	<u>23,727,657</u>	<u>23,874,443</u>	<u>146,786</u>
Less			
- discounts allowed	(396,685)	(4)	396,681
- fees and commissions	(409,507)	-	409,507
- refunds	(4,043)	(668)	3,375
NET TAXES	<u>22,917,422</u>	<u>23,873,771</u>	<u>956,349</u>
Revenue from use of assets - interest	<u>711,388</u>	<u>294,248</u>	<u>(417,140)</u>
<b>TOTAL REVENUES</b>	<u><u>23,628,810</u></u>	<u><u>24,168,019</u></u>	<u><u>539,209</u></u>
<b>EXPENDITURES</b>			
Debt Service Payments			
Principal	25,653,235	25,858,538	(205,303)
Interest	13,039,989	12,826,803	213,186
Refunding bond issuance cost	231,516	225,515	6,001
Other debt service fees	6,119	12,119	(6,000)
Total Debt Service	<u>38,930,859</u>	<u>38,922,975</u>	<u>7,884</u>
<b>TOTAL EXPENDITURES</b>	<u>38,930,859</u>	<u>38,922,975</u>	<u>7,884</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER/(UNDER) EXPENDITURES</b>	<u>(15,302,049)</u>	<u>(14,754,956)</u>	<u>964,233</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	11,886,112	11,847,540	(38,572)
Operating transfers out	(1,500,000)	(1,500,000)	-
Proceeds from refunding bonds	-	14,090,000	14,090,000
Payment to refunded debt paying agent	(15,435,933)	(15,435,932)	1
Premium on bond issues	-	2,316,101	2,316,101
Payment to refunded debt paying agent	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<u>(5,049,821)</u>	<u>11,317,709</u>	<u>16,367,530</u>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ (20,351,870)</u>	<u>(3,437,247)</u>	<u>17,331,763</u>
Fund balance at October 1, 2003		<u>20,785,200</u>	
Fund balance at September 30, 2004		<u>\$ 17,347,953</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**  
**Year Ended September 30, 2004**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
<u>Other Fees</u>			
Records management and preservation	\$ 1,723,200	1,695,373	(27,827)
Archive Fee	<u>-</u>	<u>1,511,098</u>	<u>1,511,098</u>
TOTAL REVENUES	<u>1,723,200</u>	<u>3,206,471</u>	<u>1,483,271</u>
<b>EXPENDITURES</b>			
<b>GENERAL GOVERNMENT</b>			
Remuneration for services	10,000	-	10,000
Operational cost	1,998,000	1,643,868	354,132
Supplies and materials	<u>295,420</u>	<u>11,824</u>	<u>283,596</u>
TOTAL GENERAL GOVERNMENT	2,303,420	1,655,692	647,728
 CAPITAL EXPENDITURES	 125,000	 -	 125,000
TOTAL EXPENDITURES	<u>2,428,420</u>	<u>1,655,692</u>	<u>772,728</u>
 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	 (705,220)	 1,550,779	 2,255,999
<b>OTHER FINANCING USES</b>			
Operating transfers out	<u>(1,720,114)</u>	<u>(1,720,114)</u>	<u>-</u>
 EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	 <u>\$ (2,425,334)</u>	 (169,335)	 <u>2,255,999</u>
 Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		<u>380</u>	
 DEFICIENCY OF REVENUES UNDER EXPENDITURES AND OTHER FINANCING USES, MODIFIED ACCRUAL BASIS		 (168,955)	
Fund balance at October 1, 2003		<u>4,301,600</u>	
Fund balance at September 30, 2004		<u>\$ 4,132,645</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**  
**Year Ended September 30, 2004**

	Budget	Actual	Variance
<b>REVENUES</b>			
<u>Court Costs and Fines</u>			
Records management	\$ 407,000	419,650	12,650
<b>TOTAL REVENUES</b>	<b>407,000</b>	<b>419,650</b>	<b>12,650</b>
<b>EXPENDITURES</b>			
<b>GENERAL GOVERNMENT</b>			
Operational cost	260,000	259,993	7
<b>TOTAL GENERAL GOVERNMENT</b>	<b>260,000</b>	<b>259,993</b>	<b>7</b>
<b>TOTAL EXPENDITURES</b>	<b>260,000</b>	<b>259,993</b>	<b>7</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	147,000	159,657	12,657
<b>OTHER FINANCING USES</b>			
Operating transfers out	(266,285)	(264,082)	2,203
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<b>\$ (119,285)</b>	<b>(104,425)</b>	<b>14,860</b>
Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		100,632	
<b>DEFICIENCY OF REVENUES UNDER EXPENDITURES AND OTHER FINANCING USES, MODIFIED ACCRUAL BASIS</b>		(3,793)	
Fund balance at October 1, 2003		586,057	
Fund balance at September 30, 2004		\$ 582,264	

**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**  
**Year Ended September 30, 2004**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
<u>Court Costs and Fines</u>			
Courthouse security	\$ 169,500	175,789	6,289
JP security	118,200	128,576	10,376
<u>Other Fees</u>			
Courthouse security (Front)	<u>382,000</u>	<u>378,966</u>	<u>(3,034)</u>
<b>TOTAL REVENUES</b>	<u>669,700</u>	<u>683,331</u>	<u>13,631</u>
<b>EXPENDITURES</b>			
<b>PUBLIC SAFETY</b>			
Personnel costs	<u>991,575</u>	<u>975,616</u>	<u>15,959</u>
<b>TOTAL PUBLIC SAFETY</b>	<u>991,575</u>	<u>975,616</u>	<u>15,959</u>
<b>TOTAL EXPENDITURES</b>	<u>991,575</u>	<u>975,616</u>	<u>15,959</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(321,875)	(292,285)	29,590
<b>OTHER FINANCING SOURCES</b>			
Operating Transfers In	<u>350,000</u>	<u>350,000</u>	<u>-</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	<u>\$ 28,125</u>	57,715	<u>29,590</u>
Fund balance at October 1, 2003		<u>9,514</u>	
Fund balance at September 30, 2004		<u>\$ 67,229</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**  
**Year Ended September 30, 2004**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
<u>Court Costs and Fines</u>			
Justice Court technology fee	\$ -	119,210	119,210
<b>TOTAL REVENUES</b>	<u>-</u>	<u>119,210</u>	<u>119,210</u>
<b>EXPENDITURES</b>			
<b>CAPITAL EXPENDITURES</b>	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	-	119,210	119,210
<b>OTHER FINANCING USES</b>			
Operating transfers out	-	-	-
<b>EXCESS OF REVENUES OVER EXPENDITURES AND OTHER USES</b>	<u>\$ -</u>	<u>119,210</u>	<u>119,210</u>
Fund balance at October 1, 2003		<u>778</u>	
Fund balance at September 30, 2004		<u>\$ 119,988</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**  
**Year Ended September 30, 2004**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
<u>Other Fees</u>			
Fire code fee	\$ 122,900	222,670	99,770
<b>TOTAL REVENUES</b>	<u>122,900</u>	<u>222,670</u>	<u>99,770</u>
<b>EXPENDITURES</b>			
<b>PUBLIC SAFETY</b>			
Personnel costs	183,746	154,449	29,297
Remuneration for services	7,236	1,099	6,137
Operational cost	4,403	742	3,661
Supplies and materials	<u>7,665</u>	<u>5,324</u>	<u>2,341</u>
<b>TOTAL PUBLIC SAFETY</b>	203,050	161,614	41,436
<b>CAPITAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>203,050</u>	<u>161,614</u>	<u>41,436</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER</b>			
<b>(UNDER) EXPENDITURES</b>	<u>\$ (80,150)</u>	61,056	<u>141,206</u>
Fund balance at October 1, 2003		<u>90,996</u>	
Fund balance at September 30, 2004		<u>\$ 152,052</u>	

**Bexar County, Texas**  
**SPECIAL REVENUE FUNDS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**FLOOD CONTROL FUND**  
**Year Ended September 30, 2004**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
<u>Ad valorem taxes</u>			
Current	\$ 7,431,589	7,480,196	48,607
Delinquent	142,000	230,665	88,665
Penalty and interest	180,000	107,918	(72,082)
Gross	<u>7,753,589</u>	<u>7,818,779</u>	<u>65,190</u>
Less - discounts allowed	(208,172)	(1)	208,171
- fees and commissions	(131,100)	(39,747)	91,353
- refunds	(1,000)	(259)	741
NET AD VALOREM TAXES	<u>7,413,317</u>	<u>7,778,772</u>	<u>365,455</u>
TOTAL REVENUES	<u>7,413,317</u>	<u>7,778,772</u>	<u>365,455</u>
<b>EXPENDITURES</b>			
<b>PUBLIC SAFETY</b>			
Personnel	159,675	65,348	94,327
Remuneration for services	2,000	232	1,768
Operational cost	44,480	26,312	18,168
TOTAL PUBLIC SAFETY	<u>206,155</u>	<u>91,892</u>	<u>114,263</u>
<b>PUBLIC WORKS</b>			
Operational cost	7,554,045	7,554,045	-
Supplies and Materials	23,100	13,502	9,598
TOTAL PUBLIC WORKS	<u>7,577,145</u>	<u>7,567,547</u>	<u>9,598</u>
TOTAL EXPENDITURES	<u>7,783,300</u>	<u>7,659,439</u>	<u>123,861</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(369,983)	119,333	489,316
<b>OTHER FINANCING USES</b>			
Operating transfers out	(377,237)	(89,000)	288,237
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>\$ (747,220)</u>	<u>30,333</u>	<u>777,553</u>
Fund balance at October 1, 2003		<u>4,266,581</u>	
Fund balance at September 30, 2004		<u>\$ 4,296,914</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**  
**Year Ended September 30, 2004**

	Budget	Actual	Variance
<b>REVENUES</b>			
<u>Other Fees</u>			
Records management & presevation	\$ 100,000	70,110	(29,890)
<b>TOTAL REVENUES</b>	<b>100,000</b>	<b>70,110</b>	<b>(29,890)</b>
<b>EXPENDITURES</b>			
<b>JUDICIAL</b>			
Operational cost	99,918	59,872	40,046
<b>TOTAL JUDICIAL</b>	<b>99,918</b>	<b>59,872</b>	<b>40,046</b>
<b>CAPITAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES</b>	<b>99,918</b>	<b>59,872</b>	<b>40,046</b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>\$ 82</b>	<b>10,238</b>	<b>10,156</b>
Fund balance at October 1, 2003		-	
Fund balance at September 30, 2004		<b>\$ 10,238</b>	

**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**  
**Year Ended September 30, 2004**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
<u>Court Costs and Fines</u>			
Law Library	\$ 462,400	478,500	16,100
<u>Sales, Refunds and Miscellaneous</u>			
	88,300	115,126	26,826
<b>TOTAL REVENUES</b>	<u>550,700</u>	<u>593,626</u>	<u>42,926</u>
<b>EXPENDITURES</b>			
<b>JUDICIAL</b>			
Personnel costs	188,598	188,597	1
Operational cost	42,426	42,426	-
Supplies and materials	333,172	333,172	-
<b>TOTAL JUDICIAL</b>	<u>564,196</u>	<u>564,195</u>	<u>1</u>
<b>CAPITAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>564,196</u>	<u>564,195</u>	<u>1</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(13,496)	29,431	42,927
<b>OTHER FINANCING USES</b>			
Operating transfers out	<u>(14,529)</u>	<u>(14,529)</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<u>\$ (28,025)</u>	14,902	<u>42,927</u>
Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		<u>282</u>	
<b>EXCESS OF REVENUES OVER EXPENDITURES AND OTHER USES, MODIFIED ACCRUAL BASIS</b>		15,184	
Fund balance at October 1, 2003		<u>43,529</u>	
Fund balance at September 30, 2004		<u>\$ 58,713</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**  
**Year Ended September 30, 2004**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
<u>Court Costs and Fines</u>			
Dispute resolution	\$ 297,400	306,603	9,203
<b>TOTAL REVENUES</b>	<u>297,400</u>	<u>306,603</u>	<u>9,203</u>
<b>EXPENDITURES</b>			
<b>HEALTH AND PUBLIC WELFARE</b>			
Personnel costs	488,326	470,318	18,008
Remuneration for service	21,100	20,631	469
Operational cost	21,610	20,249	1,361
Supplies and materials	3,924	3,922	2
<b>TOTAL HEALTH AND PUBLIC WELFARE</b>	<u>534,960</u>	<u>515,120</u>	<u>19,840</u>
<b>TOTAL EXPENDITURES</b>	<u>534,960</u>	<u>515,120</u>	<u>19,840</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	(237,560)	(208,517)	29,043
<b>OTHER FINANCING SOURCES</b>			
Operating Transfers In	253,772	200,000	(53,772)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES</b>	<u>\$ 16,212</u>	<u>(8,517)</u>	<u>(24,729)</u>
Fund balance at October 1, 2003		<u>7,009</u>	
Fund balance at September 30, 2004		<u>\$ (1,508)</u>	

**Bexar County, Texas**  
**SPECIAL REVENUE FUNDS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**DOMESTIC RELATIONS OFFICE FUND**  
**Year Ended September 30, 2004**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
<u>Court Costs and Fines</u>			
Domestic Relations Fee	\$ 141,000	135,237	(5,763)
Child support	<u>141,000</u>	<u>134,065</u>	<u>(6,935)</u>
TOTAL REVENUES	<u>282,000</u>	<u>269,302</u>	<u>(12,698)</u>
<b>EXPENDITURES</b>			
<b>HEALTH AND PUBLIC WELFARE</b>			
Personnel costs	109,575	106,659	2,916
Remuneration for services	17,500	9,525	7,975
Operational cost	274,700	274,700	-
Supplies and materials	<u>5,000</u>	<u>1,597</u>	<u>3,403</u>
TOTAL HEALTH AND PUBLIC WELFARE	<u>406,775</u>	<u>392,481</u>	<u>14,294</u>
CAPITAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>406,775</u>	<u>392,481</u>	<u>14,294</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(124,775)	(123,179)	1,596
<b>OTHER FINANCING USES</b>			
Operating transfers out	<u>(115,000)</u>	<u>(115,000)</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>\$ (239,775)</u>	<u>(238,179)</u>	<u>1,596</u>
Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		<u>191</u>	
DEFICIENCY OF REVENUES UNDER EXPENDITURES AND OTHER FINANCING USES, MODIFIED ACCRUAL BASIS		(237,988)	
Fund balance at October 1, 2003		<u>398,438</u>	
Fund balance at September 30, 2004		<u>\$ 160,450</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**  
**Year Ended September 30, 2004**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
<u>Intergovernmental revenues</u>			
State payroll supplement	\$ -	298,286	298,286
<b>TOTAL REVENUES</b>	<u>-</u>	<u>298,286</u>	<u>298,286</u>
<b>EXPENDITURES</b>			
<b>JUDICAL</b>			
Personnel costs	-	28,800	(28,800)
Remuneration for services	-	3,087	(3,087)
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>31,887</u>	<u>(31,887)</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>\$ -</u>	<u>266,399</u>	<u>266,399</u>
Fund balance at October 1, 2003		<u>282,472</u>	
Fund balance at September 30, 2004		<u>\$ 548,871</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**  
**Year Ended September 30, 2004**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
<u>Intergovernmental revenues</u>			
LEOSE funding	\$ -	116,717	116,717
<b>TOTAL REVENUES</b>	<u>-</u>	<u>116,717</u>	<u>116,717</u>
<b>EXPENDITURES</b>			
<b>PUBLIC SAFETY</b>			
Remuneration for services	-	119,326	(119,326)
<b>CAPITAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>119,326</u>	<u>(119,326)</u>
<b>DEFICIENCY OF REVENUES UNDER</b>			
<b>EXPENDITURES</b>	<u>\$ -</u>	<u>(2,609)</u>	<u>(2,609)</u>
Fund balance at October 1, 2003		<u>43,688</u>	
Fund balance at September 30, 2004		<u>\$ 41,079</u>	

**Bexar County, Texas**  
**SPECIAL REVENUE FUNDS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**PARKING FACILITIES FUND**  
**Year Ended September 30, 2004**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
Revenue From Use of Assets	\$ 391,000	442,455	51,455
<b>TOTAL REVENUES</b>	<u>391,000</u>	<u>442,455</u>	<u>51,455</u>
<b>EXPENDITURES</b>			
<b>GENERAL GOVERNMENT</b>			
Personnel costs	111,082	109,161	1,921
Operational cost	111,205	102,957	8,248
Supplies and materials	13,795	9,869	3,926
<b>TOTAL GENERAL GOVERNMENT</b>	<u>236,082</u>	<u>221,987</u>	<u>14,095</u>
<b>CAPITAL EXPENDITURES</b>	<u>88,814</u>	<u>-</u>	<u>88,814</u>
<b>TOTAL EXPENDITURES</b>	<u>324,896</u>	<u>221,987</u>	<u>102,909</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	66,104	220,468	154,364
<b>OTHER FINANCING USES</b>			
Operating transfers out	<u>(153,070)</u>	<u>(153,070)</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ (86,966)</u>	67,398	<u>154,364</u>
Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		<u>3,350</u>	
<b>EXCESS OF REVENUES OVER EXPENDITURES AND OTHER USES, MODIFIED ACCRUAL BASIS</b>		70,748	
Fund balance at October 1, 2003		<u>94,331</u>	
Fund balance at September 30, 2004		<u>\$ 165,079</u>	

**Bexar County, Texas**  
**SPECIAL REVENUE FUNDS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**GRAFFITTI ERADICATION FUND**  
**Year Ended September 30, 2004**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
<u>Court Costs and Fines</u>			
Graffiti Eradication	\$ 300	2,206	1,906
<b>TOTAL REVENUES</b>	<u>300</u>	<u>2,206</u>	<u>1,906</u>
<b>EXPENDITURES</b>			
	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>\$ 300</u>	2,206	<u>1,906</u>
Fund balance at October 1, 2003		<u>2,351</u>	
Fund balance at September 30, 2004		<u>\$ 4,557</u>	

**Bexar County, Texas**  
**SPECIAL REVENUE FUNDS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**FARM TO MARKET AND LATERAL ROAD FUND**  
**Year Ended September 30, 2004**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
<u>Ad valorem taxes</u>			
Delinquent	\$ 2,000	5,228	3,228
Penalty and interest	3,000	8,086	5,086
Gross	5,000	13,314	8,314
Less - fees and commissions	(1,500)	-	1,500
NET AD VALOREM TAXES	<u>3,500</u>	<u>13,314</u>	<u>9,814</u>
<u>Other taxes, licenses and permits</u>	74,200	492,586	418,386
<u>Intergovernmental revenue</u>			
State apportionment - Lateral Road Fund	84,400	183,970	99,570
<u>Fees on motor vehicles</u>	10,020,600	9,536,086	(484,514)
<u>Revenue from use of assets</u>		1,868	1,868
<u>Sales, refunds and miscellaneous</u>	-	4,354	4,354
TOTAL REVENUES	<u>10,182,700</u>	<u>10,232,178</u>	<u>49,478</u>
<b>EXPENDITURES</b>			
<b>PUBLIC WORKS</b>			
Personnel costs	7,590,399	7,554,202	36,197
Remuneration for services	25,307	9,957	15,350
Operational cost	1,421,532	1,318,243	103,289
Supplies and materials	716,547	685,462	31,085
TOTAL PUBLIC WORKS	<u>9,753,785</u>	<u>9,567,864</u>	<u>185,921</u>
CAPITAL EXPENDITURES	<u>1,025,500</u>	<u>943,545</u>	<u>81,955</u>
TOTAL EXPENDITURES	<u>10,779,285</u>	<u>10,511,409</u>	<u>267,876</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(596,585)	(279,231)	317,354
<b>OTHER FINANCING USES</b>			
Operating transfers out	(457,467)	(457,467)	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ (1,054,052)</u>	<u>(736,698)</u>	<u>317,354</u>
Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		<u>184,929</u>	
DEFICIENCY OF REVENUES UNDER EXPENDITURES AND OTHER FINANCING USES, MODIFIED ACCRUAL BASIS		(551,769)	
Fund balance at October 1, 2003		<u>2,160,018</u>	
Fund balance at September 30, 2004		<u>\$ 1,608,249</u>	

**Bexar County, Texas**  
**SPECIAL REVENUE FUNDS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**GRANT FUNDS**  
**Year Ended September 30, 2004**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
<u>Intergovernmental revenue</u>	\$ 32,061,250	27,780,380	(4,280,870)
<u>Court cost and fines</u>	-	63,819	63,819
<u>Revenue From Use of Assets</u>	148,000	80,995	(67,005)
<u>Sales, refunds, and miscellaneous</u>	580,546	2,039,218	1,458,672
<b>TOTAL REVENUES</b>	<u>32,789,796</u>	<u>29,964,412</u>	<u>(2,825,384)</u>
<b>EXPENDITURES</b>			
<b>GENERAL GOVERNMENT</b>			
Personnel costs	20,000	-	20,000
Remuneration for services	22,000	-	22,000
Operational cost	1,393,705	15,792	1,377,913
Supplies and materials	13,000	12,496	504
<b>TOTAL GENERAL GOVERNMENT</b>	<u>1,448,705</u>	<u>28,288</u>	<u>1,420,417</u>
<b>JUDICIAL</b>			
Personnel costs	759,365	539,589	219,776
Remuneration for services	57,468	33,190	24,278
Operational cost	184,431	39,253	145,178
Supplies and materials	14,995	15,263	(268)
<b>TOTAL JUDICIAL</b>	<u>1,016,259</u>	<u>627,295</u>	<u>388,964</u>
<b>PUBLIC SAFETY</b>			
Personnel costs	6,594,250	6,320,059	274,191
Remuneration for services	90,723	95,680	(4,957)
Operational cost	3,196,730	3,127,874	68,856
Supplies and materials	1,236,809	815,556	421,253
<b>TOTAL PUBLIC SAFETY</b>	<u>11,118,512</u>	<u>10,359,169</u>	<u>759,343</u>
<b>EDUCATION AND RECREATION</b>			
Personnel costs	663,863	439,887	223,976
Remuneration for services	7,000	2,615	4,385
Operational cost	2,183,746	1,923,876	259,870
Supplies and materials	47,750	46,491	1,259
<b>TOTAL EDUCATION AND RECREATION</b>	<u>2,902,359</u>	<u>2,412,868</u>	<u>489,491</u>
<b>PUBLIC WORKS</b>			
Personnel costs	120,235	155,208	(34,973)
Remuneration for services	1,400	9,421	(8,021)
Operational cost	13,365	188,347	(174,982)
Supplies and materials	6,000	426	5,574
<b>TOTAL PUBLIC WORKS</b>	<u>\$ 141,000</u>	<u>353,402</u>	<u>(212,402)</u>

**Bexar County, Texas**  
**SPECIAL REVENUE FUNDS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**GRANT FUNDS**  
**Year Ended September 30, 2004**

**EXPENDITURES**  
(Continued)

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>HEALTH AND PUBLIC WELFARE</b>			
Personnel costs	\$ 1,520,167	1,305,865	214,302
Remuneration for services	54,795	70,917	(16,122)
Operational cost	9,807,739	14,769,683	(4,961,944)
Supplies and materials	<u>115,289</u>	<u>259,514</u>	<u>(144,225)</u>
<b>TOTAL HEALTH AND PUBLIC WELFARE</b>	<u>11,497,990</u>	<u>16,405,979</u>	<u>(4,907,989)</u>
<b>CAPITAL EXPENDITURES</b>	<u>1,918,200</u>	<u>2,228,231</u>	<u>(310,031)</u>
<b>TOTAL EXPENDITURES</b>	<u>30,043,025</u>	<u>32,415,232</u>	<u>(2,372,207)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	2,746,771	(2,450,820)	(5,197,591)
<b>OTHER FINANCING USES</b>			
Operating transfers in	<u>495,906</u>	<u>521,173</u>	<u>25,267</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>\$ 3,242,677</u>	(1,929,647)	<u>(5,172,324)</u>
Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		<u>3,437,196</u>	
<b>EXCESS OF REVENUES OVER EXPENDITURES AND OTHER USES, MODIFIED ACCRUAL BASIS</b>		1,507,549	
Fund balance at October 1, 2003		<u>3,640,183</u>	
Fund balance at September 30, 2004		<u>\$ 5,147,732</u>	

**Bexar County, Texas**  
**SPECIAL REVENUE FUNDS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**VEHICLE REPLACEMENT FUND**  
**Year Ended September 30, 2004**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
Sales Refunds and Miscellaneous	\$ -	259,743	259,743
<b>TOTAL REVENUES</b>	<u>-</u>	<u>259,743</u>	<u>259,743</u>
<b>EXPENDITURES</b>			
<b>PUBLIC SAFETY</b>			
Personnel costs	27,811	24,991	2,820
<b>CAPITAL EXPENDITURES</b>			
	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>27,811</u>	<u>24,991</u>	<u>2,820</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ (27,811)</u>	234,752	<u>262,563</u>
Fund balance at October 1, 2003		<u>61,986</u>	
Fund balance at September 30, 2004		<u>\$ 296,738</u>	

**Bexar County, Texas**  
**SPECIAL REVENUE FUNDS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**TECHNOLOGY SERVICES FUND**  
**Year Ended September 30, 2004**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
<u>Sales Refunds and Miscellaneous</u>	\$ -	248,991	248,991
<b>TOTAL REVENUES</b>	<u>-</u>	<u>248,991</u>	<u>248,991</u>
 <b>EXPENDITURES</b>			
<b>GENERAL GOVERNMENT</b>			
Supplies and materials	354,514	239,544	114,970
<b>JUDICIAL</b>			
Supplies and materials	19,182	4,161	15,021
<b>PUBLIC SAFETY</b>			
Supplies and materials	187,867	18,008	169,859
<b>EDUCATION AND RECREATION</b>			
Supplies and materials	48,708	19,944	28,764
<b>HEALTH &amp; PUBLIC WELFARE</b>			
Supplies and materials	954	844	110
 <b>CAPITAL EXPENDITURES</b>	<u>-</u>	<u>120,305</u>	<u>(120,305)</u>
 <b>TOTAL EXPENDITURES</b>	<u>611,225</u>	<u>402,806</u>	<u>208,419</u>
 <b>EXCESS (DEFICIENCY) OF REVENUES OVER</b>			
<b>(UNDER) EXPENDITURES</b>	(611,225)	(153,815)	457,410
 <b>OTHER FINANCING SOURCES</b>			
Operating Transfers out	<u>(26,546)</u>	<u>(26,546)</u>	<u>-</u>
 <b>EXCESS (DEFICIENCY) OF REVENUES AND</b>			
<b>OTHER SOURCES OVER (UNDER)</b>			
<b>EXPENDITURES</b>	<u>\$ (637,771)</u>	<u>(180,361)</u>	<u>457,410</u>
 Fund balance at October 1, 2003		259,137	
Fund balance at September 30, 2004		<u>\$ 78,776</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**  
**Year Ended September 30, 2004**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
Other fees	\$ 500,000	-	(500,000)
<b>TOTAL REVENUES</b>	<u>500,000</u>	<u>-</u>	<u>(500,000)</u>
<b>EXPENDITURES</b>			
<b>PUBLIC WORKS</b>			
Personnel costs	497,692	484,311	13,381
<b>CAPITAL EXPENDITURES</b>			
	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<u>497,692</u>	<u>484,311</u>	<u>13,381</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER</b> <b>(UNDER) EXPENDITURES</b>	<u>\$ 2,308</u>	<u>(484,311)</u>	<u>(486,619)</u>
Fund balance at October 1, 2003		-	
Fund balance at September 30, 2004		<u>\$ (484,311)</u>	

**Bexar County, Texas**  
**SPECIAL REVENUE FUNDS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**TAX ACCOUNT SPECIAL INVENTORY**  
**Year Ended September 30, 2004**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
<u>Revenue From Use of Assets</u>	\$ -	306,105	306,105
<b>TOTAL REVENUES</b>	<u>-</u>	<u>306,105</u>	<u>306,105</u>
<b>EXPENDITURES</b>			
<b>GENERAL GOVERNMENT</b>			
Personnel costs	199,455	223,372	(23,917)
Remuneration for services	2,771	2,771	-
Supplies and materials	381	381	-
<b>TOTAL GENERAL GOVERNMENT</b>	<u>202,607</u>	<u>226,524</u>	<u>(23,917)</u>
<b>TOTAL EXPENDITURES</b>	<u>202,607</u>	<u>226,524</u>	<u>(23,917)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ (202,607)</u>	79,581	<u>282,188</u>
Fund balance at October 1, 2003		<u>228,290</u>	
Fund balance at September 30, 2004		<u>\$ 307,871</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**  
**Year Ended September 30, 2004**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
Revenue From Use of Assets	\$ -	6,686	6,686
<b>TOTAL REVENUES</b>	<u>-</u>	<u>6,686</u>	<u>6,686</u>
<b>EXPENDITURES</b>			
<b>JUDICIAL</b>			
Personnel costs	41,755	597,494	(555,739)
Remuneration for services	-	-	-
Operational cost	-	1,950	(1,950)
Supplies and materials	-	25	(25)
<b>TOTAL JUDICIAL</b>	<u>41,755</u>	<u>599,468</u>	<u>(557,713)</u>
<b>TOTAL EXPENDITURES</b>	<u>41,755</u>	<u>599,468</u>	<u>(557,713)</u>
<b>DEFICIENCY OF REVENUES UNDER EXPENDITURES</b>	<u>\$ (41,755)</u>	<u>(592,782)</u>	<u>(551,027)</u>
Fund balance at October 1, 2003		<u>882,139</u>	
Fund balance at September 30, 2004		<u>\$ 289,357</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 FUNDS**  
**Year Ended September 30, 2004**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
<u>Court cost and fines</u>	\$ -	509	509
<u>Revenue From Use of Assets</u>	-	114,765	114,765
<u>Sales, refunds, and miscellaneous</u>	-	12,039	12,039
<b>TOTAL REVENUES</b>	<u>-</u>	<u>127,313</u>	<u>127,313</u>
<b>EXPENDITURES</b>			
<b>JUDICIAL</b>			
Personnel costs	300,000	273,267	26,733
Remuneration for services	100,000	7,199	92,801
Operational cost	400,000	130,247	269,753
Supplies and materials	<u>200,000</u>	<u>190,657</u>	<u>9,343</u>
<b>TOTAL JUDICIAL</b>	<u>1,000,000</u>	<u>601,370</u>	<u>398,630</u>
<b>PUBLIC SAFETY</b>			
Personnel costs	5,540	-	5,540
Remuneration for services	38,131	17,527	20,604
Operational cost	338,601	211,017	127,584
Supplies and materials	<u>201,761</u>	<u>154,175</u>	<u>47,586</u>
<b>TOTAL PUBLIC SAFETY</b>	<u>584,033</u>	<u>382,719</u>	<u>201,314</u>
<b>CAPITAL EXPENDITURES</b>	<u>460,085</u>	<u>39,166</u>	<u>420,919</u>
<b>TOTAL EXPENDITURES</b>	<u>2,044,118</u>	<u>1,023,254</u>	<u>1,020,864</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ (2,044,118)</u>	<u>(895,941)</u>	<u>1,148,177</u>
Add other reconciling items to adjust from budgetary basis to modified accrual basis			
Encumbrances		<u>50,118</u>	
<b>DEFICIENCY OF REVENUES UNDER EXPENDITURES AND OTHER FINANCING USES, MODIFIED ACCRUAL BASIS</b>		<u>(845,824)</u>	
Fund balance at October 1, 2003		<u>3,515,912</u>	
Fund balance at September 30, 2004		<u>\$ 2,670,088</u>	

**Bexar County, Texas**  
**SPECIAL REVENUE FUNDS**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND**  
**BALANCE - BUDGET (NON-GAAP BUDGETARY BASIS) AND ACTUAL**  
**FEDERAL PROGRAM SUPPORT**  
**Year Ended September 30, 2004**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
<b>REVENUES</b>			
<u>Intergovernmental</u>	\$ -	41,620	41,620
<b>TOTAL REVENUES</b>	<u>-</u>	<u>41,620</u>	<u>41,620</u>
<b>EXPENDITURES</b>			
<b>JUDICIAL</b>			
Personnel costs	<u>937</u>	<u>1,308</u>	<u>(371)</u>
<b>TOTAL JUDICIAL</b>	<u>937</u>	<u>1,308</u>	<u>(371)</u>
<b>PUBLIC SAFETY</b>			
Personnel costs	<u>41,851</u>	<u>42,583</u>	<u>(732)</u>
<b>TOTAL PUBLIC SAFETY</b>	<u>41,851</u>	<u>42,583</u>	<u>(732)</u>
<b>TOTAL EXPENDITURES</b>	<u>42,788</u>	<u>43,891</u>	<u>(1,103)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<u>\$ (41,851)</u>	<u>(2,271)</u>	<u>40,517</u>
Fund balance at October 1, 2003		<u>2,271</u>	
Fund balance at September 30, 2004		<u>\$ -</u>	

**PROPRIETARY FUND TYPE**

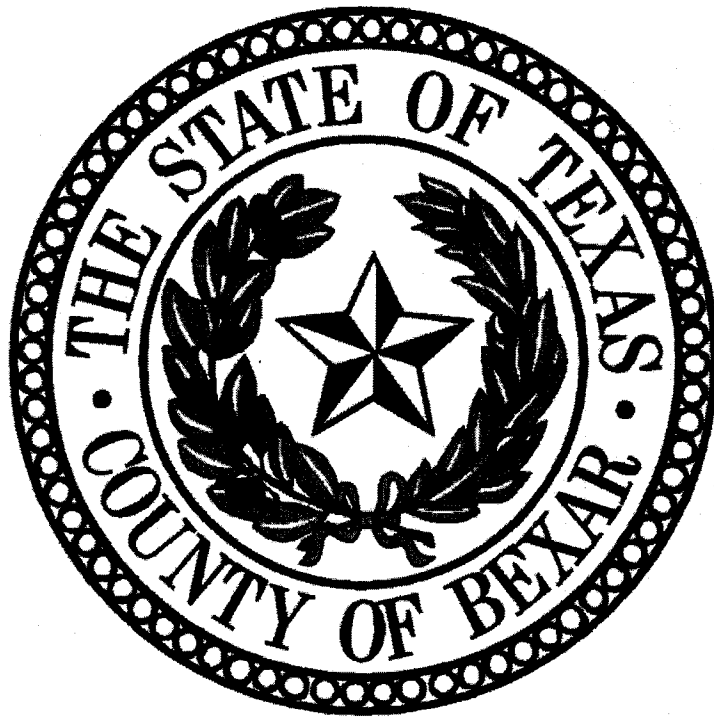
**PROPRIETARY FUNDS** are used to account for operations that are intended to be self supporting through user charges.

**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.

**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.



**Bexar County, Texas**  
**COMBINING STATEMENT OF NET ASSETS**  
**INTERNAL SERVICE FUNDS**  
**September 30, 2004**

	<u>Fleet Maintenance</u>	<u>Self- Insurance</u>	<u>Records Management Center</u>	<u>Total</u>
<b>ASSETS</b>				
<u>Current Assets</u>				
Cash and cash equivalents	\$ 70,213	4,266,922	49,927	4,387,062
Receivables				
Due from other funds	243,661	5,776,680	264,425	6,284,766
Due from insurance carrier	-	685	-	685
Inventories	78,261	-	-	78,261
Deposits	-	18,985	-	18,985
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>392,135</b>	<b>10,063,272</b>	<b>314,352</b>	<b>10,769,759</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>LIABILITIES</b>				
<u>Current Liabilities</u>				
Vouchers payable	42,978	8,432	3,814	55,224
Claims payable	-	2,026,459	-	2,026,459
Accrued liabilities	40,952	372,892	6,459	420,303
Due to other funds	133,169	3,319,796	4,593	3,457,558
<b>Total Current Liabilities</b>	<b>217,099</b>	<b>5,727,579</b>	<b>14,866</b>	<b>5,959,544</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Noncurrent Liabilities</u>				
Claims Payable	-	3,675,794	-	3,675,794
<b>Total Liabilities</b>	<b>217,099</b>	<b>9,403,373</b>	<b>14,866</b>	<b>9,635,338</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET ASSETS</b>				
Unrestricted	175,036	659,900	299,485	1,134,421
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Net Assets</b>	<b>\$ 175,036</b>	<b>659,900</b>	<b>299,485</b>	<b>1,134,421</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**Bexar County, Texas**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES,**  
**AND CHANGES IN FUND NET ASSETS**  
**Year Ended September 30, 2004**

	<u>Fleet Maintenance</u>	<u>Self- Insurance</u>	<u>Records Management Center</u>	<u>Total</u>
<b>OPERATING REVENUES</b>				
Premiums	\$ -	25,109,677	-	25,109,677
Fleet maintenance sales	542,462	-	-	542,462
Other income	-	581,879	5,770	587,649
Net operating revenue	<u>542,462</u>	<u>25,691,556</u>	<u>5,770</u>	<u>26,239,788</u>
<b>OPERATING EXPENSES</b>				
Administrative fee	-	1,538,620	-	1,538,620
Claims expense	-	20,006,110	-	20,006,110
Insurance expense	-	2,068,043	-	2,068,043
Personnel costs	409,299	443,999	122,911	976,209
Rent and utilities	91,125	18,753	30,102	139,980
Purchased services	7,953	135,980	14,387	158,320
Supplies	2,909	9,748	6,196	18,853
Repairs and maintenance	1,569	-	11,394	12,963
Total operating expense	<u>512,855</u>	<u>24,221,253</u>	<u>184,990</u>	<u>24,919,098</u>
Operating income (loss)	29,607	1,470,303	(179,220)	1,320,690
<b>NON-OPERATING REVENUES</b>				
Transfers from other funds	<u>164,841</u>	<u>3,100,000</u>	<u>292,314</u>	<u>3,557,155</u>
Total non-operating revenue	<u>164,841</u>	<u>3,100,000</u>	<u>292,314</u>	<u>3,557,155</u>
Changes in net assets	194,448	4,570,303	113,094	4,877,845
<b>TOTAL NET ASSETS (LIABILITIES) - BEGINNING</b>	<u>(19,412)</u>	<u>(3,910,403)</u>	<u>186,391</u>	<u>(3,743,424)</u>
<b>TOTAL NET ASSETS - ENDING</b>	<u>\$ 175,036</u>	<u>659,900</u>	<u>299,485</u>	<u>1,134,421</u>

**Bexar County, Texas**  
**STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**  
**Year Ended September 30, 2004**

	<b>Fleet Maintenance</b>	<b>Self- Insurance</b>	<b>Records Management Center</b>	<b>Total</b>
<b>OPERATING ACTIVITIES:</b>				
Cash received for premiums	\$ -	20,949,902	-	20,949,902
Cash received for fleet maintenance services	542,462	-	-	542,462
Cash received for parking	-	-	5,770	5,770
Payments to other funds	(169,551)	-	(269,350)	(438,901)
Payments to vendors, suppliers, and contractors	(136,221)	(3,851,767)	(62,306)	(4,050,294)
Payments to employees for services	(408,522)	(435,866)	(118,375)	(962,763)
Claims paid	-	(18,346,192)	-	(18,346,192)
Net cash used by operating activities	<u>(171,832)</u>	<u>(1,683,923)</u>	<u>(444,261)</u>	<u>(2,300,016)</u>
<b>NON-CAPITAL FINANCING ACTIVITIES</b>				
Transfer from other funds	164,841	3,100,000	292,314	3,557,155
Net cash provided by noncapital financing activities	<u>164,841</u>	<u>3,100,000</u>	<u>292,314</u>	<u>3,557,155</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(6,991)	1,416,077	(151,947)	1,257,139
<b>CASH AND CASH EQUIVALENTS at October 1, 2003</b>	<u>77,204</u>	<u>2,850,845</u>	<u>201,874</u>	<u>3,129,923</u>
<b>CASH AND CASH EQUIVALENTS at September 30, 2004</b>	<u>\$ 70,213</u>	<u>4,266,922</u>	<u>49,927</u>	<u>4,387,062</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	\$ 29,607	1,470,303	(179,220)	1,320,690
Change in operating assets and liabilities:				-
Increase in inventories	(26,034)	-	-	(26,034)
Increase in due from insurance carrier	-	(685)	-	(685)
Increase in due from other funds	(161,792)	(5,723,252)	(264,396)	(6,149,440)
Decrease in prepaid insurance	-	9,144	-	9,144
Increase (Decrease) in due to other funds	(7,759)	981,596	(4,954)	968,883
Increase in claims payable	-	1,659,918	-	1,659,918
Decrease in accounts payable	(6,631)	(89,080)	(226)	(95,937)
Increase in accrued liabilities	777	8,133	4,535	13,445
Net cash provided by operating activities	<u>\$ (171,832)</u>	<u>(1,683,923)</u>	<u>(444,261)</u>	<u>(2,300,016)</u>



## **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 FUND** - to account for the receipt and disbursement of funds held by various officers pending disposition.

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

**ELECTION CONTRACT SERVICES FUND** - a statutory fund to account for receipt and disbursement of funds from/for election contract service agreements.

**TAX COLLECTOR'S UNALLOCATED RECEIPTS FUND** - to account for the receipt of tax collections made by the Tax Collector pending approval of the Tax Collector's report of taxes collected.

**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.

**A  
G  
E  
N  
C  
Y  
  
F  
U  
N  
D  
S**

**Bexar County, Texas**  
**AGENCY FUNDS**  
**COMBINING BALANCE SHEET**  
**September 30, 2004**

	<u>Secondary Recipient Grants</u>	<u>Officers' Special</u>	<u>Clerks' Trust</u>
<b>ASSETS</b>			
Cash and temporary investments	\$ 115,153	3,536,358	16,610,287
Accounts receivable	-	-	-
Due from other funds	-	838,868	-
Due from other governmental units	449,618	-	-
<b>TOTAL ASSETS</b>	<u>\$ 564,771</u>	<u>4,375,226</u>	<u>16,610,287</u>
 <b>LIABILITIES</b>			
Vouchers payable	\$ 284,575	-	587
Accrued liabilities	59,239	69	-
Due to participants	48,525	1,330,699	16,609,700
Due to other funds	172,432	2,001,601	-
Due to other governmental units	-	1,042,857	-
<b>TOTAL LIABILITIES</b>	<u>\$ 564,771</u>	<u>4,375,226</u>	<u>16,610,287</u>

<u>Election Contract Services</u>	<u>Tax Collector's Unallocated Receipts</u>	<u>Tax Collector's Accounts</u>	<u>Community Corrections</u>	<u>Inmate Banking</u>	<u>Total</u>
451,632	742,086	28,534,305	4,999,447	182,478	55,171,746
358	-	-	3,290	-	3,648
31,027	-	-	17,254	-	887,149
487,933	-	-	-	-	937,551
<u>970,950</u>	<u>742,086</u>	<u>28,534,305</u>	<u>5,019,991</u>	<u>182,478</u>	<u>57,000,094</u>
67,374	-	-	106,146	-	458,682
10,281	-	-	280,681	-	350,270
301,286	-	-	4,410,501	182,478	22,883,189
592,009	-	-	222,663	-	2,988,705
-	742,086	28,534,305	-	-	30,319,248
<u>970,950</u>	<u>742,086</u>	<u>28,534,305</u>	<u>5,019,991</u>	<u>182,478</u>	<u>57,000,094</u>

**Bexar County, Texas**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES**  
**September 30, 2004**

	Balance October 1, 2003 (as restated)	Additions	Deletions	Balance September 31, 2004
<b>ASSETS</b>				
Cash and temporary investments	\$ 55,678,908	2,704,625,757	2,705,132,919	55,171,746
Accounts receivable	258	3,648	258	3,648
Due from other funds	159,689	887,149	159,689	887,149
Due from other governmental units	359,717	937,551	359,717	937,551
<b>TOTAL ASSETS</b>	<b>\$ 56,198,572</b>	<b>2,706,454,105</b>	<b>2,705,652,583</b>	<b>57,000,094</b>
<b>LIABILITIES</b>				
Vouchers payable	\$ 461,667	458,682	461,667	458,682
Accrued liabilities	55,484	350,270	55,484	350,270
Due to participants	25,837,318	22,883,189	25,837,318	22,883,189
Due to other funds	4,248,586	2,988,705	4,248,586	2,988,705
Due to other governmental units	25,595,517	30,319,248	25,595,517	30,319,248
<b>TOTAL LIABILITIES</b>	<b>\$ 56,198,572</b>	<b>57,000,094</b>	<b>56,198,572</b>	<b>57,000,094</b>

**Bexar County, Texas**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES**  
**September 30, 2004**

	Balance October 1, 2003	Additions	Deletions	Balance September 31, 2004
<b><u>Secondary Recipient of Grants</u></b>				
<b>ASSETS</b>				
Cash and temporary investments	\$ 178,362	1,226,064	1,289,273	115,153
Due from other funds	1,126	-	1,126	-
Due from other governmental units	272,133	449,618	272,133	449,618
<b>TOTAL ASSETS</b>	<b>\$ 451,621</b>	<b>1,675,682</b>	<b>1,562,532</b>	<b>564,771</b>
<b>LIABILITIES</b>				
Vouchers payable	\$ 152,728	284,575	152,728	284,575
Accrued liabilities	55,484	59,239	55,484	59,239
Due to participants	47,982	48,525	47,982	48,525
Due to other funds	195,427	172,432	195,427	172,432
<b>TOTAL LIABILITIES</b>	<b>\$ 451,621</b>	<b>564,771</b>	<b>451,621</b>	<b>564,771</b>
<b><u>Officers' Special Funds</u></b>				
<b>ASSETS</b>				
Cash and temporary investments	\$ 3,993,294	20,028,831	20,485,767	3,536,358
Due from other funds	226	838,868	226	838,868
<b>TOTAL ASSETS</b>	<b>\$ 3,993,520</b>	<b>20,867,699</b>	<b>20,485,993</b>	<b>4,375,226</b>
<b>LIABILITIES</b>				
Accrued liabilities	\$ -	69	-	69
Due to participants	8,245	1,330,699	8,245	1,330,699
Due to other funds	2,570,018	2,001,601	2,570,018	2,001,601
Due to other governmental units	1,415,257	1,042,857	1,415,257	1,042,857
<b>TOTAL LIABILITIES</b>	<b>\$ 3,993,520</b>	<b>4,375,226</b>	<b>3,993,520</b>	<b>4,375,226</b>
<b><u>Clerks' Trust Funds</u></b>				
<b>ASSETS</b>				
Cash and temporary investments	\$ 20,851,029	30,752,718	34,993,460	16,610,287
<b>TOTAL ASSETS</b>	<b>\$ 20,851,029</b>	<b>30,752,718</b>	<b>34,993,460</b>	<b>16,610,287</b>
<b>LIABILITIES</b>				
Vouchers payable	\$ 3,360	587	3,360	587
Due to participants	20,847,669	16,609,700	20,847,669	16,609,700
<b>TOTAL LIABILITIES</b>	<b>\$ 20,851,029</b>	<b>16,610,287</b>	<b>20,851,029</b>	<b>16,610,287</b>

**Bexar County, Texas**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES**  
**September 30, 2004**

**Election Contract Services**

<b>ASSETS</b>					
Cash and temporary investments	\$	174,929	2,182,426	1,905,723	451,632
Accounts receivable		-	358	-	358
Due from other funds		-	31,027	-	31,027
Due from other governmental units		87,584	487,933	87,584	487,933
<b>TOTAL ASSETS</b>		<b>\$ 262,513</b>	<b>2,701,744</b>	<b>1,993,307</b>	<b>970,950</b>
<b>LIABILITIES</b>					
Vouchers payable	\$	1,499	67,374	1,499	67,374
Accrued liabilities		-	10,281	-	10,281
Due to participants		243,530	301,286	243,530	301,286
Due to other funds		17,484	592,009	17,484	592,009
<b>TOTAL LIABILITIES</b>		<b>\$ 262,513</b>	<b>970,950</b>	<b>262,513</b>	<b>970,950</b>

**Tax Collector's Unallocated Receipts**

<b>ASSETS</b>					
Cash and temporary investments	\$	801,065	191,790,092	191,849,071	742,086
<b>TOTAL ASSETS</b>		<b>\$ 801,065</b>	<b>191,790,092</b>	<b>191,849,071</b>	<b>742,086</b>
<b>LIABILITIES</b>					
Due to other governmental units		801,065	742,086	801,065	742,086
<b>TOTAL LIABILITIES</b>		<b>\$ 801,065</b>	<b>742,086</b>	<b>801,065</b>	<b>742,086</b>

**Tax Collector's Accounts**

<b>ASSETS</b>					
Cash and temporary investments	\$	23,379,195	2,434,124,371	2,428,969,261	28,534,305
<b>TOTAL ASSETS</b>		<b>\$ 23,379,195</b>	<b>2,434,124,371</b>	<b>2,428,969,261</b>	<b>28,534,305</b>
<b>LIABILITIES</b>					
Due to other governmental units	\$	23,379,195	28,534,305	23,379,195	28,534,305
<b>TOTAL LIABILITIES</b>		<b>\$ 23,379,195</b>	<b>28,534,305</b>	<b>23,379,195</b>	<b>28,534,305</b>

**Bexar County, Texas**  
**AGENCY FUNDS**  
**COMBINING STATEMENT OF CHANGES IN FIDUCIARY ASSETS AND LIABILITIES**  
**September 30, 2004**

**Community Corrections**

<b>ASSETS</b>					
Cash and temporary investments	\$	6,151,116	21,028,121	22,179,790	4,999,447
Accounts receivable		258	3,290	258	3,290
Due from other funds		158,337	17,254	158,337	17,254
<b>TOTAL ASSETS</b>	<b>\$</b>	<b>6,309,711</b>	<b>21,048,665</b>	<b>22,338,385</b>	<b>5,019,991</b>
<b>LIABILITIES</b>					
Vouchers payable	\$	304,080	106,146	304,080	106,146
Accrued liabilities		-	280,681	-	280,681
Due to participants		4,539,974	4,410,501	4,539,974	4,410,501
Due to other funds		1,465,657	222,663	1,465,657	222,663
<b>TOTAL LIABILITIES</b>	<b>\$</b>	<b>6,309,711</b>	<b>5,019,991</b>	<b>6,309,711</b>	<b>5,019,991</b>

**Inmate Banking**

<b>ASSETS</b>					
Cash and temporary investments	\$	149,918	3,493,134	3,460,574	182,478
<b>TOTAL ASSETS</b>	<b>\$</b>	<b>149,918</b>	<b>3,493,134</b>	<b>3,460,574</b>	<b>182,478</b>
<b>LIABILITIES</b>					
Due to participants	\$	149,918	182,478	149,918	182,478
<b>TOTAL LIABILITIES</b>	<b>\$</b>	<b>149,918</b>	<b>182,478</b>	<b>149,918</b>	<b>182,478</b>