Armstrong, Vaughan & Associates, P. C. Certified Public Accountants
Deborah F. Fraser Phil S. Vaughan Nancy L. Vaughan Kimberly J. Roach

March 18, 2019

To the Commissioners,
Bexar County Emergency Services District No. 12

We have audited the financial statements of Bexar County Emergency Services District No. 12 as of and for the year ended September 30, 2018, and have issued our report thereon dated March 18, 2019. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility under Generally Accepted Auditing Standards

As communicated in our engagement letter dated August 20, 2018 our responsibility, as described by professional standards, is to plan and perform our audit to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of Bexar County Emergency Services District No. 12 solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Audit Findings

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Bexar County Emergency Services District No. 12 is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2018.

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No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments. The most sensitive estimates affecting the financial statements is the estimate of uncollectible property taxes.

Management's estimate of the allowance for uncollectible accounts has been based on collections history of the District. We evaluated the key factors and assumptions used to develop this estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Significant Difficulties Encountered during the Audit

We encountered no difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. A significant adjustment was made to reflect corrections to the opening balances of property tax receivable and unavailable property tax revenues, but none of the adjustments were considered deficiencies in internal controls.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter which could be significant to Bexar County Emergency Services District No. 12's financial statements or the auditor's report. No such disagreements arose during the course of our audit.

Representations Requested from Management

We have requested certain representations from management that are included in the management representation letter dated March 18, 2019.

Management Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing or accounting matters.

Other Significant Findings or Issues

In the normal course of our professional association with Bexar County Emergency Services District No. 12, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Bexar County Emergency Services District No. 12's auditors.

Compliance with Public Funds Investment Act

The Public Funds Investment Act requires that we include, as part of our audit, procedures to determine if the Bexar County Emergency Services District No. 12 complied with the provisions of the Act. We found, as a result of our tests, that the District has complied with all provisions of the Act.

This information is intended solely for the use of the commissioners of the Bexar County Emergency Services District No. 12 and is not intended to be and should not be used by anyone other than these specified parties.

Armstrong, Vaughan & Associates, P.C.

Armstrong, Vaughan & Associates., P.C.

March 18, 2019

BEXAR COUNTY EMERGENCY SERVICES DISTRICT NO. 12
P. O. BOX 58
ST. HEDWIG, TEXAS 78152

March 18, 2019

Armstrong, Vaughan & Associates, P.C.
Certified Public Accountants
941 West Byrd, Suite 101
Universal City, Texas 78148

This representation letter is provided in connection with your audit of the governmental activities, and major fund of the Bexar County Emergency Services District No. 12 as of September 30, 2018 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of the Bexar County Emergency Services District No. 12 in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of March 18, 2019:

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated August 20, 2018 for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.

- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, and GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, nonspendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- All required supplementary information is measured and presented within the prescribed guidelines.
- We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense in incurred for purposes for which both restricted and unrestricted net assets are available and have determined that net assets were properly recognized under the policy. The District currently does not have a written policy.
- With respect to the required supplementary information accompanying the financial statements:
  - We acknowledge our responsibility for the presentation of the required supplementary information in accordance with U.S. GAAP.
  - We believe the required supplementary information, including its form and content, is measured and fairly presented in accordance with U.S. GAAP.
  - The methods of measurement or presentation have not changed from those used in the prior period.
  - We believe the significant assumptions or interpretations underlying the measurement or presentation of the required supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.
- With respect to the supplementary information accompanying the financial statements:
  - We acknowledge our responsibility for the presentation of the supplementary information in accordance with U.S. GAAP.
  - We believe the supplementary information, including its form and content, is fairly presented in accordance with U.S. GAAP.
  - The methods of measurement or presentation have not changed from those used in the prior period.
  - We believe the significant assumptions or interpretations underlying the measurement or presentation of the supplementary information, and the basis for our assumptions and interpretations, are reasonable and appropriate in the circumstances.

- When the supplementary information is not presented with the audited financial statements, management will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the entity of the supplementary information and the auditor's report thereon.
- As part of your audit, you prepared the draft financial statements and related notes. We have designated Mr. Leon Nickles, Jr. to oversee your services and have made all management decisions and performed all management functions. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
- We have reviewed and approved the various adjusting journal entries that were proposed by you for recording in our books and records and reflected in the financial statements.

Information Provided

- We have provided you with:
  - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
  - Additional information that you have requested from us for the purpose of the audit; and
  - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - Management;
  - Employees who have significant roles in internal control; or
  - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We are not aware of any pending or threatened litigation and claims whose effects should be considered when preparing the financial statements and we have not consulted legal counsel concerning litigation or claims.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- The Bexar County Emergency Services District No. 12 has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which the Bexar County Emergency Services District No. 12 is contingently liable.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.

- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
  - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
  - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
  - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
- The Bexar County Emergency Services District No. 12 has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.

To the best of our knowledge and belief, no events have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

____

Bexar County Emergency Services District #12

____

Title

Client: *BEX12G - Bexar County Emergency Services District No. 12*
Engagement: *BEX12G - Bexar County Emergency Services District #12*
Period Ending: *9/30/2018*
Trial Balance: *TB*
Workpaper: *00.04 - Adjusting Journal Entries Report*

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries				
Adjusting Journal Entries JE # 1		804-A		
To adjust property tax receivable, deferral, and revenue accounts at year-end				
1200	Taxes Receivable		6,781.92	
4000	Tax Revenue		2,211.86	
2200	Deferred Revenue			8,993.78
Total			**8,993.78**	**8,993.78**
	Total Adjusting Journal Entries		**8,993.78**	**8,993.78**
	Total All Journal Entries		**8,993.78**	**8,993.78**

We have reviewed the proposed adjustments to our financial statements and understand and agree with the adjustments as proposed.

____
Sign/Title

____
Date

Client: *BEX12G - Bexar County Emergency Services District No. 12*
Engagement: *BEX12G - Bexar County Emergency Services District #12*
Period Ending: *9/30/2018*
Trial Balance: *TB*
Workpaper: *00.04a - GASB 34 Entries Report*

Account	Description	W/P Ref	Debit	Credit
G34 Entries				
G34 Entries JE # 101		**804-a**		
To reverse deferral of property taxes for government-wide				
2200	Deferred Revenue		32,392.47	
3000	Fund Balance			22,389.65
4000	Tax Revenue			10,002.82
Total			**32,392.47**	**32,392.47**
	Total G34 Entries		**32,392.47**	**32,392.47**
	Total All Journal Entries		**32,392.47**	**32,392.47**

We have reviewed the proposed adjustments to our financial statements and understand and agree with the adjustments as proposed.

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Sign/Title

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Date

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Engagement: *BEX12G - Bexar County Emergency Services District #12*
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We have reviewed the proposed adjustments to our financial statements and understand and agree with the adjustments as proposed.

Leon Nickles Jr President

Sign/Title

4-15-2019

Date

Client: *BEX12G - Bexar County Emergency Services District No. 12*
Engagement: *BEX12G - Bexar County Emergency Services District #12*
Period Ending: *9/30/2018*
Trial Balance: *TB*
Workpaper: *00.04a - GASB 34 Entries Report*

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to our financial statements and understand
and agree with the adjustments as proposed.

Leon Nickles Jr President
Sign/Title

4-15-2019
Date

BEXAR COUNTY
EMERGENCY SERVICES DISTRICT NO. 12

ANNUAL FINANCIAL REPORT

FISCAL YEAR ENDED
SEPTEMBER 30, 2018

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BEXAR COUNTY EMERGENCY SERVICES DISTRICT NO. 12
ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED SEPTEMBER 30, 2018

DISTRICT OFFICIALS

PRESIDENT	LEON NICKLES, JR.
VICE PRESIDENT	TODD STRZELCZYK
SECRETARY/TREASURER	DIANA HARDIN
ASSISTANT TREASURER	BLANCA VASQUEZ
DIRECTOR	FRANCES FERRO
ATTORNEY	BURNS, ANDERSON, JURY & BRENNER, L.L.P.

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BEXAR COUNTY EMERGENCY SERVICES DISTRICT NO. 12
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2018

TABLE OF CONTENTS

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Armstrong, Vaughan & Associates, P. C. Certified Public Accountants
Deborah F. Fraser Phil S. Vaughan Nancy L. Vaughan Kimberly J. Roach

INDEPENDENT AUDITOR'S REPORT

District Commissioners
Bexar County Emergency Services District No. 12

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and the major fund of the Bexar County Emergency Services District No. 12, as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the basic financial statements of the District's primary government as listed in the table of contents.

Management's Responsibility for the Financial Statements

The Bexar County Emergency Services District No. 12's management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America, this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

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Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the primary government of Bexar County Emergency Services District No. 12, as of September 30, 2018, and the respective changes in financial position and, where applicable, cash flows, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

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

Other Information

Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the Bexar County Emergency Services District No. 12's, financial statements. The comparative financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The comparative financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the comparative financial statements are fairly stated, in all material respects, in relation to the financial statements as a whole.

Armstrong, Vaughan & Associates, P.C.

Armstrong, Vaughan & Associates, P.C.

March 18, 2019

This section of Bexar County Emergency Services District No. 12's annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year ended September 30, 2018. Please read it in conjunction with the District's financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The District's total net position was $128 thousand at September 30, 2018.
- During the year, the District's expenses were $7.8 thousand more than the $337.7 thousand generated in taxes for governmental activities.
- The total cost of the District's programs increased by approximately $51.1 thousand or 18.4% from last year. The increase was a result of increased emergency service costs.
- The general fund reported a fund balance this year of $95.7 thousand. The decrease is primarily due to the increased emergency services.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts—*management's discussion and analysis* (this section), the *basic financial statements, and required supplementary information.* The basic financial statements include two kinds of statements that present different views of the District:

- The first two statements are *government-wide financial statements* that provide both *long-term* and *short-term* information about the District's overall financial status.
- The remaining statements are *fund financial statements* that focus on *individual parts* of the government, reporting the District's operations in more detail than the government-wide statements.
- *The governmental funds* statements tell how *general government* services were financed in the *short-term* as well as what remains for future spending.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of *required supplementary information* that further explains and supports the information in the financial statements. Figure A-1 shows how the required parts of this annual report are arranged and related to one another.

Figure A-1, Required Components of the District's Annual Financial Report

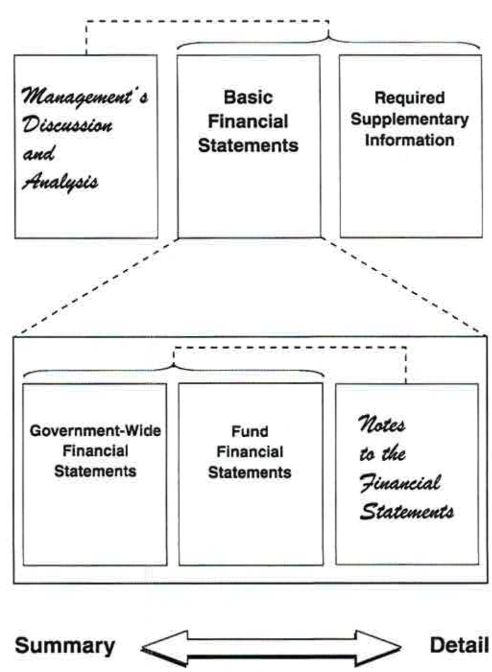

Figure A-2 summarizes the major features of the District's financial statements, including the portion of the District government they cover and the types of information they contain. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

Figure A-2. Major Features of the District's Government-wide and Fund Financial Statements

		Fund Statement
Type of Statements	Government-wide	Governmental Funds
Scope	Entire District's government (except fiduciary funds)	The activities of the District that are not proprietary or fiduciary.
Required financial statements	• Statement of net position • Statement of activities	• Balance Sheet • Statement of Revenues, Expenditures & Changes in Fund Balances
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus.
Type of asset/liability information	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included.
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter.

Government-Wide Statements

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the District's net position and how they have changed. Net position—the difference between the District's assets and liabilities—is one way to measure the District's financial health or *position*.

- Over time, increases or decreases in the District's net position are an indicator of whether its financial health is improving or deteriorating, respectively.

- To assess the overall health of the District, one needs to consider additional nonfinancial factors such as changes in the District's tax base

The government-wide financial statements of the District include the *Governmental activities*. Most of the District's basic services are included here, such as Emergency Services and general administration. Property taxes finance most of these activities.

Fund Financial Statements

The District has the following kinds of funds:

- *Governmental funds*—All of the District's basic services are included in governmental funds, which focus on (1) how *cash and other financial assets* that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed *short-term* view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explain the relationship (or differences) between them.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

Net position. The District's net position was $128 thousand at September 30, 2018. (See Table A-1)

Table A-1
Bexar County Emergency Services District No. 12 Net Position
(In thousands dollars)

	Governmental Activities		Total Percentage Change
	2018	2017	2018 - 2017
Cash and Cash Equivalents	$ 118.9	$ 117.6	1.1%
Property Taxes Receivable	32.4	22.3	45.3%
TOTAL ASSETS	151.3	139.9	8.1%
Accounts Payable and Accrued Liabilities	23.2	19.6	18.4%
TOTAL LIABILITIES	23.2	19.6	18.4%
Unrestricted	128.1	120.3	6.5%
TOTAL NET POSITION	$ 128.1	$ 120.3	6.5%

Changes in Net position. The District's total revenues were $337.7 thousand. All of the District's revenue comes from taxes and investment income.

The total cost of all programs and services was $329.9 thousand.

Governmental Activities

- Property tax rates remained the same as the prior year at $0.010000 per $100 valuation. Assessed values of property increased resulting in increased tax revenues of $61.3 thousand.

Table A-2
Changes in District's Net Position
(In thousands dollars)

	Governmental Activities 2018	Governmental Activities 2017	Total Percentage Change 2018 - 2017
General Revenues			
Property Taxes	$ 337.0	$ 301.8	11.7%
Investment Income	0.7	0.2	250.0%
Total Revenues	337.7	302.0	11.8%
General Government	329.9	278.7	18.4%
Total Expenses	329.9	278.7	18.4%
Change in Net Position	$ 7.8	$ 23.3	-66.5%

Table A-3 presents the cost of each of the District's largest functions, as well as each function's net cost (total cost less fees generated by the activities and intergovernmental aid). The net cost reflects what was funded by local tax dollars.

- The cost of all *governmental* activities this year was $329.9 thousand and was financed almost completely through taxes.

Table A-3
Net Cost of Selected District Functions
(In thousands dollars)

	Net Cost of Services 2018	Net Cost of Services 2017	Total Percentage Change 2018 - 2017
General Administration	$ (37.7)	$ (25.3)	49.0%
Emergency Services	(292.2)	(253.4)	15.3%
	$ (329.9)	$ (278.7)	18.4%

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Revenues from governmental fund types totaled $327.7 thousand. The increase in local revenues is a result of higher property appraisals.

General Fund Budgetary Highlights

The District revised its original budget to adjust for changes resulting in the assumption of tax collections and reimbursements to the St. Hedwig Volunteer Fire Department. Actual expenditures were equal to the budgeted amounts. Revenues were $2.2 less than the final budgeted amounts, leaving a total variance to final budget of $2.2.

CAPITAL ASSETS AND DEBT ADMINISTRATION

The District currently has no capital assets and no long term debt.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- Appraised value used for the 2019 budget preparation has increased, and revenue projections have also increased.

- General operating fund spending is expected to increase per the 2019 budget. Expenditures are anticipated to increase from the actual 2018 expenditures of $329.9 thousand to $597.9 thousand.

These indicators were taken into account when adopting the general fund budget for 2019. Amounts available for appropriation in the general fund budget are $597.9 thousand, a increase of 81% over the final 2018 actual revenue of $327.7 thousand. Property taxes collections were budgeted conservatively.

If these estimates are realized, the District's budgetary general fund balance is expected to change appreciably by the close of 2019.

FACTORS AFFECTING FINANCIAL CONDITION

The Insurance Service Office, Inc. (ISO) collects information on municipal fire-protection efforts in communities throughout the United States to help establish an appropriate fire insurance premium for residential and commercial properties based on fire-protection services. Using this information, municipal entities are assigned a Public Protection Classification from 1 to 10. Class 1 generally represents superior property fire protection, and Class 10 indicates that the area's fire-suppression program doesn't meet ISO's minimum criteria. Bexar County Emergency Services District No. 12 was given an ISO Protection Class 5 rating.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide Bexar County Emergency Services District No. 12 citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the District Administrator by phone at (210) 416-9852.

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BASIC FINANCIAL STATEMENTS

The basic financial statements include integrated sets of financial statements as required by the Governmental Accounting Standards Board (GASB). The sets of statements include:

- Government – wide financial statements
- Fund financial statements:
    - Governmental funds

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

BEXAR COUNTY EMERGENCY SERVICES DISTRICT NO. 12
STATEMENT OF NET POSITION
SEPTEMBER 30, 2018

		Governmental Activities
ASSETS		
Cash and Cash Equivalents	$	118,864
Receivables		
Taxes		32,392
TOTAL ASSETS		151,256
LIABILITIES		
Accounts Payable		23,161
TOTAL LIABILITIES		23,161
NET POSITION		
Unrestricted		128,095
TOTAL NET POSITION	$	128,095

The accompanying notes are an integral part of these statements.

BEXAR COUNTY EMERGENCY SERVICES DISTRICT NO. 12
STATEMENT OF ACTIVITIES
FOR YEAR ENDED SEPTEMBER 30, 2018

Functions and Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expenses), Revenues and Changes in Net Position
Primary Government:				
Governmental Activities:				
General Administration	$ 37,706	$ -	$ -	$ (37,706)
Emergency Services	292,197	-	-	(292,197)
Total Governmental Activities	$ 329,903	$ -	$ -	$ (329,903)
General Revenues:				
General Property Taxes				337,145
Interest Income				548
Total General Revenues				337,693
Change in Net Position				7,790
Net Position at Beginning of Year				120,305
Net Position at End of Year				$ 128,095

The accompanying notes are an integral part of these statements.

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BEXAR COUNTY EMERGENCY SERVICES DISTRICT NO. 12
BALANCE SHEET
GOVERNMENTAL FUND
SEPTEMBER 30, 2018

		General Fund
ASSETS		
Cash and Cash Equivalents	$	118,864
Property Taxes Receivable		32,392
TOTAL ASSETS	$	151,256
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		
Liabilities:		
Accounts Payable	$	23,161
Total Liabilities		23,161
Deferred Inflows of Resources:		
Unavailable Property Tax Revenue		32,392
Total Deferred Inflows of Resources		32,392
Fund Balance:		
Unassigned		95,703
Total Fund Balance		95,703
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$	151,256

The accompanying notes are an integral part of these statements.

BEXAR COUNTY EMERGENCY SERVICES DISTRICT NO. 12
RECONCILIATION OF THE GOVERNMENTAL FUND
BALANCE SHEET TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2018

TOTAL FUND BALANCE - GOVERNMENTAL FUNDS	$ 95,703
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Property taxes receivable assets are not available to pay current period expenditures and, therefore, are deferred in the funds statements.	32,392
TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES	$ 128,095

The accompanying notes are an integral part of these statements.

BEXAR COUNTY EMERGENCY SERVICES DISTRICT NO. 12
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE – GOVERNMENTAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2018

		General Fund
REVENUES		
Property Taxes	$	327,142
Interest Income		548
TOTAL REVENUES		327,690
EXPENDITURES		
Current:		
Emergency Services		292,197
Professional Services		23,052
Administrative		14,653
TOTAL EXPENDITURES		329,902
Net Change in Fund Balance		(2,212)
Fund Balance at Beginning of Year		97,915
Fund Balance at End of Year	$	95,703

The accompanying notes are an integral part of these statements.

BEXAR COUNTY EMERGENCY SERVICES DISTRICT NO. 12
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCE OF THE
GOVERNMENTAL FUND TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2018

NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS	$ (2,212)
Amounts reported for governmental activities in the Statement of Activities are different because:	
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds. The changes are as follows:	
Property Taxes Not Available for Current Period	10,002
CHANGE IN NET POSITION - GOVERNMENTAL ACTIVITIES	$ 7,790

The accompanying notes are an integral part of these statements.

NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Bexar County Emergency Services District No. 12 is a political subdivision of the State of Texas and was created by the Bexar County Commissioners' Court after a Public Election on May 13, 2006. The District was created to provide emergency services and promote public safety, welfare, health and convenience of persons residing in the District.

The financial statements of the District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below:

A. THE FINANCIAL REPORTING ENTITY

In evaluating how to define the government for financial purposes, management has considered all potential component units. The definition of the reporting entity is based primarily on the concept of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the primary government. Based on the foregoing criteria, the District has no component units identified that would require inclusion in this report.

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The **government-wide financial statements** include the statement of net position and the statement of activities. Government-wide statements report information on all of the activities of the District. Governmental activities are supported mainly by property taxes.

The statement of activities reflects the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included in program revenues are reported as general revenues.

Separate **fund financial statements** are provided for governmental funds. The General Fund meets the criteria of a ***major governmental fund***.

NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

The **government-wide financial statements** are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Revenue types, which have been accrued, are revenue from the investments, intergovernmental revenue and charges for services. Property taxes are recognized in the year for which they are levied. Grants are recognized as revenue when all applicable eligibility requirements imposed by the provider are met.

Revenues are classified as *program revenues* and *general revenues.* Program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. General revenues include all taxes, grants not restricted to specific programs and investment earnings.

Governmental fund level financial statements are reported using current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Measurable and available revenues include revenues expected to be received within 60 days after the fiscal year ends. Receivables which are measurable but not collectible within 60 days after the end of the fiscal period are reported as deferred revenue. Property taxes which were levied prior to September 30, 2017, and became due October 01, 2017 have been assessed to finance the budget of the fiscal year beginning October 01, 2017.

Expenditures generally are recorded when an expense is incurred; however, expenditures related to compensated absences and claims and judgments are recorded only when the liability has matured and payment is due.

The government reports the following major governmental fund:

The General Fund is the general operating fund of the District and is always classified as a major fund. The General Fund is used to account for all financial resources except those required to be accounted for in another fund. Major revenue sources include property taxes and investment of idle funds. Primary expenditures are for general administration and emergency services.

The District has no other governmental funds

D. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash deposits and investments with a maturity date within three (3) months of the date acquired by the District.

NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

E. INVESTMENTS

State statutes authorize the District to invest in (a) obligations of the United States or its agencies and instrumentalities; (b) direct obligations of the State of Texas or its agencies; (c) other obligations, the principal and interest of which are unconditionally guaranteed or insured by the State of Texas or the United States; (d) obligations of states, agencies, counties, cities, and other political subdivisions of any state having been rated as to investment quality by a nationally recognized investment rating firm and having received a rating of not less than A or its equivalent; (e) certificates of deposit by state and national banks domiciled in this state that are (i) guaranteed or insured by the Federal Deposit Insurance Corporation, or its successor; or, (ii) secured by obligations that are described by (a) - (d); or, (e). Statutes also allow investing in local government investment pools organized and rated in accordance with the Interlocal Cooperation Act, whose assets consist exclusively of the obligations of the United States or its agencies and instrumentalities and repurchase assessments involving those same obligations. The District has all its monies in interest bearing checking accounts, savings accounts, money market accounts or certificates of deposit. Earnings from these investments are added to each account monthly or quarterly.

F. ACCOUNTS RECEIVABLE

Accounts receivable are reported net of allowances for uncollectible accounts. The allowance account represents management's estimate of uncollectible accounts based on historical trends.

Property taxes are levied based on taxable value at January 1 and become due October 1 and past due after the following January 31. Accordingly, receivables and revenues for property taxes are reflected on the government-wide statement based on the full accrual method of accounting. Property taxes receivable for prior year's levy is shown net of the allowance for doubtful accounts.

G. PREPAID ITEMS

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. At September 30, 2018, the District had no prepaid items.

H. CAPITAL ASSETS

Capital assets, which include land; buildings and improvements; and equipment and vehicles, are reported in the government-wide financial statements. Capital assets such as equipment are defined as assets with a cost of $500 or more for equipment, while computer equipment is defined as an asset with a cost of $1,000 or more. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. The District currently has no capital assets.

NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

I. LONG-TERM OBLIGATIONS

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities under governmental activities. The District currently has no long term debt obligations.

J. DEFERRED INFLOWS AND OUTFLOWS OF RESOURCES

A deferred outflow of resources is a consumption of net position that is applicable to a future reporting period, while a deferred inflow of resources is an acquisition of net position. These items are presented in separate sections following assets (deferred outflows) or liabilities (deferred inflows) on the statement of net position.

Unavailable revenue is reported only in the governmental funds balance sheet under a modified accrual basis of accounting. Unavailable revenues from property tax are deferred and recognized as inflow of resource in the period the amount becomes available.

K. FUND EQUITY

Fund balances in governmental funds are classified as follows:

Nonspendable – Represents amounts that cannot be spent because they are either not in spendable form (such as inventory or prepaid items) or legally required to remain intact.

Restricted – Represents amounts that are constrained by external parties, constitutional provisions or enabling legislation.

Committed – Represents amounts that can only be used for a specific purpose because of a formal action by the District Commissioners. Committed amounts cannot be used for any other purpose unless the District Commissioners removes those constraints through the same formal action.

Assigned – Represents amounts which the District intends to use for a specific purpose but do not meet the criteria of restricted or committed. The District Commissioners are the only entities that may make assignments at this time.

Unassigned – Represents the residual balance that may be spent on any other purpose of the District.

The District has not adopted a policy determining the order of availability.

NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT.)

L. NET POSITION

Net position represents the difference between assets and liabilities. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

M. USE OF ESTIMATES

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

N. RECLASSIFICATIONS

Certain reclassifications have been made to the prior periods presented to conform to the current presentation. These reclassifications had no effect on fund equity.

NOTE 2 -- CASH AND CASH INVESTMENTS

The District's funds are required to be deposited and invested under the terms of a depository contract. The depository bank deposits for safekeeping and trust with the District's agent bank approved pledge securities in an amount sufficient to protect District funds on a day-to-day basis during the period of the contract. The pledge of approved securities is waived only to the extent of the depository bank's dollar amount of Federal Deposit Insurance Corporation ("FDIC") insurance.

1. Cash

At September 30, 2018, the District's entire cash balance was fully collateralized by federal deposit insurance.

2. Investments

The District is required by Government Code Chapter 2256, The Public Funds Investment Act, to adopt, implement, and publicize an investment policy. That policy must address the following areas: (1) safety of principal and liquidity, (2) portfolio diversification, (3) allowable investments, (4) acceptable risk levels, (5) expected rates of return.

The Public Funds Investment Act ("Act") requires an annual audit of investment practices. Audit procedures in this area conducted as a part of the audit of the basic financial statements disclosed that in the areas of investment practices, management reports and establishment of appropriate policies, the District adhered to the requirements of the Act. Additionally, investment practices of the District were in accordance with local policies.

NOTE 2 -- CASH AND CASH INVESTMENTS (CONT.)

The Act determines the types of investments which are allowable for the District. These include, with certain restrictions, 1) obligations of the U.S. Treasury, U.S. agencies, and the State of Texas, 2) certificates of deposit, 3) certain municipal securities, 4) securities lending program, 5) repurchase agreements, 6) bankers acceptances, 7) mutual funds, 8) investment pools, 9) guaranteed investment contracts, and 10) commercial paper.

The District had no investments at September 30, 2018.

NOTE 3 -- AD VALOREM (PROPERTY) TAXES

The District has contracted with the Bexar County Tax Assessor-Collector to collect taxes on its behalf. Current year taxes become delinquent February 1. Current year delinquent taxes not paid by July 1 are turned over to attorneys for collection action.

For fiscal year 2018, the assessed tax rate for the District was $.1000 per $100 on an assessed valuation of $311,719,961. Total tax levy for fiscal year 2018 was $311,720. As of September 30, 2018, the delinquent current taxes were $8,994.

NOTE 4 -- RECEIVABLES

The following is a summary of the gross property taxes receivable and the related allowances for uncollectible amounts:

Assets	Amount Receivable	Allowance for Uncollectible Accounts	Net Receivable
Taxes:			
General Fund	$ 32,392	$ -	$ 32,392
	$ 32,392	$ -	$ 32,392

NOTE 5 -- CONCENTRATION OF EXPENDITURES

For fiscal year 2018, the District paid the St. Hedwig Volunteer Fire Department $292,197 for providing emergency services to the District, which combined were approximately 88.6% of the total expenditures of the District.

NOTE 6 -- SERVICE PROVIDER AGREEMENT

The District is currently engaged with St. Hedwig Volunteer Fire Department (a nonprofit fire department) designating the Department as the District's agent for providing fire protection and first responder services within the boundaries of the District. The District provides monthly reimbursement of qualified expenditures to the Department based on approved expenditures and budgets by the District's Board of Directors.

NOTE 6 -- SERVICE PROVIDER AGREEMENT (CONT.)

On May 6, 2017, the District held a duly called and properly noticed election on the proposition of adding a tract of land ("Defined Territory") containing the Lone Oak volunteer Fire Department Service Area to the District and assuming its proportionate share of the outstanding debts and taxes. The voters of the District and the Defined Territory voted and approved the annexation of the tract land, effective May 12, 2017.

NOTE 7 -- CONTINGENT LIABLITIES

Litigation

The District is not aware of any pending or threatened litigation.

NOTE 8 -- RISK MANAGEMENT

The Bexar County Emergency Services District No. 12, is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. To cover this risk the District contracts with the Volunteer Firemen's Insurance Services (VFIS) of Texas to provide insurance coverage for Property/Casualty and Workers Compensation. VFIS is a multi-employer group that provides for a combination of modified self-insurance and stop-loss coverage. Contributions are set annually by VFIS. Liability by the District is generally limited to the contributed amounts. Annual contributions for the year ended September 30, 2018, were $1,447.

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Budgetary Comparison Schedule – General Fund

BEXAR COUNTY EMERGENCY SERVICES DISTRICT NO. 12
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	Budget Amounts			Variance
	Original	Final	**Actual**	Favorable (Unfavorable)
REVENUES				
Taxes	$ 292,110	$ 329,354	**$ 327,142**	$ (2,212)
Interest	80	549	**548**	(1)
TOTAL REVENUES	292,190	329,903	**327,690**	(2,213)
EXPENDITURES				
Current:				
Emergency Services	262,640	292,197	**292,197**	-
Professional Services	13,950	23,052	**23,052**	-
Administrative	15,600	14,654	**14,653**	1
TOTAL EXPENDITURES	292,190	329,903	**329,902**	1
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	**(2,212)**	(2,212)
Fund Balance - Beginning	97,915	97,915	**97,915**	-
Fund Balance - Ending	$ 97,915	$ 97,915	**$ 95,703**	$ (2,212)

BEXAR COUNTY EMERGENCY SERVICES DISTRICT NO. 12
NOTES TO SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
SEPTEMBER 30, 2018

Budgetary Information – The budget is prepared in accordance with accounting principles generally accepted in the United States of America. The District maintains strict budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the District's Board and as such is a good management control device.

Budgetary preparation and control is exercised at the department level. Actual expenditures may not legally exceed appropriations at the fund level. Actual expenditures did not exceed appropriations for the year ended September 30, 2018.

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SUPPLEMENTARY INFORMATION

Supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedule include:

- Comparative Balance Sheet – General Fund
- Comparative Statements of Revenues, Expenditures and Changes in Fund Balances

BEXAR COUNTY EMERGENCY SERVICES DISTRICT NO. 12
COMPARATIVE BALANCE SHEETS - GENERAL FUND
SEPTEMBER 30, 2018 AND 2017

	2018	2017
ASSETS		
Cash and Cash Equivalents	**$ 118,864**	$ 117,553
Property Taxes Receivable	**32,392**	22,390
TOTAL ASSETS	**$ 151,256**	$ 139,943
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		
Liabilities:		
Accounts Payable	**$ 23,161**	$ 19,638
Total Liabilities	**23,161**	19,638
Deferred Inflows of Resources:		
Unavailable Property Tax Revenue	**32,392**	22,390
Total Deferred Inflows of Resources	**32,392**	22,390
Fund Balance:		
Unassigned	**95,703**	97,915
Total Fund Balance	**95,703**	97,915
TOTAL LIABILITIES, DEFERRED INFLOWS AND RESOURCES AND FUND BALANCES	**$ 151,256**	$ 139,943

BEXAR COUNTY EMERGENCY SERVICES DISTRICT NO. 12
COMPARATIVE STATEMENTS OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES - GENERAL FUND
FOR YEARS ENDED SEPTEMBER 30, 2018 AND 2017

	2018	2017
REVENUES		
Taxes	**$ 327,142**	$ 298,644
Interest Income	**548**	155
TOTAL REVENUES	**327,690**	298,799
EXPENDITURES		
Current:		
Emergency Services	**292,197**	253,399
Professional Services	**23,052**	10,977
Administrative	**14,653**	14,360
TOTAL EXPENDITURES	**329,902**	278,736
Net Change in Fund Balance	**(2,212)**	20,063
Fund Balance - October 1	**97,915**	77,852
Fund Balance - September 30	**$ 95,703**	$ 97,915

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