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TOMMY J. TOMPKINS, C.P.A.
BEXAR COUNTY AUDITOR

March 31, 2006

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

The County Auditor's Office is pleased to present the Comprehensive Annual Financial Report ("CAFR") of Bexar County, Texas for the fiscal year ended September 30, 2005. This report consists of management's representations concerning the finances of the County. Therefore, responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. This report was prepared in accordance with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board and is in compliance with State law, V.T.C.A., Local Government Code §114.025 and §115.045.

We believe the data, as presented, is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds and that all disclosures necessary to enable the reader to gain the maximum understanding of the County's financial affairs have been included. To provide a reasonable basis for making these representations, management of the County has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County's financial statements in conformity with generally accepted accounting principles ("GAAP").

Bexar County currently is reporting financial information as promulgated by the Government Accounting Standards Board Statement Number 34, *Basic Financial Statements—And Management's Discussion and Analysis—For State and Local Governments* (GASBS No. 34 as amended). The CAFR was prepared in accordance with these statements and is presented in the following four sections:

- The **Introductory Section**, which includes this transmittal letter, a list of principal officials and the County's organizational chart.
- The **Financial Section**, which includes the independent auditors' report, Management's Discussion and Analysis ("MD&A"), the basic financial statements (including notes), required supplementary information (other than MD&A) and the combining financial statements.

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- The **Statistical Section**, includes selected financial and demographic information which is generally presented on a multi-year basis, as well as other information to include supplemental disclosures to comply with the Securities Exchange Commission Rule 15c2-12.
- The **Compliance Section** contains information related to the County's annual single audit, which is required under the provisions of the Single Audit Act of 1984 as amended by the Act of 1996. The Act comes under the oversight of the Office of Management and Budget Circular A-133, *Audits of States and Local Governments, and Non-Profit Organizations*. Information related to this single audit is included within the Independent Auditor's Report on Internal Control Over Financial Reporting Compliance and Other Matters; Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance; Schedule of Findings and Questioned Costs; Schedule of Expenditures of Federal and State Awards; and, Notes to Schedule of Expenditures of Federal and State Awards.

Pursuant to Governmental Accounting Standards Board Statement No. 14 as amended by GASB Statement No. 39, the reporting entity consists of:

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

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

The University Health System (the Bexar County Health District) is considered a component unit for reporting purposes and is discretely presented in the report. The Commissioners' Court for the County appoints the seven member board of the County's Health District and approves the District's tax rate. For more information on these component units, refer to Note A of the Basic Financial Statements.

Generally Accepted Accounting Principles (GAAP) requires that management provide a narrative overview and analysis to accompany the financial statements in the form of a MD&A. This letter of transmittal should be read in conjunction with the MD&A which can be found immediately following the report of the independent auditors in the Financial Section of this report.

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BEXAR COUNTY GOVERNMENT PROFILE

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

The first Europeans to explore the region came with an expedition in 1691 led by Domingo Terán de los Ríos and Fray Damián Massanet, who evidently reached the San Antonio River near where the San Juan Capistrano Mission was later founded. Nearby they found a group of native Americans, Payayas, living on the riverbank. The Indians, as Massanet recorded in his diary, called the place Yanaguana; he, however, renamed the site San Antonio de Padua to celebrate the memorial day of St. Anthony (June 13). By 1724 the San Antonio de Valero mission compound, which had originally been located south of San Pedro Springs, was moved to what is referred today as the Alamo Plaza. In 1731, after the removal of the missions from East Texas, the personnel were relocated to San Antonio and three additional missions – Nuestra Señora de la Purísima Concepción de Acuña, San Francisco de la Espada, and San Juan Capistrano – were founded along the San Antonio River. The five missions, together with the presidio and the villa of San Fernando, constituted the most important Spanish concentration in Texas. By the mid-1730s the total population of the area was some 900, including 300 Spanish and 600 Indian converts.¹

In 1772 the government offices of Spanish Texas were moved to Bexar, and some of the East Texas settlers also moved. The mission lands were distributed to the increasing number of Spanish settlers; most of the better land nearest the settled areas was controlled by the town's elite, which was made up of the descendants of the original Canary Islanders and the presidential soldiers. The missions developed as self-supporting communities, each ringed with farmland irrigated by a comprehensive system of acequias, or irrigation ditches. Crops included grain, cotton, flax, beans, sugarcane, and vegetables. Each of the missions also maintained sizable herds of cattle, sheep, and goats on extensive ranchlands located around Bexar. Governor Manuel M. de Salcedo described Mission Concepción's ranch in 1809 as comprising some thirty-eight square miles and extending east and northeast from the mission to Cibolo Creek.

During the late colonial period, Bexar continued to serve as the capital of the province of Texas as well as the main shipping point for supplies headed for Nacogdoches (to the East) and Santa Fe (to the West). Soon after the first Anglo-American colonists came to Texas in 1821, San Antonio became the western outpost of settlement. In 1824 Texas and Coahuila were united into one state with the capital at Saltillo. The Department of Bexar was created with a political representative appointed to have authority over the Texas portion of the state. During the late 1820s and early 1830s increasing numbers of American settlers began moving to San Antonio, though the city remained predominately Mexican at the beginning of the Texas Revolution. In late October 1835,

¹ *The Handbook of Texas*

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Texas volunteers laid siege to the city, which was garrisoned by the Mexican army. After fierce hand-to-hand fighting, it was occupied by Texan forces. San Antonio was retaken by government forces commanded by Antonio López de Santa Anna during the battle of the Alamo on March 6, 1836. After the subsequent defeat of Santa Anna's army in the battle of San Jacinto, the city was reoccupied by Texan forces, but the area, claimed by both sides, continued to be fought over for the next six years.

Organized on December 20, 1836, Bexar County was established, with San Antonio as county seat. Bexar County is one of the original counties of the Republic of Texas. The Texas State Demographer estimates the population of Bexar County at 1,498,672 in 2005 which makes it the fourth largest County in the State². The Demographer also estimates the population for the greater San Antonio metropolitan area to be 1,850,466³. The County covers an area of 1,248 square miles and contains 25 incorporated cities, including San Antonio, with a 2004 estimated population of 1,235,450 reflecting a 7.3% growth since 2000⁴.

Bexar County has recovered from the recession of the early nineties. The unemployment rate has dropped from 7.7% in 1990 to 5.2% in September 2005⁵. The County's diverse economic base ranges from agribusiness, manufacturing and construction to tourism, medicine and the military. For metropolitan areas with one million plus populations, San Antonio is ranked among the lowest in cost of living at 94.2% which was 5.8% below the national average.⁶ The County continues to provide new industries with one of the lowest cost workforces of any major U.S. city. Combined, the biomedical, aerospace and information technology industries generate an economic impact of nearly \$14 billion on the local economy. The key components of the health care industry are three major military medical centers, the South Texas Medical Center (which includes five University of Texas health professional schools, ten major hospitals and 80 health related facilities), the Southwest Foundation for Biomedical Research, and the Southwest Research Institute. Agribusiness is still a leading industry in Bexar County. The agricultural industry is not limited to farmers and ranchers, but includes storage, processing and distribution of farm commodities and products made from them. Government is the third largest industry in the County with the military being the predominate employer. The four major military installations contributed an economic impact which exceeds \$4.9 billion. The latest research indicates that tourism provides an estimated \$4 billion to the economy from approximately 8 million overnight visitors annually. Not only is San Antonio the number one tourist destination in Texas, it is among the top ten in the world.

The County's proximity to Mexico provides favorable conditions for international business relations in the areas of agriculture, tourism, manufacturing, wholesale and retail markets. Fifty percent of U.S. exports to Mexico and fifty percent of Mexican exports to the U.S. pass through San Antonio. Trade between the United States and Mexico was projected at \$124 billion in 2001 - an increase of \$70 billion since 1995 (129%). The increase in trade is largely attributed to the passage of the North

2 Dr. Steve Murdock, Texas State Data Center (www.txsdcenter.utsa.edu)

3 Ibid

4 U.S. Census Bureau (<http://quickfacts.census.gov/qfd/states>)

5 Texas Workforce Commission

6 ACCRA cost of Living index (www.coli.org)

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American Free Trade Agreement (NAFTA) in 1993. San Antonio is also the headquarters for the North American Development Bank (NADBank). This bi-national institution created by NAFTA is intended to help finance environmental infrastructure within 60 miles of the US/Mexican border. With a lending capacity of \$2 billion, NADBank finances projects including water, wastewater and solid waste programs. The Mexican consulate was expanded in San Antonio to assist the transition and to facilitate the development of the NAFTA agreement.

FINANCIAL POLICIES AND LONG-TERM FINANCIAL PLANNING

The County has continued to enjoy a favorable financial environment during the fiscal year ended September 30, 2005. The population growth in the incorporated, as well as the unincorporated areas, is considered by the Commissioners' Court annually in appropriating funds to support the delivery of services. The County has developed working arrangements with the majority of the incorporated cities within the County to allow the Court to anticipate needs and to establish a cost-effective manner to apply available resources.

The County is responsible for establishing the tax rates for the County (operations and debt service) as well as to service the flood control projects in the County (operations and debt service). In addition, the County includes in its debt service tax rate the debt service requirements for the San Antonio River Authority for projects in Bexar County. The tax rate for both years 2004 and 2005 was \$0.33671 and \$0.33119 respectively per \$100 of valuation.

Current long-term financial policies of the County are:

- Expenditures by function are controlled to not exceed available resources;
- Use technological solutions to improve operations;
- Provide an equitable justice system that is responsive to the needs of the County;
- Delivery of service to the constituents;
- Encourage flexibility and accountability in all offices and departments;
- Promote diversity in the workforce;
- Maintain full disclosure and open lines of communications with the rating agencies; and
- To develop a highly efficient and effective cash management program to maximize the County's ability to earn an equitable return on its assets, while at the same time maintain asset protection.

The County's Strategic Management Team (SMT) identified the major components of the long-term issues as strategic plan priorities. Those strategic priorities include (in no specific order) adult detention facilities, Bexar County as an employer, budget accountability and flexibility, Bexar County infrastructure and asset management, County-wide strategic management, demand for County services, financial management, juvenile justice, population management, State and Federal mandates, and technology. Completion of the on-going County-wide Strategic Plan is viewed as a number one priority to address these issues. The County-wide Strategic Plan will help to define the issues and allow the Commissioners' Court the ability to develop a unified approach in addressing them.

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MAJOR INITIATIVES FOR THE YEAR

Commercial Expansion – In 2003, the County was notified that the Toyota Corporation had selected Bexar County as the site for its next plant expansion in the United States and negotiations were completed and adequate land was secured in the southeastern portion of the County. In February 2004 construction began on the \$60 million plant. The Toyota Motor Manufacturing of Texas' \$800 million truck assembly plant will employ a workforce of approximately 2,000 individuals. The plant will have the capacity to manufacture 150,000 pick-ups a year. In addition, a supplier park will be located next to the plant, with 15 companies that will generate 1,900 additional jobs with an annual payroll of \$46 million.

The proposed PGA Tournament Players Course and Resort (2,847 acre site located in northern Bexar County) is an additional economic growth opportunity. It will feature at least two PGA Tour golf courses, a 1,000-room J.W. Marriott Hotel and several thousand homes with an estimated average market value of \$250,000. Utilizing newly authorized legislation allowing the County to create special taxing districts for economic development purposes, the Commissioners' Court voted before the end of FY 2004-05 to form such a district and appoint its board. The Board, in turn, called for a district election to begin levying taxes within the district on November 8, 2005. Because the district will not be annexed by the City of San Antonio, the taxes levied on district residents would largely replace those not being levied by the City of San Antonio. The County will continue to collect its taxes, as will the University Health System. As this project moves forward, it will be important for the County to assess and plan for any increased demands for County services that may result from this project.

In late July and early August 2005, Bexar County Judge Nelson Wolff and San Antonio Mayor Phil Hardberger led a City-County delegation to the Peoples Republic of China. The delegation included representatives from the City and County Economic Development Departments and the Free Trade Alliance. The delegation's goal was to forge economic relationships with government officials, especially at the provincial and local levels. More importantly, the delegation sought to strengthen ties with Japan and initiate economic relationships with China. China's rapidly growing economy could create important new international trading opportunities for our community.

In June 2005, Washington Mutual, the nation's largest savings and loan, announced San Antonio as the home of the new regional operations call center in San Antonio. The regional operations center is located on a 75 acre-site located on US 281, the former home of MCI WorldCom call center. The regional operations center will bring a minimum of 5,000 jobs over seven years and is estimated to add \$1.4 billion to the San Antonio economy.

Financing Strategies - One of the County's goals is to establish a sustainable, long-range financing strategy for County technology needs. The Adopted Budget addresses financing for a new Tax Collection System, a new Financial Management System, a Juvenile Justice Information System, and personal computer and laptop replacements. Funding for these and other projects has traditionally been provided through the issuance of Certificate of Obligations and General Obligation Bonds. Such financing techniques are generally issued for longer terms and did not lend themselves to funding for assets with shorter lives. However, for fiscal year 2005-06 the County has approved the use of two financing mechanisms — Capital Lease program and Commercial Paper program.

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The Capital Lease program will be used to finance and support many of the County's technology and equipment needs through the use of Master Lease Agreements that will provide short-term funds for these acquisitions. This funding mechanism will allow the County to match the term of the liability to the life of the asset being financed up to seven years. Because of the terms of this agreement, payments are not made through debt service but rather through the General Fund since the asset is used as collateral rather than the backing of an ad valorem tax. For this reason, the debt service tax rate was reduced to allow for \$3 million in tax revenue to be shifted from the Debt Service Fund to the General Fund to pay for this expense.

The County has also implemented a Commercial Paper Program. In the past the County has issued reimbursement resolutions for capital projects when market conditions did not warrant an immediate issuance of debt. These reimbursement resolutions allowed Bexar County to "lend" itself funding until such time that the County issued debt and paid itself back for incurred expenses relating to the projects. Although this is and will continue to be a viable option when funding is available, reimbursement resolutions subtract from the liquidity of the County's portfolio and reduce the amount of investment capital at the disposal of the County. Working with the County's bond counsel, Bexar County will become only the second county in Texas to utilize a short-term financing technique which will preserve the County's liquidity, allow the County to appropriately size and time its long-term debt issuances, and allow the County to access the short-term interest rates associated with borrowings of less than one year in maturity.

Infrastructure Development – Fiscal Year 2005 represented the second year of implementation of projects associated with the November 2003 Bond Election. The total amount of general obligation bonds approved by the voters is \$99,246,000. Projects include:

- **Proposition 1** – Includes 6 major projects - building a new adult probation facility (\$16,775,000); improving and expanding the current juvenile facilities for administration and detention (\$23,486,899); the construction of a residential children's shelter (\$878,101); the acquisition of an automated fingerprint identification system (\$3,500,000); the completion of the overhaul of the jail lock project (\$2,700,000); and, the enhancement of the public safety radio system (\$650,000) – for a total of \$47,990,000.
- **Proposition 2** – Includes the upgrade of 12 County roads for a total cost of \$40,581,000.
- **Proposition 3** – Includes improvements to nine County parks (\$2,675,000) and additions to five County community centers (\$3,250,000) – for a total of \$5,925,000.
- **Proposition 4** – Is composed of two projects – a senior citizen multi-purpose facility (\$750,000) and an emergency operations center (\$4,000,000) for a total of \$4,750,000.

Commissioners' Court has approved the use of \$31,000,000 of the bonds for various projects that were approved. \$15,480,000 of the bonds was sold in October 2004.

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Courthouse Restoration and Renovation – Work on the historic Bexar County Courthouse continued in FY 2005. The Courthouse is listed in the National Register of Historic Places and was constructed in 1896. In 1998, a professional survey of the exterior masonry was conducted to identify problems and recommend possible corrective action or repairs. Several large pieces of stone had begun to fall from the Courthouse and this survey was the first step in identifying the extent of the damage and deterioration to the exterior stone. After further review, the project scope was modified to include the survey of the needs for the outside construction as well as the need for internal building improvements. In 2000, Bexar County was awarded approximately \$2.8 million from the Texas Historic Commission to initiate the Courthouse restoration. Authorized projects such as the Courthouse Stabilization, Fire Alarm System, and the Neglect and Abuse Court Expansion project were consolidated into one project related to the Courthouse restoration program. In 2002 the Strategic Budget Summit group identified the stabilization of the Bexar County Courthouse as an urgent priority. The final stage of the current restoration project began during 2004. The Bexar County Courthouse has stood for 109 years, and the current project will preserve the Courthouse’s significance as a major historical Texas landmark as well as accommodate the safety and technology needs of a modern workforce. The current project budget is \$11.9 million. In addition to the award from the Texas Historic Commission, the County has received \$3,400,000 from the Hidalgo Foundation for interior and exterior renovations. The remaining \$5,700,000 will be funded from available County reserves. In addition the County had the additions made in 1963 and 1972 to the Courthouse evaluated, and a restoration proposal has been received (estimated cost \$3,000,000) to remove the granite used as outside facing and replace it with red sandstone to match the existing facing on the original Courthouse

Appellate Public Defender’s Office - The Bexar County Appellate Public Defender’s Office was established as an alternative to the high costs of court appointed attorney fees. Between FY 2001 and FY 2004, Bexar County’s court-appointed attorney fees climbed by 70 percent - it is estimated that approximately 60 percent of the appellate filings are paid out of the court appointed attorney fund.

As a result, Bexar County’s new Appellate Public Defender’s Office became operational on August 1, 2005. Establishment of this new office is the culmination of a joint effort between Bexar County and the Texas Task Force on Indigent Defense, and made possible by the awarding of a five-year State grant. In FY 2005-06 Bexar County will receive approximately \$370,076 in grant funds and will be responsible in contributing match funding every year rising in increments of 20 percent. The total five year grant award will be approximately \$912,743.

The new Appellate Public Defender’s Office will be responsible for the heavy case load of appellate cases for indigent person(s) who cannot afford to hire their own appeal attorney(s). This new office will consist of five new full-time employees that include a Chief Public Defender, two Assistant Appellate Public Defenders, a Senior Assistant Appellate Public Defender and an Office Assistant III. The goals of the first year for this office are to appeal and complete as many cases (300 cases) and continue efforts to seek other grant funding to maintain the office beyond a five-year period.

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FINANCIAL INFORMATION

Budgetary Control

Budgets are adopted for the General, Special Revenue and Debt Service Funds on a basis wherein expenditures include encumbrances outstanding at the end of the fiscal year. Although this basis departs from generally accepted accounting principles, it provides meaningful feedback and control to management.

In the General and Special Revenue Funds, in which the revenue is determined by the County, budgetary control is maintained by the County Auditor's Office at the expenditure category (appropriation unit) level by a review of estimated purchase amounts prior to the release of purchase orders to vendors. A purchase order, which would result in an overrun of an appropriation unit, is not released until additional appropriations are made available.

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

Debt Administration

Tax rates levied for limited tax bonds, certificates of obligation and tax notes are part of the maximum rate of \$.80 per \$100 valuation that can be set by Texas counties. In FY 2005 the General Fund maintenance and operation tax rate was set at \$0.281519, and the debt service rate was set at \$.036952. The maintenance and operation tax rate set for flood control was set at \$0.002241 and at \$0.010478 for debt service. The overall rate was set at \$0.33119 per \$100 dollars of taxable appraised value for FY 2005 as compared to \$0.333671 for FY 2004.. The overall rate did change between FY 2005 and FY 2006. The County has maintained ratings of Aaa from Moody's Investors Service, AAA from Standard and Poor's Corporation, AAA from Fitch IBCA.

An analysis of the changes in outstanding bonds and obligations is shown in Note G to the financial statements.

ACKNOWLEDGEMENTS AND AWARDS

Independent Audit - V.T.C.A., Local Government Code, §115.045 requires an annual audit by independent certified public accountants. For this purpose, the firm of Garza/Gonzalez & Associates was selected by Commissioners' Court. In addition to meeting the requirements set forth in state statutes, the audit was also designed to meet the requirements of the federal Single Audit Act of 1984 and the related U.S. Office of Management and Budget's Circular A-133. Generally accepted auditing standards and the standards set forth in the General Accounting Office's *Government Auditing Standards* were used by the auditors in conducting the engagement. The auditors' report on the basic financial statements and combining and individual fund statements and schedules is included in the financial section of this report. The auditors' reports on internal controls and compliance with applicable laws and regulations can be found in the Compliance Section of this report.

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Acknowledgments

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

Awards - The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Bexar County for its comprehensive annual financial report for the fiscal year ended September 30, 2004. This was the nineteenth consecutive year that Bexar County has achieved this prestigious recognition. In order to be awarded a Certificate of Achievement, the government must publish an easily readable and efficiently organized comprehensive annual financial report. This report satisfied both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and are submitting it to the GFOA to determine its eligibility for another certificate.

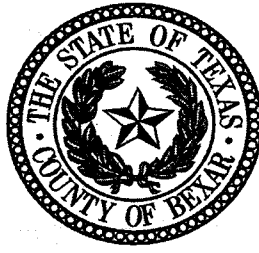
REQUEST FOR INFORMATION

The financial report is designed to provide an overview of the County's finances for individuals who are interested in this information. Questions concerning any of the data provided in this report or requests for additional information should be addressed to the Bexar County Auditor's Office, 212 Stumberg, Suite 100, San Antonio, Texas, 78204, or call (210) 335-2301.



Tommy J. Tompkins, C.P.A.
County Auditor

Bexar County, Texas



PRINCIPAL OFFICIALS

COUNTY JUDGE	NELSON W. WOLFF
COMMISSIONER, PRECINCT 1	SERGIO RODRIGUEZ
COMMISSIONER, PRECINCT 2	PAUL ELIZONDO
COMMISSIONER, PRECINCT 3	LYLE LARSON
COMMISSIONER, PRECINCT 4	TOMMY ADKISSON
COUNTY AUDITOR	TOMMY J. TOMPKINS
ASSESSOR-COLLECTOR OF TAXES	SYLVIA ROMO
COUNTY CLERK	GERRY C. RICKHOFF
DISTRICT ATTORNEY	SUSAN D. REED
DISTRICT CLERK	MARGARET G. MONTEMAYOR
SHERIFF	RALPH LOPEZ

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Bexar County,
Texas

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
September 30, 2004

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



Nancy L. Zjelke

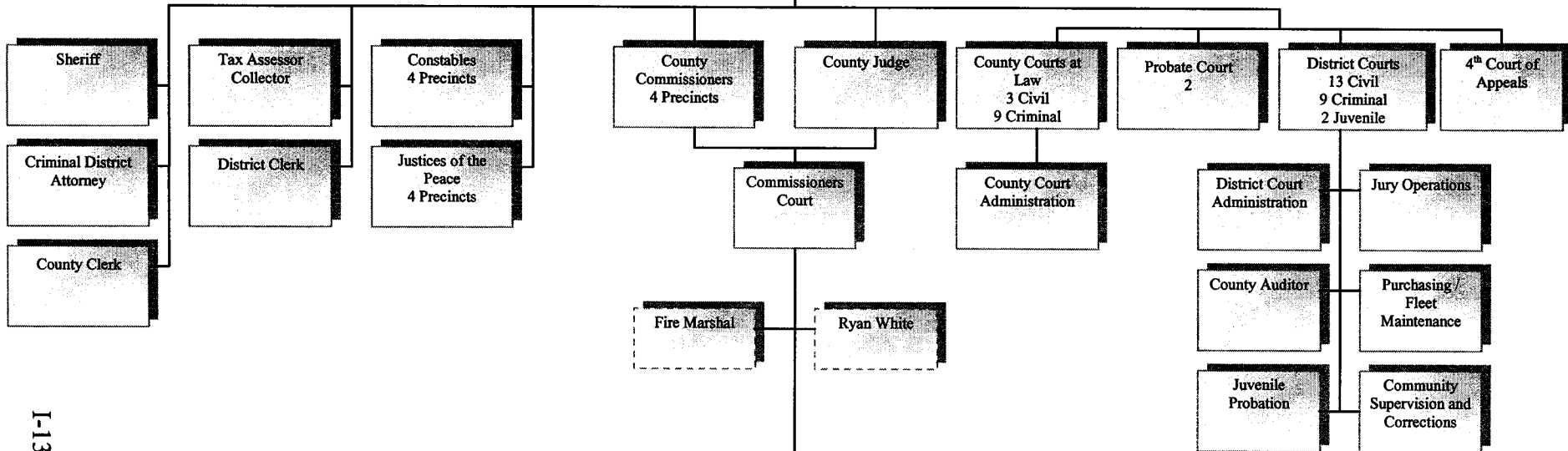
President

Jeffrey R. Emer

Executive Director

Bexar County Organizational Chart

**Bexar County
Citizens**



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