



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED SEPTEMBER 30

1989

COUNTY OF EL PASO, TEXAS

Comprehensive Annual Financial Report For the Fiscal Year Ended September 30, 1989

Prepared by: S. E. Seely, County Auditor
307 Texas Avenue
El Paso, Texas 79901-1413
(915) 545-2857

Member of Government Finance Officers Association

EL PASO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 1989

TABLE OF CONTENTS

| INTRODUCTORY SECTION | <u>Exhibit No.</u> | <u>Page No.</u> |
|---|--------------------|-----------------|
| Letter of Transmittal | | 1-13 |
| County of El Paso Organizational Chart | | 14 |
| County Auditor's Organizational Chart | | 15 |
| List of Principal Officials | | 16 |
| FINANCIAL SECTION | | |
| Report of Colton, Stoner, Starr, Theisen & Co., P.C., Independent Certified Public Accountants | | 17 |
| General Purpose Financial Statements: | | |
| Combined Balance Sheet - All Fund Types and Account Groups | 1 | 20-21 |
| Combined Statement of Revenues, Expendi- tures and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Fund | 2 | 22 |
| Combined Statement of Revenues, Expendi- tures and Changes in Fund Balances - Budget and Actual - General, Special Revenue and Debt Service Fund | 3 | 23-24 |
| Combined Statement of Revenues, Expenses and Changes in Retained Earnings | 4 | 25 |
| Combined Statement of Cash Flows Increase (Decrease) in Cash and Cash Equivalents | 5 | 26 |
| Notes to the Financial Statements | | 28-69 |
| Combining, Individual Fund and Account Group Statements and Schedules: | | |
| General Fund: | | |
| Comparative Balance Sheets | A-1 | 72 |
| Comparative Statements of Revenues, Expenditures and Changes in Fund Balances | A-2 | 73 |

**EL PASO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 1989**

TABLE OF CONTENTS

| | <u>Exhibit No.</u> | <u>Page No.</u> |
|---|--------------------|-----------------|
| Comparative Statements of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Source) | A-3 | 74 |
| Comparative Statements of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual (Departmental) | A-4 | 75-79 |
| Special Revenue Funds: | | |
| Purposes of Special Revenue Funds | | 82-83 |
| Combining Balance Sheet | B-1 | 84-85 |
| Combining Statement of Revenues, Expenditures and Changes in Fund Balances | B-2 | 86-87 |
| Total Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual | B-3 | 88 |
| Road and Bridge Fund: | | |
| Comparative Balance Sheets | B-4 | 89 |
| Comparative Statements of Revenues, Expenditures and Changes in Fund Balances | B-5 | 90 |
| Comparative Statements of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual | B-6 | 91-92 |
| Tourists, Conventions/Amphitheater Fund: | | |
| Comparative Balance Sheets | B-7 | 93 |
| Comparative Statements of Revenues, Expenditures and Changes in Fund Balances | B-8 | 94 |
| Comparative Statements of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual | B-9 | 95-96 |

EL PASO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 1989

TABLE OF CONTENTS

| | <u>Exhibit No.</u> | <u>Page No.</u> |
|---|--------------------|-----------------|
| El Paso Convention and Performing Arts Center Fund: | | |
| Comparative Balance Sheets | B-10 | 97 |
| Comparative Statements of Revenues, Expenditures and Changes in Fund Balances | B-11 | 98 |
| Comparative Statements of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual | B-12 | 99 |
| Coliseum Improvement Fund: | | |
| Comparative Balance Sheets | B-13 | 100 |
| Comparative Statements of Revenues, Expenditures and Changes in Fund Balances | B-14 | 101 |
| Comparative Statements of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual | B-15 | 102 |
| Tourist Promotion Fund: | | |
| Comparative Balance Sheets | B-16 | 103 |
| Comparative Statements of Revenues, Expenditures and Changes in Fund Balances | B-17 | 104 |
| Comparative Statements of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual | B-18 | 105 |
| Ascarate Golf Course Improvement Fund: | | |
| Comparative Balance Sheets | B-19 | 106 |
| Comparative Statements of Revenues, Expenditures and Changes in Fund Balances | B-20 | 107 |
| Comparative Statements of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual | B-21 | 108 |
| Ascarate Park Improvement Fund: | | |
| Comparative Balance Sheets | B-22 | 109 |
| Comparative Statements of Revenues, | | |

EL PASO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 1989

TABLE OF CONTENTS

| | <u>Exhibit No.</u> | <u>Page No.</u> |
|---|--------------------|-----------------|
| Expenditures and Changes in Fund Balances | B-23 | 110 |
| Comparative Statements of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual | B-24 | 111 |
| Alternative Dispute Resolution Center Fund: | | |
| Comparative Balance Sheets | B-25 | 112 |
| Comparative Statements of Revenues, Expenditures and Changes in Fund Balances | B-26 | 113 |
| Comparative Statements of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual | B-27 | 114 |
| Special Revenue Funds - Grant Funds: | | |
| Purposes of Grant Funds | | 116-121 |
| Combining Balance Sheet | B-28 | 122 |
| Combining Statement of Revenues, Expenditures and Changes in Fund Balances | B-29 | 123 |
| Statement of Revenues-Grant Funds | B-30 | 124 |
| Statement of Expenditures-Grant Funds | B-31 | 125 |
| Debt Service Fund: | | |
| Purposes of Debt Service Funds | | 129 |
| Combining Balance Sheet | C-1 | 130 |
| Combining Statements of Revenues, Expenditures and Changes in Fund Balances | C-2 | 131 |
| Total Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual | C-3 | 132 |
| General Obligation Refunding - Series 1985 Fund | | |
| Comparative Balance Sheets | C-4 | 133 |
| Comparative Statement of Revenues, Expenditures and Changes in Fund Balances | C-5 | 134 |

EL PASO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 1989

TABLE OF CONTENTS

| | <u>Exhibit No.</u> | <u>Page No.</u> |
|---|--------------------|-----------------|
| Comparative Statements of Revenues Expenditures and Changes in Fund Balances - Budget and Actual | C-6 | 135 |
| General Obligation Bonds - Series 1986A Fund | | |
| Comparative Balance Sheets | C-7 | 136 |
| Comparative Statement of Revenues, Expenditures and Changes in Fund Balances | C-8 | 137 |
| Comparative Statements of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual | C-9 | 138 |
| General Obligation Refunding - Series 1986B Fund | | |
| Comparative Balance Sheets | C-10 | 139 |
| Comparative Statement of Revenues, Expenditures and Changes in Fund Balances | C-11 | 140 |
| Comparative Statements of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual | C-12 | 141 |
| General Obligation Bonds - Series 1987 Fund | | |
| Comparative Balance Sheets | C-13 | 142 |
| Comparative Statement of Revenues, Expenditures and Changes in Fund Balances | C-14 | 143 |
| Comparative Statements of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual | C-15 | 144 |
| General Obligation Bonds - Series 1988 | | |
| Comparative Balance Sheets | C-16 | 145 |
| Comparative Statement of Revenues, Expenditures and Changes in Fund Balances | C-17 | 146 |
| Comparative Statements of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual | C-18 | 147 |

**EL PASO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 1989**

TABLE OF CONTENTS

| | <u>Exhibit No.</u> | <u>Page No.</u> |
|---|--------------------|-----------------|
| Variable Rate Demand General Obligation Certificates of Obligation - Series 1988 Fund | | |
| Comparative Balance Sheets | C-19 | 148 |
| Comparative Statement of Revenues, Expenditures and Changes in Fund Balances | C-20 | 149 |
| Comparative Statements of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual | C-21 | 150 |
| Capital Projects Funds: | | |
| Purposes of Capital Projects Funds | | 153 |
| Combining Balance Sheet | D-1 | 154 |
| Combining Statement of Revenues, Expenditures and Changes in Fund Balances | D-2 | 155 |
| Rodeo Center Fund: | | |
| Comparative Balance Sheets | D-3 | 156 |
| Comparative Statements of Revenues, Expenditures and Changes in Fund Balances | D-4 | 157 |
| Juvenile Justice Center Fund: | | |
| Comparative Balance Sheets | D-5 | 158 |
| Comparative Statements of Revenues, Expenditures and Changes in Fund Balances | D-6 | 159 |
| Courthouse Construction Fund 1987: | | |
| Comparative Balance Sheets | D-7 | 160 |
| Comparative Statements of Revenues, Expenditures, and Changes in Fund Balances | D-8 | 161 |

EL PASO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 1989

TABLE OF CONTENTS

| | <u>Exhibit No.</u> | <u>Page No.</u> |
|--|--------------------|-----------------|
| M.D.R. Building Fund: | | |
| Comparative Balance Sheets | D-9 | 162 |
| Comparative Statements of Revenues, Expenditures, and Changes in Fund Balances | D-10 | 163 |
| Courthouse Construction 1988: | | |
| Comparative Balance Sheets | D-11 | 164 |
| Comparative Statements of Revenues, Expenditures, and Changes in Fund Balances | D-12 | 165 |
| Enterprise Fund: | | |
| Comparative Balance Sheets | E-1 | 168 |
| Comparative Statements of Revenues, Expenses, and Changes in Retained Earnings | E-2 | 169 |
| Statements of Cash Flows Increases (Decreases) in Cash and Cash Equivalents | E-3 | 170 |
| Trust and Agency Funds: | | |
| Purposes of Trust and Agency Funds | | 172-174 |
| Combining Balance Sheet | F-1 | 175-177 |
| Health and Life Expendable Trust Fund: | | |
| Comparative Balance Sheets | F-2 | 178 |
| Statement of Changes in Assets, Liabilities and Fund Balances | F-3 | 179 |
| Comparative Statements of Revenues, Expenses and Changes in Fund Balances | F-4 | 180 |
| County Law Library Agency Fund: | | |
| Comparative Balance Sheets | F-5 | 181 |
| Statement of Changes in Assets and Liabilities | F-6 | 182 |

EL PASO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 1989

TABLE OF CONTENTS

| | <u>Exhibit No.</u> | <u>Page No.</u> |
|--|--------------------|-----------------|
| Social Security Agency Fund: | | |
| Comparative Balance Sheets | F-7 | 183 |
| Statement of Changes in Assets and Liabilities | F-8 | 184 |
| County Employees' Retirement Agency Fund: | | |
| Comparative Balance Sheets | F-9 | 185 |
| Statement of Changes in Assets and Liabilities | F-10 | 186 |
| West Texas Adult Probation Agency Fund: | | |
| Comparative Balance Sheets | F-11 | 187 |
| Statement of Changes in Assets and Liabilities | F-12 | 188 |
| County Attorney Bad Check Operating Agency Fund: | | |
| Comparative Balance Sheets | F-13 | 189 |
| Statement of Changes in Assets and Liabilities | F-14 | 190 |
| County Attorney Bad Check-Trust Agency Fund: | | |
| Comparative Balance Sheets | F-15 | 191 |
| Statement of Changes in Assets and Liabilities | F-16 | 192 |
| County Attorney Food Stamp Fraud Prosecution Agency Fund: | | |
| Comparative Balance Sheets | F-17 | 193 |
| Statement of Changes in Assets and Liabilities | F-18 | 194 |
| District Attorney Food Stamp Fraud Prosecution Agency Fund: | | |
| Comparative Balance Sheets | F-19 | 195 |
| Statement of Changes in Assets and Liabilities | F-20 | 196 |

EL PASO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 1989

TABLE OF CONTENTS

| | <u>Exhibit No.</u> | <u>Page No.</u> |
|---|--------------------|-----------------|
| District Attorney Law Enforcement Agency Fund: | | |
| Comparative Balance Sheets | F-21 | 197 |
| Statement of Changes in Assets and Liabilities | F-22 | 198 |
| Juvenile Board State-Aid Agency Fund: | | |
| Comparative Balance Sheets | F-23 | 199 |
| Statement of Changes in Assets and Liabilities | F-24 | 200 |
| Juvenile Probation Supervision Agency Fund: | | |
| Comparative Balance Sheets | F-25 | 201 |
| Statement of Changes in Assets and Liabilities | F-26 | 202 |
| Project Care Agency Fund: | | |
| Comparative Balance Sheets | F-27 | 203 |
| Statement of Changes in Assets and Liabilities | F-28 | 204 |
| Narcotics Detection and Apprehension Agency Fund: | | |
| Comparative Balance Sheets | F-29 | 205 |
| Statement of Changes in Assets and Liabilities | F-30 | 206 |
| Payroll Agency Fund | | |
| Comparative Balance Sheets | F-31 | 207 |
| Statement of Changes in Assets and Liabilities | F-32 | 208 |
| Foster Care System Study: | | |
| Comparative Balance Sheets | F-33 | 209 |
| Statement of Changes in Assets and Liabilities | F-34 | 210 |

EL PASO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 1989

TABLE OF CONTENTS

| | <u>Exhibit No.</u> | <u>Page No.</u> |
|---|--------------------|-----------------|
| Juvenile Board State Aid Border Project: | | |
| Comparative Balance Sheets | F-35 | 211 |
| Statement of Changes in Assets and Liabilities | F-36 | 212 |
| M.D.R. Revolving Fund: | | |
| Comparative Balance Sheet | F-37 | 213 |
| Statement of Changes in Assets and Liabilities | F-38 | 214 |
| Other Elected Officials Fund: | | |
| Combining Balance Sheets | F-39 | 215 |
| Tax Assessor-Collector Agency Fund: | | |
| Comparative Balance Sheets | F-40 | 216 |
| Statement of Changes in Assets and Liabilities | F-41 | 217 |
| County Clerk Agency Fund: | | |
| Comparative Balance Sheets | F-42 | 218 |
| Statement of Changes in Assets and Liabilities | F-43 | 219 |
| Sheriff and Justices of the Peace: | | |
| Comparative Balance Sheets | F-44 | 220 |
| Statement of Changes in Assets and Liabilities | F-45 | 221 |
| District Clerk Agency Fund: | | |
| Comparative Balance Sheets | F-46 | 222 |
| Statement of Changes in Assets and Liabilities | F-47 | 223 |
| County Deferred Compensation: | | |
| Comparative Balance Sheets | F-48 | 224 |
| Statement of Changes in Assets and Liabilities | F-49 | 225 |

EL PASO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 1989

TABLE OF CONTENTS

| | <u>Exhibit No.</u> | <u>Page No.</u> |
|---|--------------------|-----------------|
| General Fixed Assets Accounts Group: | | |
| Comparative Schedule of General Fixed Assets - By Source | G-1 | 229 |
| Schedule of General Fixed Assets - By Function and Activity | G-2 | 230-231 |
| Schedule of Changes in General Fixed Assets - By Functions and Activity | G-3 | 232-233 |

Table No. Page No.

STATISTICAL SECTION

| | | |
|---|----|-----|
| General Governmental Expenditures by Function | 1 | 234 |
| General Governmental Revenues by Source | 2 | 235 |
| General Governmental Tax Revenues by Source | 2A | 235 |
| Property Tax Levies and Collections | 3 | 236 |
| Assessed and Estimated Actual Value of Property | 4 | 237 |
| Property Tax Rates - Direct and Overlapping Governments | 5 | 238 |
| Principal Taxpayers | 6 | 239 |
| Operating Budgets for Various Funds | 7 | 240 |
| Computation of Legal Debt Margin | 8 | 241 |
| Ratio of Net General Obligation Bonded Debt to Assessed Value and Net General Obligation Bonded Debt Per Capita | 9 | 242 |
| Ratio of Annual Debt Service Expenditures for General Obligation Bonded Debt to Total General Governmental Expenditures | 10 | 243 |
| Computation of Direct and Overlapping Bonded Debt - General Obligation Bonds | 11 | 244 |

EL PASO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 1989

TABLE OF CONTENTS

| | <u>Table No.</u> | <u>Page No.</u> |
|--|------------------|-----------------|
| Tax Rates and Fund Allocations | 12 | 245 |
| Demographic Statistics | 13 | 246 |
| Property Value, Construction and Bank Deposits | 14 | 247 |
| Miscellaneous Statistics | 15 | 248-249 |



Introductory Section

THIS PAGE WAS LEFT BLANK INTENTIONALLY



COUNTY OF EL PASO

OFFICE OF THE COUNTY AUDITOR

S. E. SEELY
COUNTY AUDITOR

January 8, 1990

307 TEXAS AVENUE
EL PASO, TEXAS 79901-1413
(915) 545-2857

The Honorable District Judges of El Paso County and
Honorable Members of El Paso County Commissioners Court

Dear District Judges and Members of Commissioners Court:

The Comprehensive Annual Financial Report (CAFR) of the County of El Paso, Texas for the fiscal year ended September 30, 1989 is hereby submitted. This CAFR is required by *Vernon's Texas Codes Annotated, Local Government Code, Chapter 114, Subchapter B, Section 114.025*. The county is responsible for the accuracy, completeness and fairness of presentation of the data, including all disclosures, contained in this CAFR. We believe that all information presented in this CAFR is accurate and reliable in all material aspects. We further believe that all information contained in this report is presented in a fashion to set forth fairly the financial position and results of operations of the county as measured by the financial activity of its various funds. Complete disclosures necessary to enable the readers to gain an understanding of the county's financial affairs have been included in this CAFR.

This CAFR includes three main sections as follows: (1) the introductory section, (2) the financial section, and (3) the statistical section. The introductory section contains this transmittal letter, an organizational chart of the county, an organizational chart of the county auditor's office and a directory of principal officials. The financial section contains the general purpose financial statements, notes to the financial statements, combining and individual fund and account group financial statements and schedules, as well as the independent auditors' opinion about the financial statements and schedules. The statistical section contains several tables showing unaudited financial, demographic and miscellaneous information about the county, commonly exhibiting the latest ten-year history. In addition, the statistical section reveals some overlapping financial information of the governmental entities located within the county.

The county is required to have a single audit conducted each year pursuant to the Single Audit Act of 1984 and the U. S. Office of Management and Budget Circular A-128, entitled *Audits of State and Local Governments*. Various groupings of information required by the single audit act, including the schedule of federal financial assistance, findings and recommendations, and the independent auditors' reports about the internal control structure and compliance with applicable laws and regulations are contained in separate reports that were prepared by Colton, Stoner, Starr, Theisen and Company, an independent certified public accounting firm.

This CAFR includes every fund and account group of the county. The county provides many services. These services include administering a judicial system, providing police protection, managing recreational events, and constructing and maintaining roads and infrastructures.

According to guidelines set forth by the Governmental Accounting Standards Board (GASB) and the Governmental Accounting Research Foundation of the Governmental Finance Officers Association, the entities and activities related to the county included in this CAFR are considered to be the oversight responsibility of the county's governing body (commissioners court). Oversight responsibility criteria include consideration of facts such as the ability to appoint management, control management, significantly influence the operations and direct the accountability of financial affairs.

The following entities, although located within the geographic boundaries of the county, have substantial autonomy and are administered by separate councils, boards or commissions and are not subject to oversight by the El Paso County Commissioners Court:

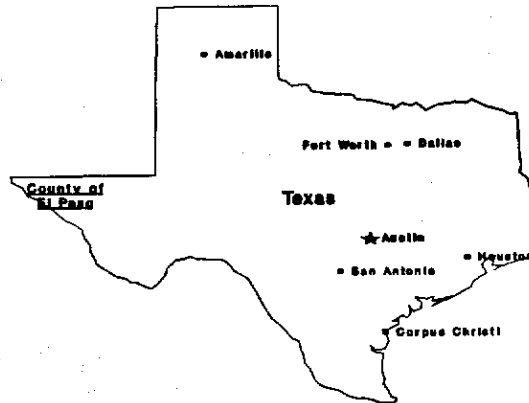
- Anthony Independent School District
- Canutillo Independent School District
- City of Anthony
- City of Socorro
- Clint Independent School District
- El Paso Community College
- El Paso County Rural Fire Prevention District No. 1
- El Paso County Rural Fire Prevention District No. 2
- El Paso County Water Authority
- El Paso Independent School District
- Fabens Independent School District
- Hacienda del Norte Water Improvement District
- Homestead Municipal Utility District No. 1
- Lower Valley Water Authority
- R. E. Thomason General Hospital
- San Elizario Independent School District
- Socorro Independent School District
- Town of Clint
- Westway Water Improvement District
- Ysleta Independent School District

These governmental entities do not meet the criteria for inclusion in the reporting entity. Accordingly, these entities are not included in this report. Moreover, these entities are not funded by the county. The county is not responsible for any deficits or indebtedness these entities may incur. Similarly, the county is not entitled to any surpluses that may result from their operations.

ECONOMIC CONDITION AND OUTLOOK

El Paso County is the western-most county in the state. The county is located about halfway between Los Angeles and Houston. It has an estimated population of 595,360 and covers close to 1,058 square miles. It is bordered on the south by Mexico, on the west and north by New Mexico and on the east by Hudspeth County. The City of El Paso, the county seat, has an estimated population of 519,690. The City of El Paso is the fourth largest city in the state and the twenty-sixth largest city in the nation. Ciudad Juarez in Mexico, separated from the county only by the Rio Grande River, has an estimated population of 1,200,816. The following map is presented to show the location of the county in relation to the state:

Location of the County of El Paso, Texas



The county's economy is supported primarily by manufacturing, military, farming, tourism and commerce. Apparel manufacturing is one of the leading industries in the area. Many local corporations operate "twin plants" that do manufacturing in Ciudad Juarez while related activities are done in the county.

This part of the state ranks as one of the top growth areas in the southwestern portion of the United States. The economic conditions and outlook of the county are, and we anticipate will continue to be, financially sound and stable through and beyond the fiscal year ending on September 30, 1990.

We also anticipate a few continuing unfavorable economic influences to the county's economy. The county's economy is and probably will continue to be tolerably sluggish because of the locally high rate of unemployment. In comparison to the statewide unemployment rate of 6.3 percent, the county had an unemployment rate of 9.7 percent in September 1989. The steep local unemployment rate is attributable, in part, to the apparel industry recently laying off employees. According to a recent newsletter from the Texas Employment Commission, El Paso had a total civilian labor force of 245,700, and 23,900 of those were unemployed in September 1989.

On the favorable side, the Texas Comptroller of Public Accounts recently published some economically optimistic reports for all major areas of the state. Those reports suggest that the border area of the state, which includes El Paso County, will probably be one of the fastest growing regions in the state because of the resultant boost when Mexico lifted trading sanctions against the import of electronic goods from the United States. Additionally, because of this region's economy being fueled by recent twin plant expansion, local commercial growth should continue through 1991.

On the unfavorable side, the border region of Texas is plagued by serious long-term economic problems. This region has one of the highest rates of unemployment and lowest per capita income levels in the state. Perhaps worst of all is the continuing economic instability of Mexico. In recent years, Mexico's surprise peso devaluations, have diminished the confidence of many in the region.

MAJOR INITIATIVES

For the Year. A few sizable goals of the county, which may not be evident from reading financial statements included in this CAFR, were achieved or initiated during fiscal year 1989. For example, a new massive mainframe Criminal Justice Information System (CJIS) has been brought online. This comprehensive CJIS application contains a large database of city, county, state and federal judicial information that is structured to improve the administration of various aspects of the judicial system.

On August 8, 1987 the county voters authorized the issuance of general obligation bonds in the amount of \$35,000,000 to finance the construction of a new county courthouse. An initial issuance of \$3,500,000 from this authorization was made on December 1, 1987. On April 19, 1988 the final issuance of \$31,500,000 was made. The demolition phases of the present courthouse are well underway. It is expected that initial construction phases of the new courthouse, in the same location, will begin shortly after the distribution of this report.

In addition, on July 18, 1988, the county issued variable rate demand general obligation certificates of obligation, series 1988, in the par amount of \$3,000,000. The proceeds derived from the issuance of these certificates were used to buy and renovate the Momsen, Dunnegan and Ryan Building located within two blocks of the main courthouse. After renovation, current plans are to use this building to archive records and provide office space for various activities of the city and county. Final phases of the building's renovation are underway and should be completed during fiscal year 1990.

For the Future. On August 22, 1989 the county issued \$8,100,000 parking facility revenue certificates of obligation, series 1989. The proceeds derived from the sale of these securities are being used to construct a parking facility directly across the street from the construction site of the new courthouse. Architects recently advised that this parking facility should be completely operational by August 1990. This facility will be accounted for as an enterprise fund.

FINANCIAL INFORMATION

The management of the county is responsible for setting up and maintaining an internal control structure designed to assure that the assets of the county are protected from loss, theft or misuse and to ensure that adequate accounting data are compiled to permit preparation of financial statements in conformity with generally accepted accounting principles. The county's internal control structure is designed to provide reasonable, but not absolute, assurance that these aims are met. The concept of reasonable assurance recognizes that: (1) the cost of the control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgement by management. We believe the county's internal accounting and budgetary controls satisfactorily safeguard assets and provide reasonable assurance of proper recording of financial transactions. This

report and the county's accounting policies conform to generally accepted accounting principles (GAAP) for local governmental units as prescribed by the Governmental Accounting Standards Board (GASB). Significant accounting policies of the county are explained in Note 1 of the financial statements.

Single Audit. As a recipient of federal and state financial assistance, the county is responsible for ensuring that an acceptable internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation by management and the internal audit staff of the county auditor's office.

As a part of the county's single audit, tests are made to determine the adequacy of the internal control structure, including that portion related to federal and state financial assistance programs, and to determine that the county has followed applicable laws and regulations. The results of the county's single audit for the fiscal year ended September 30, 1989 provided no instances of material weaknesses in the internal control structure or significant violations of applicable laws and regulations.

Budgeting Controls. The county maintains budgetary controls. The goal of maintaining these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the county's governing body. Activities of the general fund, special revenue funds, other than grants, and debt service funds are included in the annual appropriated budget. Project-length financial plans are adopted for the capital projects funds. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established by organization within an individual fund. The county maintains an encumbrance accounting system as one method of accomplishing budgetary control.

On September 26, 1988, the commissioners court members adopted an operating budget for the twelve-month period ending September 30, 1989 totaling \$66,412,680. This budget was increased by \$4,553,862 during fiscal year 1989 with thirty-five amendments. Most of the amendments were to: (1) set up a new enterprise fund for a parking facility, (2) provide sufficient funds for the county's health, dental and life insurance fund, (3) adequately fund the county sheriff's required operations, and (4) add budgetary provisions for several new grants. After approval of these thirty-five budgetary amendments, the operating budget totaled \$70,966,542. This is an increase of \$10,339,336 over the operating budget for the fiscal year ended September 30, 1987 that totaled \$60,627,206. For comparative purposes, on September 18, 1989, the commissioners court adopted an annual operating budget totaling \$84,843,375 for fiscal year 1990.

The county auditor is the budget officer and has the responsibility of preparing the county's annual operating budget. The county's budgetary procedures stipulate that each department submit a budget request to the county auditor. The county auditor then prepares an estimate of revenues and a compilation of requested departmental appropriations and submits the details to the commissioners court.

Public budgetary hearings are held by the budget officer and commissioners court members. Usually, a representative from each department appears to present and justify the request. Before determining the final budget, the commissioners court may increase or decrease the amounts requested by the various departments. Appropriations finally approved by a simple majority of the members of commissioners court for expenditures in current operating funds cannot, in any

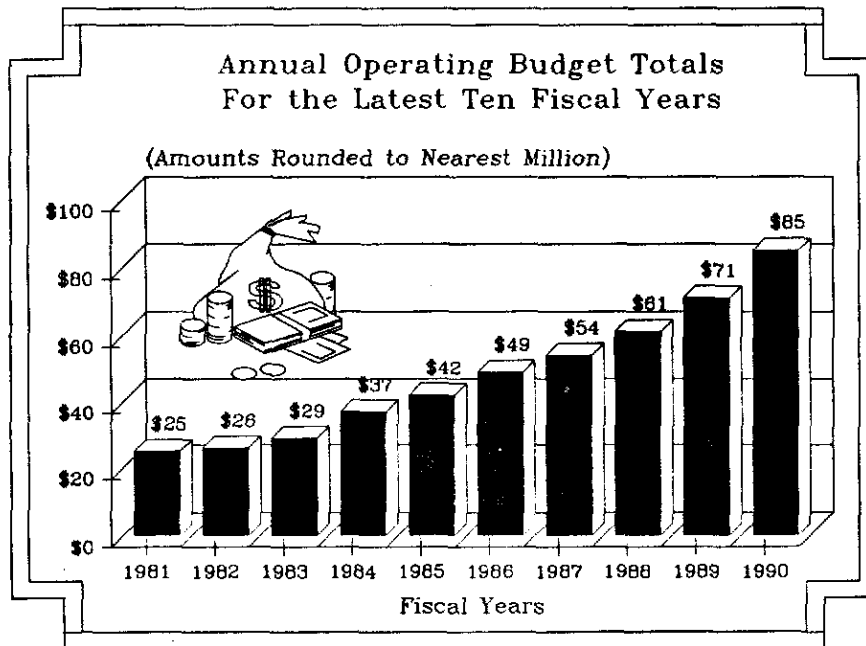
event, exceed the undesignated fund equity as of the first day of the fiscal year plus the county auditor's estimated revenues.

As soon as the budget has been approved by commissioners court, the county auditor continually checks budgetary limits to prevent expenditures from exceeding appropriations and informs the commissioners court of the condition of the various budgetary accounts. According to state legislation, purchase orders and contracts are not valid until the county auditor has certified that money is or will be available to make payments.

Encumbrances against budgeted appropriations are recorded in the county's records when purchase orders, contracts or other appropriate supporting documents are executed. All encumbrances remaining open at the end of the fiscal year are rolled forward into the succeeding budget.

Formal budgetary integration is employed for the general fund, special revenue funds and debt service funds. Formal budgetary integration (annualized budgeting) is not used in the capital projects funds. Grant funds are budgeted for various fiscal periods depending on the contract years of the grants.

To envision the phenomenal budgetary growth of El Paso County, the totals of the county's annual operating budgets for the latest ten fiscal years are presented in the following graph:



General Government Functions. The county is a political subdivision of the state. The state created counties for the principal purpose of serving the judicial system. Today, however, through legislative evolution, the El Paso County government is responsible for administering many statutorily mandated and discretionary functions. These functions result in significant revenue and expenditure impacts.

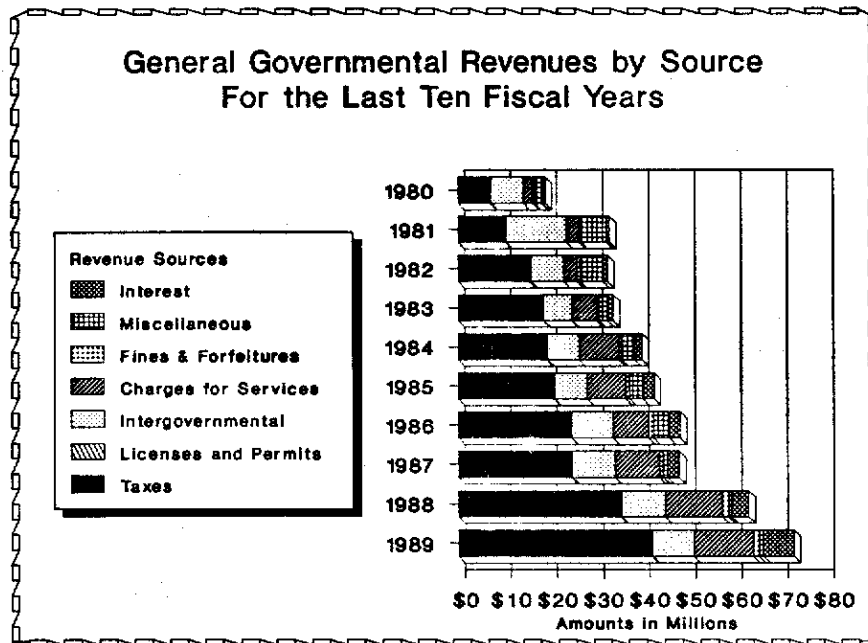
The following table presents a revenue summary of the county's general fund, special revenue funds, debt service funds, capital projects and expendable trust funds for the fiscal year ended September 30, 1989 and the amount and percentage of increases and decreases in relation to the prior year's corresponding revenues:

| <u>Revenues</u> | <u>Amount</u> | <u>Percent of Total</u> | <u>Increase (Decrease) from 1988</u> | <u>Percent of Increase (Decrease)</u> |
|-------------------|---------------------|-------------------------|--------------------------------------|---------------------------------------|
| Taxes | \$42,081,619 | 57.84% | \$ 6,825,134 | 19.36% |
| Licenses/Permits | 169,662 | .23 | (11,511) | (6.35) |
| Intergovernmental | 8,862,546 | 12.19 | (132,076) | (1.47) |
| Service Fees | 12,844,793 | 17.65 | 486,876 | 3.94 |
| Fines/Forfeits | 1,182,249 | 1.62 | (235,585) | (16.62) |
| Interest | 6,612,640 | 9.09 | 2,874,336 | 76.89 |
| Miscellaneous | 1,004,076 | 1.38 | 378,345 | 60.46 |
| Total | \$72,757,585 | 100.00% | \$10,185,519 | |

The fiscal year 1989 actual revenues shown above represent an increase over the previous fiscal year of 16.3 percent. A significant aspect contributing to this increase was the one-half percent sales and use tax levied by commissioners court that became effective on January 1, 1988. Based on state legislation, certain historical statistical data and an equation supplied by the State Comptroller of Public Accounts Office, this fairly new source of revenue was estimated to generate the amount of \$10,930,839. Actual sales and use tax revenues collected in fiscal year 1989, however, exceeded that legal estimate by 29.3 percent or \$3,206,918. Actual sales and use tax revenues aggregated \$14,137,757. The estimated sales and use tax revenue, rigidly prescribed by state statutes, is projected to produce revenues in the amount of \$13,797,204 in fiscal year 1990. According to state legislation, if the sales and use tax revenues exceed the estimation, the excess collections must be restricted in a special fund for three years.

Following state legislation, commissioners court recently approved new investment procedures. After instituting these new procedures, the actual interest income for the county increased to \$6,612,640 during fiscal year 1989. That is \$2,874,336 or 76.9 percent more than the previous year. Comparatively, the county produced interest income totaling \$3,738,304 during fiscal year 1988. Correspondingly, the county had substantially more principal to invest throughout fiscal year 1989 due to the issuance of securities to construct the new courthouse and parking facility. The new investment procedures allow idle funds to be invested faster in United States Treasury securities or certificates of deposit. All certificates of deposit are fully collateralized or insured by the Federal Deposit Insurance Corporation (FDIC) or Federal Savings and Loan Insurance Corporation (FSLIC). Even though the county is energetic with its investment program, safety is of foremost concern.

A horizontal bar graph showing El Paso County's actual revenues, by source, for the latest ten fiscal years follows:



The following schedule presents a summary of the county's general fund, special revenue funds, debt service funds, capital projects and expendable trust funds expenditures for the fiscal year ended September 30, 1989 and the percentages of increases and decreases in relation to the prior year amounts:

| <u>Expenditures</u> | <u>Amount</u> | <u>Percent of Total</u> | <u>Increase (Decrease) from 1988</u> | <u>Percent of Increase (Decrease)</u> |
|----------------------|---------------------|-------------------------|--------------------------------------|---------------------------------------|
| Current: | | | | |
| General Government | \$14,801,542 | 19.66% | \$ 374,234 | 2.59% |
| Admin. of Justice | 7,313,436 | 9.72 | 696,858 | 10.53 |
| Public Safety | 17,891,118 | 23.77 | 2,010,382 | 12.66 |
| Health and Welfare | 8,851,042 | 11.76 | 1,358,301 | 18.13 |
| Community Services | 5,956 | .01 | (151,260) | (96.21) |
| Resource Develop. | 3,205,722 | 4.26 | 92,985 | 2.99 |
| Culture/Recreation | 1,698,264 | 2.26 | 38,638 | 2.33 |
| Roads and Bridges | 1,585,087 | 2.11 | 172,223 | 12.19 |
| Capital Outlays | 12,043,750 | 16.00 | 3,210,411 | 36.34 |
| Debt Service: | | | | |
| Principal | 2,080,000 | 2.76 | 705,000 | 51.27 |
| Interest | 5,783,497 | 7.68 | 3,738,806 | 182.85 |
| Fiscal Charges | 5,811 | .01 | (930) | (13.80) |
| | <u>\$75,265,225</u> | <u>100.00</u> | <u>\$12,245,648</u> | |

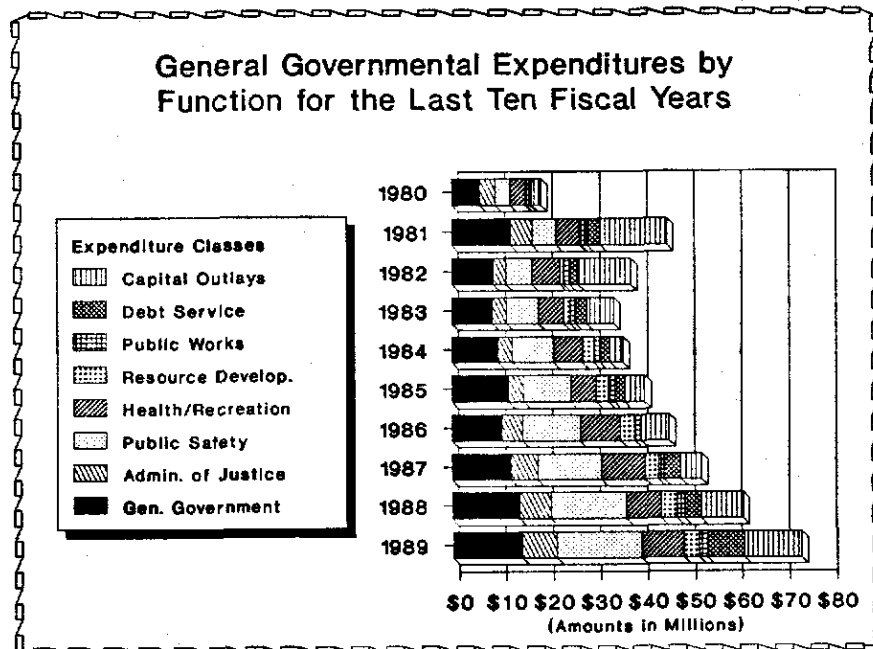
The actual expenditures of the general fund for the fiscal year 1989 totaled \$45,452,181, which is \$6,461,516 or 12.4 percent less than the associated

appropriations of \$51,913,697. Some of this underspending is due to the overall efficiency with the administration of justice. In particular, less was disbursed for legal fees to pay attorneys for defending indigents than was initially forecasted. The recently created public defender's office was a factor contributing to spending less than was appropriated by commissioners court for the administration of justice.

The general government expenditures, in the general fund, aggregated \$15,217,600 and were \$2,931,050 or 16.2 percent less than the related appropriations in the amount of \$18,148,650. In this expenditure category, the consolidated data processing department's expenditures were \$268,841 less than the corresponding spending limit of \$2,509,207. Also, within this major expenditure category, the courthouse and courthouse annex underspent budgetary limits by \$515,001. Perhaps the most noticeable underspending in this class occurred within the general and administrative index mainly because spending authorizations for legal services, contingencies, postage and general operating expenses were not required to the level anticipated. The general and administrative index in the general fund had expenditures of \$1,404,859 or 28.1 percent less than the appropriated amount of \$4,995,732.

The county's general fund public safety appropriations were underspent by \$1,250,488. This underspending mostly resulted from unfilled personnel vacancies in the sheriff's department. The sheriff's budget of \$16,386,780 was underspent by \$917,868. Commissioners court ordered that this unspent appropriation be encumbered to correct physical deficiencies in the detention facility.

A graphic presentation displaying the county's actual expenditures, by function, for the last ten fiscal periods follows:



General Fund Equity and Other Credits. The general fund equity and other credits increased by 12.8 percent in fiscal year 1989 from \$23,563,126 to \$26,573,416. This increase shows that El Paso County continues to exercise prudent fiscal restraint through rigid budgetary controls and monitoring by its management.

Enterprise Operations. The county established its first enterprise fund during fiscal year 1989 for a parking facility that is still under construction. Architects advised that construction should be finished and the facility should be completely operational in August 1990. The county sold Parking Facility Revenue Certificates of Obligation on August 22, 1989 to finance this project.

Debt Administration. The ratios of net bonded debt to assessed valuation and the amount of bonded debt per capita are useful indicators of the county's debt position to management, concerned citizens and investors. As of September 30, 1989, the county had net bonded debt amounting to \$67,157,448; a debt to assessed value ratio of 0.56% and a debt per capita ratio of \$112.87.

Under current state statutes, the county's general bond obligation issuances are subject to a limitation of five percent of the total assessed value of real and personal property. As of September 30, 1989, the county's net general obligation bonded debt of \$67,157,448 was well below the legal limit of \$595,576,000.

The county has maintained a AA rating from Standard and Poor's Corporation and a A1 rating from Moody's Investors Service on all its bonded indebtedness. The following is a synopsis of the county's long-term debt balances as of September 30, 1989:

| | |
|--|-----------------------------------|
| <u>Equipment Contracts Payable:</u> | |
| Citicorp, N.A. | \$ 1,505,111 |
| <u>Property Tax Bonds:</u> | |
| Juvenile Justice Center, Series 1986A | 5,775,000 |
| Courthouse Facility, Series 1987 | 2,955,000 |
| Courthouse Facility, Series 1988 | 31,500,000 |
| <u>Refunding Bonds:</u> | |
| Detention Facility, Series 1985 | 23,025,000 |
| Rodeo Complex, Series 1986B | 3,470,000 |
| <u>Property Tax Certificates of Obligation:</u> | |
| MDR Building, Variable Rate Demand Certificates of Obligation, Series 1988 | 2,925,000 |
| <u>Vested Employee Benefits Payable:</u> | |
| Vacation Leave Accrued | 1,259,127 |
| Sick Leave Accrued | <u>4,267,503</u> |
| Total General Long-term Debt | <u><u>\$76,681,741</u></u> |

Cash Management. All county funds, from a cash management, cash flow and liquidity perspective, were in good condition as of September 30, 1989. All county monies are initially deposited into an interest bearing, fully insured or fully collateralized, depository account that has been approved by commissioners court in accordance with state legislation. The words "fully insured" in this context mean

only Federal Deposit Insurance Corporation (FDIC) insurance or Federal Savings and Loan Insurance Corporation (FSLIC) insurance. Each working day, the monies in the interest bearing depository account that are determined to be more than our immediate operating requirements are invested in United States Treasury securities or fully insured or/and collateralized certificates of deposit. The county auditor always makes a concentrated effort to keep abreast of the latest developments associated with cash management and forecasting to increase interest earnings. The total interest income earned on funds, from all sources, during fiscal year 1989 was \$6,612,640.

Risk Management. The county's risk management is handled by an insurance coordinator. The insurance coordinator is responsible for identifying and assessing the county's exposures and vulnerabilities to risks, and recommending the most cost effective methods to lessen the identified risks.

Financial Administration of the County

The principal elected officials responsible for the financial administration of the county are the county judge and four county commissioners together with the county auditor, who is appointed.

The commissioners court, composed of five members, is the governing body of the county. The five members of this court are the county judge and four county commissioners. This component of county government has powers expressly authorized by the state constitution and statutes. Commissioners court members, among numerous other duties, approve the county budgets, manage the treasury and levy the ad valorem property taxes. Additionally, this body appoints certain county officials and board members. The commissioners court members also determine when propositions to issue bonds will be submitted to the voters.

The county judge is the presiding officer of the commissioners court and is often called the county's chief executive officer. The county judge is elected by the voters of the county for a four-year term.

Each county commissioner represents a precinct in the county. The county is divided into four precincts. Each county commissioner is elected to a four-year term by the voters in their precinct.

The county auditor is the chief financial officer of the county. The county auditor is appointed for a two-year term by, and is accountable to, the eleven State District Judges in El Paso County. Also, the county auditor is, to a considerable extent, answerable to the Council of Judges that is composed of the eleven State District Judges and five County Court at Law Judges in El Paso County. Responsibility for substantially all county finances and accounting control belong to the county auditor. Some principal duties of the county auditor include financial reporting, directing payroll activities, managing internal auditing affairs, designing accounting systems, budgeting, financial planning, regulating cash flow, investing idle cash, overseeing the self-funded health, dental, and life insurance programs and the retirement plan.

Functions of the County

The main function of the county, a political subdivision, is to facilitate the state's judicial system. The county, however, is responsible for administering many functions. A summary of each of the county's foremost functions will follow.

General Government. The primary functions in this expenditure classification are operations, general administration, recording deeds and other legal documents, data processing and personnel operations. Also, included in this class are expenditures of the county judge and county commissioners.

Administration of Justice. El Paso County provides the funding to operate five County Courts at Law. It also provides facilities and pays for a considerable portion of the operating expenses of eleven State District Courts in the county. Other officials associated with the judicial system are the county sheriff, district attorney, county attorney, public defender, criminal law magistrate, four court masters, district clerk, county clerk, chief juvenile probation officer, chief adult probation officer, seven justices of the peace and seven constables.

Public Safety. Major expenditures within this function are for the county sheriff's activities, including a detention facility. Also, expenditures for ambulance services, civil defense and fire prevention are classified under this heading.

Health and Welfare. The County of El Paso and City of El Paso share equally with the commitments of public health and dental programs. These programs include public health and dental facilities, air pollution control, water pollution control, mosquito control and animal control.

Most direct welfare assistance programs are administered by the state. The county, however, does provide limited direct temporary welfare assistance to a few of those who qualify and need assistance on an emergency basis. Other charitable county expenditures are made to benefit abused and neglected children, battered spouses, veterans and the deaf.

Resource Development. Any county activity that is funded to promote the economic and cultural advantages for its citizens is placed here.

Culture and Recreation. El Paso County maintains five large public parks and a lake. The county also operates two public swimming pools, a public golf course and a coliseum. Cultural events, fairs, rodeos, livestock shows, circuses, musical performances, dances, ice shows and a wide variety of sporting attractions are conducted in the coliseum. In addition, the county operates jointly with the City of El Paso, an amphitheatre located in McKelligon Canyon Park.

Roads and Bridges. The county maintains close to 620 miles of roads, streets and highways and several bridges. The county operates under the unit road system that was approved by county voters some years ago. Under this system, the four commissioners' precincts are consolidated, for operating purposes, into a single unit and the commissioners court appoints a roads and bridges administrator. The roads and bridges administrator is responsible for the planning, engineering, building and maintenance of all public roads and bridges in the county, excluding those maintained by the state and incorporated cities and towns.

Financial Report and Statement Presentation

The organization, form and contents of this CAFR were prepared to conform with generally accepted accounting principles for local governmental units as prescribed in the *Codification of Governmental Accounting and Financial Reporting Standards as of June 15, 1987* and its subsequent statements which were published by the Governmental Accounting Standards Board. This material is intended to provide

authoritative accounting and financial reporting guidance for local and state governmental entities.

OTHER INFORMATION

Independent Audit. Following a state statute, the commissioners court appointed the independent public accounting firm of Colton, Stoner, Starr, Theisen and Company, Certified Public Accountants, to do the fiscal year 1989 county financial audit. Besides meeting the requirements set forth in applicable state statutes, the audit met the requirements of the federal Single Audit Act of 1984 and provisions contained in OMB Circular A-128. The external auditors' report on the general purpose financial statements and combining and individual fund statements and schedules is included in the financial section of this report. The external auditors' reports associated specifically with the Single Audit Act and OMB Circular A-128 are in separate reports.

Acknowledgments. We express sincere thanks to the officials and employees who gave their support and leadership to the county's financial affairs. We believe that the financial administration of the county has been accomplished in a responsible and progressive fashion.

Very truly yours,


S. E. Seely
County Auditor

COUNTY OF EL PASO ORGANIZATIONAL CHART

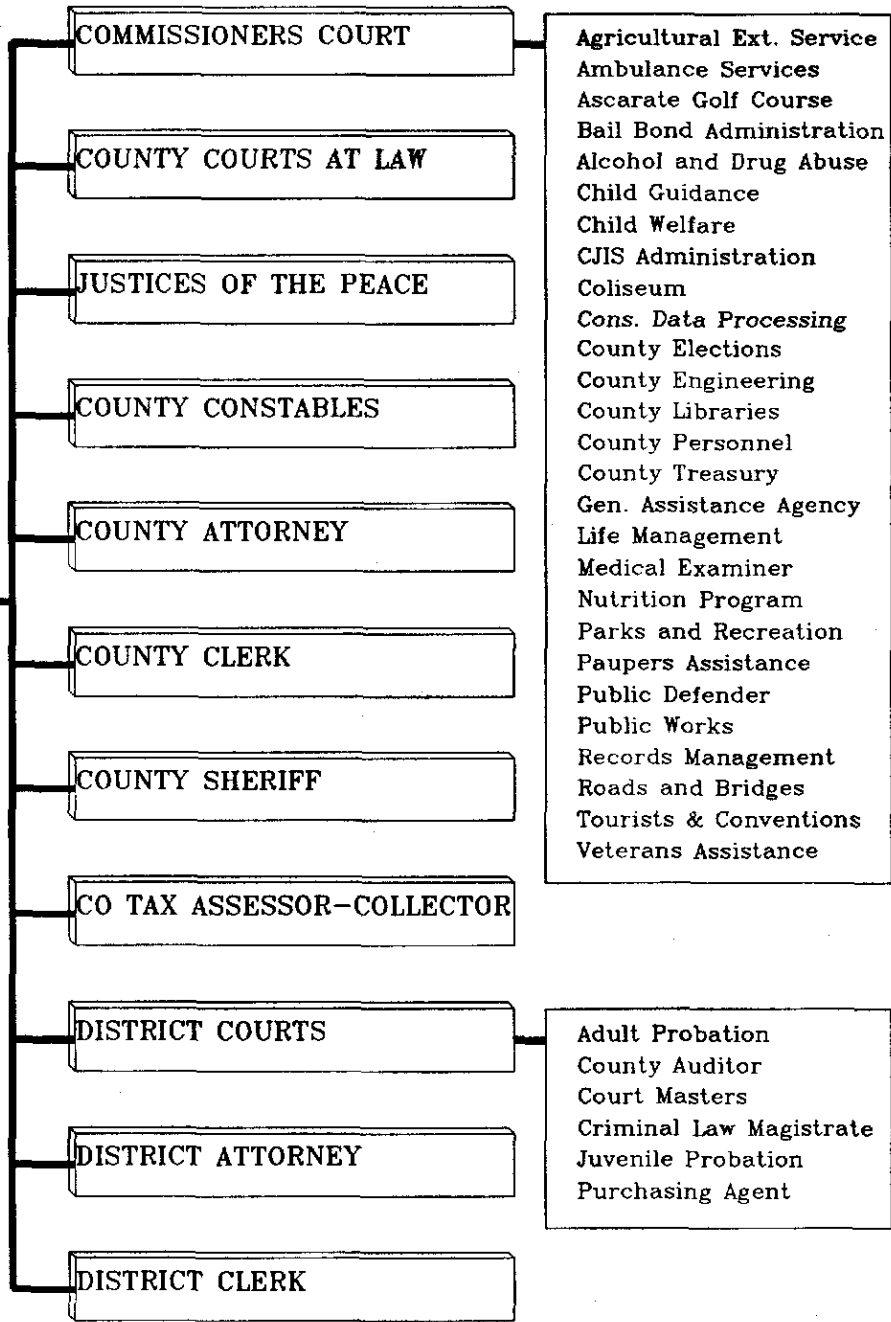
As of September 30, 1989



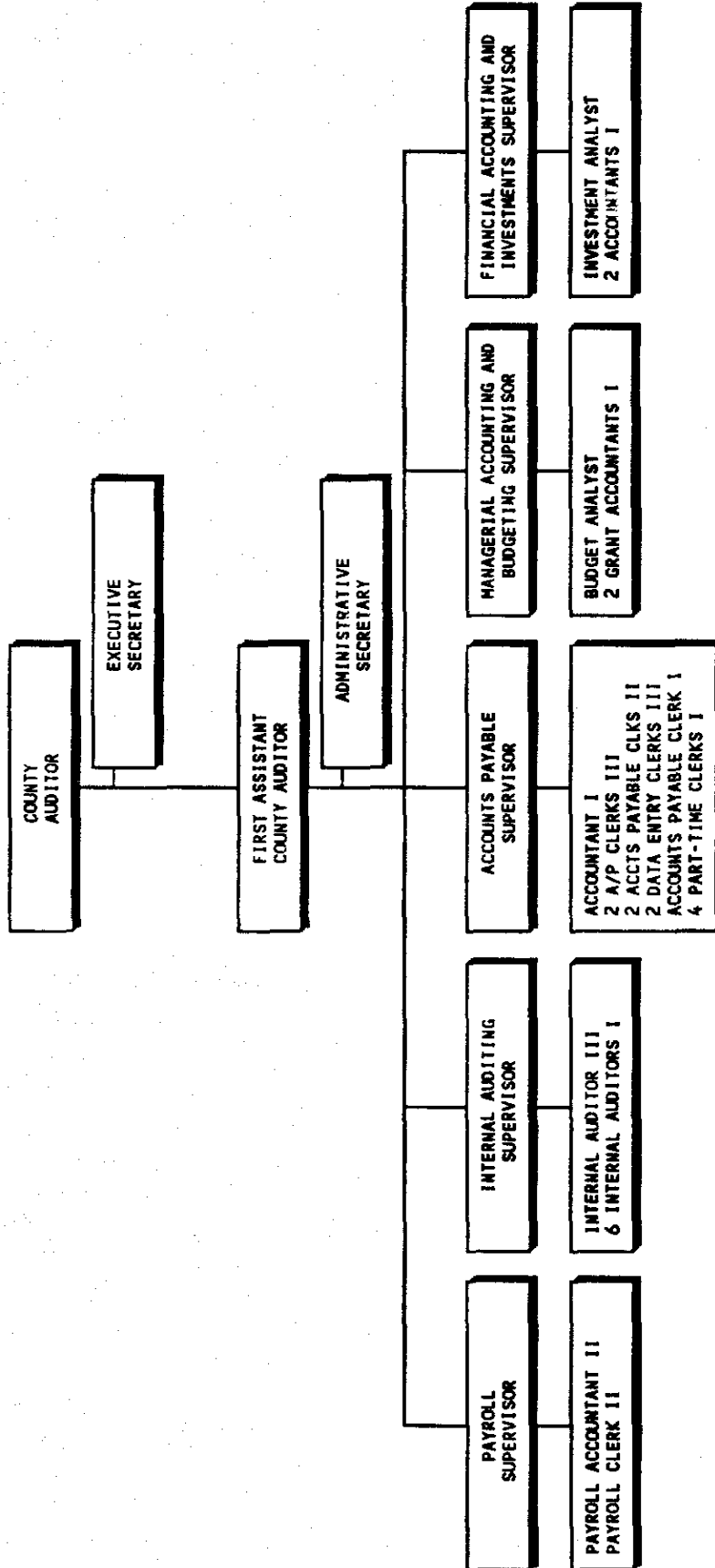
VOTERS
OF
EL PASO
COUNTY

ELECTED

Appointed



EL PASO COUNTY AUDITOR'S OFFICE
 Organizational Chart
 As of September 30, 1989



COUNTY OF EL PASO, TEXAS

Directory of Principal Officials

As of September 30, 1989

Commissioners Court (The Governing Body)

Luther Jones, County Judge

Charles C. Hooten, Commissioner, Precinct Number 1

Orlando R. Fonseca, Commissioner, Precinct Number 2

Rogelio Sanchez, Commissioner, Precinct Number 3

Martie Georges, Commissioners, Precinct Number 4

State District Judges

William E. Moody, Judge, 34th Judicial District

Mary Anne Bramblett, Judge, 41st Judicial District

Edward S. Marquez, Judge, 65th Judicial District

Brunson D. Moore, Judge, 120th Judicial District

Jose Troche, Judge, 168th Judicial District

Peter S. Peca, Jr., Judge, 171st Judicial District

Sam W. Callan, Administrative Judge, 205th Judicial District

Sam M. Paxson, Judge, 210th Judicial District

Herb Marsh, Jr., Judge, 243rd Judicial District

Enrique Pena, Judge, 327th Judicial District

Jose J. Baca, Judge, 346th Judicial District

County Court at Law Judges

Robert J. Galvan, Judge, County Court at Law Number 1

John L. Fashing, Judge, County Court at Law Number 2

Jack N. Ferguson, Judge, County Court at Law Number 3

D. Clark Hughes, Judge, County Court at Law Number 4

Herbert E. Cooper, Judge, County Court at Law Number 5

Other Principal Officials

Joe Lucas, County Attorney

Steve E. Seely, County Auditor

Hector Enriquez, County Clerk

Mary Jo Lee, County Personnel Director

Piti Vasquez, County Purchasing Agent

Leo Samaniego, County Sheriff

James S. Hicks, County Tax Assessor and Collector

Steve W. Simmons, District Attorney



Financial Section

THIS PAGE WAS LEFT BLANK INTENTIONALLY

... COLTON
... STONER
... STARR
... THEISEN
... & CO.

Certified Public
Accountants

Martin N. Colton CPA
Phillip D. Stoner CPA
Leonard W. Starr CPA
Mary L. Theisen CPA
Rene D. Peña CPA

INDEPENDENT AUDITOR'S REPORT

County Judge and
Members of Commissioners' Court
County of El Paso
El Paso, Texas

We have audited the accompanying general purpose financial statements of the County of El Paso, Texas, as of September 30, 1989, and for the year then ended. These general purpose financial statements are the responsibility of the County of El Paso, Texas, management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the County of El Paso, Texas, as of September 30, 1989, and the results of its operations and changes in financial position of its proprietary and similar trust fund types for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental financial information section and the statistical section listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the County of El Paso, Texas. The financial information section has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements of each of the fund types and account groups included in the general purpose financial statements taken as a whole. The statistical section has not been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, accordingly, we express no opinion on this section.

Colton Stoner Starr Theisen & Co

December 15, 1989

-17-

THIS PAGE WAS LEFT BLANK INTENTIONALLY

General Purpose Financial Statements

County of El Paso, Texas
 Combined Balance Sheet-All Fund Types and Account Groups
 September 30, 1989
 (With comparative totals for September 30, 1988)

| | Governmental Fund Types | | | Proprietary Fund Type | | Fiduciary Fund Type | | Account Groups | | | Totals | |
|--|-------------------------|--------------------|--------------------|-----------------------|--------------------|---------------------|------------------------|---------------------|----------------------|----------------------|-------------|-------------------|
| | General | Special Revenue | Debt Service | Capital Projects | Enterprise | Trust and Agency | General Long-Term Debt | Fixed Assets | Term Debt | 1989 | 1988 | (Memorandum Only) |
| | | | | | | | | | | | | |
| Assets and other debits | | | | | | | | | | | | |
| Assets: | | | | | | | | | | | | |
| Cash | \$1,597,440 | \$1,640,197 | \$660,063 | \$1,295,779 | | \$6,819,809 | | | | \$12,013,288 | \$8,647,208 | |
| Investments | 25,053,937 | 1,705,279 | 1,869,589 | 28,338,347 | | 1,126,000 | | | | 58,093,152 | 64,634,928 | |
| Receivables (net of allowances for uncollectibles): | | | | | | | | | | | | |
| Interest | 448,798 | 26,585 | 40,449 | 983,688 | | 3,393 | | | | 1,502,913 | 230,699 | |
| Taxes | 3,015,047 | | 1,018,912 | | | | | | | 4,033,959 | 861,678 | |
| Accounts | 2,091,234 | 637,769 | 20,144 | 185,076 | | 121,158 | | | | 3,055,381 | 3,123,637 | |
| Payroll | | | | | | 1,326,239 | | | | 1,326,239 | 1,273,918 | |
| Due from other funds | 1,054,504 | 10,560 | 461,740 | | | 305,837 | | | | 1,526,804 | 764,011 | |
| Due from other governmental agencies | | | | | | | | | | 305,837 | 310,419 | |
| Restricted assets: | | | | | | | | | | | | |
| Cash and cash equivalents | | | | | \$1,781,100 | | | | | 1,781,100 | | |
| Investments | | | | | 5,266,857 | | | | | 5,266,857 | | |
| Interest receivable | | | | | 48,333 | | | | | 48,333 | | |
| Deferred charges | | | | | 93,809 | | | | | 93,809 | | |
| Deferred compensation plan assets | | | | | | | | | | | | |
| Inventory of supplies | | | | | | | | 792,930 | | 792,930 | | 557,956 |
| Land | | | | | | | | | | 50,123 | 19,788 | |
| Buildings | | | | | | | | | \$5,324,266 | 6,331,627 | 5,324,266 | |
| Improvements other than buildings | | | | | | | | | 49,152,852 | 49,152,852 | 42,711,779 | |
| Machinery and equipment | | | | | | | | | 2,277,323 | 2,277,323 | 2,277,323 | |
| Construction in progress | | | | | | | | | 6,745,558 | 6,745,558 | 12,727,921 | |
| Other debits: | | | | | 931,729 | | | | 11,906,392 | 12,838,121 | 6,082,902 | |
| Amount available in debt service fund | | | | | | | | | \$2,492,552 | 2,492,552 | 1,321,740 | |
| Amount to be provided for retirement of general long-term debt | | | | | | | | | 68,662,559 | 68,662,559 | 71,873,238 | |
| Amount to be provided for employee fringe benefits | | | | | | | | | 3,178,949 | 3,178,949 | 2,348,124 | |
| Total assets | \$33,311,083 | \$4,020,390 | \$4,070,997 | \$30,802,690 | \$9,129,189 | \$10,495,366 | \$75,406,391 | \$74,334,060 | \$241,570,266 | \$225,091,525 | | |

County of El Paso, Texas
 Combined Balance Sheet-All Fund Types and Account Groups
 September 30, 1989
 (with comparative totals for September 30, 1988)

| | Governmental Fund Types | | | Proprietary Fund Type | | Fiduciary Fund Type | | Account Groups | | | Totals (Memorandum Only) | |
|---|-------------------------|--------------------|--------------------|-----------------------|--------------------|---------------------|---------|----------------|---------------------|----------------------|--------------------------|----------------------|
| | General | Special Revenue | Debt Service | Capital Projects | Enterprise | Trust and Agency | General | Fixed Assets | Term Debt | 1989 | 1988 | |
| | | | | | | | | | | | | |
| Liabilities, equity and other credits | | | | | | | | | | | | |
| Liabilities: | | | | | | | | | | | | |
| Vouchers payable..... | \$636,984 | \$132,345 | | \$389,928 | | \$658,575 | | | | \$1,817,832 | | \$1,172,525 |
| Payroll..... | 1,019,111 | 183,918 | | | | 123,210 | | | | 1,326,239 | | 1,273,918 |
| Equipment contracts payable..... | | | | | | | | | \$1,505,111 | | | 1,464,978 |
| Payable from restricted assets: | | | | | | | | | | | | |
| Construction contracts payable..... | | | | | \$541,730 | | | | | 541,730 | | |
| Accrued interest payable..... | | | | | 47,811 | | | | | 47,811 | | |
| Due to: | | | | | | | | | | | | |
| Other funds..... | 10,560 | 395,263 | \$739,241 | | | | | | | | | 764,011 |
| Other units..... | | | | | | | | | | | | 1,855,239 |
| Other governmental agencies..... | 178,177 | 124,640 | | | | | | | | | | 3,248,577 |
| Deferred revenues..... | 2,545,154 | | 839,104 | | | | | | | | | 2,766,581 |
| Deferred compensation due employees..... | | | | | | | | | | | | 557,956 |
| General obligation bonds payable..... | | | | | 7,492,201 | | | | | | | 71,730,000 |
| Long-term revenue bonds payable..... | | | | | | | | | | | | 5,594,824 |
| Fringe benefits payable..... | 2,347,681 | | | | | | | | | | | |
| Total liabilities..... | 6,737,667 | 836,166 | 1,578,345 | 389,928 | 8,081,742 | 10,158,528 | | | 74,334,060 | 102,116,436 | | 90,428,609 |
| Equity and other credits: | | | | | | | | | | | | |
| Investment in general fixed assets..... | | | | | | | | | \$75,406,391 | | | 69,124,191 |
| Contributed capital..... | | | | | 1,007,361 | | | | | 1,007,361 | | |
| Retained earnings: | | | | | | | | | | | | |
| Reserved..... | | | | | 40,086 | | | | | 40,086 | | |
| Reserved for: | | | | | | | | | | | | |
| Inventory, travel advances-sheriff, payroll and change funds..... | 66,487 | 100 | | | | | | | | 66,587 | | 86,375 |
| Excess sales tax revenues..... | 490,366 | | | | | | | | | 490,366 | | |
| Debt service..... | | 2,492,552 | | | | | | | | 2,492,552 | | 1,321,740 |
| Health and life benefits..... | | | | 98,516 | | | | | | 336,838 | | 216,820 |
| Encumbrances..... | 3,309,012 | 371,921 | | | | | | | | 3,779,449 | | 3,676,630 |
| Unreserved: | | | | | | | | | | | | |
| Designated for: | | | | | | | | | | | | |
| Specific programs..... | 3,215,449 | 864,766 | | | | | | | | 4,080,215 | | 6,221,879 |
| Capital projects..... | | | | 30,314,446 | | | | | | 30,314,446 | | 37,364,662 |
| Subsequent year's expenditures..... | 11,530,374 | 1,087,844 | | | | | | | | 12,618,218 | | 6,787,071 |
| Undesignated..... | 7,961,728 | 859,593 | | | | | | | | 8,821,321 | | 9,863,548 |
| Total equity and other credits..... | 26,573,416 | 3,184,224 | 2,492,552 | 30,412,962 | 1,047,447 | 336,838 | | | 75,406,391 | 139,453,830 | | 134,662,916 |
| Total liabilities, equity and other credits..... | \$33,311,083 | \$4,020,390 | \$4,070,897 | \$30,802,890 | \$9,129,189 | \$10,495,366 | | | \$74,334,060 | \$241,570,266 | | \$225,091,525 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Combined Statement of Revenues, Expenditures and Changes in Fund Balances
 All Governmental Fund Types and Expendable Trust Fund
 For the fiscal year ended September 30, 1989
 (With comparative totals for the fiscal year ended September 30, 1988)

| | Governmental Fund Types | | | | Fiduciary Fund Type | Totals (Memorandum Only) | |
|---|-------------------------|--------------------|--------------------|---------------------|------------------------|-----------------------------|---------------------|
| | General | Special Revenue | Debt Service | Capital Projects | Expendable Trust | 1989 | 1988 |
| Revenues: | | | | | | | |
| Taxes..... | \$32,984,128 | \$986,609 | \$8,110,882 | | | \$42,081,619 | \$35,256,485 |
| Licenses and permits..... | 169,662 | | | | | 169,662 | 181,173 |
| Intergovernmental..... | 1,525,057 | 7,337,489 | | | | 8,862,546 | 8,994,622 |
| Charges for services..... | 10,338,462 | 393,190 | | | \$2,113,141 | 12,844,793 | 12,357,917 |
| Fines and forfeitures..... | 1,182,249 | | | | | 1,182,249 | 1,417,834 |
| Interest..... | 2,754,975 | 208,979 | 326,788 | \$3,321,898 | | 6,612,640 | 3,738,304 |
| Miscellaneous..... | 535,446 | 287,576 | | 181,054 | | 1,004,076 | 625,731 |
| Total revenues..... | 49,489,979 | 9,213,843 | 8,437,670 | 3,502,952 | 2,113,141 | 72,757,585 | 62,572,066 |
| Expenditures: | | | | | | | |
| Current: | | | | | | | |
| General government..... | 14,318,581 | 482,961 | | | | 14,801,542 | 14,427,308 |
| Administration of Justice..... | 5,229,921 | 2,083,515 | | | | 7,313,436 | 6,616,578 |
| Public safety..... | 17,891,118 | | | | | 17,891,118 | 15,880,736 |
| Health and welfare..... | 4,217,396 | 2,103,081 | | | 2,530,565 | 8,851,042 | 7,492,741 |
| Community services..... | | 5,956 | | | | 5,956 | 157,216 |
| Resource development..... | 212,273 | 2,993,449 | | | | 3,205,722 | 3,112,737 |
| Culture and recreation..... | 1,582,866 | 115,398 | | | | 1,698,264 | 1,659,626 |
| Roads and bridges..... | | 1,585,087 | | | | 1,585,087 | 1,412,864 |
| Capital outlays..... | 1,101,007 | 597,526 | | 10,345,217 | | 12,043,750 | 8,833,339 |
| Debt Service: | | | | | | | |
| Principal..... | | | 2,080,000 | | | 2,080,000 | 1,375,000 |
| Interest..... | | | 5,783,497 | | | 5,783,497 | 2,044,691 |
| Fiscal agent's fees..... | | | 5,811 | | | 5,811 | 6,741 |
| Total expenditures..... | 44,553,162 | 9,966,973 | 7,869,308 | 10,345,217 | 2,530,565 | 75,265,225 | 63,019,577 |
| Excess(deficiency) of revenues over (under) expenditures..... | 4,936,817 | (753,130) | 568,362 | (6,842,265) | (417,424) | (2,507,640) | (447,511) |
| Other financing sources (uses): | | | | | | | |
| General obligation bond proceeds.... | | | | | | | \$37,984,766 |
| Capital lease additions..... | | | | | | | 1,724,296 |
| Assumption of long-term equipment contracts payable..... | (604,438) | | | | | (604,438) | (599,139) |
| Operating transfers in..... | 29,078 | 813,725 | 602,450 | | 537,442 | 1,982,695 | 703,346 |
| Operating transfers out..... | (1,351,167) | (29,078) | | (602,450) | | (1,982,695) | (703,346) |
| Total other financing sources (uses)..... | (1,926,527) | 784,647 | 602,450 | (602,450) | 537,442 | (604,438) | 39,109,923 |
| Excess of revenues and other financing sources over (under) expenditures and other financing uses..... | 3,010,290 | 31,517 | 1,170,812 | (7,444,715) | 120,018 | (3,112,078) | 38,662,412 |
| Fund balances, October 1..... | 23,563,126 | 3,152,707 | 1,321,740 | 37,857,677 | 216,820 | 66,112,070 | 27,449,658 |
| Fund balances, September 30..... | \$26,573,416 | \$3,184,224 | \$2,492,552 | \$30,412,962 | \$336,838 | \$62,999,992 | \$66,112,070 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Combined Statement of Revenues, Expenditures and Changes in Fund Balances -
 Budget and Actual-General, Special Revenue and Debt Service Funds
 For the fiscal year ended September 30, 1989
 (with comparative totals for the year ended September 30, 1988)

| | General Fund | | | Special Revenue Funds | | | | |
|---|--------------------|--------------------|----------------------------------|-----------------------|------------------|----------------------------------|------------------|------------------|
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) | Grants-Actual | Total Actual |
| Revenues: | | | | | | | | |
| Taxes..... | \$28,902,100 | \$32,984,128 | \$4,082,028 | \$800,000 | \$986,609 | \$186,609 | | \$986,609 |
| Licenses and permits..... | 149,400 | 169,662 | 20,262 | | | | | |
| Intergovernmental revenues..... | 1,858,625 | 1,525,057 | (333,568) | 4,016,968 | 4,049,103 | 32,135 | \$3,288,386 | 7,337,489 |
| Charges for services..... | 8,654,566 | 10,338,462 | 1,683,896 | 298,260 | 393,190 | 94,930 | | 393,190 |
| Fines and forfeitures..... | 1,204,800 | 1,182,249 | (22,551) | | | | | |
| Interest..... | 1,519,000 | 2,754,975 | 1,235,975 | 54,300 | 198,622 | 144,322 | 10,357 | 208,979 |
| Miscellaneous..... | 407,010 | 535,446 | 128,436 | 56,000 | 41,334 | (14,666) | 246,242 | 287,576 |
| Total revenues..... | 42,695,501 | 49,489,979 | 6,794,478 | 5,225,528 | 5,668,858 | 443,330 | 3,544,985 | 9,213,843 |
| Expenditures: | | | | | | | | |
| Current: | | | | | | | | |
| General government..... | 18,148,650 | 14,318,581 | 3,830,069 | 517,120 | 482,961 | 34,159 | | 482,961 |
| Administration of justice..... | 5,758,992 | 5,229,921 | 529,071 | 112,260 | 107,025 | 5,235 | 1,976,490 | 2,083,515 |
| Public safety..... | 19,141,606 | 17,891,118 | 1,250,488 | | | | | |
| Health and welfare..... | 4,472,936 | 4,217,396 | 255,540 | | | | 2,103,081 | 2,103,081 |
| Community services..... | | | | | | | 5,956 | 5,956 |
| Resource development..... | 256,829 | 212,273 | 44,556 | 3,120,251 | 2,993,449 | 126,802 | | 2,993,449 |
| Culture - recreation..... | 1,795,147 | 1,582,866 | 212,281 | 171,575 | 115,398 | 56,177 | | 115,398 |
| Roads and bridges..... | | | | 1,909,195 | 1,585,087 | 324,108 | | 1,585,087 |
| Capital outlays..... | 2,339,537 | 1,101,007 | 1,238,530 | 559,161 | 449,574 | 109,587 | 147,952 | 597,526 |
| Debt Service: | | | | | | | | |
| Principal..... | | | | | | | | |
| Interest and fiscal charges..... | | | | | | | | |
| Fiscal agent fees..... | | | | | | | | |
| Total expenditures..... | 51,913,697 | 44,553,162 | 7,360,535 | 6,389,562 | 5,733,494 | 656,068 | 4,233,479 | 9,966,973 |
| Excess (deficiency) of revenues over (under) expenditures..... | (9,218,196) | 4,936,817 | 14,155,013 | (1,164,034) | (64,636) | 1,099,398 | (688,494) | (753,130) |
| Other financing sources (uses): | | | | | | | | |
| Capital lease additions..... | | | | | | | | |
| Assumption of long-term equipment contracts payable..... | | (604,438) | (604,438) | | | | | |
| Operating transfer in..... | | 29,078 | 29,078 | | | | 813,725 | 813,725 |
| Operating transfer out..... | (1,515,352) | (1,351,167) | 164,185 | | | | (29,078) | (29,078) |
| Net decrease in prior year's fund balance..... | 10,733,548 | | (10,733,548) | 1,164,034 | | (1,164,034) | | |
| Total other financing sources (uses)..... | \$9,218,196 | (1,926,527) | (11,144,723) | \$1,164,034 | | (1,164,034) | \$784,647 | 784,647 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses..... | | 3,010,290 | \$3,010,290 | | (64,636) | (\$64,636) | 96,153 | 31,517 |
| Fund balances, October 1..... | | 23,563,126 | | | 2,699,997 | | 452,710 | 3,152,707 |
| Fund balances, September 30..... | | \$26,573,416 | | | \$2,635,361 | | \$548,863 | \$3,184,224 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Combined Statement of Revenues, Expenditures and Changes in Fund Balances-
 Budget and Actual-General, Special Revenue and Debt Service Funds
 For the fiscal year ended September 30, 1989
 (with comparative totals for the year ended September 30, 1988)

| | Debt Service Funds | | | Totals | | | Total (Memorandum Only) | | |
|---|--------------------|--------------------|--|---------------------|---------------------|--|----------------------------|---------------------|---------------------|
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) | Grants- Actual | 1989 | 1988 |
| Revenues: | | | | | | | | | |
| Taxes | \$8,110,825 | \$8,110,882 | \$57 | \$37,812,925 | \$42,081,619 | \$4,268,694 | | \$42,081,619 | \$35,256,485 |
| Licenses and permits | | | | 149,400 | 169,662 | 20,262 | | 169,662 | 181,173 |
| Intergovernmental revenues | | | | 5,875,593 | 5,574,160 | (301,433) | \$3,288,386 | 8,862,546 | 8,994,622 |
| Charges for services | | | | 8,952,826 | 10,731,652 | 1,778,826 | | 10,731,652 | 10,703,803 |
| Fines and forfeitures | | | | 1,204,800 | 1,182,249 | (22,551) | | 1,182,249 | 1,417,834 |
| Interest | 17,000 | 326,788 | 309,788 | 1,590,300 | 3,280,385 | 1,690,085 | 10,357 | 3,290,742 | 2,791,310 |
| Miscellaneous | | | | 463,010 | 576,780 | 113,770 | 246,242 | 823,022 | 593,360 |
| Total revenues | 8,127,825 | 8,437,670 | 309,845 | 56,048,854 | 63,596,507 | 7,547,653 | 3,544,985 | 67,141,492 | 59,938,587 |
| Expenditures: | | | | | | | | | |
| Current: | | | | | | | | | |
| General government | | | | 18,665,770 | 14,801,542 | 3,864,228 | | 14,801,542 | 13,739,173 |
| Administration of justice | | | | 5,871,252 | 5,336,946 | 534,306 | 1,976,490 | 7,313,436 | 6,860,942 |
| Public safety | | | | 19,141,606 | 17,891,118 | 1,250,488 | | 17,891,118 | 16,231,659 |
| Health and welfare | | | | 4,472,936 | 4,217,396 | 255,540 | 2,103,081 | 6,320,477 | 5,516,000 |
| Community services | | | | | | | 5,956 | 5,956 | 157,216 |
| Resource development | | | | 3,377,080 | 3,205,722 | 171,358 | | 3,205,722 | 3,127,093 |
| Culture - recreation | | | | 1,966,722 | 1,698,264 | 268,458 | | 1,698,264 | 1,713,230 |
| Roads and bridges | | | | 1,909,195 | 1,585,087 | 324,108 | | 1,585,087 | 1,412,864 |
| Capital outlays | | | | 2,898,698 | 1,550,581 | 1,348,117 | 147,952 | 1,698,533 | 3,130,356 |
| Debt Service: | | | | | | | | | |
| Principal | 2,080,000 | 2,080,000 | | 2,080,000 | 2,080,000 | | | 2,080,000 | 1,375,000 |
| Interest and fiscal charges | 6,152,697 | 5,783,497 | 369,200 | 6,152,697 | 5,783,497 | 369,200 | | 5,783,497 | 2,044,691 |
| Fiscal agent fees | 25,000 | 5,811 | 19,189 | 25,000 | 5,811 | 19,189 | | 5,811 | 6,741 |
| Total expenditures | 8,257,697 | 7,869,308 | 388,389 | 66,560,956 | 58,155,964 | 8,404,992 | 4,233,479 | 62,389,443 | 55,314,965 |
| Excess (deficiency) of revenues over (under) expenditures | (129,872) | 568,362 | 698,234 | (10,512,102) | 5,440,543 | (15,952,645) | (688,494) | 4,752,049 | 4,623,622 |
| Other financing sources (uses): | | | | | | | | | |
| Capital lease additions | | | | | | | | | 1,724,296 |
| Assumption of long-term equipment contracts payable | | | | | (604,438) | (604,438) | | (604,438) | (599,139) |
| Operating transfer in | | 602,450 | 602,450 | | 29,078 | 29,078 | 813,725 | 842,803 | 703,346 |
| Operating transfer out | | | | (1,515,352) | (1,351,167) | 164,185 | (29,078) | (1,380,245) | (703,346) |
| Net decrease in prior year's fund balance | 129,872 | | (129,872) | 12,027,454 | | (12,027,454) | | | |
| Total other financing sources (uses) | \$129,872 | 602,450 | 472,578 | \$10,512,102 | (1,926,527) | (12,438,629) | 784,647 | (1,141,880) | 1,125,157 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses | | 1,170,812 | \$1,170,812 | | 3,514,016 | \$3,514,016 | 96,153 | 3,610,169 | 5,748,779 |
| Fund balances, October 1 | | 1,321,740 | | | 27,584,863 | | 452,710 | 28,037,573 | 22,288,794 |
| Fund balances, September 30 | | \$2,492,552 | | | \$31,098,879 | | \$548,863 | \$31,647,742 | \$28,037,573 |

The notes to the financial statements and statements are an integral part of this statement.

County of El Paso
 Parking Facilities Enterprise Fund
 Statement of Revenues, Expenses and Changes
 in Retained Earnings
 For the fiscal year ended September 30, 1989
 (With comparative totals for the fiscal year ended September 30, 1988)

| | Proprietary Fund Type | Totals (Memorandum Only) | |
|--|--------------------------|-----------------------------|------|
| | | 1989 | 1988 |
| Nonoperating revenues (expenses): | | | |
| Interest revenue..... | \$66,220 | \$66,220 | |
| Interest expense..... | (2,668) | (2,668) | |
| Letter of credit fees | (23,466) | (23,466) | |
| Total nonoperating revenues (expenses)..... | 40,086 | 40,086 | |
| Net Income..... | 40,086 | 40,086 | |
| Retained earnings, October 1..... | | | |
| Retained earnings, September 30..... | \$40,086 | \$40,086 | |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Parking Facilities Enterprise Fund
 Statement of Cash Flows
 Increase (Decrease) in Cash and Cash Equivalents
 For the fiscal year ended September 30, 1989
 (With comparative totals for the fiscal year ended September 30, 1988)

| | Proprietary Fund Type | Totals (Memorandum Only) | |
|--|--------------------------|-----------------------------|------|
| | Enterprise | 1989 | 1988 |
| Cash flows from capital and related financing activities: | | | |
| Proceeds from revenue bonds..... | \$7,489,890 | \$7,489,890 | |
| Payment on issuance cost..... | (94,166) | (94,166) | |
| Payment of letter of credit fee..... | (23,466) | (23,466) | |
| Net cash provided by financing activities..... | 7,372,258 | 7,372,258 | |
| Cash flows from investing activities: | | | |
| Purchase of investments..... | (5,266,857) | (5,266,857) | |
| Earnings on invested proceeds..... | 65,804 | 65,804 | |
| Construction (including capitalized interest costs)..... | (390,105) | (390,105) | |
| Net cash used in investment activities..... | (5,591,158) | (5,591,158) | |
| Net increase in cash and cash equivalents..... | 1,781,100 | 1,781,100 | |
| Cash and cash equivalents, October 1..... | | | |
| Cash and cash equivalents, September 30 (including \$15,762, \$1,765,319 and \$19 in restricted accounts in 1989)..... | \$1,781,100 | \$1,781,100 | |

Schedule of Noncash Transactions
Affecting Financial Position

| | | |
|--|-------------|-------------|
| Construction..... | \$541,730 | \$541,730 |
| Incurred construction on account..... | (541,730) | (541,730) |
| Acquisition of fixed assets..... | 1,007,361 | 1,007,361 |
| Contributions of fixed assets from government..... | (1,007,361) | (1,007,361) |
| Net effect of noncash transactions..... | | |

The notes to the financial statements are an integral part of this statement.

Notes to the Financial Statements

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1989

Note 1. Summary of Significant Accounting Policies

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

A. Reporting Entity

The County of El Paso is a public corporation and a political subdivision of the State of Texas. The governing body of the county is the commissioners court. The commissioners court is composed of five elected officials, the county judge and four county commissioners.

The financial statements of the county, the reporting entity, include all governmental activities, departments, agencies, organizations and functions of the county for which the governing body has oversight responsibility. In evaluating and determining how to define the county, for financial reporting purposes, all likely units have been considered.

The decisions to include or exclude a potential component unit in the reporting entity were made by applying standards contained in GAAP. The most primary standard for including or excluding a potential component unit with the reporting entity is the governing body's ability to exercise oversight responsibility. The most crucial manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but certainly are not limited to, the selection of the governing authority, the designation of management, the ability to materially influence operations and accountability for fiscal matters. The second standard used to evaluate potential component units is the scope of public services. Application of this standard entails considering whether the activity benefits the county and/or its citizens, or whether the activity is conducted within the geographic boundaries of the county and is generally available to its citizens. The third standard involved in evaluating whether potential component units are included or excluded from the reporting entity is the existence of special financing relationships, regardless of whether the county is able to exercise oversight responsibilities.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1989

Note 1. Summary of Significant Accounting Policies (Continued)

A. Reporting Entity (Continued)

By applying these standards, the following governmental units have been excluded from this report:

- Anthony Independent School District
- Canutillo Independent School District
- City of Anthony
- City of Socorro
- Clint Independent School District
- El Paso Community College
- El Paso County Rural Fire Prevention District No. 1
- El Paso County Rural Fire Prevention District No. 2
- El Paso County Water Authority
- El Paso Independent School District
- Fabens Independent School District
- Hacienda del Norte Water Improvement District
- Homestead Municipal Utility District No. 1
- Lower Valley Water Authority
- R. E. Thomason General Hospital
- San Elizario Independent School District
- Tornillo Independent School District
- Town of Clint
- Westway Water Improvement District
- Ysleta Independent School District

These listed governmental units are located within the geographic boundaries of the county. These units, though, are administered by separate elected bodies, councils, boards or commissions and are not subject to the control or oversight of commissioners court. In addition, there is no financial interdependency between the county and any of the above units. Similarly, commissioners court has no involvement in these units' fiscal management. Fiscal management, in this context, includes such elements as responsibility for the collection and disbursement of funds, the ownership of assets and the authority to require an audit of the units' accounts.

Likewise, certain escrow funds held in trust by the county clerk, county sheriff and district clerk are not included in these financial statements. These escrow funds are not subject to oversight of commissioners court.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1989

Note 1. Summary of Significant Accounting Policies (Continued)

B. Fund Accounting

The accounts of the county are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Fund accounting is designed to demonstrate legal compliance and to benefit financial management by segregating transactions related to certain governmental functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts comprised of assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in an individual fund based upon the purposes for which the resources are to be spent and the means by which spending activities are controlled. An account group, on the other hand, is a financial reporting technique designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Purpose of Funds and Account Groups

Funds are classified into three categories: Governmental, Proprietary and Fiduciary. Each of these categories are then divided into separate fund types. The County of El Paso utilizes fund types and account groups as follows:

Governmental Fund Types:

The General Fund is the general operating fund of the county. It is used to account for all financial transactions not accounted for in the county's other funds. The majority of current operating expenditures are financed with revenues received by the general fund.

Special Revenue Funds are derived from specific taxes, such as the hotel occupancy tax, or some other specific revenue source, including federal and state grants that are legally restricted to expenditures for specific purposes.

Debt Service Funds are used for the accumulation of resources for the payment of general long-term debt principal, interest and related costs. The sources of revenues for this fund are interest earned from short-term investments and ad valorem property tax revenues allocated specifically for debt service requirements.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1989

Note 1. Summary of Significant Accounting Policies (Continued)

Purpose of Funds and Account Groups (Continued)

Capital Project Funds are used to account for financial resources used for the acquisition or construction of major capital facilities. Funding for capital project funds is generally derived from proceeds of bonds sold and interest income.

Proprietary Fund Types:

Internal Service Funds are not currently utilized by the County of El Paso.

The Enterprise Fund is used to account for the operations, and maintenance of the El Paso County Parking Facility intended to be financed primarily by user fees.

Fiduciary Fund Types:

The Trust Fund is used to account for assets which are held by the county, on behalf of the county's health and life benefits fund, which is administered by a designated agent (Young Insurance Co.). The health and life benefits fund is treated as an expendable trust fund due to the fact that it is obligated to maintain the trust principal.

Agency Funds are used to account for assets held by the county on behalf of others as their agent.

Account Groups:

The General Fixed Assets Account Group is used to account for the county's tangible assets which have a useful life expectancy of more than one year and a monetary value large enough to justify maintenance of the associated custodial records.

The General Long-Term Debt Account Group is used to account for all of the county's long-term debts which are expected to be financed from the proceeds of future ad valorem tax revenues. This account group also includes long-term obligations relating to lease/purchase agreements. In addition, this account group is concerned with the measurement of financial position and not the measurement of the results of operations.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1989

Note 1. Summary of Significant Accounting Policies (Continued)

C. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is established by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. Ordinarily, only current assets and current liabilities are included on the balance sheet with this measurement focus. The operating statements of the funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund and fiduciary fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become measurable and available). In the case of the county, "measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon thereafter to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred except for unmatured interest on general long-term debt, which is recognized as an expenditure when due. In addition, prepaid expenditures are recognized as expenditures when paid. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

Revenues susceptible to accrual include property taxes, special assessments, licenses, interest income and charges for services. Sales and use taxes collected and held by the state at fiscal year end on behalf of the county also are recognized as revenue. Fines, forfeitures and permits are not susceptible to accrual because generally they are not measurable.

Deferred revenues arise when potential revenues do not meet both the measurable and available tests for recognition in the current period. Deferred revenues also come about when resources are received by the county before the county is legally entitled to them, as when grant monies are received before qualifying expenditures are incurred. In succeeding periods, when both revenue recognition criteria are met, or when the county has a legal claim to the resources, the liability for deferred revenue is removed from the statements and revenue is recognized.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1989

Note 1. Summary of Significant Accounting Policies (Continued)

C. Basis of Accounting (Continued)

The accrual basis of accounting is utilized by the Enterprise Fund. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

D. Budgets

County budgets are approved and adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are approved and utilized for the general fund, special revenue funds and debt service funds. Appropriations expire at fiscal year-end. Capital projects funds are ordinarily more project oriented than period oriented. Consequently, controls for capital projects are established through the original authorization of general obligation bonds.

Formal budgetary integration is employed for the General Fund, Special Revenue Funds (other than grant funds), and Debt Service Funds. Budgets for all funds are prepared on the cash basis. Formal budgetary integration (annualized budgeting) is not employed in the Capital Projects Funds or Enterprise Fund. Effective budgetary control in the Capital Projects Funds is achieved through project budgeting. Project budgeting is being utilized in the Enterprise Fund until construction of the Parking Facility is completed; thereafter, the Enterprise Fund will be controlled using a non-appropriated budget.

On September 26, 1988 the county adopted a fiscal year 1989 operating budget of \$66,412,680 which included non-budgeted grant funding of \$4,168,007. Throughout the year, the commissioners court amended the budget thirty-five times, of which nineteen had an effect on the overall county budget. These nineteen amendments increased total budgeted funding by \$2,521,833. The appropriation changes included revisions as follows:

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1989

Note 1. Summary of Significant Accounting Policies (Continued)

D. Budgets (Continued)

County of El Paso, Texas
Schedule of Funding Amounts - Budgeted and Non-Budgeted
For the period ending September 30, 1989

| Date of Amendment | Total Funding Amounts | Non Budgeted Funding Amounts | | Total Budgeted Funding Amounts |
|-----------------------------------|-----------------------|------------------------------|--------------------|--------------------------------|
| | | Grants | Enterprise | |
| October 1, 1988 | \$66,412,680 | \$4,168,007 | | \$62,244,673 |
| October 10, 1988 | 38,550 | 91,500 | | (52,950) |
| October 17, 1988 | 138,936 | | | 138,936 |
| October 31, 1988 | (50,403) | 49,597 | | (100,000) |
| November 7, 1988 | 238,896 | 208,896 | | 30,000 |
| December 19, 1988 | 30,000 | | | 30,000 |
| January 17, 1989 | 62,803 | (222,522) | | 285,325 |
| January 30, 1989 | 186,701 | 66,701 | | 120,000 |
| February 9, 1989 | (157,566) | (251,096) | | 93,530 |
| February 20, 1989 | 1,540 | 1,540 | | |
| February 27, 1989 | 352,000 | 352,000 | | |
| March 6, 1989 | (9,526) | (9,526) | | |
| April 24, 1989 | 612,442 | | | 612,442 |
| May 31, 1989 | 39,368 | (40,632) | | 80,000 |
| June 12, 1989 | (126,698) | (126,698) | | |
| June 19, 1989 | (15,000) | (15,000) | | |
| June 26, 1989 | 20,854 | 20,854 | | |
| July 17, 1989 | 40,000 | | | 40,000 |
| July 24, 1989 | 115,050 | | | 115,050 |
| July 31, 1989 | 999,977 | (23) | | 1,000,000 |
| August 14, 1989 | 272,959 | 237,959 | | 35,000 |
| August 21, 1989 | 1,488,955 | | \$1,458,955 | 30,000 |
| September 11, 1989 | 55,000 | 20,000 | | 35,000 |
| September 25, 1989 | 138,749 | | 134,249 | 4,500 |
| September 30, 1989 | 25,000 | | | 25,000 |
| September 30, 1989 | 55,275 | 55,275 | | |
| Subtotal | 70,966,542 | 4,606,832 | 1,593,204 | 64,766,506 |
| Carry over reappropriation totals | 3,309,802 | | | 3,309,802 |
| Totals | \$74,276,344 | \$4,606,832 | \$1,593,204 | \$68,076,308 |

On October 10, 1988 the El Paso Convention and Performing Arts Center's budget was reduced due to the fact that the city adopted an operating budget that was less than the original estimated budget in the amount of \$52,950.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1989

Note 1. Summary of Significant Accounting Policies (Continued)

D. Budgets (Continued)

On October 17, 1988 the El Paso Tourist and Convention Bureau budget was increased in the amount of \$138,936 relating to an excess of prior year fund balance. This fund is funded in part by the City of El Paso on a contractual basis with the county. Any excess earnings are available for use by the Tourist and Convention Bureau after the year end annual audit and thus this information was unavailable during the budget process.

On October 31, 1988 the budget was amended because of the loss of a revenue source as of January 1, 1989. On October 17, 1988 it was the order of commissioner's court to reduce the county hotel occupancy tax by one-half percent. This action impacted the budget by reducing a revenue source; and reduced estimated revenues in the Debt Service Fund by \$100,000.

On November 7 and December 19, 1988, the county's budget was increased by \$30,000, each time, due to a need for increased stock revenues of the purchasing department to match increased purchases by departments totaling \$60,000.

On January 17, 1989 the budget was amended by \$268,986 and \$16,339 for the El Paso Tourist Convention and an additional grant match, respectively. The El Paso Tourist and Convention Bureau requested the use of excess fund balance to fund its operations pursuant to its city and county contract. The \$16,339 was required to furnish additional match from the general fund due to some changes in finalized grant contracts.

On January 30, 1989 the county increased the budget by \$120,000 in order to upgrade its purchasing warehouse stock supplies to cover future demands from departments.

On February 9, 1989 the county increased its budget by \$93,530, including \$41,905 for grant deficiencies and \$51,625 for reimbursements to the City of El Paso for the purchase of software not previously budgeted.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1989

Note 1. Summary of Significant Accounting Policies (Continued)

D. Budgets (Continued)

On April 24, 1989 the county increased its budget by \$612,442 due to a reclassification of reserved funds for golf car replacements amounting to \$75,000 and \$537,442 to further fund the county's health, dental and life benefits fund due to excessive claims depleting the fund's reserves.

On July 17, 1989 the county increased its budget by the amount of \$40,000 due to unanticipated repairs and improvements for the El Paso County Coliseum.

On July 24, 1989 the county amended its budget in the amount of \$115,050 for the following matters deemed emergencies:

The amount of \$50,000 was approved for the expansion of the Canutillo Senior Citizens Center.

The sum of \$6,300 was approved for the replacement of a 5,000 gallon capacity water tank for the McKelligan Canyon.

Commissioners court approved a county match of \$28,500 not previously budgeted for the establishment of an employee assistance program.

It was deemed necessary to budget \$30,250 for the improvement of Gallegos Park as approved by commissioners court on July 17, 1989.

On July 31, 1989 commissioners court amended the budget by \$1,000,000 to increase salary appropriations to cover a collective bargaining agreement.

On May 31, August 14, August 21, and September 30, 1989, the county budget was amended by \$80,000, \$35,000, \$30,000 and \$25,000 respectively, for commissary operations in the detention facility.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1989

Note 1. Summary of Significant Accounting Policies (Continued)

D. Budgets (Continued)

On September 25, 1989 the county's budget was increased by \$4,500 for a grant contract adjustment notice.

On September 11, 1989 the county's budget was amended by \$35,000 for the purchase of a tractor needed for the Ascarate Park.

A reconciliation of budgeted actual revenues and expenditures to total actual revenues and expenditures on the modified accrual basis is as follows:

| | <u>General Fund</u> | <u>Special Revenue Funds</u> | <u>Debt Service Funds</u> |
|---|-------------------------|--------------------------------------|-----------------------------------|
| Revenues: | | | |
| Modified accrual basis | \$49,489,979 | \$5,668,858 | \$8,437,670 |
| Grants (non-budgeted) | | <u>3,544,985</u> | |
| Revenues on modified accrual basis | <u>49,489,979</u> | 9,213,843 | 8,437,670 |
| Expenditures: | | | |
| Modified accrual basis | 45,452,181 | 5,733,494 | 7,869,308 |
| Grants (non-budgeted) | | 4,233,479 | |
| Accrued vested/accumulated benefits (non-budgeted) | <u>(899,019)</u> | | |
| Expenditures on modified accrual basis | 44,553,162 | 9,966,973 | 7,869,308 |
| Revenues over (under) expenditures on modified accrual basis | <u>\$ 4,936,817</u> | <u>(\$ 753,130)</u> | <u>\$ 568,362</u> |

The net accrued vested/accumulated benefits of the current and prior year are (\$899,019) and \$1,462,165 respectively, and are not reflected in the individual General Fund statements.

Encumbrances are commitments related to unperformed (executory) contracts for goods or services. In this connection, an encumbrance system of accounting and budgeting is used by the county. The system provides a mechanism so that outstanding encumbrances, at fiscal year-end, are reappropriated in the succeeding year's budget. Encumbrances outstanding at year-end are recorded as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during a subsequent year.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1989

Note 1. Summary of Significant Accounting Policies (Continued)

E. Cash and Investments

Cash balances represent monies in negotiable order of withdrawal (NOW) accounts or super negotiable order of withdrawal accounts in the county's depository banks. County policy and state law require that all monies deposited in a depository bank be completely insured by the Federal Deposit Insurance Corporation or fully collateralized with federal agencies or United States securities.

Investments are stated at cost which approximates market value. In accordance with state law, all county investments are certificates of deposit or United States Treasury securities. All certificates of deposit are fully insured by the Federal Deposit Insurance Corporation or fully collateralized with federal agencies or United States securities. The United States Treasury securities are only those that are backed by the full faith and credit of the United States.

For purposes of the statement of cash flows, the Parking Facilities Enterprise Fund considers all highly liquid investments (including restricted assets) with a maturity of three months or less when purchased to be cash equivalents.

Securities pledged to the county as collateral are held in the trust departments of the county's depository banks. The county's cash and investment balances on September 30, 1989 were as follows:

| | <u>Amount</u> | <u>Percent</u> |
|---------------------------|---------------------|----------------|
| Cash | \$12,013,288 | 15.57 |
| Investments | 58,093,152 | 75.29 |
| Restricted Assets: | | |
| Cash and cash equivalents | 1,781,100 | 2.31 |
| Investments | <u>5,266,857</u> | <u>6.83</u> |
| | <u>\$77,154,297</u> | <u>100.00</u> |

F. Short-term Interfund Receivables/Payables

During the course of business, numerous transactions occur between individual funds for goods provided, or services rendered or interfund loans. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheets.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1989

Note 1. Summary of Significant Accounting Policies (Continued)

G. Advances to Other Funds

Noncurrent portions of long-term interfund loan receivables, when applicable, are classified as advances. These advances are offset equally by a fund balance reserve account which indicates that they do not represent expendable available financial resources and are not available for appropriation.

H. Inventories

Inventories in the general fund consists of expendable supplies held for consumption. The cost is recorded as an expenditure at the time the individual inventory items are purchased by the purchasing agent. Changes to inventories are reflected through expenditures (fund balance) and are accordingly reflected at cost.

I. Prepaid Items

Payments made to vendors for services that will benefit periods beyond September 30, 1989, if any, are classified as prepaid items.

J. Fixed Assets

In the fiscal year 1989, the threshold was increased from \$100 to \$300 with regard to capitalization of items in the General Fixed Asset Account Group. Accordingly, prior year General Fixed Assets have been adjusted to reflect the new threshold valuation on the statements of the General Fixed Assets Account Group.

General fixed assets are not capitalized in the funds utilized to construct or acquire them, with the exception of the enterprise fund. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the associated assets are reported in the general fixed assets account group. Depreciation is utilized only by the Enterprise Fund. While the parking facility is still under construction, no depreciation is recorded. Interest is capitalized on the construction asset that was acquired with bond proceeds from the revenue bond issue. The amount of interest to be capitalized is calculated by offsetting interest expense incurred from the date of the borrowing until completion of the project with interest earned on invested proceeds over the same period. All

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1989

Note 1. Summary of Significant Accounting Policies (Continued)

J. Fixed Assets (Continued)

purchased fixed assets are valued at cost. Any donated fixed assets are stated at their fair market value on the date donated. When no historical records are available, fixed assets are valued at estimated fair market value on the date received. Public domain (infrastructure) fixed assets consisting of improvements other than buildings, including roads, bridges, streets and related right-of-way are not capitalized because these assets are immovable and of value only to the county.

The costs of normal maintenance and repairs that do not add to the value of the assets or substantially extend the life of the assets are not capitalized. Improvements are capitalized. General fixed assets are not depreciated or appreciated for changes in fair market value.

K. Compensated Absences

Permanent full-time employees accumulate vacation leave at varying rates depending on their years of service with the county as follows:

| <u>Number of Years of Service</u> | <u>Vacation Leave Days Earned per Year</u> |
|---------------------------------------|--|
| Up to 5 years | 10 |
| 5 to 15 years | 15 |
| over 15 years | 20 |

Vacation leave may be accumulated up to a maximum of two times the annual vacation benefit (20, 30 or 40 days depending on the number of years of service). Employees lose, without pay, unused vacation leave which exceeds this limit. Permanent part-time employees accumulate vacation leave at half the rate of permanent full-time employees. On September 30, 1989, the county's total liability for accumulated vacation leave aggregated \$1,259,127, which is recorded in the general long-term debt account group.

Each permanent full-time employee earns sick leave at the rate of 15 working days per year and may accumulate a maximum sick leave balance of 90 working days. Outstanding sick leave balances are cancelled, without recompense, upon termination, resignation, retirement or death. On September 30, 1989 the county employees total outstanding accumulated sick leave aggregated \$4,267,503, which is recorded in the general long-term debt account group.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1989

Note 1. Summary of Significant Accounting Policies (Continued)

K. Compensated Absences (Continued)

In accordance with generally accepted accounting principles National Council on Governmental Accounting Statement 4 and Section C 60, Governmental Accounting and Financial Reporting Standards, dated June 15, 1987) vested and accumulated benefits are reflected as both, current and long term, for a total of \$5,526,630. The current portion of compensated absences for the year ended September 30, 1989 amounted to \$2,347,681. The net change of the current portion over last years balance resulted in a decrease of \$899,019. As a result, expenditures have been adjusted accordingly.

Budgets for vested benefits for sick leave and vacation leave are not legally adopted in the county's operating budget but vested benefits do appear as an adjustment to actual expenditures to allow for any vacation or sick leave that may arise during the year. Any deficit that may arise in other funds due to payments of sick leave or vacation leave will be funded by the general fund at the end of the year. These expenditures, therefore, appear as an adjustment in the general fund because the general fund is ultimately responsible for all obligations for vested benefits for all county employees. This situation has never occurred and the possibility of it ever occurring is remotely minimal.

L. Long-term Obligations

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the pursuing year. For other long-term obligations, only that part expected to be reported as a fund liability of a governmental fund is recognized. The remaining part of such obligations is reported in the general long-term debt account group.

M. Fund Equity

Due to capital received from other funds, contributed capital is recorded in the Enterprise Fund. Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use. Reserves in the

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1989

Note 1. Summary of Significant Accounting Policies (Continued)

M. Fund Equity (Continued)

retained earnings in the Enterprise Fund represent any revenue generated net of expenses from the restricted assets. Designated fund balances represent management's tentative or formal plans for future uses of financial resources. Undesignated fund balances delineate that portion of fund equity that is available for appropriation in coming periods.

N. Bond Discounts/Issuance Costs

In governmental type funds, bond discounts and issuance costs are recognized in the current period. In the Enterprise Fund, bond discounts and those issuance costs referred to as deferred charges, are amortized using the straight line method since the amortization amount is almost the same as the amount computed using the interest method.

O. Interfund Transactions

Quasi-external transactions are recorded as revenues or expenditures. Transactions that constitute reimbursement to a fund for expenditures initially made from it, that are appropriately applicable to another fund, are accounted for as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are recorded as transfers. Nonroutine and nonrecurring permanent transfers of equity are classified as residual equity transfers. All other transfers are recorded as operating transfers.

P. Memorandum Only - Total Columns

The total columns on the general purpose financial statements are captioned "memorandum only" to show that the data is presented only to facilitate financial analysis. Data in these columns do not represent financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Also, such data is not comparable to a consolidation. Interfund eliminations have not been made in the accumulation of this information.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1989

Note 1. Summary of Significant Accounting Policies (Continued)

Q. Comparative Data

Comparative total data for the previous year have been presented in the accompanying financial statements in order to afford an understanding of changes in the county's position and operations. Comparative data, nonetheless, have not been presented in all statements because such inclusion would make certain statements unduly complex and difficult to comprehend.

R. Restricted Assets

The proceeds from revenue bond issues in the Enterprise Fund are classified as restricted assets on the balance sheet because their use is limited by applicable bond covenants. The revenue bond operations and maintenance account is used to report resources set aside to subsidize potential deficiencies from the Enterprise Fund's operation that could affect debt service payments and any extraordinary repairs. The revenue bond construction account is used to report those proceeds of revenue bond issuances that are restricted for use in construction. The revenue bond current debt service account is used to report those proceeds of revenue bond issuances that are restricted for use to pay off the interest payments over the next 12 months. The revenue bond future debt service account is used to report resources set aside to make up potential future deficiencies in the revenue bond current debt service account. The revenue bond renewal and replacement account is used to report resources set aside to pay for any extraordinary repairs, replacements, maintenance and rehabilitation of the projects.

Note 2. Legal Compliance - Budgets

The county auditor serves as the budget officer for the commissioners court of the county. Budgets are adopted by commissioners court on a basis consistent with generally accepted accounting principles.

The budget officer prepares a proposed budget utilizing spending requests received from the various county departments and agencies. This proposed budget contains the county auditor's estimate of revenues. The commissioners court may not legally adopt an annual operating budget containing appropriations in excess of the available funds at the beginning of the fiscal year and the anticipated revenues for the fiscal year as estimated by the county auditor.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1989

Note 2. Legal Compliance - Budgets (Continued)

Public hearings, pertaining to the proposed budget, are conducted by commissioners court and the budget officer. During these hearings, the department heads are requested to explain and justify their spending requests. Before determining the final budget, commissioners court, while establishing overall spending priorities for the county, may increase or decrease the amounts requested by the different departments and agencies.

After approval of the budget, commissioners court may authorize transfers of appropriations within the various expenditure levels during the year. Such transfers, however, may not increase the overall total of the budget.

The legal level of appropriated budgetary control requires that all expenditures shall be made in strict compliance with the budget. The appropriated budgetary level, for the general fund is effectively controlled at the department level while control for the special revenue funds and debt service funds is at the fund level. For purposes of financial reporting, special revenue and debt service funds are reflected at the sub-object level.

Note 3. Deposits and Investments

The county keeps all its checking accounts at Texas Commerce Bank, our primary depository. The following is a list of the carrying amounts of the county's deposits and the bank's balances, as of fiscal year end:

| <u>Fund Name</u> | <u>Carrying Amount</u> | <u>Bank Balance</u> |
|--|------------------------|-----------------------|
| Consolidated Account | \$ 7,522,867 | \$1,154,814.70 |
| Health & Life Benefits Fund | 82,007 | 89,278.13 |
| West Texas Regional Adult Probation | 731,056 | 740,640.49 |
| County Attorney Bad Check Operating Fund | 8,426 | 8,374.63 |
| Social Security and Withholding Tax Fund | 9,695 | 9,695.64 |
| Retirement Fund | 227,134 | 282.33 |
| Multicounty Task Force | 420,144 | 420,142.08 |
| Payroll | 30,000 | 146,269.36 |
| Juvenile Board State Aid | 34,197 | 35,404.41 |
| District Clerk | 1,528,344 | 1,768,253.13 |
| Sheriff and JPs | 740,642 | 603,028.19 |
| Tax Office | 2,108,136 | 2,108,135.74 |
| MDR Building - Revolving Fund | <u>351,740</u> | <u>351,740.11</u> |
| Totals | <u>\$13,794,388</u> | <u>\$7,436,058.94</u> |

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1989

Note 3. Deposits and Investments (Continued)

The consolidated account includes all funds that are not listed in this schedule. Of the bank balances, \$100,000 were covered by Federal Depository Insurance Corporation and the rest was collateralized with U.S. Government securities with a par value of \$11,200,000 held in the county's name at Texas Commerce Bank with a market value of \$11,378,145. Due to the fact that some of our treasury note investments matured at the end of September, which happened to fall on a Saturday, the total amount received from that transaction was included as a carrying amount on our books. Consequently, the carrying amount is higher than the bank balance.

The cash flow statement in the Enterprise Fund is presented in compliance with the new regulation (GASB 9) that was issued in September 1989.

Investments

The county's investments consisted of \$26,300,000 in certificates of deposit in local financial institutions as of September 30, 1989 and \$37,060,009 in United States Treasury notes and bills.

Certificates of deposit are insured by the Federal Deposit Insurance Corporation or collateralized by U.S. Treasury notes, Federal National Mortgage Association, Federal Home Loan Mortgage Corporation and bonds with market values of \$15,891,062, \$21,349,923, \$779,081, 14,878,145, respectively.

The county's U.S. Government Securities are categorized as securities held at the Federal Reserve in the custodian account of the county's agent in the county's name. Shown below are the county's investments in U.S. Government Securities as of September 30, 1989:

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1989

Note 3. Deposits and Investments (Continued)

| | <u>Carrying Amount</u> | <u>Market Value</u> |
|---|----------------------------|----------------------------|
| Investments | \$31,793,152 | \$32,219,306 |
| Restricted Assets: | | |
| Investments | 5,266,857 | 5,209,737 |
| Cash Equivalents | <u>673,759</u> | <u>673,241</u> |
| | <u>\$37,733,768</u> | <u>\$38,102,284</u> |
| Investment in Deferred Compensation Assets | <u>792,930</u> | <u>792,930</u> |
| TOTAL INVESTMENTS | <u>\$38,526,698</u> | <u>\$38,895,214</u> |

The following is a reconciliation of the restricted assets in the Parking Facilities Enterprise Fund:

| | <u>Construction</u> | <u>Current Debt Service</u> | <u>Future Debt Service Reserve</u> | <u>Total Restricted Assets</u> |
|-------------------------------------|---------------------|---------------------------------|--|--|
| Cash and cash equivalents | \$1,765,319 | \$ 15,762 | \$ 19 | \$1,781,100 |
| Investments | 3,959,908 | 550,818 | 756,131 | 5,266,857 |
| Interest receivable | <u>37,372</u> | <u>4,607</u> | <u>6,354</u> | <u>48,333</u> |
| | <u>\$5,762,599</u> | <u>\$571,187</u> | <u>\$762,504</u> | <u>\$7,096,290</u> |

Note 4. Receivables

| | <u>General</u> | <u>Special Revenue</u> | <u>Debt Service</u> | <u>Capital Projects</u> | <u>Enterprise</u> | <u>Trust and Agency</u> | <u>Total</u> |
|--|--------------------|----------------------------|-------------------------|-----------------------------|-------------------|-----------------------------|--------------------|
| Receivables: | | | | | | | |
| Interest | \$ 448,798 | \$ 26,585 | \$ 40,449 | \$ 983,688 | \$48,333 | \$ 3,393 | \$1,551,246 |
| Taxes | 3,547,184 | | 1,198,723 | | | | 4,745,907 |
| Accounts | 2,091,234 | 637,769 | 20,144 | 185,076 | | 121,158 | 3,055,381 |
| Intergovernmental Payroll | | | | | | 1,326,239 | 1,326,239 |
| Less: allowance for uncollectibles | <u>532,137</u> | | <u>179,811</u> | | | | <u>711,948</u> |
| Net total receivables | <u>\$5,555,079</u> | <u>\$664,354</u> | <u>\$1,079,505</u> | <u>\$1,168,764</u> | <u>\$48,333</u> | <u>\$1,450,790</u> | <u>\$9,966,825</u> |

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1989

Note 4. Receivables (Continued)

The delinquent taxes receivable account represents the past twenty years on real property which is still deemed collectible according to state statute and the last five years on personal property of uncollected tax levies. The allowance for estimated uncollectibles is 8 percent of total current and 15 percent of the total delinquent and penalties and interest taxes receivable as of September 30, 1989. Of the delinquent and penalty and interest taxes receivable, the county defers 70 percent until collection of those revenues.

Property taxes are levied as of October 1 on property values assessed as of the same date. The tax levy is billed once and considered due upon receipt by the taxpayers; however, the actual date is based on a period ending 60 days after the tax bill mailing. Tax revenues usually are collected from October through February. Taxes collected after June are automatically reclassified as delinquent.

Note 5. Fixed Assets

The following is a summary of changes in the general fixed assets account group during the fiscal year:

| | Balance October 1, 1988 | Adjustments | Additions | Retirement | Completed Construction | Balance September 30, 1989 |
|---|-------------------------------|--------------------|---------------------|--------------------|---------------------------|----------------------------------|
| Land | \$ 5,324,266 | | \$ 1,007,361 | \$1,007,361 | | \$ 5,324,266 |
| Buildings | 42,711,779 | | 6,441,073 | | | 49,152,852 |
| Improvements other than buildings | 2,277,323 | | | | | 2,277,323 |
| Machinery and equipment | 12,727,921 | \$8,660,610 | 2,711,830 | 33,583 | | 6,745,558 |
| Construction in progress | <u>6,082,902</u> | | <u>12,264,563</u> | | <u>6,441,073</u> | <u>11,906,392</u> |
| Total general fixed assets | <u>\$69,124,191</u> | <u>\$8,660,610</u> | <u>\$22,424,827</u> | <u>\$1,040,944</u> | <u>\$6,441,073</u> | <u>\$75,406,391</u> |

The following is a summary of proprietary fund-type fixed assets as of September 30, 1989:

| | Enterprise Fund |
|--------------------------|--------------------|
| Land | \$1,007,361 |
| Construction in progress | <u>931,729</u> |
| Net fixed assets | <u>\$1,939,090</u> |

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1989

Note 6. Operating Leases

The county has various lease commitments for building and office space, vehicles, surveillance and data processing equipment. Two of these leases are non-cancellable operating leases. The first of these is for office space for the county tax office with three years remaining, while the other is for office and storage space for the county auditor's office and the purchasing department with one and three quarters years remaining. All other county leases cover a period of one year or less. During the fiscal year ended September 30, 1989, expenditures for non-cancellable operating leases amounted to \$51,868 while expenditures for all those operating leases covering one year or less amounted to \$799,658. The following is a schedule by years of future minimum rental payments for non-cancellable leases.

| <u>Year Ending</u> | <u>Amount</u> |
|--------------------|------------------|
| 1990 | \$ 97,368 |
| 1991 | 41,470 |
| 1992 | -0- |
| 1993 | -0- |
| 1994 | -0- |
| Total | <u>\$138,838</u> |

Note 7. Capital Leases and Installment Purchases

The county's outstanding capital lease and installment purchase obligations as of September 30, 1989 consisted of six leases dated December 7, 1987 with Citicorp for computer equipment. New leases entered into during the year with Citicorp amounted to \$46,470 and were related to the upgrade and maintenance of computer systems currently being utilized by the Consolidated City-County Data Processing Department.

The following is a schedule of the future minimum lease payments under the capital leases together with the present value of the net minimum lease payments as of September 30, 1989:

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1989

Note 7. Capital Leases and Installment Purchases (Continued)

| CAPITAL LEASES | | | |
|--|-----------------------|--------------------|------------------|
| <u>Year ended September 30, 1989</u> | <u>Citicorp, N.A.</u> | <u>Principal</u> | <u>Interest</u> |
| Current: | | | |
| 1990 | \$ 688,047 | \$ 604,438 | \$ 83,609 |
| Long Term: | | | |
| 1991 | 420,833 | 373,737 | 47,096 |
| 1992 | 374,412 | 349,359 | 25,053 |
| 1993 | <u>182,650</u> | <u>177,577</u> | <u>5,073</u> |
| Total minimum lease payments | <u>\$1,665,942</u> | <u>\$1,505,111</u> | <u>\$160,831</u> |

Note 8. Long-term Debt

The following is a summary of the general long-term debt transactions:

| | <u>Balance October 1, 1988</u> | <u>Increase</u> | <u>Decrease</u> | <u>Balance September 30, 1989</u> |
|--|--|--------------------|--------------------|---|
| Property Tax Bonds: | | | | |
| Juvenile Justice Center-Series 1986A | \$ 6,050,000 | | \$ 275,000 | \$ 5,775,000 |
| Courthouse Facility-Series 1987 | 3,500,000 | | 545,000 | 2,955,000 |
| Courthouse Facility-Series 1988 | 31,500,000 | | | 31,500,000 |
| Refunding Bonds: | | | | |
| Jail Detention Facility-Series 1985 | 24,120,000 | | 1,095,000 | 23,025,000 |
| Rodeo Complex-Series 1986B | 3,560,000 | | 90,000 | 3,470,000 |
| Property Tax Certificates of Obligation: | | | | |
| Monsen, Dunningan and Ryan Building, Variable Rate Demand-Series 1988 | <u>3,000,000</u> | | <u>75,000</u> | <u>2,925,000</u> |
| Total Bonds | <u>71,730,000</u> | | <u>2,080,000</u> | <u>69,650,000</u> |
| Equipment Contracts Payable: | | | | |
| Citicorp, N.A. | <u>2,064,117</u> | <u>\$46,470</u> | <u>605,476</u> | <u>1,505,111</u> |
| Employee Benefits Payable: | | | | |
| Vested Vacation Leave | 1,390,230 | 1,487,385 | 1,618,488 | 1,259,127 |
| Accumulated Sick Leave | <u>4,204,594</u> | <u>1,691,563</u> | <u>1,628,654</u> | <u>4,267,503</u> |
| | <u>5,594,824</u> | <u>3,178,948</u> | <u>3,247,142</u> | <u>5,526,630</u> |
| Total General Long-Term Debt | <u>\$79,388,941</u> | <u>\$3,225,418</u> | <u>\$5,932,618</u> | <u>\$76,681,741</u> |

Principal and interest on property tax bonds, certificates of obligation, and refunding bonds are payable from property taxes. Principal and interest on the rodeo complex are payable with an allocation of one-sixth of every hotel occupancy tax penny collected for the County of El Paso and any revenue short falls are payable with property taxes.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1989

Note 8. Long-term Debt (Continued)

Bonds and Certificates payable include the following:

| | <u>Interest Rates (%)</u> | <u>Date Issued</u> | <u>Series Matures</u> | <u>Balances September 30, 1989</u> |
|--|-------------------------------|------------------------|---------------------------|--|
| Jail Detention Facility-Refunding, Series 1985 | 7.00- 9.30 | 1985 | 2002 | \$23,025,000 |
| Juvenile Justice Center, Series 1986A | 6.00- 9.00 | 1986 | 2001 | 5,775,000 |
| Rodeo Complex, Series 1986B - Refunding | 7.10- 10.10 | 1986 | 2006 | 3,470,000 |
| Courthouse Facility, Series 1987 | 5.90- 7.90 | 1987 | 1993 | 2,955,000 |
| Courthouse Facility, Series 1988 | 7.40 9.40 | 1988 | 2008 | 31,500,000 |
| Momsen, Dunnagen and Ryan Building, Variable Rate Demand, Series 1988 | Variable | 1988 | 2018 | <u>2,925,000</u> |
| Total Bonds and Certificates Payable | | | | <u>\$69,650,000</u> |

Interest is payable for all bonds on a semi-annual basis on February and August 15 with the exception of the series 1987 bonds for which interest is payable on May and November 15 of each year.

Principal of the variable rate demand general obligation certificates of obligation series 1988 amounts to \$75,000 and is payable on September 5 of each year as set forth by commissioner's court, with interest payable on a monthly basis. Since the interest rate of the certificates is variable, the highest lawful rate of 15% will be assumed. Due to the variable nature of these bonds, detail is not exhibited for the Variable Rate Demand, Series 1988 Certificates of Obligation which in principal amounted to \$2,925,000 as of September 30, 1989. The county entered into an irrevocable and transferable stand by Letter of Credit agreement with Sanwa Bank of Chicago valid through July 1991. The agreement initially had a stated amount of \$3,047,500 which was reduced to \$2,971,312.50 as of July 1989. The agreement shall be in effect at all times during which the certificates bear interest at the weekly variable rate to and including the fixed rate conversion date but not thereafter. A fee of 0.5% on the remaining stated amount is payable every July until the expiration date. As of fiscal year end, no withdrawals were made on the stated amount of the letter of credit. In case of mandatory redemption, while the certificates bear interest at the weekly variable rate, Sanwa Bank shall purchase any bonds outstanding from the bondholders and become the registered owner. The obligation from the county to Sanwa will then convert to an installment loan payable. The rate of interest on the loan payable will be the greater of the weekly variable rate or the bank's prime commercial rate until maturity.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1989

Note 8. Long-term Debt (Continued)

Debt service requirement to maturity for the general obligation bonds and general obligation refunding bonds is summarized as follows:

| Fiscal Year ended September 30 | General Obligation Refunding Bonds, Series 1985 | | General Obligation Bonds, Series 1986 A | |
|--------------------------------------|--|--------------------|--|--------------------|
| | Principal | Interest | Principal | Interest |
| 1990 | \$ 1,190,000 | \$1,085,335 | \$ 300,000 | \$ 425,310 |
| 1991 | 1,285,000 | 987,823 | 325,000 | 397,185 |
| 1992 | 1,385,000 | 879,291 | 350,000 | 366,810 |
| 1993 | 1,500,000 | 758,410 | 380,000 | 333,960 |
| 1994 | 1,660,000 | 622,450 | 410,000 | 298,410 |
| 1995 | 1,800,000 | 471,040 | 445,000 | 261,604 |
| 1996 | 1,890,000 | 391,840 | 480,000 | 225,968 |
| 1997 | 1,920,000 | 391,840 | 520,000 | 189,708 |
| 1998 | 1,910,000 | 391,840 | 565,000 | 149,823 |
| 1999 | 1,920,000 | 391,840 | 615,000 | 106,009 |
| 2000 | 2,015,000 | 299,150 | 665,000 | 63,150 |
| 2001 | 2,220,000 | 103,230 | 720,000 | 21,600 |
| 2002 | 2,330,000 | - | - | - |
| | <u>\$23,025,000</u> | <u>\$6,774,089</u> | <u>\$5,775,000</u> | <u>\$2,839,537</u> |

| Fiscal Year ended September 30 | General Obligation Refunding Bonds, Series 1986 B | | General Obligation Bonds, Series 1987 | |
|--------------------------------------|--|--------------------|--|------------------|
| | Principal | Interest | Principal | Interest |
| 1990 | \$ 100,000 | \$ 263,803 | \$ 670,000 | \$179,020 |
| 1991 | 110,000 | 253,198 | 710,000 | 139,490 |
| 1992 | 115,000 | 241,835 | 760,000 | 96,890 |
| 1993 | 125,000 | 229,715 | 815,000 | 50,530 |
| 1994 | 140,000 | 218,433 | - | - |
| 1995 | 150,000 | 208,063 | - | - |
| 1996 | 160,000 | 196,863 | - | - |
| 1997 | 175,000 | 184,675 | - | - |
| 1998 | 190,000 | 171,305 | - | - |
| 1999 | 205,000 | 156,738 | - | - |
| 2000 | 220,000 | 140,903 | - | - |
| 2001 | 240,000 | 123,593 | - | - |
| 2002 | 260,000 | 104,653 | - | - |
| 2003 | 285,000 | 83,871 | - | - |
| 2004 | 305,000 | 61,228 | - | - |
| 2005 | 330,000 | 37,523 | - | - |
| 2006 | 360,000 | 12,780 | - | - |
| | <u>\$3,470,000</u> | <u>\$2,689,179</u> | <u>\$2,955,000</u> | <u>\$465,930</u> |

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1989

Note 8. Long-term Debt (Continued)

| Fiscal Year ended September 30 | General Obligation Bonds, Series 1988 | | Total General Obligation Bonds, Refunding Bonds and Certificates of Obligation | |
|--------------------------------------|--|---------------------|---|---------------------|
| | Principal | Interest | Principal | Interest |
| | 1990 | \$ 185,000 | \$2,513,075 | \$2,445,000 |
| 1991 | 200,000 | 2,494,980 | 2,630,000 | 4,272,676 |
| 1992 | 205,000 | 2,475,945 | 2,815,000 | 4,060,771 |
| 1993 | 215,000 | 2,456,205 | 3,035,000 | 3,828,820 |
| 1994 | 1,135,000 | 2,392,755 | 3,345,000 | 3,532,048 |
| 1995 | 1,230,000 | 2,281,600 | 3,625,000 | 3,222,307 |
| 1996 | 1,330,000 | 2,161,280 | 3,860,000 | 2,975,951 |
| 1997 | 1,440,000 | 2,031,090 | 4,055,000 | 2,797,313 |
| 1998 | 1,550,000 | 1,890,560 | 4,215,000 | 2,603,528 |
| 1999 | 1,665,000 | 1,756,105 | 4,405,000 | 2,410,692 |
| 2000 | 1,790,000 | 1,627,375 | 4,690,000 | 2,130,578 |
| 2001 | 1,930,000 | 1,487,875 | 5,110,000 | 1,736,298 |
| 2002 | 2,080,000 | 1,336,460 | 4,670,000 | 1,441,113 |
| 2003 | 2,245,000 | 1,172,110 | 2,530,000 | 1,255,981 |
| 2004 | 2,430,000 | 994,460 | 2,735,000 | 1,055,688 |
| 2005 | 2,625,000 | 802,370 | 2,955,000 | 839,893 |
| 2006 | 2,840,000 | 594,700 | 3,200,000 | 607,480 |
| 2007 | 3,075,000 | 369,930 | 3,075,000 | 369,930 |
| 2008 | 3,330,000 | 126,540 | 3,330,000 | 126,540 |
| | <u>\$31,500,000</u> | <u>\$30,965,415</u> | <u>\$66,725,000</u> | <u>\$43,734,150</u> |

These general obligation bonds and certificates of obligation are direct obligations of the county. The county has never defaulted on the payments of principal or interest of any such indebtedness.

Note 9. Parking Facility Long-term Bonds Payable

On August 22, 1989 the County of El Paso issued Parking Facility Revenue Certificates of Obligation Series 1989 with a par value of \$8,100,000 and a discount of \$607,799. The proceeds from such bonds including interest earned thereon are being used to finance the construction costs and the related debt service payments prior to the start of parking facility operations.

The following is a summary of the Parking Facility Revenue Bonds payable transactions:

| | |
|----------------------------|--------------------|
| Balance October 1, 1988 | \$ -0- |
| Issues | 7,489,890 |
| Maturities | -0- |
| Discount Amortization | <u>2,311</u> |
| Balance September 30, 1989 | <u>\$7,492,201</u> |

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1989

Note 9. Parking Facilities Long-term Bonds Payable (Continued)

The Parking Facilities Revenue Bonds are payable from parking fee revenues generated by the facility. In addition to the pledge of the facility revenues, the County has pledged monies and investments, should the need arise, from its current property tax revenue base. Until the Parking Facility becomes fully operational, the County expects to pay debt service on these bonds from bond proceeds that have been reserved for that purpose.

Proceeds of the Parking Facility Revenue Bonds were pledged and deposited to the Enterprise Fund and invested in U.S. government securities as restricted by the order authorizing the bonds. The Parking Facilities Revenue Bonds are secured by and payable from the pledged account.

During construction, any revenue generated from the investment of the restricted assets is deposited into the restricted asset it was derived from, except for the future debt service reserve. If the reserve has met its requirement, the excess is deposited, until completion of the project in the construction restricted asset account. Any excess in the construction restricted asset account will be deposited into an escrow account to pay off the debt.

The county has entered into an irrevocable and transferable take out Letter of Credit with Sanwa bank of Chicago which is valid through February 1994. The agreement has an initial stated amount of \$8,408,933. A fee of 0.65% is payable on a quarterly basis until the expiration date. As of fiscal year end, no withdrawals were made on the stated amount. In the event of a mandatory redemption, the tender agent will call the bonds, and Sanwa Bank shall pay the bondholders the outstanding amount of the bonds. Consequently, Sanwa Bank shall become the owner of these bonds and the outstanding amount will be converted into an installment loan payable at the bank's prime commercial rate or the overnight federal funds rate plus 0.005% until maturity. These terms are included in the Letter of Credit Agreement.

While the Series 1989 Certificates bear interest at the bank rate, the County reserves the option to redeem the Series 1989 Certificates in whole or in part before scheduled maturity on any business day at a price equal to the principal amount of the certificates called for redemption, plus all accrued and unpaid interest thereon. Other than the above, the Serial Certificates shall not be subject to redemption prior to maturity. Serial redemption shall occur between the years 1990 and 2011.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1989

Note 9. Parking Facilities Long-term Bonds Payable (Continued)

The series 1989 certificates shall mature on August 15 of each year with interest payable semiannually on February and August 15, with interest rates ranging from 6.2 to 6.5 percent commencing February 1990. Long-term bonds payable requirements are as follows:

| <u>Fiscal Year</u> | <u>Principal Amount</u> | <u>Interest Amount</u> | <u>Total</u> |
|------------------------|-----------------------------|----------------------------|---------------------|
| 1990 | | \$ 573,733 | \$ 573,733 |
| 1991 | \$ 170,000 | 529,600 | 699,600 |
| 1992 | 185,000 | 519,060 | 704,060 |
| 1993 | 200,000 | 507,405 | 707,405 |
| 1994 | 215,000 | 494,605 | 709,605 |
| 1995 | 230,000 | 480,630 | 710,630 |
| 1996 | 245,000 | 465,450 | 710,450 |
| 1997 | 265,000 | 449,035 | 714,035 |
| 1998 | 285,000 | 431,015 | 716,015 |
| 1999 | 305,000 | 411,350 | 716,350 |
| 2000 | 330,000 | 390,000 | 720,000 |
| 2001 | 355,000 | 368,550 | 723,550 |
| 2002 | 380,000 | 345,475 | 725,475 |
| 2003 | 410,000 | 320,775 | 730,775 |
| 2004 | 435,000 | 294,125 | 729,125 |
| 2005 | 470,000 | 265,850 | 735,850 |
| 2006 | 505,000 | 235,300 | 740,300 |
| 2007 | 540,000 | 202,475 | 742,475 |
| 2008 | 580,000 | 167,375 | 747,375 |
| 2009 | 620,000 | 129,675 | 749,675 |
| 2010 | 665,000 | 89,375 | 754,375 |
| 2011 | 710,000 | 46,150 | 756,150 |
| | <u>\$8,100,000</u> | <u>\$7,717,008</u> | <u>\$15,817,008</u> |

Note 10. Prior Year Defeasement of Debt

In October 1985, general obligation refunding bonds, series 1985 were issued in the amount of \$25,155,000 to refund permanent improvement bonds, series 1980 which are still outstanding in the amount of \$23,250,000 and placed in an irrevocable trust for the purpose of generating resources for all future Debt Service payments of the refunded debt. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the general long-term debt account group. The county refunded these bonds in order to reduce total debt service payments over the next 17 years by \$2,575,583 and obtain an economic gain of \$2,435,390.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1989

Note 10. Prior Year Defeasement of Debt (Continued)

In July 1986, the county issued general obligation refunding bonds, series 1986B in the amount of \$3,700,000 to refund general obligation bonds, series 1985 which had an outstanding amount of \$3,670,000. The original bonds were held in an escrow account and were called on September 1986.

Note 11. Interfund Assets/Liabilities

Interfund asset and liability balances on September 30, 1989 were as follows:

| <u>Receivable Fund</u> | <u>Payable Fund</u> | <u>Amount</u> |
|--|---|--------------------|
| General | Court Master (A.G. Title IV) - Grant Fund | \$ 12,721 |
| | Sheriff's Neighborhood Watch - Grant Fund | 1,615 |
| | TCDA - Water/Sewer - Grant Fund | 18,519 |
| | Detoxification Center - Grant Fund | 125,281 |
| | Narcotics Detection/Apprehension - Grant Fund | 188,894 |
| | Juvenile Screening Unit - Grant Fund | 10,379 |
| | TERP - Oil and Gas Reimbursements - Grant Fund | 20,727 |
| | Heat Stress Program - Grant Fund | 17,127 |
| | Payroll - Trust Fund | 30,000 |
| | General Obligation Bond, Series 1985 - Jail | 110,729 |
| | General Obligation Bond, Series 1986 - Rodeo | 45,000 |
| | General Obligation Bond, Series 1988 - MDR | 473,512 |
| Alternative Dispute Resolution Center | General Fund | 10,560 |
| Debt Service Series 1988-MDR Bldg. | MDR Revolving Fund | 351,740 |
| <u>Interfund Receivable/Payable</u> | | |
| Debt Service Series 1985 - Jail | General Obligation Bond, Series 1986A Juvenile Justice | 110,000 |
| | | <u>\$1,526,804</u> |

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1989

Note 12. Contingent Liabilities

The county is contingently liable in regard to lawsuits and other claims in the ordinary course of its operations. Presently, a number of lawsuits are pending against the county. Although the outcome of these lawsuits is not presently determinable, the settlements of such contingencies under the budgetary process would require the appropriation of funds yet to be realized or the reallocation of existing appropriated funds, but would not materially affect the county's financial position as of September 30, 1989.

The county has received numerous federal and state assisted grant programs which are subject to final financial and compliance audits. The audits of these grants for the year that ended September 30, 1989 have not been completed. Accordingly, the county's compliance with applicable grant requirements will be established at some future date. The amounts, if any, of expenditures that may be disallowed by the granting agencies cannot be determined at this time. The county anticipates, in any event, that such disallowed amounts, if any, will be immaterial.

Note 13. Subsequent Events

On October 23, 1989, the Commissioners Court of El Paso County accepted bids for the purchase of data processing and related equipment to perform court reporting services. On November 15, 1989 the County of El Paso entered into Public Property Finance Contractual Obligations amounting to \$510,000. These obligations mature serially on May 15 during the period 1990 through 1993. Interest on the obligations is payable May 15, 1990, and semiannually thereafter on November 15, in each successive year. These obligations and interest thereon will constitute general obligations of the county, payable from ad valorem taxes.

Note 14. Joint Ventures

Under the authority of Vernon's Annotated Civil Statutes, Article 4413, (32C), known as the interlocal cooperation act, the county has joined the City of El Paso in a joint venture as administrator of the Tourist and Convention Bureau and El Paso Convention and Performing Arts Center. Seven members of the board of directors are appointed by each government's governing body and the fifteenth board member is appointed by both the mayor and the county judge. The operating and capital budgets for the Tourist and Convention Bureau are funded by contribu-

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1989

Note 14. Joint Ventures (Continued)

tions of 66% from the city and 34% from the county. The city's share of assets, liabilities and fund equity is also 66% while the county's share is 34%. The operating and capital budgets for the El Paso Convention and Performing Arts Center are funded 100 percent by the city and all assets, liabilities and fund equity belong to the city as well. The county, therefore, is solely responsible for the administration of the Center. Summary financial information for the fiscal year ended September 30, 1989 is presented below:

| | |
|------------------------------|-------------------|
| Cash and investments | \$ 159,756 |
| Other assets | <u>49</u> |
| Total assets | <u>\$ 159,805</u> |
| | |
| Total liabilities | \$ 159,805 |
| Total equity | <u>-0-</u> |
| Total liabilities and equity | <u>\$ 159,805</u> |
| | |
| Total revenues | \$1,608,013 |
| Total expenditures | <u>1,608,013</u> |
| Net decrease in equity | <u>\$ -0-</u> |

Note 15. Deferred Compensation

The County of El Paso offers its employees a deferred compensation plan that permits them to defer a portion of their current salary until future years. The deferred compensation plan, in compliance with Section 457 of the Internal Revenue Code, is not available to employees until termination of employment, retirement, death or an unforeseen emergency.

Deferred amounts and related earnings are solely the property of the county subject to the claims of the County's general creditors. Participants' rights under the plan are considered those of a general creditor and are equal to the fair market value of each participant's deferred account. Plan assets have only been used to pay deferred compensation amounts to employees.

The county is not responsible for losses incurred under the plan but has the duty of exercising due care for plan assets. Investments are managed by the Plan Administrators, PEPSCO Securities Corporation, under one of four investment options or a combination thereof. Investments consist of fixed and variable rate annuity contracts underwritten by Nationwide Life Insurance and PEPSCO.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1989

Note 16. Employee Retirement System

Plan Description

The County of El Paso provides pension, disability, and death benefits for all of its full time employees through a nontraditional, joint contributory, defined contribution plan in the statewide Texas County and District Retirement System (TCDRS). El Paso County is one of over 400 subdivisions administered by TCDRS, an agent multiple-employer public employee retirement system. The TCDRS was created by state legislation. The TCDRS has the powers and privileges of a corporation to provide retirement and other benefits to employee participants and to other participating political subdivisions of the counties and the state.

The county's total payroll for the fiscal year 1989 was \$30,136,862, of which \$28,481,191 was covered by the plan. Contributions, which are 5% of total covered payroll, were made as required by the employer and employee and totaled \$1,424,065 each for the year.

Under the state law governing TCDRS, the contribution rate of the county is a fixed percent equal to the contribution rate payable by the employee member, which is 5% as adopted by the governing body of the county. This rate is not actuarially determined. This rate is one of several levels that may be adopted in accordance with the TCDRS Act. However, the plan of benefits adopted by the employer at the time of plan inception and when benefit increases are adopted, is limited by statute to what the actuary determines can be adequately financed by the commitment of the employer to contribute the same amount as the employees. The law specifies that the actuary's determination is based on a maximum period for amortizing the unfunded pension benefit obligation of 30 years.

The plan provisions are adopted by the governing body of the county, within the options available in the governing TCDRS Act. Members can retire at age 60 or above with 10 or more years of service; or, with 30 years of service regardless of age; or, when the sum of their age and years of service equals 80 (the rule of 80) or more. A member vests after 10 years of service. To realize any retirement benefits, members must leave their accumulated contributions in the plan until either the age of sixty is reached; the rule of 80 is satisfied; or, 30 years of service has been completed. If a member withdraws personal contributions in a lump-sum, that member is not entitled to any benefits derived from amounts contributed by the employer. However, members are entitled to a full refund of their contributions, plus 11.5 interest.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1989

Note 16. Employee Retirement Plan (Continued)

Plan Description (Continued)

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits, with interest. The level of these monetary credits is adopted by the governing body of the county conditioned by the actuarial constraints imposed by statute that the benefits can be expected to be financed adequately by the commitment of the county to contribute the same amount as the member employees. The county's current benefit plan provides for the employer-financed monetary credits for service since the plan began of 260% of the employee's accumulated contributions and for employer-financed monetary credits for the service before the plan began of 165% of a theoretical amount equal to twice what would have been contributed by the employee, with interest, prior to the establishment of the plan. At retirement, the benefit is calculated as if the sum of the employee's accumulated contributions and the employer-financed monetary credits were used to purchase an annuity within TCDRS.

Funding Status

Even though the substance of the county's plan is not to provide a defined benefit in some form, some additional disclosure is appropriate due to the nontraditional (for a defined contribution plan) existence of an unfunded pension benefit obligation in earlier years and employer-financed monetary credits in excess of 100% of the employee's personal contributions. Part of the county's 5% contribution, the normal cost of 4.87%, is to fund the currently accruing monetary credits, while the remaining portion, 0.13%, is available to amortize any unfunded pension benefit obligation which may arise in the future. The plan had an initial unfunded pension benefit obligation due to the monetary credits granted by the county for services rendered before the plan began and might later have an unfunded pension benefit obligation through adverse experience or an adoption of increases in benefit credits and benefits.

The pension benefit obligation shown below is similar in nature to the standardized disclosure measure required by GASB statement number five for defined benefit plans except that there is no need to project salary increases since the benefit credits earned for service to date are not dependent upon future salaries. The calculations were made a part of the annual actuarial valuation as of December 31, 1988. Because of the

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1989

Note 16. Employee Retirement Plan (Continued)

Funding Status (Continued)

money-purchase nature of the plan, the interest rate assumption, currently 9% per year, does not have as much impact on the results as it does for a defined benefit plan. Market value of assets is not determined separately for the various funds, but the market value of the assets for TCDRS as a whole was 99.7% of book value as of December 31, 1988.

The excess pension benefit obligation for the El Paso County reporting entity on December 31, 1988 includes the following:

| | |
|--|--------------|
| Annuitants: | |
| Currently receiving benefits | \$ 1,965,354 |
| Terminated employees | 1,590,156 |
| Members: | |
| Accumulated employee contributions | |
| including allocated investment earnings | 8,234,421 |
| Employer-financed vested | 7,943,343 |
| Employer-financed nonvested | 4,390,115 |
| Total | \$24,123,389 |
| Net Assets Available for Benefits, at Book Value | \$24,701,170 |
| Assets in Excess of Pension Benefit Obligation | 577,781 |

Of the county's 5% contribution, 0.13% is available to amortize any unfunded pension benefit obligation which may arise in the future.

Trend Information

Trend information gives an indication of the progress made towards the accumulation of sufficient assets to pay benefits as they are due. For the years 1985 through 1988 the county has been able to accumulate an excess amount of assets over pension benefit obligation. The following schedule illustrates the trend information for the plan over the past ten years:

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1989

Note 16. Employee Retirement Plan (Continued)

Trend Information (Continued)

Analysis of Funding Progress
(amounts in millions)

| <u>Calendar Year</u> | <u>Net Assets Available For Benefits</u> | <u>Pension Benefit Obligation</u> | <u>Percentage Funded</u> | <u>(Unfunded) or Excess Pension Benefit Obligation</u> | <u>Annual Covered Payroll</u> | <u>Unfunded Pension Benefit Obligation as a Percent of Covered Payroll</u> |
|----------------------|--|-----------------------------------|--------------------------|--|-------------------------------|--|
| 1979 | \$ 0.8 | \$ 1.2 | 66.7% | (\$0.4) | \$7.3 | 5.5% |
| 1980 | 6.8 | 7.5 | 90.7% | (0.7) | 8.1 | 8.6% |
| 1981 | 7.8 | 8.4 | 92.9% | (0.6) | 8.4 | 7.1% |
| 1982 | 9.2 | 10.1 | 91.1% | (0.9) | 8.8 | 10.2% |
| 1983 | 10.6 | 11.1 | 95.5% | (0.5) | 9.4 | 5.3% |
| 1984 | 12.6 | 12.6 | 100.0% | 0.0 | 12.5 | 0.0% |
| 1985 | 15.1 | 14.7 | 102.7% | 0.4 | 19.1 | 0.0% |
| 1986 | 17.9 | 17.5 | 102.3% | 0.4 | 21.0 | 0.0% |
| 1987 | 20.8 | 20.3 | 102.5% | 0.5 | 23.2 | 0.0% |
| 1988 | 24.7 | 24.1 | 102.5% | 0.6 | 25.9 | 0.0% |

Note 17. Post-Employment Health Care Benefits

At the entire expense of the county retirees, the county administers a health care insurance program for retired employees. Employees become eligible for these optional health coverages as they reach normal retirement age. The exact cost for each retiree is determined at retirement. The present monthly cost for the coverage of a retiree is \$66.63, a retiree and spouse \$122.95, a retiree and children \$123.47 and a retiree and all family members \$158.09.

Note 18. Property Taxes

A. Levy and Collection

Property is appraised and a lien on such appraised property becomes enforceable as of January 1, subject to certain established procedures relating to rendition, appraisal, appraisal review and judicial review. Property taxes are levied on October 1 of the assessment year, or as soon thereafter as practicable. Taxes are due and payable when levied. Taxes

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1989

Note 18. Property Taxes (Continued)

become delinquent on February 1 of the following year and are then subject to interest and penalty charges. The City of El Paso, under an interlocal governmental agreement, bills and collects property taxes for the county and certain other local governmental entities.

B. Tax Rate

The county's total 1988 tax rate was \$0.22610 per \$100 of assessed valuation, of which \$0.15822 was allocated for maintenance and operations of the general fund and the road and bridge fund and \$0.06788 was allocated to the debt service funds. State law permits the county to levy property taxes up to \$0.80 per \$100 of assessed valuation for the general fund and up to \$0.15 per \$100 assessed valuation for the road and bridge fund.

C. Legislation Affecting Property Tax Policies and Procedures

In 1979, the state legislature adopted a comprehensive property tax code which established a county-wide appraisal district in each county within the State of Texas. The Central Appraisal District (CAD), created in the County of El Paso, is responsible for the appraisal of taxable property and the equalization of appraised values of property for the taxing entities within the appraisal district. The CAD is governed by a board of directors appointed by the governing bodies of certain taxing entities within the appraisal district.

The property tax code:

- (1) requires that all taxing entities assess taxable property at 100% of appraised value;
- (2) includes procedures for valuation of certain eligible farm, ranch and timberlands on a "production capacity" basis which was mandated by a 1978 amendment to the state constitution;
- (3) requires that the value of real property within the appraisal district be reviewed at least once every five years; and,
- (4) requires giving public notice and conducting a public hearing before adopting a tax rate increase which is more than 3% above the effective tax rate calculated by the statutory prescribed formula.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1989

Note 19. Federal and State Grants

Federal and state grants available for expenditure for general governmental operating purposes are accounted for in the special revenue fund. The accounting periods of most grants are different from the county's accounting period. Because of those differences in accounting periods, columns reflecting those grants' actual expenditures and revenues have been added to the appropriate schedule of revenues and expenditures.

Note 20. Self-funded Health, Dental and Life Insurance Fund

On April 1, 1983 the county established a self-funded health, dental and life insurance fund. The purpose of this fund is to provide adequate and economically feasible medical, dental and life insurance coverage for the County of El Paso employees and their covered dependents.

The county has purchased from the Lafayette Life Insurance Company, a Best rated A+ company, an aggregate reinsurance health policy which limits the exposure to the county for paid claims. This policy establishes a maximum claims liability for the county for the policy year. If the claims paid during the policy year, beginning April 1, 1987, exceed \$125,000 per enrollee, all excess payments up to \$1,000,000 will be reimbursed to the fund. The maximum lifetime health benefit is \$1,000,000 per enrollee.

This fund is classified as a trust fund in accordance with AICPA guidelines set forth in Section 2.17 and accounts for the collection and disbursement of assets. The County of El Paso has a contractual agreement with an outside insurance company (Young Insurance Agency) whereby an administrative fee is paid. This agency administers a county plan approved by the commissioners court and maintains records of its claim processing functions.

Note 21. Fund Equity

Reserves represent those portions of fund balances that are not appropriated for expenditures or legally segregated for specific future uses. Designated fund balances represent tentative plans for future uses of financial resources. The components of the reserved fund equity designated for specific programs and purposes are as follows:

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1989

Note 21. Fund Equity (Continued)

| General Fund | |
|------------------------------------|--------------------|
| Reserved for working capital | <u>\$3,215,449</u> |
| Total | <u>\$3,215,449</u> |
| Special Revenue Funds | |
| Reserved for working capital | \$ 343,291 |
| Reserved for claims and judgements | 100,000 |
| Reserved for fda rodeo | 100,000 |
| Reserved for park improvements | 119,730 |
| Reserved for tree farm | 15,000 |
| Reserved for taxes-road and bridge | <u>186,745</u> |
| Total | <u>\$ 864,766</u> |

Individual unreserved fund equities designated for specific programs or purposes are further explained as follows:

Working Capital

These reservations represent conservative estimations of the amounts required by the County of El Paso for current expected liabilities (i.e. payroll, and operational expenditures) incurred during the issuance of ad valorem tax bills and prior to significant revenue collections. These estimations is standard policy for the County of El Paso.

Claims and Judgements

This represents a designation by the commissioners court in an attempt to provide some financing for law suit settlements against the county.

FDA Rodeo

This represents a designation by the commissioners court for a grant match for the construction of a rodeo complex and a related feasibility study for an appropriate site.

Park Improvements

This represents a designation for the improvement of local parks from funds generated by special park revenues.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1989

Note 21. Fund Equity (Continued)

Tree Farm

This represents a designation for the improvement of local parks by landscaping and adding new trees from funds generated by special park revenues.

Taxes

This represents one hundred percent of the allowance for uncollectible ad valorem property taxes receivable in the event that those receivables become uncollectible. This estimation is based on prior experience and safeguards from future losses adversely affecting operations.

Note 22. El Paso Convention and Performing Arts Center

The El Paso Convention and Performing Arts Center is county operated; but is owned and funded entirely by the City of El Paso. The city advances funds to the county in amounts equal to the operating budget.

Note 23. Rio Grande Council of Governments

This agency is not county operated but a source of communication with other governmental agencies such as state grants agencies. Additionally, the county coordinates collections for the Alternate Dispute Resolution Center, a special revenue fund. This fund collects fees on county resolved civil matters of the court system. These fees are forwarded to the above mentioned private organization.

Note 24. Decrease in Prior Years Fund Balance

This represents fund equity amounts designated by commissioners court for expenditures to balance the operating budget for the year that ended September 30, 1989.

Note 25. Deferred Revenues and Charges

Deferred revenues are those revenues received by the county before the recognition criteria set forth in GASB Cod, § G60.112 have been met. Deferred charges in the Enterprise Fund relate to issuance cost.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1989

Note 26. Excess of Expenditures over Revenues

Excesses of expenditures over revenues in the Special Revenue fund of \$753,130, \$6,842,265 in the Capital Projects fund and \$417,424 in the Expendable Trust fund exist.

Within the Special Revenue funds, the bulk of this excess relates directly to state grants which operate on a reimbursement basis. With respect to grants, the excess of expenditures over revenues is accounted for in the other sources and uses section of the combining statement of revenues and expenditures.

Capital projects reflect an excess of expenditures over revenues for the reason that the one-time receipts of these capital project funds are being utilized for their intended purpose.

The excess of expenditures over revenues in the Expendable Trust fund relates to an increase in claims above the amount of health premium contributions in the Health & Life fund. Commissioners have taken action to increase revenues for these claims.

Note 27. Encumbrances Outstanding

As of September 30, 1989, encumbrances and reservation of fund balances amounted to \$3,779,449, of which \$3,309,012 related to the General Fund, \$371,921 and \$98,516 related to the Special Revenue fund and Capital Projects fund respectively.

Note 28. Construction and Other Significant Commitments

As of September 30, 1989, the construction of the new courthouse is on schedule and the anticipated completion is in early 1992. General obligation bonds totaling \$35,000,000 were sold for this project. On July 31, 1989, the County of El Paso issued Parking Facility Revenue Bonds totaling \$8,100,000. Construction is currently under way and completion is expected around August 1990. Additionally, the county sold bonds amounting to approximately \$3,500,000 for the construction of a rodeo complex, of which \$2,600,000 was spent for the purchase of land. Plans are currently on hold, as the county is analyzing the prospects of establishing a multifunction sports complex.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1989

Note 29. Interfund Transfers

The following are the operating transfers in and out as of September 30, 1989:

| <u>Department</u> | <u>Transfers Out Actual</u> | <u>Transfers In Actual</u> |
|---------------------------------|---------------------------------|--------------------------------|
| <u>General Fund</u> | | |
| General and Administrative | \$ 537,442 | \$ 29,078 |
| General Assistance | 104,448 | |
| County Sheriff | 11,525 | |
| Victim/Witness Services | 19,256 | |
| Juvenile Probation-Triad | 25,500 | |
| Detoxification Center | 35,000 | |
| Region VIII Training Academy | 91,186 | |
| Comprehensive Domestic Violence | 58,607 | |
| Juvenile Corrections Program | 52,391 | |
| Nutrition Program | 382,020 | |
| Special Investigations Group | 1,792 | |
| Bailey Addition | 16,000 | |
| Cuadrilla Addition | 16,000 | |
| Total | <u>\$1,351,167</u> | <u>\$ 29,078</u> |

| <u>Department</u> | <u>Transfers Out Actual</u> | <u>Transfers In Actual</u> |
|------------------------------------|---------------------------------|--------------------------------|
| <u>Special Revenue</u> | | |
| Stop DWI | \$ 5,079 | |
| Sheriff's Neighborhood Watch | 3,632 | |
| Comprehensive Domestic Violence | 18,052 | \$ 58,607 |
| Detoxification Center | 2,315 | 35,000 |
| Special Investigations Group | | 7,067 |
| Victim/Witness Services | | 19,256 |
| Region VII Training Academy | | 91,186 |
| Juvenile Corrections Program | | 28,577 |
| Juvenile Probation-Triad | | 25,500 |
| TERP Nutritional Services | | 52,224 |
| Cuadrilla Addition | | 16,000 |
| Bailey Addition | | 16,000 |
| Juvenile Corrections Program | | 23,814 |
| Narcotics Detection & Apprehension | | 6,250 |
| TERP Oil & Gas Overcharge | | 52,224 |
| Nutrition Program | | 382,020 |
| Total | <u>\$ 29,078</u> | <u>\$813,725</u> |

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1989

Note 29. Interfund Transfers (Continued)

| <u>Department</u> | <u>Transfers Out Actual</u> | <u>Transfers In Actual</u> |
|---|---------------------------------|--------------------------------|
| <u>Expendable Trust</u> | | |
| Health, Dental & Life Insurance | \$ _____ | \$ <u>537,442</u> |
| Total | \$ _____ | \$ <u>537,442</u> |
| <u>Debt Service</u> | | |
| General Obligation Bond, Series 1986-A | \$ _____ | \$ <u>602,450</u> |
| Total | \$ _____ | \$ <u>602,450</u> |
| <u>Capital Projects</u> | | |
| Juvenile Justice Center Capital Projects | \$ <u>602,450</u> | \$ _____ |
| Total | \$ <u>602,450</u> | \$ _____ |
| Grand Total | \$ <u>1,982,695</u> | \$ <u>1,982,695</u> |

Note 30. Payroll Receivable/Payable

The county utilizes the payroll fund to account for those payables relating to payroll. The payroll fund maintains a \$30,000 cash balance to cover outstanding checks and the possibility of an overdraft. Payroll receivables and accruals represent those amounts which were due from individual funds to the payroll fund for the pay period ending September 30, 1989 in the amount of \$1,326,239.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1989

Note 31. Enterprise Fund - Cash Flow Statement

During the year, contributed capital increased by the following amounts:

| <u>Source</u> | <u>Parking Facility Enterprise Fund</u> |
|---|---|
| Government - General fixed assets | <u>\$1,007,361</u> |
| Total additions | 1,007,361 |
| Contributed Capital as of October 1 | <u>-0-</u> |
| Contributed Capital as of September 30 | <u>\$1,007,361</u> |

Note 32. Federal Commodities

As of September 30, 1989, the county received federal commodities amounting to \$1,772, \$54,663, 17,102, and \$110,975 for the Juvenile Probation Department, the County Sheriff's Department, CADAT (County Alcohol and Drug Abuse Treatment) and the Nutrition Project respectively totaling \$184,512.

Note 33. Deficit Balances of Fund Equity

Negative fund balances in grant accounts represent those amounts that will be assumed by the General Fund if the grant program is discontinued.

The revenue bond construction reserve account in the retained earnings of the Parking Facility Enterprise Fund shows a deficit because the parking facility is still under construction. The deficit will be eliminated in the future with interest on outstanding investments that will be generated in the future.

Note 34. Prior Year Adjustments

On September 30, 1989, the county adjusted prior year accrued investment interest revenue for outstanding investments of the General Fund and Capital Projects Funds amounting to \$427,489 and \$145,595 respectively. These amounts were not reflected in the prior year fund balance, thus the prior year balances have been adjusted accordingly.

THIS PAGE WAS LEFT BLANK INTENTIONALLY

General Fund

The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

County of El Paso, Texas
General Fund
Comparative Balance Sheets
September 30, 1989 and 1988

| | 1989 | 1988 |
|---|---------------------|---------------------|
| Assets | | |
| Cash..... | \$1,597,440 | \$626,442 |
| Investments..... | 25,053,937 | 23,816,683 |
| Receivables(net of allowances for uncollectibles): | | |
| Interest..... | 448,798 | 520,192 |
| Taxes..... | 3,015,047 | 685,200 |
| Accounts..... | 2,091,234 | 2,462,795 |
| Due from other funds..... | 1,054,504 | 653,146 |
| Inventory of supplies..... | 50,123 | 19,788 |
| Total Assets..... | \$33,311,083 | \$28,784,246 |
| | ===== | ===== |
| Liabilities and fund equity | | |
| Liabilities: | | |
| Vouchers payable..... | \$636,984 | \$783,226 |
| Payroll | 1,019,111 | 972,699 |
| Due to other funds..... | 10,560 | |
| Due to other governmental agencies..... | 178,177 | 185,253 |
| Deferred revenues..... | 2,545,154 | 33,242 |
| Fringe benefits payable..... | 1,784,535 | 1,784,535 |
| Total liabilities..... | 6,174,521 | 3,758,955 |
| | ===== | ===== |
| Fund equity: | | |
| Reserved for encumbrances..... | 3,309,012 | 2,841,106 |
| Reserved for excess sales tax revenues..... | 490,366 | |
| Reserved for inventory, travel advances-sheriff, payroll and change funds..... | 66,487 | 86,275 |
| Unreserved, designated for specific programs.... | 3,215,449 | 5,050,391 |
| Unreserved, designated for subsequent year's expenditures..... | 11,530,374 | 6,126,467 |
| Unreserved, undesignated..... | 8,524,874 | 10,921,052 |
| Total fund equity..... | 27,136,562 | 25,025,291 |
| | ===== | ===== |
| Total liabilities and fund equity..... | \$33,311,083 | \$28,784,246 |
| | ===== | ===== |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
General Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended September 30, 1989 and 1988

| | 1989 | 1988 |
|--|---------------------|---------------------|
| Revenues: | | |
| Taxes: | | |
| Property..... | \$17,845,900 | \$21,753,521 |
| Incremental..... | | 132,952 |
| Sales..... | 14,137,757 | 7,875,053 |
| Bingo..... | 158,242 | 149,493 |
| Bank franchise..... | 112,480 | 142,706 |
| State mixed beverage..... | 729,749 | 689,977 |
| Licenses and permits..... | 169,662 | 181,173 |
| Intergovernmental..... | 1,525,057 | 2,684,437 |
| Charges for services..... | 10,338,462 | 10,432,660 |
| Fines and forfeitures..... | 1,182,249 | 1,417,834 |
| Interest..... | 2,754,975 | 2,303,718 |
| Miscellaneous..... | 535,446 | 315,023 |
| Total revenues..... | 49,489,979 | 48,078,547 |
| Expenditures: | | |
| Current: | | |
| General government..... | 15,217,600 | 12,216,595 |
| Administration of justice..... | 5,229,921 | 5,222,884 |
| Public safety..... | 17,891,118 | 15,880,736 |
| Health and welfare..... | 4,217,396 | 3,545,049 |
| Resource development..... | 212,273 | 211,301 |
| Culture and recreation.... | 1,582,866 | 1,565,321 |
| Capital outlays..... | 1,101,007 | 2,664,990 |
| Total expenditures..... | 45,452,181 | 41,306,876 |
| Excess of revenues over expenditures... | 4,037,798 | 6,771,671 |
| Other financing sources (uses): | | |
| Capital lease additions..... | | 1,724,296 |
| Assumption of long-term equipment contracts payable..... | (604,438) | (599,139) |
| Operating transfers in..... | 29,078 | 30,039 |
| Operating transfers out..... | (1,351,167) | (673,307) |
| Total other financing sources (uses)..... | (1,926,527) | 481,889 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses..... | 2,111,271 | 7,253,560 |
| Fund balances, October 1..... | 25,025,291 | 17,771,731 |
| Fund balances, September 30... | <u>\$27,136,562</u> | <u>\$25,025,291</u> |
| | ===== | ===== |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
General Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances-Budget and Actual
For the fiscal years ended September 30, 1989 and 1988

| | 1989 | | | 1988 | | |
|--|--------------------|--------------------|--|--------------------|-------------------|--|
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| Revenues: | | | | | | |
| Taxes: | | | | | | |
| Property..... | \$17,121,026 | \$17,845,900 | \$724,874 | \$20,134,857 | \$21,753,521 | \$1,618,664 |
| Incremental finance district... | | | | | 132,952 | 132,952 |
| Sales..... | 10,930,839 | 14,137,757 | 3,206,918 | 6,300,000 | 7,875,053 | 1,575,053 |
| Bingo..... | 100,900 | 138,242 | 57,342 | 100,000 | 149,493 | 49,493 |
| Franchise..... | 128,435 | 112,480 | (15,955) | 102,751 | 142,706 | 39,955 |
| State mixed beverage..... | 620,900 | 729,749 | 108,849 | 640,139 | 689,977 | 49,838 |
| Licenses and permits..... | 149,400 | 169,662 | 20,262 | 142,000 | 181,173 | 39,173 |
| Intergovernmental revenues..... | 1,858,625 | 1,525,057 | (333,568) | 1,730,100 | 2,684,437 | 954,337 |
| Charges for services..... | 8,654,566 | 10,338,462 | 1,683,896 | 7,505,338 | 10,432,660 | 2,927,322 |
| Fines and forfeitures..... | 1,204,800 | 1,182,249 | (22,551) | 811,900 | 1,417,834 | 605,934 |
| Interest..... | 1,519,000 | 2,754,975 | 1,235,975 | 1,500,900 | 2,303,718 | 802,818 |
| Miscellaneous..... | 407,010 | 535,446 | 128,436 | 268,200 | 315,023 | 46,823 |
| Total revenues..... | 42,695,501 | 49,489,979 | 6,794,478 | 39,236,185 | 48,078,547 | 8,842,362 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| General government..... | 18,148,650 | 15,217,600 | 2,931,050 | 15,642,540 | 12,216,595 | 3,425,945 |
| Administration of Justice..... | 5,758,992 | 5,229,921 | 529,071 | 6,730,874 | 5,222,884 | 1,507,990 |
| Public safety..... | 19,141,606 | 17,891,118 | 1,250,488 | 16,744,460 | 15,880,736 | 863,724 |
| Health and welfare..... | 4,472,936 | 4,217,396 | 255,540 | 3,884,749 | 3,545,049 | 339,700 |
| Resource development..... | 256,829 | 212,273 | 44,556 | 261,874 | 211,301 | 50,573 |
| Culture and recreation..... | 1,795,147 | 1,582,866 | 212,281 | 1,690,072 | 1,565,321 | 124,751 |
| Capital outlays..... | 2,339,537 | 1,101,007 | 1,238,530 | 2,038,969 | 2,664,990 | (626,021) |
| Total expenditures..... | 51,913,697 | 45,452,181 | 6,461,516 | 46,993,538 | 41,306,876 | 5,686,662 |
| Excess of revenues over expenditures..... | (9,218,196) | 4,037,798 | 13,255,994 | (7,757,353) | 6,771,671 | 14,529,024 |
| Other financing sources (uses): | | | | | | |
| Capital lease additions..... | | | | | 1,724,296 | 1,724,296 |
| Assumption of long-term equipment contracts payable.... | | (604,438) | (604,438) | | (599,139) | (599,139) |
| Operating transfers in..... | | 29,078 | 29,078 | | 30,039 | 30,039 |
| Operating transfers out..... | (1,515,352) | (1,351,167) | 164,185 | (1,382,489) | (673,307) | 709,182 |
| Net decrease in prior year's fund balance..... | 10,733,548 | | (10,733,548) | 9,139,842 | | (9,139,842) |
| Total other financing sources (uses)..... | \$9,218,196 | (1,926,527) | (11,144,723) | \$7,757,353 | 481,889 | (7,275,464) |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses..... | | 2,111,271 | \$2,111,271 | | 7,253,560 | \$7,253,560 |
| Fund balances, October 1..... | | 25,025,291 | | | 17,771,731 | |
| Fund balances, September 30..... | | \$27,136,562 | | | \$25,025,291 | |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
General Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances-Budget and Actual
For the fiscal years ended September 30, 1989 and 1988

| | 1989 | | | 1988 | | |
|--|-------------------|-------------------|--|-------------------|-------------------|--|
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| Revenues: | | | | | | |
| Taxes: | | | | | | |
| Ad valorem..... | \$17,121,026 | \$17,845,900 | \$724,874 | \$20,134,857 | \$21,753,521 | \$1,618,664 |
| Increment finance district..... | | | | | 132,952 | 132,952 |
| Sales and use..... | 10,930,839 | 14,137,757 | 3,206,918 | 6,300,000 | 7,875,053 | 1,575,053 |
| Bingo..... | 100,900 | 158,242 | 57,342 | 100,000 | 149,493 | 49,493 |
| Bank franchise..... | 128,435 | 112,480 | (15,955) | 102,751 | 142,706 | 39,955 |
| State mixed beverage..... | 620,900 | 729,749 | 108,849 | 640,139 | 689,977 | 49,838 |
| Total taxes..... | 28,902,100 | 32,984,128 | 4,082,028 | 27,277,747 | 30,743,702 | 3,465,955 |
| Licenses and permits: | | | | | | |
| Beer, wine and liquor licenses..... | 123,300 | 141,155 | 17,855 | 116,000 | 158,408 | 42,408 |
| Occupational licenses..... | 23,100 | 24,507 | 1,407 | 23,000 | 18,765 | (4,235) |
| Ball bond permits..... | 3,000 | 4,000 | 1,000 | 3,000 | 4,000 | 1,000 |
| Total licenses and permits..... | 149,400 | 169,662 | 20,262 | 142,000 | 181,173 | 39,173 |
| Intergovernmental: | | | | | | |
| Voter registration..... | | | | 51,000 | | (51,000) |
| Reimbursements-city..... | 1,278,625 | 775,929 | (502,696) | 1,114,100 | 1,914,541 | 800,441 |
| Reimbursements-other..... | 580,000 | 749,128 | 169,128 | 565,000 | 769,896 | 204,896 |
| Total intergovernmental..... | 1,858,625 | 1,525,057 | (333,568) | 1,730,100 | 2,684,437 | 954,337 |
| Charges for services: | | | | | | |
| Bail bond filing fees..... | 222,800 | 320,227 | 97,427 | 150,000 | 294,995 | 144,995 |
| County attorney..... | 280,000 | 277,415 | (2,585) | 96,800 | 245,502 | 148,702 |
| County tax assessor-collector | 2,168,000 | 2,503,098 | 335,098 | 2,040,000 | 2,489,324 | 449,324 |
| County clerk..... | 1,200,000 | 1,371,336 | 171,336 | 1,100,000 | 1,529,557 | 429,557 |
| County judge..... | 50 | 117 | 67 | 50 | 42 | (8) |
| Constables: | | | | | | |
| Precinct no. 1..... | 10,000 | 16,740 | 6,740 | 12,100 | 12,727 | 627 |
| Precinct no. 2..... | 14,000 | 13,172 | (828) | 13,300 | 24,963 | 11,663 |
| Precinct no. 3..... | 10,000 | 10,086 | 86 | 14,100 | 15,669 | 1,569 |
| Precinct no. 4..... | 15,200 | 28,446 | 13,246 | 20,000 | 23,174 | 3,174 |
| Precinct no. 5..... | 5,000 | 18,405 | 13,405 | 14,000 | 9,880 | (4,120) |
| Precinct no. 6..... | 5,000 | 4,863 | (137) | 4,000 | 2,250 | (1,750) |
| Precinct no. 7..... | 2,000 | 2,090 | 90 | 2,000 | 3,889 | 1,889 |
| District clerk..... | 667,200 | 648,807 | (18,393) | 954,978 | 767,361 | (187,617) |
| Justices of the peace: | | | | | | |
| Precinct no. 1..... | 5,000 | 13,526 | 8,526 | 5,000 | 6,260 | 1,260 |
| Precinct no. 2..... | 8,000 | 15,305 | 7,305 | 5,000 | 15,916 | 10,916 |
| Precinct no. 3..... | 5,000 | 9,271 | 4,271 | 5,000 | 10,500 | 5,500 |
| Precinct no. 4..... | 7,000 | 13,928 | 6,928 | 5,000 | 16,013 | 11,013 |
| Precinct no. 5..... | 8,000 | 9,603 | 1,603 | 5,000 | 12,002 | 7,002 |
| Precinct no. 6..... | 8,000 | 14,159 | 6,159 | 5,000 | 9,626 | 4,626 |
| Precinct no. 7..... | 3,000 | 4,625 | 1,625 | 1,000 | 5,395 | 4,395 |
| County courts-at-law: | | | | | | |
| County court-at-law no. 1..... | 1,500 | 1,946 | 446 | 1,500 | 1,682 | 182 |
| County court-at-law no. 2..... | 1,500 | 1,875 | 375 | 1,500 | 1,565 | 65 |
| County court-at-law no. 3..... | 1,500 | 2,902 | 1,402 | 1,500 | 3,067 | 1,567 |
| County court-at-law no. 4..... | 1,500 | 2,105 | 605 | 1,500 | 2,258 | 758 |
| County court-at-law no. 5..... | \$1,500 | \$1,782 | \$282 | \$1,500 | \$2,142 | \$642 |

County of El Paso, Texas
 General Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances-Budget and Actual
 For the fiscal years ended September 30, 1989 and 1988

| | 1989 | | | 1988 | | |
|---|-------------------|-------------------|----------------------------------|-------------------|-------------------|----------------------------------|
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| Charges for services-continued | | | | | | |
| County sheriff..... | \$626,100 | \$494,910 | (\$131,190) | \$601,100 | \$686,736 | \$85,636 |
| Concession revenues..... | 200,000 | 209,376 | 9,376 | 200,000 | 222,988 | 22,988 |
| Traffic control fees..... | | | | | 100 | 100 |
| Ascarate golf course..... | 358,300 | 450,719 | 92,419 | 358,600 | 404,381 | 45,781 |
| Boat launching fees..... | 12,000 | 7,251 | (4,749) | | | |
| Coliseum security..... | 5,200 | 5,030 | (170) | 2,800 | 5,486 | 2,686 |
| Coliseum-ticketmaster..... | 12,100 | 11,245 | (855) | 4,100 | 17,837 | 13,737 |
| Swimming pool receipts..... | 3,500 | 10,599 | 7,099 | 6,000 | 4,784 | (1,216) |
| Rentals..... | 154,716 | 114,253 | (40,463) | 174,100 | 153,730 | (20,370) |
| Western playland..... | 118,400 | 193,218 | 74,818 | 101,000 | 150,257 | 49,257 |
| Jail income - prisoners..... | 1,702,100 | 2,640,101 | 938,001 | 1,053,000 | 2,453,039 | 1,400,039 |
| Jail commissary sales..... | 344,300 | 329,264 | (15,036) | 217,050 | 228,098 | 11,048 |
| Jury fees..... | 6,100 | 17,591 | 11,491 | 5,450 | 15,025 | 9,575 |
| Sewage inspection fees..... | 57,000 | 88,090 | 31,090 | 15,500 | 46,285 | 30,785 |
| Bar attorney exemption fees..... | 80,000 | 106,466 | 26,466 | 70,000 | 88,000 | 18,000 |
| Pretrial div. fees-jail mag..... | 143,400 | 117,355 | (26,045) | 50,000 | 175,699 | 125,699 |
| All dispute res system fees..... | | | | 43,810 | 55,490 | 11,680 |
| Interpreter fees..... | | 3,140 | 3,140 | | 1,300 | 1,300 |
| Court reporter fees..... | 24,000 | 37,491 | 13,491 | 10,000 | 28,737 | 18,737 |
| Tax office collections..... | 156,600 | 196,534 | 39,934 | 133,000 | 188,929 | 55,929 |
| Total charges for services..... | 8,654,566 | 10,338,462 | 1,683,896 | 7,505,338 | 10,432,660 | 2,927,322 |
| Fines and forfeitures: | | | | | | |
| Misdemeanors, forfeited bonds..... | 900,300 | 938,124 | 37,824 | 809,900 | 1,079,171 | 269,271 |
| Fines-county attorney..... | 303,000 | 242,503 | (60,497) | | 336,837 | 336,837 |
| Library fines..... | 1,500 | 1,622 | 122 | 2,000 | 1,826 | (174) |
| Total fines and forfeitures..... | 1,204,800 | 1,182,249 | (22,551) | 811,900 | 1,417,834 | 605,934 |
| Total interest income..... | 1,519,000 | 2,754,975 | 1,235,975 | 1,500,900 | 2,303,718 | 802,818 |
| Miscellaneous: | | | | | | |
| Purchasing-stock sales..... | 220,000 | 134,070 | (85,930) | 92,000 | 52,627 | (39,373) |
| Allright parking..... | 12,000 | 15,918 | 3,918 | 1,000 | 20,315 | 19,315 |
| Reimbursement-miscellaneous..... | | 24,929 | 24,929 | 100 | | (100) |
| Gasoline tax refunds..... | | 5,429 | 5,429 | | 2,329 | 2,329 |
| Property sales..... | 10 | 75,975 | 75,965 | 100 | | (100) |
| Other..... | 175,000 | 279,125 | 104,125 | 175,000 | 239,752 | 64,752 |
| Total miscellaneous..... | 407,010 | 535,446 | 128,436 | 268,200 | 315,023 | 46,823 |
| Total revenues..... | 42,695,501 | 49,489,979 | 6,794,478 | 39,236,185 | 48,078,547 | 8,842,362 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| General government: | | | | | | |
| County judge..... | 159,087 | 137,803 | 21,284 | 159,536 | 151,570 | 7,966 |
| Commissioner precinct #1..... | 71,097 | 69,195 | 1,902 | | | |
| Commissioner precinct #2..... | 69,902 | 68,694 | 1,208 | | | |
| Commissioner precinct #3..... | 69,707 | 68,130 | 1,577 | | | |
| Commissioner precinct #4..... | 71,621 | 71,127 | 494 | | | |
| County auditor..... | 868,198 | 808,862 | 59,336 | 795,462 | 709,748 | 85,714 |
| County treasury..... | 92,789 | 90,504 | 2,285 | 73,962 | 63,231 | 10,731 |
| County purchasing agent..... | 709,155 | 531,004 | 178,151 | 471,694 | 379,195 | 92,499 |
| County personnel..... | 199,475 | 180,534 | 18,941 | 161,106 | 132,485 | 28,621 |
| County clerk..... | \$662,071 | \$648,607 | \$13,464 | \$683,296 | \$624,481 | \$58,815 |

County of El Paso, Texas
General Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances-Budget and Actual
For the fiscal years ended September 30, 1989 and 1988

| | 1989 | | | 1988 | | |
|---|--------------------|--------------------|--|--------------------|--------------------|--|
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| General government-continued | | | | | | |
| Ball bond administration..... | \$66,745 | \$56,597 | \$10,148 | \$127,478 | \$74,740 | \$52,738 |
| District clerk..... | 1,251,306 | 1,152,494 | 98,812 | 798,750 | 770,888 | 27,862 |
| Data processing..... | 2,509,207 | 2,240,366 | 268,841 | 2,797,132 | 2,393,349 | 403,783 |
| County elections..... | 525,219 | 470,299 | 54,920 | 595,873 | 543,872 | 52,001 |
| County attorney..... | 1,307,937 | 1,284,912 | 23,025 | 1,256,727 | 1,114,479 | 142,248 |
| District attorney..... | 1,682,596 | 1,603,808 | 78,788 | 1,606,631 | 1,498,903 | 107,728 |
| County courthouse and annex.... | 1,512,110 | 997,109 | 515,001 | 1,368,086 | 911,191 | 456,895 |
| County architect..... | 10,753 | 10,617 | 136 | | | |
| County communications..... | 49,303 | 46,439 | 2,864 | | | |
| M. D. R. -maintenance..... | 50,000 | 1,307 | 48,693 | | | |
| General and administrative.... | 4,995,732 | 3,590,873 | 1,404,859 | 3,498,390 | 1,800,232 | 1,698,158 |
| County tax assessor-collector.. | 1,173,840 | 1,066,187 | 107,653 | 1,222,868 | 1,048,231 | 174,637 |
| Records management..... | 40,800 | 22,132 | 18,668 | 25,549 | | 25,549 |
| Total general government..... | 18,148,650 | 15,217,600 | 2,931,050 | 15,642,540 | 12,216,595 | 3,425,945 |
| Administration of justice: | | | | | | |
| District courts administration | | | | 954 | 954 | |
| 34th district court..... | 104,004 | 99,611 | 4,393 | 125,055 | 86,984 | 38,071 |
| 41st district court..... | 101,573 | 88,788 | 12,785 | 104,468 | 87,578 | 16,890 |
| 65th district court..... | 107,044 | 93,156 | 13,888 | 106,625 | 98,583 | 8,042 |
| 120th district court..... | 122,396 | 119,007 | 3,389 | 103,312 | 96,242 | 7,070 |
| 168th district court..... | 111,802 | 105,639 | 6,163 | 114,183 | 102,076 | 12,107 |
| 171st district court..... | 106,814 | 97,486 | 9,328 | 99,213 | 88,799 | 10,414 |
| 205th district court..... | 104,878 | 99,622 | 5,256 | 106,108 | 97,688 | 8,420 |
| 210th district court..... | 110,671 | 99,802 | 10,869 | 112,723 | 97,973 | 14,750 |
| 243rd district court..... | 105,700 | 98,903 | 6,797 | 103,840 | 95,059 | 8,781 |
| 327th district court..... | 126,558 | 121,569 | 4,989 | 120,021 | 112,671 | 7,350 |
| 346th district court..... | 98,788 | 90,974 | 7,814 | 93,242 | 79,212 | 14,030 |
| Council of Judges admin..... | 1,454,841 | 1,256,159 | 198,682 | 2,191,449 | 1,292,173 | 899,276 |
| District judges-salary suppl.. | 175,307 | 170,450 | 4,857 | 138,533 | 130,039 | 8,494 |
| 6th admin. judicial district.. | 26,761 | 22,707 | 4,054 | 24,700 | 20,222 | 4,478 |
| Court masters..... | 244,124 | 230,161 | 13,963 | 229,944 | 216,959 | 12,985 |
| Court master-child welfare bd. | 123,763 | 120,388 | 3,375 | | | |
| Criminal law magistrate court.. | 120,563 | 116,713 | 3,850 | 109,204 | 97,434 | 11,770 |
| County courts administration.. | 182,287 | 155,092 | 27,195 | 187,680 | 170,124 | 17,556 |
| County court-at-law no. 1..... | 125,504 | 112,742 | 12,762 | 98,383 | 89,879 | 8,504 |
| County court-at-law no. 2..... | 97,821 | 91,397 | 6,424 | 95,576 | 90,351 | 5,225 |
| County court-at-law no. 3..... | 103,869 | 92,989 | 10,880 | 102,700 | 92,909 | 9,791 |
| County court-at-law no. 4..... | 103,660 | 92,264 | 11,396 | 101,513 | 92,500 | 9,013 |
| County court-at-law no. 5..... | 103,648 | 87,456 | 16,192 | 100,630 | 91,755 | 8,875 |
| County court-at-law judg. sal. | 418,953 | 400,782 | 18,171 | 416,477 | 380,638 | 35,839 |
| Crim. just. info. sys. admin.. | 200,691 | 149,359 | 51,332 | 238,186 | 178,583 | 59,603 |
| Public defender..... | 384,399 | 371,243 | 13,156 | 375,346 | 322,577 | 52,769 |
| Juvenile court administration.. | 71,022 | 65,754 | 5,268 | 69,259 | 64,349 | 4,910 |
| Justice of the peace no. 1.... | 82,313 | 81,029 | 1,284 | 85,450 | 73,848 | 11,602 |
| Justice of the peace no. 2.... | 68,498 | 62,470 | 6,028 | 72,508 | 66,820 | 5,688 |
| Justice of the peace no. 3.... | 101,538 | 89,055 | 12,483 | 96,055 | 77,761 | 18,294 |
| Justice of the peace no. 4.... | 77,686 | 70,407 | 7,279 | 76,117 | 68,257 | 7,860 |
| Justice of the peace no. 5.... | 81,344 | 74,446 | 6,898 | 86,867 | 65,652 | 21,215 |
| Justice of the peace no. 6.... | 123,596 | 122,969 | 627 | 112,497 | 108,496 | 4,001 |
| Justice of the peace no. 7.... | 69,360 | 68,008 | 1,352 | 60,556 | 59,494 | 1,062 |
| Court of civil appeals..... | 16,800 | 11,304 | 5,496 | 2,400 | 2,399 | 1 |
| Jury administration..... | 416 | 20 | 396 | 469,100 | 325,846 | 143,254 |
| Total administration of justice..... | \$5,758,992 | \$5,229,921 | \$529,071 | \$6,730,874 | \$5,222,884 | \$1,507,990 |

County of El Paso, Texas
General Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances—Budget and Actual
For the fiscal years ended September 30, 1989 and 1988

| | 1989 | | | 1988 | | |
|--|---------------------|---------------------|--|---------------------|---------------------|--|
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| Public safety: | | | | | | |
| County sheriff and jail..... | \$16,386,780 | \$15,468,912 | \$917,868 | \$14,237,458 | \$13,674,558 | \$562,900 |
| Ambulance services..... | 415,765 | 353,280 | 62,485 | 377,587 | 315,101 | 62,486 |
| Adult probation..... | 157,045 | 151,055 | 5,990 | 149,410 | 142,973 | 6,437 |
| Juvenile detention/probation.. | 2,043,504 | 1,785,080 | 258,424 | 1,836,388 | 1,619,303 | 217,085 |
| Constable precinct no. 1..... | 16,145 | 15,786 | 359 | 16,037 | 15,165 | 872 |
| Constable precinct no. 2..... | 17,797 | 17,255 | 542 | 17,537 | 16,656 | 881 |
| Constable precinct no. 3..... | 16,519 | 15,680 | 839 | 16,037 | 15,154 | 883 |
| Constable precinct no. 4..... | 16,119 | 14,813 | 1,306 | 16,814 | 15,706 | 1,108 |
| Constable precinct no. 5..... | 16,119 | 15,184 | 935 | 16,215 | 14,360 | 1,855 |
| Constable precinct no. 6..... | 16,162 | 15,208 | 954 | 16,037 | 14,250 | 1,787 |
| Constable precinct no. 7..... | 16,068 | 15,472 | 596 | 16,092 | 15,222 | 870 |
| Fire assistance..... | | | | 7,000 | 1,984 | 5,016 |
| Emergency management..... | 23,583 | 23,393 | 190 | 21,848 | 20,304 | 1,544 |
| Total public safety..... | 19,141,606 | 17,891,118 | 1,250,488 | 16,744,460 | 15,880,736 | 863,724 |
| Health and welfare: | | | | | | |
| City-county health unit..... | 2,254,447 | 2,185,818 | 68,629 | 2,185,234 | 1,969,636 | 215,598 |
| Medical examiner..... | 402,363 | 350,479 | 51,884 | 349,946 | 301,523 | 48,423 |
| General assistance..... | 657,521 | 584,907 | 72,614 | 584,069 | 562,401 | 21,668 |
| Child welfare..... | 676,689 | 665,723 | 10,966 | 334,570 | 318,610 | 15,960 |
| Child guidance..... | 45,000 | 45,000 | | 45,000 | 45,000 | |
| Life management..... | 106,000 | 106,000 | | | | |
| Charities..... | 22,015 | 15,150 | 6,865 | 21,600 | 17,200 | 4,400 |
| Mental health..... | 139,000 | 109,952 | 29,048 | 99,000 | 70,013 | 28,987 |
| Mental health/mental retard... | | | | 100,000 | 100,000 | |
| Animal control..... | 63,735 | 52,325 | 11,410 | 77,800 | 75,655 | 2,145 |
| Center for the deaf..... | 14,000 | 14,000 | | 14,000 | 14,000 | |
| Shelter for battered women.... | 20,000 | 20,000 | | 4,500 | 4,500 | |
| Retired senior volunt. program | 16,250 | 14,895 | 1,355 | 16,250 | 16,250 | |
| Foster grandparent program.... | 9,400 | 8,616 | 784 | 7,326 | 7,326 | |
| Veteran's assistance..... | 46,516 | 44,531 | 1,985 | 45,454 | 42,935 | 2,519 |
| Total health and welfare.... | 4,472,936 | 4,217,396 | 255,540 | 3,884,749 | 3,545,049 | 339,700 |
| Resource development: | | | | | | |
| Agriculture co-op extension... | 194,574 | 175,019 | 19,555 | 178,874 | 164,301 | 14,573 |
| Historical commission..... | 42,255 | 17,254 | 25,001 | 27,000 | 27,000 | |
| Industrial development..... | 20,000 | 20,000 | | 20,000 | 20,000 | |
| Alter. dispute res. center.... | | | | 36,000 | | 36,000 |
| Total resource development.. | 256,829 | 212,273 | 44,556 | 261,874 | 211,301 | 50,573 |
| Culture and recreation: | | | | | | |
| Ascarate park..... | 436,045 | 366,707 | 69,338 | 400,753 | 390,743 | 10,010 |
| Golf course..... | 502,407 | 452,254 | 50,153 | 480,057 | 449,318 | 30,739 |
| Coliseum..... | 554,552 | 511,282 | 43,270 | 521,667 | 467,632 | 54,035 |
| Parks administration..... | 25,841 | 20,529 | 5,312 | 25,127 | 21,646 | 3,481 |
| County libraries..... | 129,669 | 123,382 | 6,287 | 125,721 | 115,527 | 10,194 |
| Rural parks and pools..... | 146,633 | 108,712 | 37,921 | 136,747 | 120,455 | 16,292 |
| Total culture and recreation..... | 1,795,147 | 1,582,866 | 212,281 | 1,690,072 | 1,565,321 | 124,751 |
| Capital outlays..... | 2,339,537 | 1,101,007 | 1,238,530 | 2,038,969 | 2,664,990 | (626,021) |
| Total expenditures..... | \$51,913,697 | \$45,452,181 | \$6,461,516 | \$46,993,538 | \$41,306,876 | \$5,686,662 |

County of El Paso, Texas
General Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances-Budget and Actual
For the fiscal years ended September 30, 1989 and 1988

| | 1989 | | | 1988 | | |
|--|---------------|--------------|--|---------------|--------------|--|
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| Excess (deficiency) of revenues over (under) expenditures..... | (\$9,218,196) | \$4,037,798 | \$13,255,994 | (\$7,757,353) | \$6,771,671 | \$14,529,024 |
| Other financing sources (uses): | | | | | | |
| Capital lease additions..... | | | | 1,724,296 | 1,724,296 | |
| Assumption of long-term equipment contracts payable.... | | (604,438) | (604,438) | (599,139) | (599,139) | |
| Operating transfers in..... | | 29,078 | 29,078 | 30,039 | 30,039 | |
| Operating transfers out..... | (1,515,352) | (1,351,167) | 164,185 | (1,382,489) | (673,307) | 709,182 |
| Net decrease in prior year's fund balance..... | 10,733,548 | | (10,733,548) | 9,139,842 | | (9,139,842) |
| Total other financing sources (uses)..... | \$9,218,196 | (1,926,527) | (11,144,723) | \$7,757,353 | 481,889 | (7,275,464) |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses..... | | 2,111,271 | \$2,111,271 | | 7,253,560 | \$7,253,560 |
| Fund balances, October 1..... | | 25,025,291 | | | 17,771,731 | |
| Fund balances, September 30..... | | \$27,136,562 | | | \$25,025,291 | |

The notes to the financial statements are an integral part of this statement.

THIS PAGE WAS LEFT BLANK INTENTIONALLY

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditures for specific purposes.

EL PASO COUNTY, TEXAS
Purposes of Special Revenue Funds
September 30, 1989

BUDGETED

Road and Bridge Fund

The Road and Bridge Fund was established to account for funds dedicated for the purpose of constructing and maintaining roads and bridges. Its principal source of revenue is a five dollar auto license fee.

Tourist and Convention Fund

This fund is used to account for the receipt and disbursements of funds relating to tourism and conventions within the El Paso County area.

El Paso Convention and Performing Arts Center

This fund is used to account for intergovernmental revenues from the City of El Paso and expenditures of the county associated with the El Paso Convention and Performing Arts Center.

Coliseum Improvement Fund

This fund is used to account for designated revenues used to make necessary improvements to the Coliseum. Revenues are composed mainly of Coliseum parking fees as designated by commissioners court.

Tourist Promotion Fund

This fund is used solely for the purpose of accounting for receipts and expenditures used to promote tourism to the County of El Paso such as the Miss Teen USA Pageant.

Ascarate Park Improvement Fund

This fund is used to account for funds received and expended to improve various aspects of the Ascarate Park such as major maintenance projects that are required periodically.

Ascarate Golf Course Improvement Fund

This fund accounts for those revenues and expenditures relating to the general improvement of the Ascarate Golf Course such as greens improvement.

EL PASO COUNTY, TEXAS
Purposes of Special Revenue Funds
September 30, 1989

BUDGETED

Alternative Dispute Resolution Center

This fund was established to account for those revenues and expenditures generated by the Rio Grande Council of Governments, a private organization employed by the county to resolve civil matters out of the court system.

County of El Paso, Texas
 Special Revenue Funds
 Combining Balance Sheet
 September 30, 1989
 (With comparative totals for September 30, 1988)

| | Road and Bridge | Tourists and Conventions/ Amphitheatre | El Paso Convention and Performing Arts Center | Coliseum Improvement | Tourist Promotion |
|---|--------------------|--|---|-------------------------|----------------------|
| Assets | | | | | |
| Cash..... | \$75,422 | \$110,863 | \$159,756 | \$35,958 | \$221,665 |
| Investments..... | 1,113,934 | | | | 591,345 |
| Receivables(net of allowances for uncollectibles): | | | | | |
| Interest..... | 21,566 | | | | 5,019 |
| Taxes..... | | | | | |
| Accounts..... | 31,438 | 32,638 | 49 | 3,253 | |
| Due from other funds..... | | | | | |
| Total assets..... | \$1,242,360 | \$143,501 | \$159,805 | \$39,211 | \$818,029 |
| Liabilities and fund balances | | | | | |
| Liabilities: | | | | | |
| Vouchers payable..... | \$47,675 | \$34,854 | \$8,390 | \$134 | |
| Accrued payroll..... | 36,254 | 18,902 | 39,355 | | |
| Due to other funds..... | | | | | |
| Due to other governmental agencies..... | | | 112,060 | | |
| Total liabilities..... | 83,929 | 53,756 | 159,805 | 134 | |
| Fund balances: | | | | | |
| Reserve for change funds..... | | 100 | | | |
| Reserve for encumbrances..... | 210,289 | 89,645 | | 35,862 | |
| Unreserved: | | | | | |
| Designated for specific projects..... | 630,035 | | | | \$115,000 |
| Designated for subsequent year's expenditures..... | 15,818 | | | 1,613 | 298,794 |
| Undesignated | 302,289 | | | 1,602 | 404,235 |
| Total fund balances..... | 1,158,431 | 89,745 | | 39,077 | 818,029 |
| Total liabilities and fund balances..... | \$1,242,360 | \$143,501 | \$159,805 | \$39,211 | \$818,029 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Special Revenue Funds
 Combining Balance Sheet
 September 30, 1989
 (With comparative totals for September 30, 1988)

| | Ascarate Golf Course Improvement | Ascarate Park Improvement | Alternative Dispute Resolution Center | Grants | Total (Memorandum only) | |
|---|--|---------------------------------|--|--------------------|----------------------------|--------------------|
| | | | | | 1989 | 1988 |
| Assets | | | | | | |
| Cash..... | \$68,671 | \$449,872 | \$2,020 | \$515,970 | \$1,640,197 | \$2,119,681 |
| Investments..... | | | | | 1,705,279 | 1,418,948 |
| Receivables(net of allowances for uncollectibles): | | | | | | |
| Interest..... | | | | | 26,585 | 7,152 |
| Taxes..... | | | | | | |
| Accounts..... | | 11,594 | | 558,797 | 637,769 | 480,293 |
| Due from other funds..... | | | 10,560 | | 10,560 | |
| Total assets..... | \$68,671 | \$461,466 | \$12,580 | \$1,074,767 | \$4,020,390 | \$4,026,074 |
| Liabilities and fund balances | | | | | | |
| Liabilities: | | | | | | |
| Vouchers payable..... | | \$58 | | \$41,234 | \$132,345 | \$198,783 |
| Accrued payroll..... | | | | 89,407 | 183,918 | 174,906 |
| Due to other funds..... | | | | 395,263 | 395,263 | 426,432 |
| Due to other governmental agencies..... | | | \$12,580 | | 124,640 | 73,507 |
| Total liabilities..... | | 58 | 12,580 | 525,904 | 836,166 | 873,628 |
| Fund balances: | | | | | | |
| Reserve for change funds..... | | | | | 100 | 100 |
| Reserve for encumbrances..... | | 36,125 | | | 371,921 | 488,104 |
| Unreserved: | | | | | | |
| Designated for specific projects..... | | 119,731 | | | 864,766 | 1,171,488 |
| Designated for subsequent year's expenditures..... | \$61,542 | 161,214 | | \$48,863 | 1,087,844 | 973,094 |
| Undesignated..... | 7,129 | 144,338 | | | 859,593 | 832,150 |
| Total fund balances..... | 68,671 | 461,408 | | 548,863 | 3,184,224 | 3,464,936 |
| Total liabilities and fund balances..... | \$68,671 | \$461,466 | \$12,580 | \$1,074,767 | \$4,020,390 | \$4,338,564 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Special Revenue Funds
 Combining Statement of Revenues, Expenditures and
 Changes In Fund Balances
 For the fiscal year ended September 30, 1989
 (With comparative totals for the fiscal year ended
 September 30, 1988)

| | Road and Bridge | Tourists and Conventions/ Amphitheatre | El Paso Convention and Performing Arts Center | Coliseum Improvement | Tourist Promotion |
|--|--------------------|--|---|-------------------------|----------------------|
| Revenues: | | | | | |
| Taxes..... | | \$986,609 | | | |
| Intergovernmental revenues..... | \$2,114,308 | 326,782 | \$1,608,013 | | |
| Charges for services..... | | | | \$42,823 | |
| Interest..... | 104,332 | 25,978 | | | \$68,312 |
| Miscellaneous..... | 41,321 | 13 | | | |
| Total revenues..... | 2,259,961 | 1,339,382 | 1,608,013 | 42,823 | 68,312 |
| Expenditures: | | | | | |
| Current: | | | | | |
| General government..... | 404,639 | 78,322 | | | |
| Administration of justice..... | | | | | |
| Public safety..... | | | | | |
| Health and welfare..... | | | | | |
| Community services..... | | | | | |
| Resource development..... | | 1,420,781 | 1,572,668 | | |
| Culture and recreation..... | | 28,926 | | 36,112 | |
| Roads and bridges..... | 1,585,087 | | | | |
| Capital outlays..... | 302,596 | 50,487 | 35,345 | 12,764 | |
| Total expenditures..... | 2,292,322 | 1,578,516 | 1,608,013 | 48,876 | |
| Excess (deficiency) of revenues over (under) expenditures..... | (32,361) | (239,134) | | (6,053) | 68,312 |
| Other financing sources (uses): | | | | | |
| Operating transfers in..... | | | | | |
| Operating transfers out..... | | | | | |
| Total other financing sources (uses)..... | | | | | |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses... | (32,361) | (239,134) | | (6,053) | 68,312 |
| Fund balances, October 1..... | 1,190,792 | 328,879 | | 45,130 | 749,717 |
| Fund balances, September 30..... | \$1,158,431 | \$89,745 | | \$39,077 | \$818,029 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
Special Revenue Funds
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal year ended September 30, 1989
(With comparative totals for the fiscal year ended
September 30, 1988)

| | Ascarate Golf Course Improvement | Ascarate Park Improvement | Alternative Dispute Resolution Center | Grants | Total Memorandum Only | |
|--|--|---------------------------------|--|------------------|--------------------------|--------------------|
| | | | | | 1989 | 1988 |
| Revenues: | | | | | | |
| Taxes..... | | | | | \$986,609 | \$1,109,619 |
| Intergovernmental revenues..... | | | | \$3,288,386 | 7,337,489 | 6,310,185 |
| Charges for services..... | \$7,128 | \$236,214 | \$107,025 | | 393,190 | 271,143 |
| Interest..... | | | | 10,357 | 208,979 | 161,176 |
| Miscellaneous..... | | | | 246,242 | 287,576 | 278,337 |
| Total revenues..... | 7,128 | 236,214 | 107,025 | 3,544,985 | 9,213,843 | 8,130,460 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| General government..... | | | | | 482,961 | 748,548 |
| Administration of justice..... | | | 107,025 | 1,976,490 | 2,083,515 | 1,393,694 |
| Public safety..... | | | | | | |
| Health and welfare..... | | | | 2,103,081 | 2,103,081 | 1,946,063 |
| Community services..... | | | | 5,956 | 5,956 | 157,216 |
| Resource development..... | | | | | 2,993,449 | 2,901,436 |
| Culture and recreation..... | | 50,360 | | | 115,398 | 94,305 |
| Roads and bridges..... | | | | | 1,585,087 | 1,412,864 |
| Capital outlays..... | | 48,382 | | 147,952 | 597,526 | 465,366 |
| Total expenditures..... | | 98,742 | 107,025 | 4,233,479 | 9,966,973 | 9,119,492 |
| Excess (deficiency) of revenues over (under) expenditures..... | 7,128 | 137,472 | | (688,494) | (753,130) | (989,032) |
| Other financing sources (uses): | | | | | | |
| Operating transfers in..... | | | | 813,725 | 813,725 | 673,307 |
| Operating transfers out..... | | | | (29,078) | (29,078) | (30,039) |
| Total other financing sources (uses)..... | | | | 784,647 | 784,647 | 643,268 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses... | 7,128 | 137,472 | | 96,153 | 31,517 | (345,764) |
| Fund balances, October 1..... | \$61,543 | 323,936 | | 452,710 | 3,152,707 | 3,498,471 |
| Fund balances, September 30..... | \$68,671 | \$461,408 | | \$548,863 | \$3,184,224 | \$3,152,707 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
Total Statement of Revenues, Expenditures and Changes in Fund Balances-
 Budget and Actual - Special Revenue Funds
 For the fiscal year ended September 30, 1989

| | Special Revenue Funds | | | | Total Actual 1989 | Total Actual 1988 |
|---|-----------------------|--------------------|--|------------------|-------------------------|-------------------------|
| | Budget | Actual | Variance Favorable (Unfavorable) | Grants | | |
| Revenues: | | | | | | |
| Taxes..... | \$800,000 | \$986,609 | \$186,609 | | \$986,609 | \$1,109,619 |
| Licenses and permits..... | | | | | | |
| Intergovernmental revenues..... | 4,016,968 | 4,049,103 | 32,135 | \$3,288,386 | 7,337,489 | 6,310,185 |
| Charges for services..... | 298,260 | 393,190 | 94,930 | | 393,190 | 271,143 |
| Fines and forfeitures..... | | | | | | |
| Interest income..... | 54,300 | 198,622 | 144,322 | 10,357 | 208,979 | 161,176 |
| Miscellaneous..... | 56,000 | 41,334 | (14,666) | 246,242 | 287,576 | 278,337 |
| Total revenues..... | 5,225,528 | 5,668,858 | 443,330 | 3,544,985 | 9,213,843 | 8,130,460 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| General government..... | 517,120 | 482,961 | 34,159 | | 482,961 | 748,548 |
| Administration of Justice..... | 112,260 | 107,025 | 5,235 | 1,976,490 | 2,083,515 | 1,393,694 |
| Public safety..... | | | | | | |
| Health and welfare..... | | | | 2,103,081 | 2,103,081 | 1,946,063 |
| Community services..... | | | | 5,956 | 5,956 | 157,216 |
| Resource development..... | 3,120,251 | 2,993,449 | 126,802 | | 2,993,449 | 2,901,436 |
| Culture and recreation..... | 171,575 | 115,398 | 56,177 | | 115,398 | 94,305 |
| Roads and bridges..... | 1,909,195 | 1,585,087 | 324,108 | | 1,585,087 | 1,412,864 |
| Capital outlays..... | 559,161 | 449,574 | 109,587 | 147,952 | 597,526 | 465,366 |
| Total expenditures..... | 6,389,562 | 5,733,494 | 656,068 | 4,233,479 | 9,966,973 | 9,119,492 |
| Excess (deficiency) of revenues over (under) expenditures..... | (1,164,034) | (64,636) | 1,099,398 | (688,494) | (753,130) | (989,032) |
| Other financing sources (uses): | | | | | | |
| Operating transfer in..... | | | | 813,725 | 813,725 | 673,307 |
| Operating transfer out..... | | | | (29,078) | (29,078) | (30,039) |
| Net decrease in prior year's fund balance..... | 1,164,034 | | (1,164,034) | | | |
| Total other financing sources (uses)..... | \$1,164,034 | | (\$1,164,034) | \$784,647 | \$784,647 | \$643,268 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.. | | (64,636) | (\$64,636) | 96,153 | 31,517 | (345,764) |
| Fund balances, October 1..... | | 2,699,997 | | 452,710 | 3,152,707 | 3,498,471 |
| Fund balances, September 30..... | | \$2,635,361 | | 548,863 | \$3,184,224 | \$3,152,707 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Road and Bridge Special Revenue Fund
 Comparative Balance Sheets
 September 30, 1989 and 1988

| | 1989 | 1988 |
|---|--------------------|--------------------|
| Assets | | |
| Cash..... | \$75,422 | \$115,244 |
| Investments..... | 1,113,934 | 1,118,948 |
| Receivables(net of allowances for uncollectibles): | | |
| Interest..... | 21,566 | 7,152 |
| Taxes..... | | |
| Accounts..... | 31,438 | 36,936 |
| Total assets..... | \$1,242,360 | \$1,278,280 |
| Liabilities and fund balances | | |
| Liabilities: | | |
| Vouchers payable..... | \$47,675 | \$40,308 |
| Accrued payroll..... | 36,254 | 47,180 |
| Total liabilities..... | 83,929 | 87,488 |
| Fund balances: | | |
| Reserved for encumbrances..... | 210,289 | 416,802 |
| Unreserved: | | |
| Designated specific projects..... | 630,035 | 565,835 |
| Designated for subsequent year's expenditures..... | 15,818 | 208,155 |
| Undesignated | 302,289 | |
| Total fund balances..... | 1,158,431 | 1,190,792 |
| Total liabilities and fund balances..... | \$1,242,360 | \$1,278,280 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
Road and Bridge Special Revenue Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended September 30, 1989 and 1988

| | 1989 | 1988 |
|--|-------------|-------------|
| Revenues: | | |
| Ad valorem property taxes..... | | \$261,141 |
| Intergovernmental revenues: | | |
| Lateral road receipts..... | \$65,741 | 65,741 |
| Auto license fee collections..... | 2,048,567 | 1,641,914 |
| Total intergovernmental revenues..... | 2,114,308 | 1,707,655 |
| Interest income..... | 104,332 | 67,899 |
| Miscellaneous revenues: | | |
| Reimbursements (oil, gas)..... | 24,085 | 91,429 |
| Other..... | 17,236 | 871 |
| Total miscellaneous revenues..... | 41,321 | 92,300 |
| Total revenues..... | 2,259,961 | 2,128,995 |
| Expenditures: | | |
| Current: | | |
| General government: | | |
| Salaries - commissioners..... | | 150,860 |
| Salaries - office..... | 147,313 | 201,533 |
| Auto allowance - commissioners..... | | 9,600 |
| Office expense: | | |
| Commissioners..... | | 13,480 |
| Engineering..... | 7,009 | 5,525 |
| Insurance - workers compensation..... | 78,024 | 96,633 |
| Social security..... | 62,846 | 77,544 |
| Retirement contributions..... | 44,161 | 52,879 |
| Miscellaneous..... | 65,286 | 70,362 |
| Total general government..... | 404,639 | 678,416 |
| Road and bridge construction and maintenance: | | |
| Salaries - precincts..... | 688,417 | 692,484 |
| Road resurfacing..... | 432,481 | 182,361 |
| Street lights..... | 83,070 | 84,322 |
| Vehicle operating expense..... | 3,033 | 1,812 |
| Gas, oil, grease expense..... | 112,184 | 194,596 |
| Operating expense-precinct..... | 265,902 | 183,773 |
| Total road and bridge construction and maintenance..... | 1,585,087 | 1,339,348 |
| Capital outlays..... | 302,596 | 8,925 |
| Total expenditures..... | 2,292,322 | 2,026,689 |
| Excess (deficiency) of revenues over (under) expenditures..... | (32,361) | 102,306 |
| Fund balances, October 1..... | 1,190,792 | 1,088,486 |
| Fund balances, September 30..... | \$1,158,431 | \$1,190,792 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
Road and Bridge Special Revenue Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances-Budget and Actual
Fiscal years ended September 30, 1989 and 1988

| | 1989 | | | 1988 | | |
|---|-------------|-------------|--|-------------|-------------|--|
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| Revenues: | | | | | | |
| Ad valorem property taxes..... | | | | \$296,364 | \$261,141 | (\$35,223) |
| Intergovernmental revenues: | | | | | | |
| Lateral road receipts..... | \$60,050 | \$65,741 | \$5,691 | 60,050 | 65,741 | 5,691 |
| Auto license fee collections..... | 1,901,868 | 2,048,567 | 146,699 | 1,562,705 | 1,641,914 | 79,209 |
| Total intergovernmental revenues..... | 1,961,918 | 2,114,308 | 152,390 | 1,622,755 | 1,707,655 | 84,900 |
| Interest income..... | 49,300 | 104,332 | 55,032 | 59,000 | 67,899 | 8,899 |
| Miscellaneous revenues: | | | | | | |
| Reimbursements (oil, gas)..... | 54,800 | 24,085 | (30,715) | 51,000 | 91,429 | 40,429 |
| Other..... | 100 | 17,236 | 17,136 | 628,032 | 871 | (627,161) |
| Total miscellaneous revenues..... | 54,900 | 41,321 | (13,579) | 679,032 | 92,300 | (586,732) |
| Total revenues..... | 2,066,118 | 2,259,961 | 193,843 | 2,657,151 | 2,128,995 | (528,156) |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| General government: | | | | | | |
| Salaries - commissioners..... | | | | 150,860 | 150,860 | |
| Salaries - office..... | 156,113 | 147,313 | 8,800 | 201,557 | 201,533 | 24 |
| Auto allowance - commissioners..... | | | | 9,600 | 9,600 | |
| Office expense: | | | | | | |
| Commissioners..... | | | | 18,110 | 13,480 | 4,630 |
| Engineering..... | 8,370 | 7,009 | 1,361 | 7,240 | 5,525 | 1,715 |
| Insurance - workers compensation..... | 78,884 | 78,024 | 860 | 96,765 | 96,633 | 132 |
| Social security..... | 67,281 | 62,846 | 4,435 | 78,811 | 77,544 | 1,267 |
| Retirement contributions..... | 44,794 | 44,161 | 633 | 54,081 | 52,879 | 1,202 |
| Miscellaneous..... | 78,394 | 65,286 | 13,108 | 73,922 | 70,362 | 3,560 |
| Total general government..... | 433,836 | 404,639 | 29,197 | 690,946 | 678,416 | 12,530 |
| Road and bridge construction and maintenance: | | | | | | |
| Salaries - precincts..... | 706,757 | 688,417 | 18,340 | 729,418 | 692,484 | 36,934 |
| Road resurfacing..... | 583,702 | 432,481 | 151,221 | 425,366 | 182,361 | 243,005 |
| Street lights..... | 88,825 | 83,070 | 5,755 | 125,000 | 84,322 | 40,678 |
| Vehicle operating expense..... | 3,500 | 3,033 | 467 | 2,000 | 1,812 | 188 |
| Gas, oil, grease expense..... | 214,743 | 112,184 | 102,559 | 249,353 | 194,596 | 54,757 |
| Operating expense - precinct..... | 311,668 | 265,902 | 45,766 | 241,521 | 183,773 | 57,748 |
| Total road and bridge construction and maintenance..... | \$1,909,195 | \$1,585,087 | \$324,108 | \$1,772,658 | \$1,339,348 | \$433,310 |

County of El Paso, Texas
 Road and Bridge Special Revenue Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances-Budget and Actual
 Fiscal years ended September 30, 1989 and 1988

| | 1989 | | | 1988 | | |
|---|-----------|-------------|----------------------------------|------------|-------------|----------------------------------|
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| Capital outlays..... | \$305,645 | \$302,596 | \$3,049 | \$172,547 | \$8,925 | \$163,622 |
| Total expenditures..... | 2,648,676 | 2,292,322 | 356,354 | 2,636,151 | 2,026,689 | 609,462 |
| Excess(deficiency) of revenues over (under) expenditures..... | (582,558) | (32,361) | 550,197 | 21,000 | 102,306 | 81,306 |
| Other financing sources (uses): | | | | | | |
| Operating transfers out..... | | | | (21,000) | | 21,000 |
| Net decrease in prior years fund balance..... | 582,558 | | (582,558) | | | |
| Total other financing sources (uses)..... | \$582,558 | | (582,558) | (\$21,000) | | 21,000 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses..... | | (32,361) | (\$32,361) | | 102,306 | \$102,306 |
| Fund balances, October 1..... | | 1,190,792 | | | 1,088,486 | |
| Fund balances, September 30..... | | \$1,158,431 | | | \$1,190,792 | |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Tourists, Conventions/Amphitheatre Special Revenue Fund
 Comparative Balance Sheets
 September 30, 1989 and 1988

| | 1989 | 1988 |
|---|------------------|------------------|
| Assets | | |
| Cash..... | \$110,863 | \$267,682 |
| Accounts receivable..... | 32,638 | 96,376 |
| Total assets..... | \$143,501 | \$364,058 |
| Liabilities and fund balances | | |
| Liabilities: | | |
| Vouchers payable..... | \$34,854 | \$18,021 |
| Accrued payroll..... | 18,902 | 17,158 |
| Total liabilities..... | 53,756 | 35,179 |
| Fund balances: | | |
| Reserve for change funds..... | 100 | 100 |
| Reserve for encumbrances..... | 89,645 | 59,793 |
| Unreserved: | | |
| Undesignated..... | | 268,986 |
| Total fund balances..... | 89,745 | 328,879 |
| Total liabilities and fund balances..... | \$143,501 | \$364,058 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Tourists and Conventions/Amphitheatre Special Revenue Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended September 30, 1989 and 1988

| | 1989 | 1988 |
|---|------------------|------------------|
| Revenues: | | |
| Hotel occupancy taxes..... | \$986,609 | \$848,478 |
| Intergovernmental revenues..... | 326,782 | 336,979 |
| Charges for services..... | | 1,800 |
| Interest income..... | 25,978 | 24,839 |
| Miscellaneous..... | 13 | 3,821 |
| Total revenues..... | 1,339,382 | 1,215,917 |
| Expenditures: | | |
| Current: | | |
| General government: | | |
| Social security..... | 34,034 | 30,971 |
| Retirement..... | 22,493 | 19,955 |
| Insurance - health and life..... | 17,640 | 14,148 |
| Insurance - unemployment..... | 952 | 1,321 |
| Insurance - workers compensation..... | 3,203 | 3,737 |
| Total general government..... | 78,322 | 70,132 |
| Resource development: | | |
| Tourist and convention center: | | |
| Salaries..... | 462,544 | 423,276 |
| Office expense..... | 12,447 | 14,635 |
| Printing and duplication..... | 24,885 | 24,657 |
| Dues and advertising..... | 501,086 | 326,672 |
| Sesquicentennial..... | | 76,075 |
| Operating/promotion/travel..... | 301,505 | 294,223 |
| Rentals - leases..... | 11,592 | 9,531 |
| Communications..... | 33,176 | 39,440 |
| Mileage reimbursement..... | 5,622 | 8,078 |
| Professional services..... | 67,924 | 7,086 |
| Total resource development..... | 1,420,781 | 1,223,673 |
| Culture and recreation | | |
| Amphitheatre: | | |
| Salaries..... | 12,776 | 12,437 |
| Operating expense..... | 16,150 | 3,060 |
| Total culture and recreation..... | 28,926 | 15,497 |
| Capital outlays: | | |
| Resource development equipment..... | 50,487 | 153 |
| Total capital outlays..... | 50,487 | 153 |
| Total expenditures..... | 1,578,516 | 1,309,455 |
| Excess (deficiency) of revenues over (under) expenditures..... | (239,134) | (93,538) |
| Fund balances, October 1..... | 328,879 | 422,417 |
| Fund balances, September 30..... | \$89,745 | \$328,879 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Tourists and Conventions/Amphitheatre Special Revenue Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances-Budget and Actual
 Fiscal years ended September 30, 1989 and 1988

| | 1989 | | | 1988 | | |
|--|--------------------|--------------------|--|--------------------|--------------------|--|
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| Revenues: | | | | | | |
| Hotel occupancy taxes..... | \$800,000 | \$986,609 | \$186,609 | \$670,000 | \$848,478 | \$178,478 |
| Intergovernmental revenues..... | 400,000 | 326,782 | (73,218) | 335,000 | 336,979 | 1,979 |
| Charges for services..... | | | | 100 | 1,800 | 1,700 |
| Interest income..... | 5,000 | 25,978 | 20,978 | 5,000 | 24,389 | 19,839 |
| Miscellaneous..... | 1,100 | 13 | (1,087) | 1,000 | 3,821 | 2,821 |
| Total revenues..... | 1,206,100 | 1,339,382 | 133,282 | 1,011,100 | 1,215,467 | 204,817 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| General government: | | | | | | |
| Social security..... | 34,735 | 34,034 | 701 | 32,578 | 30,971 | 1,607 |
| Retirement..... | 22,735 | 22,493 | 242 | 21,781 | 19,955 | 1,826 |
| Insurance - health and life..... | 18,119 | 17,640 | 479 | 15,891 | 14,148 | 1,743 |
| Insurance - unemployment..... | 2,420 | 952 | 1,468 | 2,164 | 1,321 | 843 |
| Insurance - workers compensation..... | 5,275 | 3,203 | 2,072 | 6,716 | 3,737 | 2,979 |
| Total general government..... | 83,284 | 78,322 | 4,962 | 79,130 | 70,132 | 8,998 |
| Resource development: | | | | | | |
| Tourist and convention center: | | | | | | |
| Salaries..... | 465,621 | 462,544 | 3,077 | 433,572 | 423,276 | 10,296 |
| Office expense..... | 15,036 | 12,447 | 2,589 | 16,439 | 14,635 | 1,804 |
| Printing and duplication..... | 30,201 | 24,885 | 5,316 | 25,900 | 24,657 | 1,243 |
| Dues and advertising..... | 502,201 | 501,086 | 1,115 | 331,491 | 326,672 | 4,819 |
| Sesquicentennial..... | | | | | 76,075 | (76,075) |
| Operating/promotion/travel..... | 341,437 | 301,505 | 39,932 | 312,469 | 294,223 | 18,246 |
| Rentals and leases..... | 11,715 | 11,592 | 123 | 12,200 | 9,531 | 2,669 |
| Communications..... | 34,180 | 33,176 | 1,004 | 39,893 | 39,440 | 453 |
| Mileage reimbursement..... | 6,805 | 5,622 | 1,183 | 8,709 | 8,078 | 631 |
| Professional services..... | 70,455 | 67,924 | 2,531 | 9,959 | 7,086 | 2,873 |
| Total resource development..... | 1,477,651 | 1,420,781 | 56,870 | 1,190,632 | 1,223,673 | (33,041) |
| Culture and recreation | | | | | | |
| Amphitheatre: | | | | | | |
| Salaries..... | 12,900 | 12,776 | 124 | 12,445 | 12,437 | 8 |
| Operating expense..... | 18,950 | 16,150 | 2,800 | 6,671 | 3,060 | 3,611 |
| Total culture and recreation..... | 31,850 | 28,926 | 2,924 | 19,116 | 15,497 | 3,619 |
| Capital outlays: | | | | | | |
| Resource development equipment..... | 81,029 | 50,487 | 30,542 | 129,153 | 153 | 129,000 |
| Total capital outlays..... | 81,029 | 50,487 | 30,542 | 129,153 | 153 | 129,000 |
| Total expenditures..... | \$1,673,814 | \$1,578,516 | \$95,298 | \$1,418,031 | \$1,309,455 | \$108,576 |

County of El Paso, Texas
 Tourists and Conventions/Amphitheatre Special Revenue Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances—Budget and Actual
 Fiscal years ended September 30, 1989 and 1988

| | 1989 | | | 1988 | | |
|--|-------------|-------------|--|-------------|------------|--|
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| Excess (deficiency) of revenues over (under) expenditures..... | (\$467,714) | (\$239,134) | \$228,580 | (\$406,931) | (\$93,538) | \$313,393 |
| Other financing sources (uses): Net decrease in prior year's fund balance..... | 467,714 | | (467,714) | 406,931 | | (406,931) |
| Total other financing sources (uses)..... | \$467,714 | | (467,714) | \$406,931 | | (406,931) |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses..... | | (239,134) | (\$239,134) | | (93,538) | (\$93,538) |
| Fund balances, October 1..... | | 328,879 | | | 422,417 | |
| Fund balances, September 30..... | | \$89,745 | | | \$328,879 | |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 El Paso Convention and Performing Arts Center Special Revenue Fund
 Comparative Balance Sheets
 September 30, 1989 and 1988

| | 1989 | 1988 |
|---|------------------|------------------|
| Assets | | |
| Cash..... | \$159,756 | \$123,007 |
| Accounts receivable..... | 49 | 246 |
| Total assets..... | \$159,805 | \$123,253 |
| Liabilities and fund balances | | |
| Liabilities: | | |
| Vouchers payable..... | \$8,390 | \$23,074 |
| Accrued payroll..... | 39,355 | 36,492 |
| Due to other governmental agencies..... | 112,060 | 63,687 |
| Total liabilities..... | \$159,805 | \$123,253 |
| Fund balances: | | |
| Undesignated..... | | |
| Total fund balances..... | | |
| Total liabilities and fund balances..... | | |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 El Paso Convention and Performing Arts Center Special Revenue Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended September 30, 1989 and 1988

| | 1989 | 1988 |
|--|--------------------|--------------------|
| Revenues: | | |
| Intergovernmental revenues..... | \$1,608,013 | \$1,704,353 |
| Total revenues..... | 1,608,013 | 1,704,353 |
| Expenditures: | | |
| Current: | | |
| Resource development: | | |
| Salaries..... | 838,149 | 854,705 |
| Social security..... | 62,224 | 61,795 |
| Retirement..... | 27,731 | 28,477 |
| Insurance health and life..... | 35,908 | 29,842 |
| Insurance - unemployment..... | 2,389 | 3,984 |
| Insurance - workers compensation..... | 36,002 | 41,875 |
| Mileage reimbursement..... | 3,959 | 3,849 |
| Office expense..... | 11,422 | 14,263 |
| Dues and advertising..... | 33,798 | 46,172 |
| Printing/Duplicating..... | 10,526 | 19,455 |
| Maintenance and repair..... | 44,163 | 51,683 |
| Vehicle operating expense..... | 1,631 | 1,712 |
| Operating-promotion/travel..... | 15,268 | 66,247 |
| Operating supplies..... | 19,600 | 28,939 |
| Utilities..... | 285,915 | 263,587 |
| Employee training..... | 4,449 | 5,086 |
| Travel and transportation..... | 5,880 | 17,486 |
| Professional services..... | 133,654 | 138,606 |
| Total resource development..... | 1,572,668 | 1,677,763 |
| Capital outlays..... | 35,345 | 26,590 |
| Total expenditures..... | \$1,608,013 | \$1,704,353 |
| Excess (deficiency) of revenues over (under) expenditures..... | | |
| Fund balances, October 1..... | | |
| Fund balances, September 30..... | | |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 El Paso Convention and Performing Arts Center Special Revenue Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances-Budget and Actual
 Fiscal years ended September 30, 1989 and 1988

| | 1989 | | | 1988 | | |
|--|------------------|--------------------|----------------------------------|--------------------|--------------------|----------------------------------|
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| Revenues: | | | | | | |
| Intergovernmental revenues..... | \$1,655,050 | \$1,608,013 | (\$47,037) | \$1,708,000 | \$1,665,023 | (\$42,977) |
| Total revenues..... | 1,655,050 | 1,608,013 | (47,037) | 1,708,000 | 1,665,023 | (42,977) |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Resource development: | | | | | | |
| Salaries..... | 846,035 | 838,149 | 7,886 | 854,900 | 854,705 | 195 |
| Social security..... | 65,970 | 62,224 | 3,746 | 62,975 | 61,795 | 1,180 |
| Retirement..... | 31,135 | 27,731 | 3,404 | 28,935 | 28,477 | 458 |
| Insurance - health and life..... | 38,795 | 35,908 | 2,887 | 30,530 | 29,842 | 688 |
| Insurance - unemployment..... | 5,000 | 2,389 | 2,611 | 3,985 | 3,984 | 1 |
| Insurance - workers compensation..... | 40,655 | 36,002 | 4,653 | 41,875 | 41,875 | |
| Mileage reimbursement..... | 4,000 | 3,959 | 41 | 4,842 | 3,849 | 993 |
| Office expense..... | 13,548 | 11,422 | 2,126 | 20,425 | 14,263 | 6,162 |
| Dues and advertising..... | 38,250 | 33,798 | 4,452 | 52,508 | 46,172 | 6,336 |
| Printing/duplicating..... | 10,200 | 10,526 | (326) | 22,094 | 19,455 | 2,639 |
| Maintenance and repair..... | 54,856 | 44,163 | 10,693 | 61,349 | 51,683 | 9,666 |
| Vehicle operating expense..... | 1,800 | 1,631 | 169 | 2,802 | 1,712 | 1,090 |
| Promotion..... | 23,288 | 15,268 | 8,020 | 67,139 | 66,247 | 892 |
| Supplies..... | 24,000 | 19,600 | 4,400 | 33,186 | 28,939 | 4,247 |
| Utilities/communications..... | 296,035 | 285,915 | 10,120 | 275,650 | 263,587 | 12,063 |
| Employee training..... | 5,069 | 4,449 | 620 | 6,048 | 5,086 | 962 |
| Travel..... | 7,400 | 5,880 | 1,520 | 17,700 | 17,486 | 214 |
| Professional services..... | 136,564 | 133,654 | 2,910 | 141,338 | 138,606 | 2,732 |
| Total resource development..... | 1,642,600 | 1,572,668 | 69,932 | 1,728,281 | 1,677,763 | 50,518 |
| Capital outlays..... | 39,707 | 35,345 | 4,362 | 49,094 | 26,590 | 22,504 |
| Total expenditures..... | 1,682,307 | \$1,608,013 | 74,294 | \$1,777,375 | \$1,704,353 | 73,022 |
| Excess(deficiency) of revenues over (under) expenditures..... | (27,257) | | 27,257 | (69,375) | (\$39,330) | 30,045 |
| Other financing sources (uses): | | | | | | |
| Net decrease in prior year's fund balance..... | 27,257 | | (27,257) | 69,375 | | (69,375) |
| Total other financing sources (uses)..... | \$27,257 | | (\$27,257) | \$69,375 | | (\$69,375) |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses..... | | | | | | |
| Fund balances, October 1..... | | | | | | |
| Fund balances, September 30..... | | | | | | |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Coliseum Improvement Special Revenue Fund
 Comparative Balance Sheets
 September 30, 1989 and 1988

| | 1989 | 1988 |
|---|-----------------|-----------------|
| Assets | | |
| Cash..... | \$35,958 | \$42,045 |
| Accounts receivable..... | 3,253 | 4,003 |
| Total assets..... | \$39,211 | \$46,048 |
| Liabilities and fund balances | | |
| Liabilities: | | |
| Vouchers payable..... | \$134 | \$918 |
| Total liabilities..... | 134 | 918 |
| Fund balances: | | |
| Reserve for encumbrances..... | 35,862 | 3,517 |
| Unreserved: | | |
| Designated for subsequent year's expenditures..... | 1,613 | |
| Undesignated | 1,602 | 41,613 |
| Total fund balances..... | 39,077 | 45,130 |
| Total liabilities and fund balances..... | \$39,211 | \$46,048 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Coliseum Improvement Special Revenue Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended September 30, 1989 and 1988

| | 1989 | 1988 |
|--|---------------|---------------|
| Revenues: | | |
| Charges for services: | | |
| Coliseum parking fees..... | \$42,823 | \$49,444 |
| Total charges for services..... | 42,823 | 49,444 |
| Total revenues..... | 42,823 | 49,444 |
| Expenditures: | | |
| Current: | | |
| Culture and recreation: | | |
| Maintenance and repair..... | 27,275 | 6,379 |
| Contracted services..... | 8,837 | 7,715 |
| Total culture and recreation..... | 36,112 | 14,094 |
| Capital outlays..... | 12,764 | 58,411 |
| Total expenditures..... | 48,876 | 72,505 |
| Excess(deficiency) of revenues over | | |
| (bunder) expenditures..... | (6,053) | (23,061) |
| Fund balances, October 1..... | 45,130 | 68,191 |
| Fund balances, September 30..... | \$39,077 | \$45,130 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Coliseum Improvement Special Revenue Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances-Budget and Actual
 Fiscal years ended September 30, 1989 and 1988

| | 1989 | | | 1988 | | |
|--|-----------------|-----------------|--|-----------------|-----------------|--|
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| Revenues: | | | | | | |
| Charges for services: | | | | | | |
| Coliseum parking fees..... | \$40,000 | \$42,823 | \$2,823 | \$40,000 | \$49,444 | \$9,444 |
| Total charges for services..... | 40,000 | 42,823 | 2,823 | 40,000 | 49,444 | 9,444 |
| Total revenues..... | 40,000 | 42,823 | 2,823 | 40,000 | 49,444 | 9,444 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Culture and recreation: | | | | | | |
| Maintenance and repair..... | 45,214 | 27,275 | 17,939 | 6,667 | 6,379 | 288 |
| Contracted services..... | 25,000 | 8,837 | 16,163 | 36,295 | 7,715 | 28,580 |
| Total culture and recreation..... | 70,214 | 36,112 | 34,102 | 42,962 | 14,094 | 28,868 |
| Capital outlays..... | 13,300 | 12,764 | 536 | 62,235 | 58,411 | 3,824 |
| Total expenditures..... | 83,514 | 48,876 | 34,638 | 105,197 | 72,505 | 32,692 |
| Excess (deficiency) of revenues over (under) expenditures..... | (43,514) | (6,053) | 37,461 | (65,197) | (23,061) | 42,136 |
| Other financing sources (uses): | | | | | | |
| Net decrease in prior years fund balance... | 43,514 | | (43,514) | 65,197 | | (65,197) |
| Total other financing sources (uses)..... | \$43,514 | | (43,514) | \$65,197 | | (65,197) |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses..... | | (6,053) | (\$6,053) | | (23,061) | (\$23,061) |
| Fund balances, October 1..... | | 45,130 | | | 68,191 | |
| Fund balances, September 30..... | | \$39,077 | | | \$45,130 | |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Tourist Promotion Special Revenue Fund
 Comparative Balance Sheets
 September 30, 1989 and 1988

| | 1989 | 1988 |
|---|------------------|------------------|
| Assets | | |
| Cash..... | \$221,665 | \$449,717 |
| Investments..... | 591,345 | 300,000 |
| Interest receivable..... | 5,019 | |
| Total assets..... | \$818,029 | \$749,717 |
| Liabilities and fund balances | | |
| Liabilities: | | |
| Total liabilities..... | | |
| Fund balances: | | |
| Unreserved: | | |
| Designated specific projects..... | \$115,000 | \$450,923 |
| Designated for subsequent year's expenditures..... | 298,794 | |
| Undesignated | 404,235 | 298,794 |
| Total fund balances..... | 818,029 | 749,717 |
| Total liabilities and fund balances..... | \$818,029 | \$749,717 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Tourist Promotion Special Revenue Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended September 30, 1989 and 1988

| | 1989 | 1988 |
|---|------------------|------------------|
| Revenues: | | |
| Interest Income..... | \$68,312 | \$42,681 |
| Total revenues..... | 68,312 | 42,681 |
| Expenditures: | | |
| Current: | | |
| Culture and recreation..... | | 2,418 |
| Total expenditures..... | | 2,418 |
| Excess (deficiency) of revenues over (under) expenditures..... | 68,312 | 40,263 |
| Fund balances, October 1..... | 749,717 | 709,454 |
| Fund balances, September 30..... | \$818,029 | \$749,717 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Tourist Promotion Special Revenue Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances-Budget and Actual
 Fiscal years ended September 30, 1989 and 1988

| | 1989 | | | 1988 | | |
|--|--------|-----------|--|---------|-----------|--|
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| Revenues: | | | | | | |
| Interest Income..... | | \$68,312 | \$68,312 | | \$42,681 | \$42,681 |
| Total revenues..... | | 68,312 | 68,312 | | 42,681 | 42,681 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Culture and recreation..... | | | | \$2,865 | 2,418 | 447 |
| Total expenditures..... | | | | 2,865 | 2,418 | 447 |
| Excess (deficiency) of revenues over (under) expenditures..... | | 68,312 | 68,312 | (2,865) | 40,263 | 43,128 |
| Other financing sources (uses): | | | | | | |
| Net decrease in prior year's fund balance..... | | | | 2,865 | | (2,865) |
| Total other financing sources (uses)..... | | | | 2,865 | | (2,865) |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses..... | | 68,312 | \$68,312 | | 40,263 | \$40,263 |
| Fund balances, October 1..... | | 749,717 | | | 709,454 | |
| Fund balances, September 30..... | | \$818,029 | | | \$749,717 | |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Ascarate Golf Course Improvement Special Revenue Fund
 Comparative Balance Sheets
 September 30, 1989 and 1988

| | 1989 | 1988 |
|---|-----------------|-----------------|
| Assets | | |
| Cash..... | \$68,671 | \$61,543 |
| Total assets..... | \$68,671 | \$61,543 |
| Liabilities and fund balances | | |
| Liabilities: | | |
| Total liabilities..... | | |
| Fund balances: | | |
| Unreserved: | | |
| Designated for subsequent year's expenditures..... | \$61,542 | |
| Undesignated | 7,129 | \$61,543 |
| Total fund balances..... | 68,671 | 61,543 |
| Total liabilities and fund balances..... | \$68,671 | \$61,543 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Ascarate Golf Course Improvement Special Revenue Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended September 30, 1989 and 1988

| | 1989 | 1988 |
|---|--------------|----------|
| Revenues: | | |
| Park traffic control fees..... | \$7,128 | |
| Total revenues..... | 7,128 | |
| Expenditures: | | |
| Total expenditures..... | | |
| Excess (deficiency) of revenues over (under) expenditures..... | 7,128 | |
| Fund balances, October 1..... | 61,543 | \$61,543 |
| Fund balances, September 30..... | \$68,671 | \$61,543 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Ascarate Golf Course Improvement Special Revenue Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances-Budget and Actual
 Fiscal years ended September 30, 1989 and 1988

| | 1989 | | | 1988 | | |
|---|---------|----------|--|---------|----------|--|
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| Revenues: | | | | | | |
| Charges for services: | | | | | | |
| Park traffic control fees..... | \$6,000 | \$7,128 | \$1,128 | \$6,000 | | (\$6,000) |
| Total revenues..... | 6,000 | 7,128 | 1,128 | 6,000 | | (6,000) |
| Expenditures: | | | | | | |
| Capital outlays..... | 6,000 | | 6,000 | 6,000 | | 6,000 |
| Total expenditures..... | \$6,000 | | 6,000 | \$6,000 | | \$6,000 |
| Excess (deficiency) of revenues over (under) expenditures..... | | 7,128 | \$7,128 | | | |
| Fund balances, October 1..... | | \$61,543 | | | 61,543 | |
| Fund balances, September 30..... | | \$68,671 | | | \$61,543 | |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Ascarate Park Improvement Special Revenue Fund
 Comparative Balance Sheets
 September 30, 1989 and 1988

| | 1989 | 1988 |
|--|------------------|------------------|
| Assets | | |
| Cash..... | \$449,872 | \$320,245 |
| Accounts receivable..... | 11,594 | 8,794 |
| Total assets..... | \$461,466 | \$329,039 |
| Liabilities and fund balances | | |
| Liabilities: | | |
| Vouchers payable..... | \$58 | \$5,103 |
| Total liabilities..... | 58 | 5,103 |
| Fund balances: | | |
| Reserve for encumbrances..... | 36,125 | 7,992 |
| Unreserved: | | |
| Designated specific projects..... | 119,731 | 154,730 |
| Designated for subsequent year's expenditures..... | 161,214 | |
| Undesignated | 144,338 | 161,214 |
| Total fund balances..... | 461,408 | 323,936 |
| Total liabilities and fund balances..... | \$461,466 | \$329,039 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Ascarate Park Improvement Special Revenue Fund
 Comparative Statements of Revenues, Expenditures and
 Changes In Fund Balances
 For the fiscal years ended September 30, 1989 and 1988

| | 1989 | 1988 |
|---|----------------|----------------|
| Revenues: | | |
| Charges for services: | | |
| Park traffic control fees..... | \$236,214 | \$191,514 |
| Total charges for services..... | 236,214 | 191,514 |
| Total revenues..... | 236,214 | 191,514 |
| Expenditures: | | |
| Current: | | |
| Culture and recreation: | | |
| Operating expense-general..... | 11,419 | 11,969 |
| Public utilities-general..... | | 4,172 |
| Contracted services..... | 38,941 | 46,155 |
| Total culture and recreation..... | 50,360 | 62,296 |
| Capital outlays..... | 48,382 | 73,516 |
| Total expenditures..... | 98,742 | 135,812 |
| Excess (deficiency) of revenues over | | |
| (bunder) expenditures..... | 137,472 | 55,702 |
| Fund balances, October 1..... | 323,936 | 268,234 |
| Fund balances, September 30..... | \$461,408 | \$323,936 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Ascarate Park Improvement Special Revenue Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances-Budget and Actual
 Fiscal years ended September 30, 1989 and 1988

| | 1989 | | | 1988 | | |
|---|-----------------|------------------|----------------------------------|----------------|------------------|----------------------------------|
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| Revenues: | | | | | | |
| Charges for services: | | | | | | |
| Park traffic control fees..... | \$140,000 | \$236,214 | \$96,214 | \$180,000 | \$191,514 | \$11,514 |
| Total charges for services..... | 140,000 | 236,214 | 96,214 | 180,000 | 191,514 | 11,514 |
| Total revenues..... | 140,000 | 236,214 | 96,214 | 180,000 | 191,514 | 11,514 |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Culture and recreation: | | | | | | |
| Operating..... | 19,511 | 11,419 | 8,092 | 12,011 | 11,969 | 42 |
| Public utilities..... | | | | 16,000 | 4,172 | 11,828 |
| Contracted services..... | 50,000 | 38,941 | 11,059 | 50,000 | 46,155 | 3,845 |
| Total culture and recreation..... | 69,511 | 50,360 | 19,151 | 78,011 | 62,296 | 15,715 |
| Capital outlays..... | 113,480 | 48,382 | 65,098 | 107,177 | 73,516 | 33,661 |
| Total expenditures..... | 182,991 | 98,742 | 84,249 | 185,188 | 135,812 | 49,376 |
| Excess (deficiency) of revenues over (under) expenditures..... | (42,991) | 137,472 | 180,463 | (5,188) | 55,702 | 60,890 |
| Other financing sources (uses): | | | | | | |
| Net decrease in prior years fund balance.... | 42,991 | | (42,991) | 5,188 | | (5,188) |
| Total other financing sources (uses)..... | \$42,991 | | (42,991) | \$5,188 | | (5,188) |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses..... | | 137,472 | \$137,472 | | 55,702 | \$55,702 |
| Fund balances, October 1..... | | 323,936 | | | 268,234 | |
| Fund balances, September 30..... | | \$461,408 | | | \$323,936 | |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Alternative Dispute Resolution Center Special Revenue Fund
 Comparative Balance Sheets
 September 30, 1989 and 1988

| | 1989 | 1988 |
|---|-----------------|----------------|
| Assets | | |
| Cash..... | \$2,020 | |
| Accounts receivable..... | | \$9,820 |
| Due from other funds..... | 10,560 | |
| Total assets..... | \$12,580 | \$9,820 |
| Liabilities and fund balances | | |
| Liabilities: | | |
| Due to other governmental agencies..... | \$12,580 | \$9,820 |
| Total liabilities..... | 12,580 | 9,820 |
| Fund balances: | | |
| Total fund balances..... | | |
| Total liabilities and fund balances..... | \$12,580 | \$9,820 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Alternative Dispute Resolution Center Special Revenue Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended September 30, 1989 and 1988

| | 1989 | 1988 |
|--|------------------|-----------------|
| Revenues: | | |
| Charges for services: | | |
| Alternative dispute resolution system fees..... | \$107,025 | \$28,385 |
| Total charges for services..... | 107,025 | 28,385 |
| Total revenues..... | 107,025 | 28,385 |
| Expenditures: | | |
| Current: | | |
| Administration of Justice..... | 107,025 | 28,385 |
| Total expenditures..... | \$107,025 | \$28,385 |
| Excess (deficiency) of revenues over (under) expenditures..... | | |
| Fund balances, October 1..... | | |
| Fund balances, September 30..... | | |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Alternative Dispute Resolution Center Special Revenue Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances—Budget and Actual
 Fiscal years ended September 30, 1989 and 1988

| | 1989 | | | 1988 | | |
|---|------------------|------------------|--|-----------------|-----------------|--|
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| Revenues: | | | | | | |
| Charges for services: | | | | | | |
| Alternative dispute resolution system fees..... | \$112,260 | \$107,025 | (\$5,235) | \$31,290 | \$28,385 | (\$2,905) |
| Total charges for services..... | 112,260 | 107,025 | (5,235) | 31,290 | 28,385 | (2,905) |
| Total revenues..... | 112,260 | 107,025 | (5,235) | 31,290 | 28,385 | (2,905) |
| Expenditures: | | | | | | |
| Current: | | | | | | |
| Administration of justice..... | 112,260 | 107,025 | 5,235 | 31,290 | 28,385 | 2,905 |
| Total expenditures..... | \$112,260 | \$107,025 | \$5,235 | \$31,290 | \$28,385 | \$2,905 |
| Excess (deficiency) of revenues over (under) expenditures..... | | | | | | |
| Fund balances, October 1..... | | | | | | |
| Fund balances, September 30..... | | | | | | |

The notes to the financial statements are an integral part of this statement.

Grants

EL PASO COUNTY, TEXAS
Purposes of Sepcial Revenue Funds
September 30, 1989

GRANTS

County Attorney Child Support

This project is funded by the Texas Department of Human Resources (TDHR) for the purposes of collecting child support payments and establishing paternity.

Court Master Title IV

This grant is funded by the state through the Attorney General's Office. The purpose of the grant is to provide services necessary to assure timely disposition of cases involving child support obligations. The enforcement of such cases is being conducted pursuant to Title IV, Part D, of the Federal Social Security Act.

Nutrition AAA

In accordance with the provisions of this grant, the Texas Department of Aging through the Rio Grande Council of Governments and the County of El Paso provide homebound meals as well as transportation from homes to centers for the eligible elderly population.

Nutrition DHS

This grant is awarded by the State Department of Human Services to provide for 214 homebound meals, 5 days a week, to participants selected by the Department of Human Services.

HUD Community Development Block Grant

This grant is awarded by the United States Department of Housing and Urban Development for the purpose of providing community development projects including neighborhood centers, parks and other neighborhood improvements.

Purchase of Juvenile Services Grant

The primary purpose of this State Criminal Justice Division grant is to enable the El Paso County Juvenile Probation Board, Juvenile Probation Department and the County of El Paso to comply with the Federal Juvenile Justice and Delinquency Prevention Act.

EL PASO COUNTY, TEXAS
Purposes of Special Revenue Funds
September 30, 1989

GRANTS

Victim Witness Service

This grant was initially awarded to El Paso County by the State Criminal Justice Division on September 17, 1984. The grant provides for counseling of victims and witnesses of criminal acts and referral of such victims the appropriate social service agencies for shelter and for specialized long-term counseling.

Rape and Child Abuse

This State Criminal Justice Division grant provides for a special prosecutor and investigators to handle rape and child abuse cases. Also, grant funding provides education and training for law enforcement personnel and disseminates educational information to the public.

Sheriff's Training Academy

This grant is funded by the State Criminal Justice Division through the Rio Grande Council of Governments to provide law enforcement training in six counties in the Upper Rio Grande Planning Area. This area includes El Paso, Hudspeth, Culberson, Fort Davis, Presidio and Brewster counties.

Sheriff's Neighborhood Watch

This is a State Criminal Justice Division grant which enables the Sheriff's Department to sponsor crime prevention educational programs, distribute crime prevention materials, train and utilize volunteers to conduct neighborhood programs, including presentations regarding crime prevention.

Stop DWI

This State Criminal Justice Division grant provides funding for a specialized DWI prosecution unit within the El Paso County Attorney's Office. The Stop DWI Unit handles cases and places emphasis on repeat offenders. The major goal is to prosecute DWI offenders as efficiently, effectively and rapidly as possible.

Family Violence

This grant is funded by the state through the District Attorney's Office. The main purpose of the grant is to pro-

EL PASO COUNTY, TEXAS
Purposes of Special Revenue Funds
September 30, 1989

GRANTS

Family Violence (Continued)

vide a comprehensive program to deter and prevent family violence and provide swift judicial intervention and prosecution when warranted.

Comprehensive Domestic Violence Program

This grant is funded by the State Criminal Justice Division. It is designed to deter and prevent family violence by (1) increased reporting of incidents of family violence; (2) providing protection of family violence victims through the filing of protective orders; and finally, (3) invoking prosecution of domestic violence cases.

TDCA (Texas Department of Community Affairs)

The following are TDCA Community Development Block Grants. Their main purposes are to assist low and moderate income families and to improve the overall aesthetic and environmental conditions of low and moderate income neighborhoods. The county administers these funds by providing direct assistance to low income families or by using the funds to implement public work projects. The grants are:

TDCA Water Hookup

Funds of this grant are used for water system improvement projects and to construct residential water hookups.

TDCA Water Sewer

This grant funds a water system improvement project and constructs residential water hookup projects.

TDCA Street Improvements

This grant provides funds for street paving in the towns of Canutillo, Fabens, San Elizario and Westway.

TDCA Lower Valley Street Improvement

This grant provides funds for paving streets of the unincorporated communities of Cuadrilla, Montoya and Tornillo.

EL PASO COUNTY, TEXAS
Purposes of Special Revenue Funds
September 30, 1989

GRANTS

CASA (Court Appointed Special Advocate)

The CASA advocate is a well trained volunteer appointed to advocate in the best interests of children who are subject to judicial action in the District Court System in El Paso. This grant is funded by the State Criminal Justice Division.

Project Bravo Headstart

This program is funded by the Department of Human Services through the Rio Grande Council of Governments. The program provides comprehensive services to children and their parents for education, health, dental, nutrition, social services, parental involvement and career development as prescribed by Federal Performance Standards for 1,554 preschool children and their parents.

Detoxification Center

This grant was awarded by the Texas Commission on Alcohol and Drug Abuse for the purpose of providing detoxification, evaluation and referral services and primary care to eligible clients.

Comprehensive Anti-DWI

This State Highway Department grant improves the apprehension, prosecution, adjudication, rehabilitation and treatment of DWI offenders. This is accomplished through public agencies, private groups, interested citizens and organizations which are responsible for or have concern about the control of drinking drivers' behavior in their jurisdiction.

Special Investigations Group (Special Narcotics)

These State Criminal Justice Division grant funds are used to identify, investigate and apprehend individuals involved in all facets of organized crime within the 34th State Judicial District.

State Assistance

These state funds provide electric, water, gas and telephone services to certain eligible needy people. These services are administered by Project Care, a state funded agency. These funds were previously classified under energy crisis intervention.

EL PASO COUNTY, TEXAS
Purposes of Special Revenue Funds
September 30, 1989

GRANTS

TERP Nutrition Services

This grant is awarded by the state through the Texas Department of Human Services. The grant provides utilities and food services to certain eligible needy people.

Texas Water Development Board

This program is coordinated by the El Paso City-County Health District which provided engineering services related to water improvements to the Cuadrilla Addition. Funds were provided by the state water development board and the county acted as grantee for the receipt and disbursement of funds.

Narcotics Detection and Apprehension

This grant is funded by the State Criminal Justice Division. The program will coordinate the apprehension and prosecution of major drug traffickers in a six county area along the Rio Grande River and the Texas international border with Mexico. The task force fills a void for narcotics intradiction and investigation in the vast remote areas along the border.

Juvenile Probation - Triad

This grant is funded by the Texas Juvenile Probation Commission. It provides for the needs of multiple-problem children that are under the jurisdiction of a juvenile court and also either mentally ill, mentally retarded, abused or neglected. The grant is administered by the Juvenile Board of El Paso County, the Life Management Center and the Texas Department of Human Services.

Juvenile Corrections Program (Electronic Monitoring Program)

This State Criminal Justice Division grant is for the purpose of providing a correctional alternative through the use of electronic monitoring of offenders. The objective of the program is to provide a low-cost, continuous surveillance of offenders while they remain on probation in their homes, schools and jobs, without undue risk to public safety.

EL PASO COUNTY, TEXAS
Purposes of Special Revenue Funds
September 30, 1989

GRANTS

Cuadrilla Addition Project

The Texas Department of Commerce and the County of El Paso have entered into a contract for the purpose of constructing a community sewage disposal facility. The facility will be for the benefit of the Cuadrilla Addition and consisting of an aerated and evaporation ponding system or an equally acceptable facility.

Bailey Addition Project

The Texas Department of Commerce and the County of El Paso have entered into a contract for the purpose of constructing a community sewage disposal facility. The facility will be for the benefit of the Bailey Addition Project and consisting of an aerated and evaporation ponding system or an equally acceptable facility.

Juvenile Screening Unit/1

The Juvenile Screening Unit/1 grant is funded by the State Criminal Justice Division through the El Paso County Attorney's office. The unit is responsible for screening all cases involving juveniles to insure that all due process requirements relating to juveniles are met under the Texas Family Code.

Heat Stress Relief Program

This grant is funded by the Texas Department of Human Services. The County of El Paso will utilize these funds to provide energy assistance to eligible households, especially households containing individuals 60 years of age or older or handicapped individuals or both.

Terp Oil and Gas Overcharge

This grant is awarded by the state through the Texas Department of Human Services. The grant provides utility services to certain eligible needy people.

County of El Paso, Texas
 Special Revenue Funds
 Combining Balance Sheet - Grant Funds
 For the year ended September 30, 1989
 (With comparative totals for the year ended September 30, 1988)

| Fund | Assets | | | | Liabilities | | | | Total Liabilities and Fund Balances |
|--|----------------------|---------------------|--------------------|------------------|-----------------------------|--------------------|-------------------|------------------|-------------------------------------|
| | Cash-Demand Deposits | Accounts Receivable | Total Assets | Vouchers Payable | Accrued Payroll Liabilities | Due to Other Funds | Total Liabilities | Fund Balances | |
| Child support..... | \$14,121 | | \$14,121 | | | | \$14,121 | \$14,121 | \$14,121 |
| Court master (a.g. title IV)..... | 16,359 | \$16,359 | 16,359 | \$44 | \$3,594 | \$12,721 | \$16,359 | 336,139 | 16,359 |
| Nutrition aar/dhr..... | 178,407 | 193,454 | 371,861 | 2,843 | 32,879 | | 35,722 | 44,209 | 371,861 |
| Hud community development block grant..... | 43,232 | 977 | 44,209 | | | | | 44,209 | 44,209 |
| Purchase of services-juveniles..... | 429 | 7,737 | 8,166 | 1,215 | | | 1,215 | 6,951 | 8,166 |
| Victim witness services..... | 4,035 | 1,084 | 5,119 | 14 | 846 | | 860 | 4,259 | 5,119 |
| Rape and child abuse prosecution..... | 18,078 | | 18,078 | 38 | 2,327 | | 2,365 | 18,078 | 18,078 |
| Sheriff's training academy..... | 90,413 | 11,244 | 101,657 | | | 1,615 | 1,615 | (1,615) | 101,657 |
| Sheriff's neighborhood watch..... | | | | | | | | 22,040 | 22,040 |
| Stop driving while intoxicated..... | 22,040 | | 22,040 | | | | | 165 | 165 |
| Family violence prosecutor..... | 165 | | 165 | | | | | 28,243 | 30,214 |
| Comprehensive domestic violence program..... | 24,219 | 5,995 | 30,214 | 31 | 1,940 | | 1,971 | 261 | 30,214 |
| Toda-water hookups..... | 261 | | 261 | | | 18,519 | 18,519 | (18,519) | 261 |
| Toda-water/sewer..... | | | | | | | | | |
| Toda street improvements..... | | | | | | | | | |
| Toda-lower valley st. improvements..... | | | | | | | | | |
| Toda-jobs bill..... | 11,251 | | 11,251 | | | | | 11,251 | 11,251 |
| Court appointed special advocates..... | 207 | | 207 | | | | | 207 | 207 |
| Project bravo-headstart..... | | | | | | | | | |
| Detoxification center..... | | | | | | | | | |
| Comprehensive anti dwl..... | 12,893 | 75,555 | 75,555 | 9,854 | 19,061 | 125,281 | 154,196 | (78,641) | 75,555 |
| Special investigations group..... | 542 | 1,374 | 14,267 | | | | | 14,267 | 14,267 |
| State-general assistance..... | 22,857 | 27,691 | 28,733 | 3,512 | 4,343 | | 7,855 | 20,378 | 28,233 |
| T.F.R.P. nutritional services..... | 15,666 | | 22,857 | | | | | 22,857 | 22,857 |
| Narcotics detection/apprehension..... | | | | | | | | 15,666 | 15,666 |
| Juvenile probation-triad..... | 3,627 | 176,583 | 176,583 | 4,904 | 22,782 | 188,894 | 216,580 | (39,997) | 176,583 |
| Juvenile corrections program..... | 27,420 | 12,177 | 15,804 | 885 | | | 885 | 14,919 | 15,804 |
| Cuadrilla addition project..... | 13,511 | 3,782 | 31,202 | 2,044 | | | 2,044 | 29,158 | 31,202 |
| Bailey addition project..... | 12,596 | | 13,511 | | | | | 13,511 | 13,511 |
| Juvenile screening unit..... | | | | | | | | 12,596 | 12,596 |
| T.F.R.P.-oil and gas overcharge..... | 12,040 | 12,040 | 12,040 | 26 | 1,635 | 10,379 | 12,040 | (20,535) | 12,040 |
| Heat stress program..... | 192 | 192 | 192 | | | | | 20,727 | 192 |
| | 12,553 | 12,553 | 12,553 | 15,824 | | 17,127 | 32,951 | (20,398) | 12,553 |
| Balances September 30, 1989..... | \$515,970 | \$558,797 | \$1,074,767 | \$41,234 | \$89,407 | \$395,263 | \$525,904 | \$548,863 | \$1,074,767 |
| Balances September 30, 1988..... | \$740,198 | \$324,118 | \$1,064,316 | \$111,359 | \$74,076 | \$426,432 | \$611,867 | \$452,710 | \$1,064,316 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Grant Funds
For the year ended September 30, 1989
(With Comparative totals for the year ended September 30, 1988)

| Fund | Beginning Balance | Revenues | Expenditures (Current) | Net Change In Fund Balances During the Year | Ending Balance |
|---|----------------------|--------------------|---------------------------|---|-------------------|
| Child support..... | \$14,121 | | | | \$14,121 |
| Court master (a.g. title IV)..... | 13,929 | \$50,202 | \$64,131 | (\$13,929) | |
| Nutrition aaa/dhs..... | 471,037 | 1,765,554 | 1,900,452 | (134,898) | 336,139 |
| Hud community development block grant.. | 40,718 | 7,328 | 3,837 | 3,491 | 44,209 |
| Purchase of services-juveniles..... | (280) | 39,217 | 31,986 | 7,231 | 6,951 |
| Victim witness services..... | 1,077 | 26,433 | 23,251 | 3,182 | 4,259 |
| Rape and child abuse prosecution..... | 18,078 | | | | 18,078 |
| Sheriff's training academy..... | 84,997 | 166,332 | 152,037 | 14,295 | 99,292 |
| Sheriff's neighborhood watch..... | 1,690 | 427 | 3,732 | (3,305) | (1,615) |
| Stop driving while intoxicated..... | 27,058 | (96) | 4,922 | (5,018) | 22,040 |
| Family violence prosecutor..... | 165 | | | | 165 |
| Comprehensive domestic violence program | 7,254 | 90,251 | 69,262 | 20,989 | 28,243 |
| Tdca-water hookups..... | 261 | | | | 261 |
| Tdca-water/sewer..... | (18,456) | | 63 | (63) | (18,519) |
| Tcdp street improvements..... | 8,225 | (8,225) | | (8,225) | |
| Tdca-lower valley street improvements.. | 498 | (498) | | (498) | |
| Tdca-jobs bill..... | 11,251 | | | | 11,251 |
| Court appointed special advocates..... | (1,304) | 8,780 | 7,476 | 1,304 | |
| Project bravo-headstart..... | (24) | 231 | | 231 | 207 |
| Detoxification center..... | (7,131) | 719,825 | 791,335 | (71,510) | (78,641) |
| Comprehensive anti dwi..... | 14,254 | 3,354 | 3,341 | 13 | 14,267 |
| Special Investigations group..... | 24,860 | 119,691 | 124,173 | (4,482) | 20,378 |
| State-general assistance..... | 22,857 | | | | 22,857 |
| T.E.R.P.-nutritional services..... | (26,382) | 99,893 | 57,845 | 42,048 | 15,666 |
| Narcotics detection/apprehension..... | (250,476) | 902,597 | 692,118 | 210,479 | (39,997) |
| Juvenile probation-triad..... | 2,609 | 126,978 | 114,668 | 12,310 | 14,919 |
| Juvenile corrections program..... | (8,176) | 71,535 | 34,201 | 37,334 | 29,158 |
| Cuadrilla addition project..... | | 16,000 | 2,489 | 13,511 | 13,511 |
| Balley addition project..... | | 16,000 | 3,404 | 12,596 | 12,596 |
| Juvenile screening unit..... | | 35,942 | 35,942 | | |
| T.E.R.P.-oil and gas overcharge..... | | 79,822 | 100,357 | (20,535) | (20,535) |
| Heat stress program..... | | 21,137 | 41,535 | (20,398) | (20,398) |
| Balances September 30, 1989..... | \$452,710 | \$4,358,710 | \$4,262,557 | \$96,153 | \$548,863 |
| Balances September 30, 1988..... | \$880,146 | \$3,442,478 | \$3,869,914 | (\$427,436) | \$452,710 |

The notes to the financial statements are an integral part of this statement.

EXHIBIT B-30

County of El Paso, Texas
 Special Revenue Funds
 Statement of Revenues - Grant Funds
 For the year ended September 30, 1989
 (With comparative totals for the year ended September 30, 1988)

| Funds | Federal/ State Grants | Inter- governmental | Interest | Other | Total Revenues | Transfers In | Other Financing Sources | Total Revenues and Other Financing Sources |
|---------------------------------------|-----------------------------|------------------------|----------|-----------|-------------------|-----------------|----------------------------|---|
| Court master (a.g. title IV) | \$50,202 | | | | \$50,202 | | | \$50,202 |
| Nutrition aad/hr | 145,193 | \$1,062,945 | \$10,357 | \$165,039 | 1,383,534 | \$382,020 | | 1,765,554 |
| Hud community development block grant | | | | 7,328 | 7,328 | | | 7,328 |
| Purchase of services-juveniles | 39,217 | | | | 39,217 | | | 39,217 |
| Victim witness services | 7,177 | | | | 7,177 | 19,256 | | 26,433 |
| Sheriff's training academy | 75,146 | | | | 75,146 | 91,186 | | 166,332 |
| Sheriff's neighborhood watch | 427 | | | | 427 | | | 427 |
| Stop driving while intoxicated | (96) | | | | (96) | | | (96) |
| Comprehensive domestic violence | 31,644 | | | | 31,644 | 58,607 | | 90,251 |
| Tdca-water hookups | | | | | | | | |
| Tdca-water/sower | | | | | | | | |
| Tcdp street improvements | (8,225) | | | | (8,225) | | | (8,225) |
| Tdca-lower valley street improvements | (498) | | | | (498) | | | (498) |
| Court appointed special advocates | 8,780 | | | | 8,780 | | | 8,780 |
| Project bravo-headstart | | | | | | | | |
| Detoxification center | 630,760 | | | 54,065 | 684,825 | 35,000 | | 719,825 |
| Comprehensive anti dwl | 3,354 | | | | 3,354 | | | 3,354 |
| Special investigations group | 112,624 | | | | 112,624 | 7,067 | | 119,691 |
| State-general assistance | | | | | | | | |
| T.E.R.P.-nutritional services | 47,669 | | | | 47,669 | 52,224 | | 99,893 |
| Narcotics detection/apprehension | 876,537 | | | 19,810 | 896,347 | 6,250 | | 902,597 |
| Juvenile probation-triad | 90,828 | | | | 101,478 | 25,500 | | 126,978 |
| Juvenile corrections program | 19,144 | | 10,650 | | 19,144 | 52,391 | | 71,535 |
| Cuadrilla addition project | | | | | | 16,000 | | 16,000 |
| Bailey addition project | | | | | | 16,000 | | 16,000 |
| Juvenile screening unit | 35,942 | | | | 35,942 | | | 35,942 |
| T.E.R.P.-oil and gas overcharge | 27,598 | | | | 27,598 | 52,224 | | 79,822 |
| Heat stress program | 21,137 | | | | 21,137 | | | 21,137 |
| Balances September 30, 1989 | \$2,214,560 | \$1,073,826 | \$10,357 | \$246,242 | \$3,544,985 | \$813,725 | | \$4,358,710 |
| Balances September 30, 1988 | \$1,446,565 | \$1,114,633 | \$25,757 | \$182,216 | \$2,769,171 | \$673,307 | | \$3,442,478 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
Special Revenue Funds

Statement of Expenditures - Grant Funds
For the year ended September 30, 1989

(With comparative totals for the year ended September 30, 1988)

| Funds | Administra- tion of Justice | Health and Welfare | Community Services | Capital Outlays | Total Expenditures | Transfers Out | Total Expenditures and Other Financing Uses |
|--|-----------------------------------|-----------------------|-----------------------|--------------------|-----------------------|------------------|--|
| Child support..... | \$64,131 | | | | \$64,131 | | \$64,131 |
| Court master (a.g. title iv)..... | | \$1,784,839 | | \$115,613 | 1,900,452 | | 1,900,452 |
| Nutrition aad/dnr..... | | 3,837 | | | 3,837 | | 3,837 |
| Hud community development block grant..... | 31,986 | | | | 31,986 | | 31,986 |
| Purchase of services-Juveniles..... | 23,251 | | | | 23,251 | | 23,251 |
| Victim witness services..... | 151,485 | | | 552 | 152,037 | | 152,037 |
| Sheriff's training academy..... | 100 | | | | 100 | \$3,632 | 3,732 |
| Sheriff's neighborhood watch..... | (157) | | | | (157) | 5,079 | 4,922 |
| Stop driving while intoxicated..... | | | | | | | |
| Family violence prosecutor..... | 51,210 | | | | 51,210 | 18,052 | 69,262 |
| Comprehensive domestic violence..... | | | \$63 | | 63 | | 63 |
| Toda-water/sewer..... | | | | | | | |
| Tdca-lower valley street improvements..... | 7,476 | | | | 7,476 | | 7,476 |
| Court appointed special advocates..... | | | | | | | |
| Project bravo-headstart..... | | | | | | | |
| Detoxification center..... | 773,535 | | | 15,485 | 789,020 | 2,315 | 791,335 |
| Comprehensive anti dnr..... | 3,341 | | | | 3,341 | | 3,341 |
| SPECTAT investigations group..... | 121,129 | | | 3,044 | 124,173 | | 124,173 |
| T.E.R.P.-nutritional services..... | | 57,845 | | | 57,845 | | 57,845 |
| Narcotics detection/apprehension..... | 678,860 | | | 13,258 | 692,118 | | 692,118 |
| Juvenile probation-triad..... | | 114,668 | | | 114,668 | | 114,668 |
| Juvenile corrections program..... | 34,201 | | | | 34,201 | | 34,201 |
| Quadrilla addition project..... | | | 2,489 | | 2,489 | | 2,489 |
| Bailey addition project..... | | | 3,404 | | 3,404 | | 3,404 |
| Juvenile screening unit..... | 35,942 | | | | 35,942 | | 35,942 |
| T.E.R.P.-oil and gas overcharge..... | | 100,357 | | | 100,357 | | 100,357 |
| Heat stress program..... | | 41,535 | | | 41,535 | | 41,535 |
| Balances September 30, 1989..... | \$1,976,490 | \$2,103,081 | \$5,956 | \$147,952 | \$4,233,479 | \$29,078 | \$4,262,557 |
| Balances September 30, 1988..... | \$1,365,309 | \$1,946,063 | \$157,216 | \$371,287 | \$3,839,875 | \$30,039 | \$3,869,914 |

The notes to the financial statements are an integral part of this statement.

THIS PAGE WAS LEFT BLANK INTENTIONALLY

Debt Service Funds

The Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

THIS PAGE WAS LEFT BLANK INTENTIONALLY

EL PASO COUNTY, TEXAS
Purposes of Debt Service Funds
September 30, 1989

General Obligation Refunding-Series 1985

This fund is used for payment of principal and interest on bonds issued to pay for expenditures incurred by capital project for the construction of the jail.

General Obligation Bonds-Series 1986A

This fund is used for payment of principal and interest on bonds issued to pay for expenditures incurred by capital project for the construction of a juvenile justice center.

General Obligation Refunding-Series 1986B

This fund is used for payment of principal and interest on bonds issued to pay for expenditures incurred by capital project for the construction of a rodeo complex.

General Obligation Bonds-Series 1987

This fund is used for payment of principal and interest on bonds issued to pay for expenditures incurred by capital project for the reconstruction of the county courthouse facilities.

General Obligation Bonds-Series 1988

This fund is used for payment of principal and interest on bonds issued to pay for expenditures incurred by capital project for the construction of a new courthouse.

Variable Rate Demand General Obligation Certificates of Obligation-Series 1988

This fund is used for payment of principal and interest on bonds issued to pay for expenditures incurred by capital project for the acquisition of a building to serve as an auxiliary county facility.

County of El Paso, Texas
Debt Service Funds
Combining Balance Sheets

For the fiscal year ended September 30, 1989
(with comparative totals for the fiscal year ended
September 30, 1988)

| | General obligation Refunding Bonds Series 1985 | General obligation Bonds Series 1986A | General obligation Refunding Bonds Series 1986B | General obligation Bonds Series 1987 | General obligation Bonds Series 1988 | Variable Rate | | Total (Memorandum only) |
|---|--|--|---|---|---|---------------|------------------|----------------------------|
| | | | | | | Demand | General | |
| Assets | | | | | | | | |
| Cash..... | \$6,127 | \$610,666 | \$3,239 | \$19,596 | \$70,435 | | | \$660,063 |
| Investments..... | 392,299 | 274,601 | 436,088 | 7,937 | 285,488 | | \$473,176 | 1,869,589 |
| Receivables(net of allowances for uncollectibles): | | | | | | | | |
| Interest..... | 7,678 | 6,005 | 12,596 | 74 | 4,112 | | 9,984 | 40,449 |
| Taxes..... | 312,839 | 87,133 | | 160,030 | 426,315 | | 32,595 | 1,018,912 |
| Accounts..... | 5,635 | 1,785 | 273 | 2,226 | 8,581 | | 1,644 | 20,144 |
| Due from other funds..... | 110,000 | | | | | | 351,740 | 461,740 |
| Total assets | \$834,578 | \$980,190 | \$452,196 | \$189,863 | \$744,931 | | \$869,139 | \$4,070,897 |
| Liabilities and fund balances | | | | | | | | |
| Liabilities: | | | | | | | | |
| Voucher's payable..... | | | | | | | | |
| Due to other funds..... | \$110,729 | \$110,000 | \$45,000 | | | | \$473,512 | \$739,241 |
| Deferred revenues..... | 257,631 | 71,758 | | \$131,789 | \$351,083 | | 26,843 | 839,104 |
| Total liabilities | 368,360 | 181,758 | 45,000 | 131,789 | 351,083 | | 500,355 | 1,578,345 |
| Fund balances: | | | | | | | | |
| Reserved for debt service..... | 466,218 | 798,432 | 407,196 | 58,074 | 393,848 | | 368,784 | 2,492,552 |
| Total fund balances | 466,218 | 798,432 | 407,196 | 58,074 | 393,848 | | 368,784 | 2,492,552 |
| Total liabilities and fund balances | \$834,578 | \$980,190 | \$452,196 | \$189,863 | \$744,931 | | \$869,139 | \$4,070,897 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Debt Service Funds
 Combining Statement of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal year ended September 30, 1989
 (With comparative totals for the fiscal year ended
 September 30, 1988)

| | General obligation Refunding Bonds Series 1985 | General obligation Refunding Bonds Series 1986A | General obligation Refunding Bonds Series 1986B | General obligation Bonds Series 1987 | General obligation Bonds Series 1988 | Var. Rate Gen. oblig. Demand Cert. of oblig. | Total (Memorandum only) |
|--|--|---|---|---|---|---|----------------------------|
| | 1985 | 1986A | 1986B | 1987 | 1988 | 1988 | 1988 |
| Revenues: | | | | | | | |
| Ad valorem property taxes..... | \$2,149,513 | \$658,020 | \$52,421 | \$898,342 | \$3,437,670 | \$611,169 | \$7,807,135 |
| Hotel occupancy taxes..... | | | 303,747 | | | | 303,747 |
| Total taxes..... | 2,149,513 | 658,020 | 356,168 | 898,342 | 3,437,670 | 611,169 | 8,110,882 |
| Interest earnings..... | 82,613 | 42,092 | 43,336 | 28,854 | \$96,475 | 33,418 | 326,768 |
| Total revenues..... | 2,232,126 | 700,112 | 399,504 | 927,196 | 3,534,145 | 644,587 | 8,437,670 |
| Expenditures: | | | | | | | |
| Debt Service: | | | | | | | |
| Principal..... | 1,095,000 | 275,000 | 90,000 | 545,000 | | 75,000 | 2,080,000 |
| Interest..... | 1,172,510 | 451,185 | 272,397 | 321,242 | 3,362,360 | 200,803 | 5,783,497 |
| Fiscal agent's fees..... | 1,461 | 906 | 470 | 880 | 2,094 | | 5,811 |
| Total expenditures..... | 2,268,971 | 727,091 | 363,867 | 869,122 | 3,364,454 | 275,803 | 7,869,308 |
| Excess (deficiency) of revenues over (under) expenditures..... | (36,845) | (26,979) | 35,637 | 58,074 | 169,691 | 368,784 | 568,362 |
| Other financing sources(uses): operating transfers in..... | | 602,450 | | | | | 602,450 |
| Total other financing sources (uses): | | 602,450 | | | | | 602,450 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources (uses)..... | (36,845) | 575,471 | 35,637 | 58,074 | 169,691 | 368,784 | 1,170,812 |
| Fund balances, October 1..... | 503,063 | 222,961 | 371,559 | | 224,157 | | 1,321,740 |
| Fund balances, September 30..... | \$466,218 | \$798,432 | \$407,196 | \$58,074 | \$393,848 | \$368,784 | \$2,492,552 |
| | | | | | | | \$1,321,740 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
Debt Service Funds
Total Statement of Revenues, Expenditures and
Changes in Fund Balances-Budget and Actual
For the fiscal year ended September 30, 1989
(With comparative totals for the fiscal year ended
September 30, 1988)

| | 1989 | | | 1988 | | |
|---|------------------|------------------|--|------------------|------------------|--|
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| Revenues: | | | | | | |
| Ad valorem property taxes..... | \$7,860,825 | \$7,807,135 | (\$53,690) | \$2,706,865 | \$2,979,069 | \$272,204 |
| Hotel occupancy taxes..... | 250,000 | 303,747 | 53,747 | 335,000 | 424,095 | 89,095 |
| Total taxes..... | 8,110,825 | 8,110,882 | 57 | 3,041,865 | 3,403,164 | 361,299 |
| Interest earnings..... | 17,000 | 326,788 | 309,788 | 24,000 | 326,416 | 302,416 |
| Total revenues..... | 8,127,825 | 8,437,670 | 309,845 | 3,065,865 | 3,729,580 | 663,715 |
| Expenditures: | | | | | | |
| Debt Service: | | | | | | |
| Principal..... | 2,080,000 | 2,080,000 | | 1,375,000 | 1,375,000 | |
| Interest..... | 6,152,697 | 5,783,497 | 369,200 | 2,082,068 | 2,044,691 | 37,377 |
| Fiscal agent's fees..... | 25,000 | 5,811 | 19,189 | 17,100 | 6,741 | 10,359 |
| Total expenditures..... | 8,257,697 | 7,869,308 | 388,389 | 3,474,168 | 3,426,432 | 47,736 |
| Excess (deficiency) of revenues over (under) expenditures..... | (129,872) | 568,362 | 698,234 | (408,303) | 303,148 | 711,451 |
| Other financing sources (uses): | | | | | | |
| Operating transfers in..... | | 602,450 | 602,450 | 75,000 | | (75,000) |
| Net decrease in prior year's fund balance..... | 129,872 | | (129,872) | 333,303 | | (333,303) |
| Total other financing sources (uses)..... | \$129,872 | 602,450 | 472,578 | \$408,303 | | (\$408,303) |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses..... | | 1,170,812 | \$1,170,812 | | 303,148 | \$303,148 |
| Fund balances, October 1..... | | 1,321,740 | | | 1,018,592 | |
| Fund balances, September 30..... | | \$2,492,552 | | | \$1,321,740 | |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 General Obligation Refunding-Series 1985
 Comparative Balance Sheets
 September 30, 1989 and 1988

| | 1989 | 1988 |
|--|------------------|------------------|
| Assets | | |
| Cash..... | \$6,127 | \$691 |
| Investments..... | 392,299 | 400,679 |
| Receivables(net of allowances for uncollectibles): | | |
| Interest..... | 7,678 | 273 |
| Taxes..... | 312,839 | 98,275 |
| Accounts..... | 5,635 | 3,874 |
| Due from other funds..... | 110,000 | 110,000 |
| Total assets..... | \$834,578 | \$613,792 |
| Liabilities and fund balances | | |
| Liabilities: | | |
| Due to other funds..... | \$110,729 | \$110,729 |
| Deferred revenues..... | 257,631 | |
| Total liabilities..... | 368,360 | 110,729 |
| Fund balances: | | |
| Reserved for debt service..... | 466,218 | 503,063 |
| Total fund balances..... | 466,218 | 503,063 |
| Total liabilities and fund balances..... | \$834,578 | \$613,792 |

County of El Paso, Texas
 General Obligation Refunding-Series 1985
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended September 30, 1989 and 1988

| | 1989 | 1988 |
|--|------------------|------------------|
| Revenues: | | |
| Ad valorem property taxes..... | \$2,149,513 | \$2,120,064 |
| Interest earnings..... | 82,613 | 51,810 |
| Total revenues..... | 2,232,126 | 2,171,874 |
| Expenditures: | | |
| Debt service: | | |
| Principal | 1,095,000 | 1,035,000 |
| Interest..... | 1,172,510 | 1,249,797 |
| Fiscal agent's fees..... | 1,461 | 2,486 |
| Total expenditures..... | 2,268,971 | 2,287,283 |
| Excess (deficiency) of revenues | | |
| over (under) expenditures..... | (36,845) | (115,409) |
| Fund balances, October 1..... | 503,063 | 618,472 |
| Fund balances, September 30..... | \$466,218 | \$503,063 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 General Obligation Refunding-Series 1985
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances-Budget and Actual
 For the fiscal years ended September 30, 1989 and 1988

| | 1989 | | | 1988 | | |
|---|------------------|------------------|--|------------------|------------------|--|
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| Revenues: | | | | | | |
| Ad valorem property taxes..... | \$2,195,724 | \$2,149,513 | (\$46,211) | \$1,955,493 | \$2,120,064 | \$164,571 |
| Interest earnings..... | 17,000 | 82,613 | 65,613 | 24,000 | 51,810 | 27,810 |
| Total revenues..... | 2,212,724 | 2,232,126 | 19,402 | 1,979,493 | 2,171,874 | 192,381 |
| Expenditures: | | | | | | |
| <i>Debt service:</i> | | | | | | |
| Principal..... | 1,095,000 | 1,095,000 | | 1,035,000 | 1,035,000 | |
| Interest..... | 1,172,511 | 1,172,510 | 1 | 1,249,798 | 1,249,797 | 1 |
| Fiscal agent's fees..... | 5,000 | 1,461 | 3,539 | 8,500 | 2,486 | 6,014 |
| Total expenditures..... | 2,272,511 | 2,268,971 | 3,540 | 2,293,298 | 2,287,283 | 6,015 |
| Excess (deficiency) of revenues over (under) expenditures..... | (59,787) | (36,845) | 22,942 | (313,805) | (115,409) | 198,396 |
| Other financing sources (uses): | | | | | | |
| Net decrease in prior year's fund balance..... | 59,787 | | (59,787) | 313,805 | | (313,805) |
| Total other financing sources (uses)..... | \$59,787 | | (59,787) | \$313,805 | | (313,805) |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses... | | (36,845) | (\$36,845) | | (115,409) | (\$115,409) |
| Fund balances, October 1..... | | 503,063 | | | 618,472 | |
| Fund balances, September 30..... | | \$466,218 | | | \$503,063 | |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 General Obligation Bonds-Series 1986A
 Comparative Balance Sheets
 September 30, 1989 and 1988

| | 1989 | 1988 |
|--|------------------|------------------|
| Assets | | |
| Cash..... | \$610,666 | \$241 |
| Investments..... | 274,601 | 295,223 |
| Receivables(net of allowances for uncollectibles): | | |
| Interest..... | 6,005 | 91 |
| Taxes..... | 87,133 | 35,986 |
| Accounts..... | 1,785 | 1,420 |
| Total assets..... | \$980,190 | \$332,961 |
| Liabilities and fund balances | | |
| Liabilities: | | |
| Due to other funds..... | \$110,000 | \$110,000 |
| Deferred revenues..... | 71,758 | |
| Total liabilities..... | 181,758 | 110,000 |
| Fund balances: | | |
| Reserved for debt service..... | 798,432 | 222,961 |
| Total fund balances..... | 798,432 | 222,961 |
| Total liabilities and fund balances..... | \$980,190 | \$332,961 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 General Obligation Bonds-Series 1986A
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended September 30, 1989 and 1988

| | 1989 | 1988 |
|---|----------------|----------------|
| Revenues: | | |
| Ad valorem property taxes..... | \$658,020 | \$780,721 |
| Interest earnings..... | 42,092 | 31,865 |
| Total revenues..... | 700,112 | 812,586 |
| Expenditures: | | |
| Debt Service: | | |
| Principal | 275,000 | 255,000 |
| Interest..... | 451,185 | 475,035 |
| Fiscal agent's fees..... | 906 | |
| Total expenditures..... | 727,091 | 730,035 |
| Excess (deficiency) of revenues over (under) expenditures..... | (26,979) | 82,551 |
| Other financing sources (uses): | | |
| Operating transfers in..... | 602,450 | |
| Total other financing sources (uses)..... | 602,450 | |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources (uses)..... | 575,471 | |
| Fund balances, October 1..... | 222,961 | 140,410 |
| Fund balances, September 30..... | \$798,432 | \$222,961 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 General Obligation Bonds-Series 1986A
 Comparative Statements of Revenues, Expenditures and
 Changes In Fund Balances-Budget and Actual
 For the fiscal years ended September 30, 1989 and 1988

| | 1989 | | | 1988 | | |
|--|-----------------|------------------|--|-----------------|------------------|--|
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| Revenues: | | | | | | |
| Ad valorem property taxes..... | \$679,498 | \$658,020 | (\$21,478) | \$716,537 | \$780,721 | \$64,184 |
| Interest earnings..... | | 42,092 | 42,092 | | 31,865 | 31,865 |
| Total revenues..... | 679,498 | 700,112 | 20,614 | 716,537 | 812,586 | 96,049 |
| Expenditures: | | | | | | |
| Debt service: | | | | | | |
| Principal | 275,000 | 275,000 | | 255,000 | 255,000 | |
| Interest | 451,185 | 451,185 | | 475,035 | 475,035 | |
| Fiscal agent's fees..... | 5,000 | 906 | 4,094 | 6,000 | | 6,000 |
| Total expenditures..... | 731,185 | 727,091 | 4,094 | 736,035 | 730,035 | 6,000 |
| Excess (deficiency) of revenues over (under) expenditures..... | (51,687) | (26,979) | 24,708 | (19,498) | 82,551 | 102,049 |
| Other financing sources (uses): | | | | | | |
| Operating transfers in..... | | 602,450 | 602,450 | | | |
| Net decrease in prior year's fund balance..... | 51,687 | | (51,687) | 19,498 | | (19,498) |
| Total other financing sources (uses)..... | \$51,687 | 602,450 | 550,763 | \$19,498 | | (19,498) |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.. | | 575,471 | \$575,471 | | 82,551 | \$82,551 |
| Fund balances, October 1..... | | 222,961 | | | 140,410 | |
| Fund balances, September 30..... | | \$798,432 | | | \$222,961 | |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 General Obligation Refunding-Series 1986B
 Comparative Balance Sheets
 September 30, 1989 and 1988

| | 1989 | 1988 |
|--|------------------|------------------|
| Assets | | |
| Cash..... | \$3,239 | \$111,727 |
| Investments..... | 436,088 | 257,857 |
| Receivables(net of allowances for uncollectibles): | | |
| Interest..... | 12,596 | 184 |
| Taxes..... | | 1,721 |
| Accounts..... | 273 | 70 |
| Total assets..... | \$452,196 | \$371,559 |
| Liabilities and fund balances | | |
| Liabilities: | | |
| Due to other funds..... | 45,000 | |
| Total liabilities..... | 45,000 | |
| Fund balances: | | |
| Reserved for debt service..... | \$407,196 | \$371,559 |
| Total fund balances..... | 407,196 | 371,559 |
| Total liabilities and fund balances..... | \$452,196 | \$371,559 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 General Obligation Refunding-Series 1986B
 Comparative Statements of Revenues, Expenditures and
 Changes In Fund Balances
 For the fiscal years ended September 30, 1989 and 1988

| | 1989 | 1988 |
|---|------------------|------------------|
| Revenues: | | |
| Ad valorem property taxes..... | \$52,421 | \$37,789 |
| Hotel occupancy taxes..... | 303,747 | 424,095 |
| Total taxes..... | 356,168 | 461,884 |
| Interest earnings..... | 43,336 | 18,584 |
| Total revenues..... | 399,504 | 480,468 |
| Expenditures: | | |
| Debt Service: | | |
| Principal | 90,000 | 85,000 |
| Interest..... | 273,397 | 282,235 |
| Fiscal agent's fees..... | 470 | 1,384 |
| Total expenditures..... | 363,867 | 368,619 |
| Excess (deficiency) of revenues over (under) expenditures..... | 35,637 | 111,849 |
| Fund balances, October 1..... | 371,559 | 259,710 |
| Fund balances, September 30..... | \$407,196 | \$371,559 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 General Obligation Refunding-Series 1966B
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances-Budget and Actual
 For the fiscal years ended September 30, 1989 and 1988

| | 1989 | | | 1988 | | |
|--|-----------------|------------------|----------------------------------|------------------|------------------|----------------------------------|
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| Revenues: | | | | | | |
| Ad valorem property taxes..... | \$100,000 | \$52,421 | (\$47,579) | \$34,835 | \$37,789 | \$2,954 |
| Hotel occupancy taxes..... | 250,000 | 303,747 | 53,747 | 335,000 | 424,095 | 89,095 |
| Total taxes..... | 350,000 | 356,168 | 6,168 | 369,835 | 461,884 | 92,049 |
| Interest earnings..... | | 43,336 | 43,336 | | 18,584 | 18,584 |
| Total revenues..... | 350,000 | 399,504 | 49,504 | 369,835 | 480,468 | 110,633 |
| Expenditures: | | | | | | |
| Debt service: | | | | | | |
| Principal..... | 90,000 | 90,000 | | 85,000 | 85,000 | |
| Interest..... | 273,398 | 273,397 | 1 | 282,235 | 282,235 | |
| Fiscal agent's fees..... | 5,000 | 470 | 4,530 | 2,600 | 1,384 | 1,216 |
| Total expenditures..... | 368,398 | 363,867 | 4,531 | \$369,835 | 368,619 | 1,216 |
| Excess (deficiency) of revenues over (under) expenditures..... | (18,398) | 35,637 | 54,035 | | 111,849 | 111,849 |
| Other financing sources (uses): | | | | | | |
| Net decrease in prior year's fund balance..... | 18,398 | | (18,398) | | | |
| Total other financing sources (uses)..... | \$18,398 | | (18,398) | | | |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.. | | 35,637 | \$35,637 | | 111,849 | \$111,849 |
| Fund balances, October 1..... | | 371,559 | | | 259,710 | |
| Fund balances, September 30..... | | \$407,196 | | | \$371,559 | |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 General Obligation Bonds-Series 1987
 Comparative Balance Sheets
 September 30, 1989 and 1988

| | 1989 | 1988 |
|---|------------------|----------------|
| Assets | | |
| Cash..... | \$19,596 | \$129 |
| Investments..... | 7,937 | |
| Receivables (net of allowances for uncollectibles): | | 1,871 |
| Interest..... | 74 | |
| Taxes..... | 160,030 | |
| Accounts..... | 2,226 | |
| Total assets..... | \$189,863 | \$2,000 |
| Liabilities and fund balances | | |
| Liabilities: | | |
| Due to other funds..... | | \$2,000 |
| Deferred revenues..... | \$131,789 | |
| Total liabilities..... | 131,789 | 2,000 |
| Fund balances: | | |
| Reserved for debt service..... | 58,074 | |
| Total fund balances..... | 58,074 | |
| Total liabilities and fund balances..... | \$189,863 | \$2,000 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 General Obligation Bonds-Series 1987
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended September 30, 1989 and 1988

| | 1989 | 1988 |
|---|------------------|----------------|
| Revenues: | | |
| Ad valorem property taxes..... | \$898,342 | \$1,871 |
| Total taxes..... | 898,342 | |
| Interest earnings..... | 28,854 | |
| Total revenues..... | 927,196 | 1,871 |
| Expenditures: | | |
| Debt Service: | | |
| Principal..... | 545,000 | |
| Interest..... | 323,242 | |
| Fiscal agent's fees..... | 880 | 1,871 |
| Total expenditures..... | \$869,122 | \$1,871 |
| Excess (deficiency) of revenues over (under) expenditures..... | 58,074 | |
| Fund balances, October 1..... | | |
| Fund balances, September 30..... | \$58,074 | |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 General Obligation Bonds-Series 1987
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances-Budget and Actual
 For the fiscal years ended September 30, 1989 and 1988

| | 1989 | | | 1988 | | |
|---|------------------|-----------------|----------------------------------|--------|----------------|----------------------------------|
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| Revenues: | | | | | | |
| Ad valorem property taxes..... | \$873,243 | \$898,342 | \$25,099 | | \$1,871 | \$1,871 |
| Total taxes..... | 873,243 | 898,342 | 25,099 | | 1,871 | 1,871 |
| Interest earnings..... | | 28,854 | 28,854 | | | |
| Total revenues..... | 873,243 | 927,196 | 53,953 | | 1,871 | 1,871 |
| Expenditures: | | | | | | |
| Debt service: | | | | | | |
| Principal..... | 545,000 | 545,000 | | | | |
| Interest..... | 323,243 | 323,242 | 1 | | | |
| Fiscal agent's fees..... | 5,000 | 860 | 4,120 | | 1,871 | (1,871) |
| Total expenditures..... | \$873,243 | 869,122 | 4,121 | | \$1,871 | (\$1,871) |
| Excess (deficiency) of revenues over (under) expenditures..... | | 58,074 | \$58,074 | | | |
| Fund balances, October 1..... | | | | | | |
| Fund balances, September 30..... | | \$58,074 | | | | |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 General Obligation Bonds-Series 1988
 Comparative Balance Sheets
 September 30, 1989 and 1988

| | 1989 | 1988 |
|--|------------------|------------------|
| Assets | | |
| Cash..... | \$20,435 | \$2,157 |
| Investments..... | 285,488 | 222,000 |
| Receivables (net of allowances for uncollectibles) | | |
| Interest..... | 4,112 | |
| Taxes..... | 426,315 | |
| Accounts..... | 8,581 | |
| Total assets..... | \$744,931 | \$224,157 |
| Liabilities and fund balances | | |
| Liabilities: | | |
| Vouchers payable..... | | |
| Deferred revenues..... | \$351,083 | |
| Total liabilities..... | 351,083 | |
| Fund balances: | | |
| Reserved for debt service..... | 393,848 | \$224,157 |
| Total fund balances..... | 393,848 | 224,157 |
| Total liabilities and fund balances..... | \$744,931 | \$224,157 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 General Obligation Bonds-Series 1988
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended September 30, 1989 and 1988

| | 1989 | 1988 |
|---|-------------|-----------|
| Revenues: | | |
| Ad valorem property taxes..... | \$3,437,670 | |
| Total taxes..... | 3,437,670 | |
| Interest earnings..... | \$96,475 | \$224,157 |
| Total revenues..... | 3,534,145 | 224,157 |
| Expenditures: | | |
| Debt Service: | | |
| Interest..... | 3,362,360 | |
| Fiscal agent's fees..... | 2,094 | |
| Total expenditures..... | 3,364,454 | |
| Excess (deficiency) of revenues over (under) expenditures..... | 169,691 | 224,157 |
| Fund balances, October 1..... | 224,157 | |
| Fund balances, September 30..... | \$393,848 | \$224,157 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 General Obligation Bonds-Series 1988
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances-Budget and Actual
 For the fiscal years ended September 30, 1989 and 1988

| | 1989 | | | 1988 | | |
|---|------------------|------------------|--|------------------|----------------|--|
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| Revenues: | | | | | | |
| Ad valorem property taxes..... | \$3,367,360 | \$3,437,670 | \$70,310 | | | |
| Total taxes..... | 3,367,360 | 3,437,670 | 70,310 | | | |
| Interest earnings..... | | 96,475 | 96,475 | \$224,157 | \$224,157 | |
| Total revenues..... | 3,367,360 | 3,534,145 | 166,785 | 224,157 | 224,157 | |
| Expenditures: | | | | | | |
| Debt service: | | | | | | |
| Interest..... | 3,362,360 | 3,362,360 | | | | |
| Fiscal agents fees..... | 5,000 | 2,094 | 2,906 | | | |
| Total expenditures..... | 3,367,360 | 3,364,454 | 2,906 | | | |
| Excess (deficiency) of revenues over (under) expenditures..... | | 169,691 | \$169,691 | 224,157 | \$224,157 | |
| Fund balances, October 1..... | | 224,157 | | | | |
| Fund balances, September 30..... | | \$393,848 | | \$224,157 | | |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Variable Rate Demand General Obligation
 Certificates of Obligation, Series 1988
 Comparative Balance Sheets
 September 30, 1989 and 1988

| | 1989 | 1988 |
|---|------------------|-----------------|
| Assets | | |
| Cash..... | | \$14,375 |
| Investments..... | \$473,176 | 22,000 |
| Receivables (net of allowances for uncollectibles): | | |
| Interest..... | 9,984 | |
| Taxes..... | 32,595 | |
| Accounts..... | 1,644 | 38,625 |
| Due from other funds..... | 351,740 | |
| Total assets..... | \$869,139 | \$75,000 |
| Liabilities and fund balances | | |
| Liabilities: | | |
| Due to other funds..... | \$473,512 | \$75,000 |
| Deferred revenues..... | 26,843 | |
| Total liabilities..... | 500,355 | 75,000 |
| Fund balances: | | |
| Reserved for debt service..... | 368,784 | |
| Total fund balances..... | 368,784 | |
| Total liabilities and fund balances..... | \$869,139 | \$75,000 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Variable Rate Demand General Obligation
 Certificates of Obligation-Series 1988
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended September 30, 1989 and 1988

| | 1989 | 1988 |
|---|------------------|-----------------|
| Revenues: | | |
| Ad valorem property taxes..... | \$611,169 | \$38,624 |
| Total taxes..... | 611,169 | |
| Interest earnings..... | 33,418 | |
| Total revenues..... | 644,587 | 38,624 |
| Expenditures: | | |
| Debt Service: | | |
| Principal..... | 75,000 | |
| Interest..... | 200,803 | 37,624 |
| Fiscal agent's fees..... | | 1,000 |
| Total expenditures..... | 275,803 | \$38,624 |
| Excess (deficiency) of revenues over (under) expenditures..... | 368,784 | |
| Fund balances, October 1..... | | |
| Fund balances, September 30..... | \$368,784 | |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Variable Rate Demand General Obligation
 Certificates of Obligation-Series 1988
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances-Budget and Actual
 For the fiscal years ended September 30, 1989 and 1988

| | 1989 | | | 1988 | | |
|--|-----------|-----------|--|----------|----------|--|
| | Budget | Actual | Variance Favorable (Unfavorable) | Budget | Actual | Variance Favorable (Unfavorable) |
| Revenues: | | | | | | |
| Ad valorem property taxes..... | \$645,000 | \$611,169 | (\$33,831) | | \$38,624 | \$38,624 |
| Total taxes..... | 645,000 | 611,169 | (33,831) | | 38,624 | 38,624 |
| Interest earnings..... | | 33,418 | 33,418 | | | |
| Total revenues..... | 645,000 | 644,587 | (413) | | 38,624 | 38,624 |
| Expenditures: | | | | | | |
| Debt service: | | | | | | |
| Principal..... | 75,000 | 75,000 | | | | |
| Interest..... | 570,000 | 200,803 | 369,197 | 75,000 | 37,624 | 37,376 |
| Fiscal agent's fees..... | | | | | 1,000 | (1,000) |
| Total expenditures..... | \$645,000 | 275,803 | 369,197 | 75,000 | \$38,624 | 36,376 |
| Excess (deficiency) of revenues over (under) expenditures..... | | 368,784 | 368,784 | (75,000) | | 75,000 |
| Other financing sources (uses): | | | | | | |
| Operating transfers in..... | | | | 75,000 | | (75,000) |
| Total other financing sources (uses)..... | | | | \$75,000 | | (\$75,000) |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.. | | 368,784 | \$368,784 | | | |
| Fund balances, October 1..... | | | | | | |
| Fund balances, September 30..... | | \$368,784 | | | | |

The notes to the financial statements are an integral part of this statement.

Capital Projects Funds

Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital projects (other than those financed with trust and proprietary funds.)

THIS PAGE WAS LEFT BLANK INTENTIONALLY

EL PASO COUNTY, TEXAS
Purposes of Capital Projects Funds
September 30, 1989

Rodeo Construction Fund

This fund is used to account for the construction of a rodeo complex. Proceeds from general obligation refunding bonds are used to finance this construction project.

Juvenile Justice Capital Project Fund

This fund is used to account for the construction of a juvenile detention center authorized by a general election. Proceeds from general obligation refunding bonds are used to finance this construction project.

County Courthouse Capital Project Fund

This fund is used to account for the construction of a new county courthouse building authorized by a general election. Proceeds from general obligation refunding bonds are used to finance this construction project.

MDR Building Capital Project Fund

This fund is used to account for the purchase of a building to be used for storage and office space and renovation. Proceeds from general obligation refunding bonds are used to finance this project.

County of El Paso, Texas.
Capital Projects Funds
Combining Balance Sheet
September 30, 1989

(With comparative totals for September 30, 1988)

| | Rodrigo Center | Juvenile Justice Center | Court house Construction 1987 | Court house Construction 1988 | M.D.R. | Total (Memorandum only) | |
|--|--------------------|-------------------------------|-------------------------------------|-------------------------------------|------------------|----------------------------|---------------------|
| | | | | | | 1989 | 1988 |
| Assets | | | | | | | |
| Cash | \$3,868 | \$13,778 | | \$1,274,173 | \$3,960 | \$1,295,779 | \$239,926 |
| Investments | 1,395,604 | | | 26,789,217 | 153,526 | 28,338,347 | 37,479,838 |
| Interest receivable | 13,083 | | | 970,157 | 448 | 983,688 | 492,347 |
| Accounts receivable | 25 | 3,971 | | | 181,080 | 185,076 | |
| Total assets | \$1,412,580 | \$17,749 | | \$29,033,547 | \$339,014 | \$30,802,890 | \$38,212,111 |
| Liabilities and fund balances | | | | | | | |
| Liabilities: | | | | | | | |
| Vouchers payable | | \$4,153 | | \$385,775 | | \$389,928 | \$108,916 |
| Due to other funds | | | | | | | 8,985 |
| Total liabilities | | 4,153 | | 385,775 | | 389,928 | 117,901 |
| Fund balances: | | | | | | | |
| Reserved: | | | | | | | |
| Reserved for encumbrances | | 13,596 | | | \$84,920 | 98,516 | 347,420 |
| Unreserved: | | | | | | | |
| Designated for capital projects | \$1,412,580 | | | 28,647,772 | 254,094 | 30,314,446 | 37,510,257 |
| Total fund balances | 1,412,580 | 13,596 | | 28,647,772 | 339,014 | 30,412,962 | 37,857,677 |
| Total liabilities and fund balances | \$1,412,580 | \$17,749 | | \$29,033,547 | \$339,014 | \$30,802,890 | \$37,975,578 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Capital Projects Funds
 Combining Statement of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal year ended September 30, 1989
 (with comparative totals for the fiscal year ended
 September 30, 1988)

| | Rodeo Center | Juvenile Justice Center | Courthouse Construction 1987 | Courthouse Construction 1988 | MDR | Total (Memorandum only) | |
|---|-----------------|-------------------------------|------------------------------------|------------------------------------|--------------|----------------------------|-------------|
| | | | | | | 1989 | 1988 |
| Revenues: | | | | | | | |
| Interest..... | \$136,688 | \$61,717 | \$114,274 | \$2,895,866 | \$113,353 | \$3,321,898 | \$946,994 |
| Miscellaneous..... | | | | | 181,054 | 181,054 | 5,703 |
| Total revenues..... | 136,688 | 61,717 | 114,274 | 2,895,866 | 294,407 | 3,502,952 | 952,697 |
| Expenditures: | | | | | | | |
| Construction..... | | 222,825 | 1,254,289 | 4,899,898 | | 6,377,012 | 2,288,583 |
| Land..... | | | 187,525 | 819,836 | | 1,007,361 | |
| Buildings..... | | | | | 1,261,172 | 1,261,172 | 1,333,085 |
| Architect..... | | 1,280 | 848,537 | 212,331 | 171,542 | 1,233,690 | 1,299,305 |
| Furniture and fixtures..... | | 30,325 | | | | 30,325 | 412,314 |
| Consulting and legal..... | | | | | | | 266,666 |
| Miscellaneous..... | | 103,824 | 80,170 | 197,811 | 53,852 | 435,657 | 103,030 |
| Total expenditures..... | | 358,254 | 2,370,521 | 6,129,876 | 1,486,566 | 10,345,217 | 5,702,983 |
| Excess (deficiency) of revenues over (under) expenditures..... | 136,688 | (296,537) | (2,256,247) | (3,234,010) | (1,192,159) | (6,842,265) | (4,750,286) |
| Other financing sources (uses): | | | | | | | |
| General obligation bond proceeds..... | | | | | | | 37,984,766 |
| Operating transfers out..... | | (602,450) | | | | (602,450) | |
| Total other financing sources (uses)..... | | (602,450) | | | | (602,450) | 37,984,766 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses..... | 136,688 | (898,987) | (2,256,247) | (3,234,010) | (1,192,159) | (7,444,715) | 33,234,480 |
| Fund balances, October 1..... | 1,275,892 | 912,583 | \$2,256,247 | 31,881,782 | 1,531,173 | 37,857,677 | 4,623,197 |
| Fund balances, September 30..... | \$1,412,580 | \$13,596 | \$28,647,772 | \$39,014 | \$30,412,962 | \$37,857,677 | |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Rodeo Center Capital Projects Fund
 Comparative Balance Sheets
 September 30, 1989 and 1988

| | 1989 | 1988 |
|---|--------------------|--------------------|
| Assets | | |
| Cash..... | \$3,868 | \$1,799 |
| Investments..... | 1,395,604 | 1,267,444 |
| Interest receivable..... | 13,083 | 6,649 |
| Accounts receivable..... | 25 | |
| Total assets..... | \$1,412,580 | \$1,275,892 |
| Liabilities and fund balances | | |
| Liabilities: | | |
| Vouchers payable..... | | |
| Total liabilities..... | | |
| Fund balances: | | |
| Unreserved: | | |
| Designated for capital projects..... | \$1,412,580 | \$1,275,892 |
| Total fund balances..... | 1,412,580 | 1,275,892 |
| Total liabilities and fund balances..... | \$1,412,580 | \$1,275,892 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Rodeo Center Capital Projects Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended September 30, 1989 and 1988

| | 1989 | 1988 |
|---|--------------------|--------------------|
| Revenues: | | |
| Interest..... | \$136,688 | \$81,620 |
| Total revenues..... | 136,688 | 81,620 |
| Expenditures: | | |
| Architect..... | | 7,578 |
| Miscellaneous..... | | 15,000 |
| Total expenditures..... | | 22,578 |
| Excess (deficiency) of revenues over (under) expenditures..... | 136,688 | 59,042 |
| Fund balances, October 1..... | 1,275,892 | 1,216,850 |
| Fund balances, September 30..... | \$1,412,580 | \$1,275,892 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Juvenile Justice Center Capital Projects Fund
 Comparative Balance Sheets
 September 30, 1989 and 1988

| | 1989 | 1988 |
|---|-----------------|--------------------|
| Assets | | |
| Cash..... | \$13,778 | \$78,559 |
| Investments..... | | 920,773 |
| Interest receivable..... | | 21,579 |
| Accounts receivable..... | 3,971 | |
| Total assets..... | \$17,749 | \$1,020,911 |
| Liabilities and fund balances | | |
| Liabilities: | | |
| Vouchers payable..... | \$4,153 | \$108,328 |
| Total liabilities..... | 4,153 | 108,328 |
| Fund balances: | | |
| Reserved: | | |
| Reserved for encumbrances..... | 13,596 | 278,545 |
| Unreserved: | | |
| Designated for capital projects..... | | 634,038 |
| Total fund balances..... | 13,596 | 912,583 |
| Total liabilities and fund balances..... | \$17,749 | \$1,020,911 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Juvenile Justice Center Capital Projects Fund
 Comparative Statements of Revenues, Expenditures and
 Changes In Fund Balances
 For the fiscal years ended September 30, 1989 and 1988

| | 1989 | 1988 |
|---|------------------|--------------------|
| Revenues: | | |
| Interest..... | \$61,717 | \$259,851 |
| Total revenues..... | 61,717 | 259,851 |
| Expenditures: | | |
| Construction..... | 222,825 | 2,288,583 |
| Architect..... | 1,280 | 15,322 |
| Furniture and fixtures..... | 30,325 | 412,314 |
| Miscellaneous..... | 103,824 | 37,396 |
| Total expenditures..... | 358,254 | 2,753,615 |
| Excess (deficiency) of revenues over (under) expenditures..... | (296,537) | (2,493,764) |
| Other financing sources (uses): | | |
| Operating transfers out..... | (602,450) | |
| Total other financing sources (uses)..... | (602,450) | |
| Excess (deficiency) of revenues and other financing sources (uses) over (under) expenditures and other financing uses..... | (898,987) | |
| Fund balances, October 1..... | 912,583 | 3,406,347 |
| Fund balances, September 30..... | \$13,596 | \$912,583 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 County Courthouse Construction 1987 Capital Projects Fund
 Comparative Balance Sheets
 September 30, 1989 and 1988

| | 1989 | 1988 |
|---|------|--------------------|
| Assets | | |
| Cash..... | | \$527,039 |
| Investments..... | | 1,822,866 |
| Interest receivable..... | | |
| Total assets..... | | \$2,349,905 |
| Liabilities and fund balances | | |
| Liabilities: | | |
| Vouchers payable..... | | \$246 |
| Total liabilities..... | | 246 |
| Fund balances: | | |
| Unreserved: | | |
| Designated for capital projects..... | | 2,349,659 |
| Total fund balances..... | | 2,349,659 |
| Total liabilities and fund balances..... | | \$2,349,905 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 County Courthouse Construction 1987 Capital Projects Fund
 Comparative Statements of Revenues, Expenditures and
 Changes In Fund Balances
 For the fiscal years ended September 30, 1989 and 1988

| | 1989 | 1988 |
|---|--------------------|--------------------|
| Revenues: | | |
| Interest..... | \$114,274 | \$154,297 |
| Total revenues..... | 114,274 | 154,297 |
| Expenditures: | | |
| Construction..... | 1,254,289 | |
| Land..... | 187,525 | |
| Architect..... | 848,537 | 1,230,515 |
| Consulting and legal..... | | 140,077 |
| Miscellaneous..... | 80,170 | 31,775 |
| Total expenditures..... | 2,370,521 | 1,402,367 |
| Excess (deficiency) of revenues over (under) expenditures..... | (2,256,247) | (1,248,070) |
| Other financing sources (uses): | | |
| General obligation bond proceeds..... | | 3,504,317 |
| Total other financing sources (uses)..... | | 3,504,317 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures..... | (2,256,247) | 2,256,247 |
| Fund balances, October 1..... | \$2,256,247 | |
| Fund balances, September 30..... | | \$2,256,247 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
M.D.R. Building Capital Projects Fund
Comparative Balance Sheets
September 30, 1989 and 1988

| | 1989 | 1988 |
|---|------------------|--------------------|
| Assets | | |
| Cash..... | \$3,960 | |
| Investments..... | 153,526 | \$1,522,481 |
| Interest receivable..... | 448 | 18,019 |
| Accounts receivable..... | 181,080 | |
| Total assets..... | \$339,014 | \$1,540,500 |
| Liabilities and fund balances | | |
| Liabilities: | | |
| Vouchers payable..... | | \$342 |
| Due to other funds..... | | 8,985 |
| Total liabilities..... | | 9,327 |
| Fund balances: | | |
| Reserved: | | |
| Reserved for encumbrances..... | \$84,920 | 68,875 |
| Unreserved: | | |
| Designated for capital projects..... | 254,094 | 1,462,298 |
| Total fund balances..... | 339,014 | 1,531,173 |
| Total liabilities and fund balances..... | \$339,014 | \$1,540,500 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
M.D.R. Building Capital Projects Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended September 30, 1989 and 1988

| | 1989 | 1988 |
|---|--------------------|--------------------|
| Revenues: | | |
| Interest..... | \$113,353 | \$3,488 |
| Miscellaneous..... | 181,054 | 5,703 |
| Total revenues..... | 294,407 | 9,191 |
| Expenditures: | | |
| <i>Buildings</i> | 1,261,172 | 1,333,085 |
| Architect..... | 171,542 | 25,028 |
| Consulting and legal..... | | 78,546 |
| Miscellaneous..... | 53,852 | 18,859 |
| Total expenditures..... | 1,486,566 | 1,455,518 |
| Excess (deficiency) of revenues over (under) expenditures..... | (1,192,159) | (1,446,327) |
| Other financing sources: | | |
| General obligation bond proceeds..... | | 2,977,500 |
| Total other financing sources..... | | 2,977,500 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures..... | (1,192,159) | 1,531,173 |
| Fund balances, October 1..... | 1,531,173 | |
| Fund balances, September 30..... | \$339,014 | \$1,531,173 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 County Courthouse Construction 1988 Capital Projects Fund
 Comparative Balance Sheets
 September 30, 1989 and 1988

| | 1989 | 1988 |
|---|---------------------|---------------------|
| Assets | | |
| Cash..... | \$1,274,173 | (\$367,471) |
| Investments..... | 26,789,217 | 31,946,274 |
| Interest receivable..... | 970,157 | 209,567 |
| Total assets..... | \$29,033,547 | \$31,788,370 |
| Liabilities and fund balances | | |
| Liabilities: | | |
| Vouchers payable..... | \$385,775 | |
| Total liabilities..... | 385,775 | |
| Fund balances: | | |
| Unreserved: | | |
| Designated for capital projects..... | 28,647,772 | \$31,788,370 |
| Total fund balances..... | 28,647,772 | 31,788,370 |
| Total liabilities and fund balances..... | \$29,033,547 | \$31,788,370 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 County Courthouse Construction 1988 Capital Projects Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended September 30, 1989 and 1988

| | 1989 | 1988 |
|---|---------------------|---------------------|
| Revenues: | | |
| Interest..... | \$2,895,866 | \$447,738 |
| Total revenues..... | 2,895,866 | 447,738 |
| Expenditures: | | |
| Construction..... | 4,899,898 | |
| Land..... | 819,836 | |
| Architect..... | 212,331 | 20,862 |
| Consulting and legal..... | | 48,043 |
| Miscellaneous..... | 197,811 | |
| Total expenditures..... | 6,129,876 | 68,905 |
| Excess (deficiency) of revenues over (under) expenditures..... | (3,234,010) | 378,833 |
| Other financing sources (uses): | | |
| General obligation bond proceeds..... | | 31,502,949 |
| Total other financing sources (uses)..... | | 31,502,949 |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures..... | (3,234,010) | 31,881,782 |
| Fund balances, October 1..... | 31,881,782 | |
| Fund balances, September 30..... | \$28,647,772 | \$31,881,782 |

The notes to the financial statements are an integral part of this statement.

THIS PAGE WAS LEFT BLANK INTENTIONALLY

Enterprise Fund

The enterprise fund is used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of net income is appropriate for accountability purposes.

Parking Facility Fund - This fund is used to account for the activities of the county's parking facility.

County of El Paso
 Parking Facilities Enterprise Fund
 Comparative Balance Sheets
 September 30, 1989 and 1988

| | 1989 | 1988 |
|--|--------------------|------|
| Assets | | |
| Restricted assets: | | |
| Cash and cash equivalents..... | \$1,781,100 | |
| Investments..... | 5,266,857 | |
| Interest receivable..... | 48,333 | |
| Total restricted assets..... | 7,096,290 | |
| Deferred charge..... | 93,809 | |
| Fixed assets: | | |
| Construction in progress..... | 931,729 | |
| Land..... | 1,007,361 | |
| Total fixed assets..... | 1,939,090 | |
| Total assets..... | \$9,129,189 | |
| Liabilities and equity | | |
| Current liabilities payable from restricted assets: | | |
| Construction contracts payable..... | \$541,730 | |
| Accrued interest payable..... | 47,811 | |
| Total current liabilities payable from restricted assets..... | 589,541 | |
| Noncurrent liabilities: | | |
| Revenue bonds payable (net of unamortized discounts)..... | 7,492,201 | |
| Total noncurrent liabilities..... | 7,492,201 | |
| Total liabilities..... | 8,081,742 | |
| Equity: | | |
| Contributed capital - Government..... | 1,007,361 | |
| Total contributed capital..... | 1,007,361 | |
| Retained earnings: | | |
| Reserved for revenue bond construction..... | (19,780) | |
| Reserved for revenue bond current debt service... | 59,866 | |
| Total retained earnings..... | 40,086 | |
| Total equity..... | 1,047,447 | |
| Total liabilities and equity..... | \$9,129,189 | |

The notes to the financial statements are an integral part of this statement.

County of El Paso
 Parking Facilities Enterprise Fund
 Comparative Statements of Revenues, Expenses and Changes
 in Retained Earnings
 For the fiscal years ended September 30, 1989 and 1988

| | 1989 | 1988 |
|--|-----------------|------|
| Nonoperating revenues (expenses): | | |
| Interest revenue..... | \$66,220 | |
| Interest expense..... | (2,668) | |
| Letter of credit fees | (23,466) | |
| Total nonoperating revenues (expenses)..... | 40,086 | |
| Net income..... | 40,086 | |
| Retained earnings, October 1..... | | |
| Retained earnings, September 30..... | \$40,086 | |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Parking Facilities Enterprise Fund
 Comparative Statements of Cash Flows
 Increase (Decrease) in Cash and Cash Equivalents
 For the fiscal years ended September 30, 1989 and 1988

| | 1989 | 1988 |
|---|--------------------|------|
| Cash flows from capital and related financing activities: | | |
| Proceeds from revenue bonds..... | \$7,489,890 | |
| Payment on issuance cost..... | (94,166) | |
| Payment of letter of credit fee..... | (23,466) | |
| Net cash provided by financing activities..... | 7,372,258 | |
| Cash flows from investing activities: | | |
| Purchase of investments..... | (5,266,857) | |
| Earnings on invested proceeds..... | 65,804 | |
| Construction (including capitalized interest costs)..... | (390,105) | |
| Net cash used in investment activities..... | (5,591,158) | |
| Net increase in cash and cash equivalents..... | 1,781,100 | |
| Cash and cash equivalents, October 1..... | | |
| Cash and cash equivalents, September 30 (including \$15,762, \$1,765,319 and \$19 in restricted accounts in 1989)..... | \$1,781,100 | |

Schedule of Noncash Transactions
 Affecting Financial Position

| | | |
|--|-------------|--|
| Construction..... | \$541,730 | |
| Incurring construction on account..... | (541,730) | |
| Acquisition of fixed assets..... | 1,007,361 | |
| Contributions of fixed assets from government..... | (1,007,361) | |
| Net effect of noncash transactions..... | | |

The notes to the financial statements are an integral part of this statement.



Trust and Agency Funds

Trust Funds are used to account for assets held by the County in a trustee capacity. Agency Funds are used to account for assets held by the County as an agent for individuals, private organizations, other governments and/or other funds.

EL PASO COUNTY, TEXAS
Purposes of Trust and Agency Funds
September 30, 1989

TRUST FUND

Health and Life

This is a self-funded insurance program administered by the county acting as a trustee for its employees and their eligible dependents. The program provides health, dental and life insurance benefits.

AGENCY FUNDS

County Law Library

This is a program funded by the state which provides funds to maintain judicial reference material.

Social Security

This is a clearing account for F.I.C.A. withholdings and county contributions.

Retirement

This is a clearing account for retirement withholdings and contributions forwarded to the Texas County and District Retirement System (TCDRS).

West Texas Regional Adult Probation

State aid funds are received from the Texas Adult Probation Commission to provide services for citizens who violate minor laws. The commission provides these funds to be used for staff, residential and restitution services.

County Attorney Bad Check Fund

Operating: This is a program designed to reduce bad check problems and to prosecute repeating offenders.

Trust: This program is established for the collection of bad checks and disbursing the funds to the bad check recipients.

County Attorney Food Stamp Prosecution

The County Attorney's Office is granted funds by the state to reduce food stamp abuse.

EL PASO COUNTY, TEXAS
Purposes of Trust and Agency Funds
September 30, 1989

District Attorney Food Stamp Prosecution

The District Attorney's Office is granted funds by the state to reduce food stamp abuse.

District Attorney Law Enforcement

Courts award monies to the District Attorney to be used for investigation purposes and enforcement of drug control statutes.

West Texas Juvenile Board State Aid

State aid funds are received from the Texas Juvenile Probation Commission to provide juvenile probation services. The commission provides these funds to be used for staff services, non-residential services and residential services.

Juvenile Probation Supervision

These are funds deposited to be used for the purchase of services the commission considers necessary for the diversion of any juvenile who is at risk of commitment to the Texas Youth Commission.

Project Care

This fund accounts for those donations received by the General Assistance Department from local utility companies and the dispensing of these funds to needy citizens.

Narcotics Detection and Apprehension (Imprest Fund)

This fund was set up to pay for confidential funds such as payments to informants or payments for purchase of materials as evidence (such as narcotics) or other uses as may be required by law enforcement personnel working in an undercover capacity.

Payroll Fund

This fund is a clearing account for monies used for the county payroll. The fund was established to prevent payroll overdrafts and an amount of \$30,000 is always maintained in the account.

EL PASO COUNTY, TEXAS
Purposes of Trust and Agency Funds
September 30, 1989

Other Elected Officials

This group of funds accounts for monies collected by the county tax assessor-collector, the county clerk, the sheriff's department and justices of the peace and the district clerk's office not yet deposited with the county treasury or transmitted to other governmental agencies or individuals.

Foster Care System Study

This fund was set up to account for the Policy Advisory Group appointed by the Council of Judges to review foster care records and the foster care system and deliver a report.

Juvenile Board State Aid-Border Project

State aid funds are received from the Texas Juvenile Probation Commission to facilitate the disposition of juvenile delinquent illegal aliens. The program will purchase the services of a person familiar with the laws, culture and resources available in Mexico in order to accomplish the disposition.

MDR Revolving Fund

This is a reserve setup to hold the excess amount of interest that is budgeted in the Debt Service-MDR each year as mandated in the order authorizing the issuance of certificates of obligations.

County Deferred Compensation

This fund accounts for the County of El Paso's deferred compensation plan offered to it's employees

County of El Paso, Texas
Trust and Agency
Combining Balance Sheet
September 30, 1989
(With comparative totals for September 30, 1988)

| | Expendable Trust | | Agency Funds | | | | |
|---|------------------|--------------------|------------------|------------------------------|----------------------------|-------------------------------------|-----------------|
| | Health and Life | County Law Library | Social Security | County Employees' Retirement | West Texas Adult Probation | County Attorney Bad Check Operating | Trust |
| Assets | | | | | | | |
| Cash..... | \$82,007 | \$43,273 | \$9,695 | \$227,134 | \$731,056 | \$8,426 | \$20,463 |
| Investments..... | 500,000 | 57,000 | | | 500,000 | | |
| Receivables: | | | | | | | |
| Interest..... | 2,423 | 61 | | | 891 | | |
| Accounts..... | 157 | 10,000 | | | 33,736 | | 7,456 |
| Payroll..... | | | 311,849 | 111,882 | | | |
| Due from other funds..... | | | | | | | |
| Due from other governmental agencies..... | | | | | | | |
| Deferred compensation plan assets..... | | | | | | | |
| Total Assets..... | \$584,587 | \$110,334 | \$321,544 | \$339,016 | \$1,265,683 | \$8,426 | \$27,919 |
| Liabilities and fund balances | | | | | | | |
| Liabilities: | | | | | | | |
| Vouchers payable..... | \$242,981 | \$6,180 | \$36 | \$339,016 | \$52,333 | \$74 | \$9,784 |
| Accrued payroll..... | | 1,666 | | | 109,807 | 1,369 | |
| Due to other funds..... | | | | | | | |
| Due to other units..... | | | | | | | |
| Due to other governmental agencies..... | 4,768 | 102,488 | 321,508 | | 1,103,143 | 6,983 | 18,135 |
| Deferred revenue..... | | | | | 400 | | |
| Deferred compensation due employees..... | | | | | | | |
| Total Liabilities..... | 247,749 | 110,334 | 321,544 | 339,016 | 1,265,683 | 8,426 | 27,919 |
| Fund balances: | | | | | | | |
| Reserved for health fund benefits..... | 336,838 | | | | | | |
| Total fund balances..... | 336,838 | | | | | | |
| Total Liabilities and fund balances..... | \$584,587 | \$110,334 | \$321,544 | \$339,016 | \$1,265,683 | \$8,426 | \$27,919 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Trust and Agency
 Combining Balance Sheet
 September 30, 1989
 (With comparative totals for September 30, 1988)

| | Agency Funds | | | | | | | |
|---|---|---|--|--------------------------------|--------------------------------------|-----------------|--|-------------------|
| | County Attorney Food Stamp Fraud Pros. Fund | District Attorney Food Stamp Fraud Pros. Fund | District Attorney Law Enforcement | Juvenile Board State Aid | Juvenile Probation Supervision | Project Care | Narcotics Detection Apprehension | County Payroll |
| Assets | | | | | | | | |
| Cash..... | \$21,588 | \$5,303 | \$5,346 | \$9,559 | \$63,337 | \$50,605 | \$420,144 | \$30,000 |
| Investments..... | | | | 59,000 | | | | |
| Receivables: | | | | | | | | |
| Interest..... | | | | | | | | |
| Accounts..... | | | | 1,011 | 70 | | 1,497 | |
| Payroll..... | | | | | | | | 902,508 |
| Due from other funds..... | | | | | | | | |
| Due from other governmental agencies..... | | | | | | | | |
| Deferred compensation plan assets..... | | | | | | | | |
| Total Assets..... | \$21,588 | \$5,303 | \$5,346 | \$69,570 | \$63,407 | \$50,605 | \$421,641 | \$932,508 |
| <hr/> | | | | | | | | |
| Liabilities and fund balances | | | | | | | | |
| Liabilities: | | | | | | | | |
| Vouchers payable..... | | | | \$1,754 | | \$4,402 | | |
| Accrued payroll..... | | | | 10,368 | | | | |
| Due to other funds..... | | | | | | | | \$30,000 |
| Due to other units..... | | | | | | | | |
| Due to other govern- mental agencies..... | \$21,588 | \$5,303 | \$5,346 | \$7,448 | \$62,907 | 46,203 | \$421,641 | 902,508 |
| Deferred revenue..... | | | | | 500 | | | |
| Deferred compensation due employees..... | | | | | | | | |
| Total liabilities..... | 21,588 | 5,303 | 5,346 | 69,570 | 63,407 | 50,605 | 421,641 | 932,508 |
| <hr/> | | | | | | | | |
| Fund balances: | | | | | | | | |
| Reserved for health fund benefits..... | | | | | | | | |
| Total fund balances..... | | | | | | | | |
| Total liabilities and fund balances..... | \$21,588 | \$5,303 | \$5,346 | \$69,570 | \$63,407 | \$50,605 | \$421,641 | \$932,508 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
Trust and Agency
Combining Balance Sheet
September 30, 1989
(With comparative totals for September 30, 1988)

| | Juvenile Board | | | | Other Elected Officials | Total Memorandum only | |
|---|--------------------------------|--------------------------------|-----------------------------|------------------------------------|-------------------------------|--------------------------|--------------------|
| | Foster Care System Study | State Aid Border Project | M.D.R. Revolving Fund | County Deferred Compensation | | 1989 | 1988 |
| Assets | | | | | | | |
| Cash..... | \$7,791 | \$24,638 | \$351,740 | | \$4,707,704 | \$6,819,809 | \$5,531,839 |
| Investments..... | | | | | 10,000 | 1,126,000 | 721,700 |
| Receivables: | | | | | | | |
| Interest..... | | | | | 18 | 3,393 | 20,077 |
| Accounts..... | | | | | 67,231 | 121,158 | 175,175 |
| Payroll..... | | | | | | 1,326,239 | 1,273,918 |
| Due from other funds..... | | | | | | | 865 |
| Due from other governmental agencies..... | | | | | | 305,837 | 310,419 |
| Deferred compensation plan assets..... | | | | \$792,930 | | 792,930 | 557,956 |
| Total Assets..... | \$7,791 | \$24,638 | \$351,740 | \$792,930 | \$5,090,790 | \$10,495,366 | \$8,591,949 |
| Liabilities and fund balances | | | | | | | |
| Liabilities: | | | | | | | |
| Vouchers payable..... | | \$2,015 | | | | \$658,575 | \$81,600 |
| Accrued payroll..... | | | | | | 123,210 | 126,313 |
| Due to other funds..... | | | \$351,740 | | | 381,740 | 30,865 |
| Due to other units..... | | | | | \$1,598,512 | 1,598,512 | 1,855,239 |
| Due to other govern- mental agencies..... | \$7,791 | 22,623 | | | | 351,398 | 2,989,817 |
| Deferred revenue..... | | | | | | 3,140,880 | 2,733,339 |
| Deferred compensation due employees..... | | | | \$792,930 | | 792,930 | 557,956 |
| Total liabilities..... | 7,791 | 24,638 | 351,740 | 792,930 | 5,090,790 | 10,158,528 | 8,375,129 |
| Fund balances: | | | | | | | |
| Reserved for health fund benefits..... | | | | | | 336,838 | 216,820 |
| Total fund balances..... | | | | | | 336,838 | 216,820 |
| Total liabilities and fund balances..... | \$7,791 | \$24,638 | \$351,740 | \$792,930 | \$5,090,790 | \$10,495,366 | \$8,591,949 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Health and Life Benefit Trust Fund
 Comparative Balance Sheets
 September 30, 1989 and 1988

| | <u>1989</u> | <u>1988</u> |
|---|------------------|------------------|
| Assets | | |
| Cash..... | \$82,007 | \$175,966 |
| Investments..... | 500,000 | |
| Receivables: | | |
| Interest..... | 2,423 | |
| Accounts..... | 157 | 4,109 |
| Payroll..... | | 67,837 |
| Total assets..... | <u>\$584,587</u> | <u>\$247,912</u> |
| | ===== | ===== |
| Liabilities and fund balances | | |
| Liabilities: | | |
| Vouchers payable..... | \$242,981 | \$28,674 |
| Payroll..... | | |
| Due to other govern- mental agencies..... | 4,768 | 2,418 |
| Total liabilities..... | <u>247,749</u> | <u>31,092</u> |
| | ===== | ===== |
| Reserved for health benefits..... | 336,838 | 216,820 |
| Total liabilities and fund balances..... | <u>\$584,587</u> | <u>\$247,912</u> |
| | ===== | ===== |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
Health and Life Benefit Trust Fund
Statement of Changes in Assets, Liabilities and Fund Balances
For the fiscal year ended September 30, 1989

| | Balance Oct. 1, 1988 | Additions | Deletions | Balance Sept. 30, 1989 |
|---|-------------------------|--------------------|--------------------|---------------------------|
| Assets | | | | |
| Cash..... | \$175,966 | \$5,539,237 | \$5,633,196 | \$82,007 |
| Investments..... | | 514,876 | 14,876 | 500,000 |
| Receivables: | | | | |
| Interest..... | | 2,423 | | 2,423 |
| Accounts..... | 4,109 | 157 | 4,109 | 157 |
| Payroll..... | 67,837 | | 67,837 | |
| Total assets..... | \$247,912 | \$6,056,693 | \$5,720,018 | \$584,587 |
| Liabilities and fund balances | | | | |
| Liabilities: | | | | |
| Vouchers payable..... | \$28,674 | \$242,981 | \$28,674 | \$242,981 |
| Due to other govern- mental agencies..... | 2,418 | 2,018,214 | 2,015,864 | 4,768 |
| Total liabilities..... | 31,092 | 2,261,195 | 2,044,538 | 247,749 |
| Reserved for health benefits..... | 216,820 | 1,607,255 | 1,487,237 | 336,838 |
| Total liabilities and fund balances..... | \$247,912 | \$3,868,450 | \$3,531,775 | \$584,587 |

The notes to the financial statements are an integral part of this statement.

County Of El Paso, Texas
 Health and Life Benefits Trust Fund
 Comparative Statement of Revenues, Expenditures and Changes in Fund Balances
 For the fiscal years ended September 30, 1989 and 1988

| | 1989 | 1988 |
|--|------------------|------------------|
| Revenues: | | |
| Charges for services: | | |
| Contributions..... | \$2,086,624 | \$1,654,114 |
| Interest earnings..... | 26,517 | 26,668 |
| Total revenues..... | 2,113,141 | 1,680,782 |
| Expenditures: | | |
| Health and welfare: | | |
| Claims..... | 2,405,736 | 1,932,907 |
| Administrative..... | 51,866 | 58,212 |
| Miscellaneous..... | 72,963 | 10,510 |
| Total expenditures..... | 2,530,565 | 2,001,629 |
| Excess (deficiency) of revenues over (under) expenditures..... | (417,424) | (320,847) |
| Other financing sources (uses): | | |
| Transfers in..... | 537,442 | |
| Total other financing sources (uses)..... | 537,442 | |
| Excess (deficiency) of revenues and other financing sources over (under) expenditures..... | 120,018 | (320,847) |
| Fund balances October 1 | 216,820 | 537,667 |
| Fund balances September 30..... | \$336,838 | \$216,820 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 County Law Library Agency Fund
 Comparative Balance Sheets
 September 30, 1989 and 1988

| | 1989 | 1988 |
|--|------------------|-----------------|
| Assets | | |
| Cash..... | \$43,273 | \$11,909 |
| Investments..... | 57,000 | 43,000 |
| Receivables: | | |
| Interest..... | 61 | |
| Accounts..... | 10,000 | 3,335 |
| Total assets..... | \$110,334 | \$58,244 |
| | ===== | ===== |
| Liabilities | | |
| Vouchers payable..... | \$6,180 | \$460 |
| Payroll..... | 1,666 | 1,023 |
| Due to other govern- mental agencies..... | 102,488 | 56,761 |
| Total liabilities..... | \$110,334 | \$58,244 |
| | ===== | ===== |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Law Library Agency Fund
 Statement of Changes in Assets and Liabilities
 For the fiscal year ended September 30, 1989

| | Balance Oct. 1, 1988 | Additions | Deletions | Balance Sept. 30, 1989 |
|--|-------------------------|------------------|------------------|---------------------------|
| Assets | | | | |
| Cash..... | \$11,909 | \$395,522 | \$364,158 | \$43,273 |
| Investments..... | 43,000 | 215,000 | 201,000 | 57,000 |
| Receivables: | | | | |
| Interest..... | | 61 | | 61 |
| Accounts..... | 3,335 | 10,000 | 3,335 | 10,000 |
| Total assets..... | \$58,244 | \$620,583 | \$568,493 | \$110,334 |
| Liabilities | | | | |
| Vouchers payable..... | \$460 | \$127,284 | \$121,564 | \$6,180 |
| Payroll..... | 1,023 | 1,666 | 1,023 | 1,666 |
| Due to other govern- mental agencies..... | 56,761 | 49,579 | 3,852 | 102,488 |
| Total liabilities..... | \$58,244 | \$178,529 | \$126,439 | \$110,334 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Social Security Agency Fund
 Comparative Balance Sheets
 September 30, 1989 and 1988

| | 1989 | 1988 |
|--|------------------|------------------|
| Assets | | |
| Cash..... | \$9,695 | \$9,613 |
| Receivables: | | |
| Accounts..... | | 30 |
| Payroll..... | 311,849 | 288,717 |
| Total assets..... | <u>\$321,544</u> | <u>\$298,360</u> |
| | ===== | ===== |
| Liabilities | | |
| Vouchers payable..... | \$36 | |
| Due to other govern- mental agencies..... | 321,508 | \$298,360 |
| Total liabilities..... | <u>\$321,544</u> | <u>\$298,360</u> |
| | ===== | ===== |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Social Security Agency Fund
Statement of Changes in Assets and Liabilities
 For the fiscal year ended September 30, 1989

| | Balance Oct. 1, 1988 | Additions | Deletions | Balance Sept. 30, 1989 |
|--|-------------------------|--------------------|--------------------|---------------------------|
| Assets | | | | |
| Cash..... | \$9,613 | \$7,977,139 | \$7,977,057 | \$9,695 |
| Receivables: | | | | |
| Accounts..... | 30 | | 30 | |
| Payroll..... | 288,717 | 311,849 | 288,717 | 311,849 |
| Total assets..... | \$298,360 | \$8,288,988 | \$8,265,804 | \$321,544 |
| Liabilities | | | | |
| Vouchers payable..... | | \$36 | | \$36 |
| Due to other govern- mental agencies..... | \$298,360 | 7,999,784 | \$7,976,636 | 321,508 |
| Total liabilities..... | \$298,360 | \$7,999,820 | \$7,976,636 | \$321,544 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Employees Retirement Agency Fund
 Comparative Balance Sheets
 September 30, 1989 and 1988

| | <u>1989</u> | <u>1988</u> |
|--|---------------------------|---------------------------|
| Assets | | |
| Cash..... | \$227,134 | \$202,686 |
| Receivables: | | |
| Accounts..... | | 88,310 |
| Payroll..... | 111,882 | 103,031 |
| Total assets..... | <u>\$339,016</u> ===== | <u>\$394,027</u> ===== |
| Liabilities | | |
| Vouchers payable..... | \$339,016 | |
| Due to other govern- mental agencies..... | | \$394,027 |
| Total liabilities..... | <u>\$339,016</u> ===== | <u>\$394,027</u> ===== |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Retirement Agency Fund
 Statement of Changes in Assets and Liabilities
 For the fiscal year ended September 30, 1989

| | Balance Oct. 1, 1988 | Additions | Deletions | Balance Sept. 30, 1989 |
|--|-------------------------|--------------------|--------------------|---------------------------|
| Assets | | | | |
| Cash..... | \$202,686 | \$2,892,264 | \$2,867,816 | \$227,134 |
| Receivables: | | | | |
| Accounts..... | 88,310 | | 88,310 | |
| Payroll..... | 103,031 | 111,886 | 103,035 | 111,882 |
| Total assets..... | \$394,027 | \$3,004,150 | \$3,059,161 | \$339,016 |
| Liabilities | | | | |
| Vouchers payable..... | | \$339,016 | | \$339,016 |
| Due to other govern- mental agencies..... | \$394,027 | 2,897,996 | \$3,292,023 | |
| Total liabilities..... | \$394,027 | \$3,237,012 | \$3,292,023 | \$339,016 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 West Texas Adult Probation Agency Fund
 Comparative Balance Sheets
 September 30, 1989 and 1988

| | <u>1989</u> | <u>1988</u> |
|--|--------------------|--------------------|
| Assets | | |
| Cash..... | \$731,056 | \$769,459 |
| Investments..... | 500,000 | 482,700 |
| Receivables: | | |
| Interest..... | 891 | 20,077 |
| Accounts..... | 33,736 | 16,451 |
| Total assets..... | \$1,265,683 | \$1,288,687 |
| | ===== | ===== |
| Liabilities | | |
| Vouchers payable..... | \$52,333 | \$39,983 |
| Payroll..... | 109,807 | 114,910 |
| Due to other govern- mental agencies..... | 1,103,143 | 1,133,394 |
| Deferred revenue..... | 400 | 400 |
| Total liabilities..... | \$1,265,683 | \$1,288,687 |
| | ===== | ===== |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 West Texas Regional Adult Probation Agency Fund
 Statement of Changes In Assets and Liabilities
 For the fiscal year ended September 30, 1989

| | Balance Oct. 1, 1988 | Additions | Deletions | Balance Sept. 30, 1989 |
|--|-------------------------|---------------------|---------------------|---------------------------|
| Assets | | | | |
| Cash..... | \$769,459 | \$7,364,864 | \$7,403,267 | \$731,056 |
| Investments..... | 482,700 | 3,213,848 | 3,196,548 | 500,000 |
| Receivables: | | | | |
| Interest..... | 20,077 | 9,462 | 28,648 | 891 |
| Accounts..... | 16,451 | 33,736 | 16,451 | 33,736 |
| Total assets..... | \$1,288,687 | \$10,621,910 | \$10,644,914 | \$1,265,683 |
| Liabilities | | | | |
| vouchers payable..... | \$39,983 | \$182,249 | \$169,899 | \$52,333 |
| Payroll..... | 114,910 | 109,808 | 114,911 | 109,807 |
| Due to other funds..... | | 5 | 5 | |
| Due to other govern- mental agencies..... | 1,133,394 | 1,115,358 | 1,145,609 | 1,103,143 |
| Deferred revenue..... | 400 | | | 400 |
| Total liabilities..... | \$1,288,687 | \$1,407,420 | \$1,430,424 | \$1,265,683 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
County Attorney Bad Check-Operating Agency Fund
Comparative Balance Sheets
September 30, 1989 and 1988

| | <u>1989</u> | <u>1988</u> |
|--|-------------------------|-------------------------|
| Assets | | |
| Cash..... | \$8,426 | \$152 |
| Accounts receivable..... | | 3,147 |
| Total assets..... | <u>\$8,426</u> ===== | <u>\$3,299</u> ===== |
| Liabilities | | |
| Vouchers payable..... | \$74 | \$1,593 |
| Payroll..... | 1,369 | 689 |
| Due to other funds..... | | 865 |
| Due to other govern- mental agencies..... | 6,983 | 152 |
| Total liabilities..... | <u>\$8,426</u> ===== | <u>\$3,299</u> ===== |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 County Attorney Bad Check-Operating Agency Fund
 Statement of Changes In Assets and Liabilities
 For the fiscal year ended September 30, 1989

| | Balance Oct. 1, 1988 | Additions | Deletions | Balance Sept. 30, 1989 |
|--|-------------------------|-----------------|-----------------|---------------------------|
| Assets | | | | |
| Cash..... | \$152 | \$49,962 | \$41,688 | \$8,426 |
| Accounts receivable..... | 3,147 | | 3,147 | |
| Total assets..... | \$3,299 | \$49,962 | \$44,835 | \$8,426 |
| Liabilities | | | | |
| Vouchers payable..... | \$1,593 | \$345 | \$1,864 | \$74 |
| Payroll..... | 689 | 1,369 | 689 | 1,369 |
| Due to other funds..... | 865 | | 865 | |
| Due to other govern- mental agencies..... | 152 | 49,300 | 42,469 | 6,983 |
| Total liabilities..... | \$3,299 | \$51,014 | \$45,887 | \$8,426 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 County Attorney Bad Check-Trust Agency Fund
 Comparative Balance Sheets
 September 30, 1989 and 1988

| | 1989 | 1988 |
|--|-------------------|-------------------|
| | <u> </u> | <u> </u> |
| Assets | | |
| Cash..... | \$20,463 | \$15,835 |
| Accounts receivable..... | 7,456 | |
| Due from other funds..... | | 865 |
| Total assets..... | <u>\$27,919</u> | <u>\$16,700</u> |
| | ===== | ===== |
| Liabilities | | |
| Vouchers payable..... | \$9,784 | \$6,279 |
| Due to other govern- mental agencies..... | 18,135 | 10,421 |
| Total liabilities..... | <u>\$27,919</u> | <u>\$16,700</u> |
| | ===== | ===== |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 County Attorney Bad Check-Trust Account Agency Fund
 Statement of Changes In Assets and Liabilities
 For the fiscal year ended September 30, 1989

| | Balance Oct. 1, 1988 | Additions | Deletions | Balance Sept. 30, 1989 |
|--|-------------------------|------------------|------------------|---------------------------|
| Assets | | | | |
| Cash..... | \$15,835 | \$383,835 | \$379,207 | \$20,463 |
| Accounts receivable..... | | 7,456 | | 7,456 |
| Due from other funds..... | 865 | | 865 | |
| Total assets..... | \$16,700 | \$391,291 | \$380,072 | \$27,919 |
| Liabilities | | | | |
| Vouchers payable..... | \$6,279 | \$332,412 | \$328,907 | \$9,784 |
| Due to other govern- mental agencies..... | 10,421 | 7,714 | | 18,135 |
| Total liabilities..... | \$16,700 | \$340,126 | \$328,907 | \$27,919 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 County Attorney Food Stamp Fraud Prosecution Agency Fund
 Comparative Balance Sheets
 September 30, 1989 and 1988

| | <u>1989</u> | <u>1988</u> |
|--|--------------------------|--------------------------|
| Assets | | |
| Cash..... | \$21,588 | \$11,367 |
| Accounts receivable..... | | 1,665 |
| Total assets..... | <u>\$21,588</u> ===== | <u>\$13,032</u> ===== |
| Liabilities | | |
| Due to other govern- mental agencies..... | \$21,588 | \$13,032 |
| Total liabilities..... | <u>\$21,588</u> ===== | <u>\$13,032</u> ===== |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 County Attorney Food Stamp Fraud Prosecution Agency Fund
 Statement of Changes in Assets and Liabilities
 For the fiscal year ended September 30, 1989

| | Balance Oct. 1, 1988 | Additions | Deletions | Balance Sept. 30, 1989 |
|--|-------------------------|-----------------|-----------------|---------------------------|
| Assets | | | | |
| Cash..... | \$11,367 | \$25,253 | \$15,032 | \$21,588 |
| Accounts receivable..... | 1,665 | | 1,665 | |
| Total assets..... | \$13,032 | \$25,253 | \$16,697 | \$21,588 |
| Liabilities | | | | |
| Due to other govern- mental agencies..... | \$13,032 | \$27,313 | \$18,757 | \$21,588 |
| Total liabilities..... | \$13,032 | \$27,313 | \$18,757 | \$21,588 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 District Attorney Food Stamp Fraud Prosecution Agency Fund
 Comparative Balance Sheets
 September 30, 1989 and 1988

| | 1989 | 1988 |
|--|----------------|--------------|
| Assets | | |
| Cash..... | \$5,303 | \$305 |
| Total assets..... | \$5,303 | \$305 |
| | ===== | ===== |
| Liabilities | | |
| Due to other govern- mental agencies..... | \$5,303 | \$305 |
| Total liabilities..... | \$5,303 | \$305 |
| | ===== | ===== |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 District Attorney Food Stamp Fraud Prosecution Agency Fund
 Statement of Changes In Assets and Liabilities
 For the fiscal year ended September 30, 1989

| | Balance Oct. 1, 1988 | Additions | Deletions | Balance Sept. 30, 1989 |
|--|-------------------------|----------------|--------------|---------------------------|
| Assets | | | | |
| Cash..... | \$305 | \$5,273 | \$275 | \$5,303 |
| Accounts receivable..... | | | | |
| Total assets..... | \$305 | \$5,273 | \$275 | \$5,303 |
| Liabilities | | | | |
| Vouchers payable..... | | \$627 | \$627 | |
| Due to other govern- mental agencies..... | \$305 | 5,351 | 353 | \$5,303 |
| Total liabilities..... | \$305 | \$5,978 | \$980 | \$5,303 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 District Attorney Law Enforcement Agency Fund
 Comparative Balance Sheets
 September 30, 1989 and 1988

| | <u>1989</u> | <u>1988</u> |
|--|-------------------------|-------------------------|
| Assets | | |
| Cash..... | \$5,346 | \$5,346 |
| Total assets..... | <u>\$5,346</u> ===== | <u>\$5,346</u> ===== |
| Liabilities | | |
| Due to other govern- mental agencies..... | \$5,346 | \$5,346 |
| Total liabilities..... | <u>\$5,346</u> ===== | <u>\$5,346</u> ===== |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 District Attorney Law Enforcement Agency Fund
 Statement of Changes in Assets and Liabilities
 For the fiscal year ended September 30, 1989

| | Balance Oct. 1, 1988 | Additions | Deletions | Balance Sept. 30, 1989 |
|--|-------------------------|-----------|-----------|---------------------------|
| Assets | | | | |
| Cash..... | \$5,346 | | | \$5,346 |
| Accounts receivable..... | | | | |
| Total assets..... | \$5,346 | | | \$5,346 |
| Liabilities | | | | |
| Due to other govern- mental agencies..... | \$5,346 | | | \$5,346 |
| Total liabilities..... | \$5,346 | | | \$5,346 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Juvenile Board State-Aid Agency Fund
 Comparative Balance Sheets
 September 30, 1989 and 1988

| | 1989 | 1988 |
|--|-----------------|-----------------|
| Assets | | |
| Cash..... | \$9,559 | \$31,872 |
| Investments..... | 59,000 | 36,000 |
| Accounts receivable..... | 1,011 | |
| Total assets..... | \$69,570 | \$67,872 |
| Liabilities | | |
| Vouchers payable..... | \$1,754 | \$3,217 |
| Payroll..... | 10,368 | 9,691 |
| Due to other govern- mental agencies..... | 57,448 | 54,964 |
| Total liabilities..... | \$69,570 | \$67,872 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Juvenile Board State-Aid Agency Fund
 Statement of Changes in Assets and Liabilities
 For the fiscal year ended September 30, 1989

| | Balance Oct. 1, 1988 | Additions | Deletions | Balance Sept. 30, 1989 |
|--|-------------------------|--------------------|--------------------|---------------------------|
| Assets | | | | |
| Cash..... | \$31,872 | \$1,069,985 | \$1,092,298 | \$9,559 |
| Investments..... | 36,000 | 800,000 | 777,000 | 59,000 |
| Accounts receivable..... | | 1,011 | | 1,011 |
| Total assets..... | \$67,872 | \$1,870,996 | \$1,869,298 | \$69,570 |
| Liabilities | | | | |
| vouchers payable..... | \$3,217 | \$4,342 | \$5,805 | \$1,754 |
| Payroll..... | 9,691 | 10,368 | 9,691 | 10,368 |
| Due to other govern- mental agencies..... | 54,964 | 43,266 | 40,782 | 57,448 |
| Total liabilities..... | \$67,872 | \$57,976 | \$56,278 | \$69,570 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Juvenile Probation Supervision Agency Fund
 Comparative Balance Sheets
 September 30, 1989 and 1988

| | 1989 | 1988 |
|--|--------------------------|--------------------------|
| Assets | | |
| Cash..... | \$63,337 | \$27,523 |
| Accounts receivable..... | 70 | |
| Total assets..... | <u>\$63,407</u> ===== | <u>\$27,523</u> ===== |
| Liabilities | | |
| Due to other govern- mental agencies..... | \$62,907 | \$27,523 |
| Deferred revenue..... | 500 | |
| Total liabilities..... | <u>\$63,407</u> ===== | <u>\$27,523</u> ===== |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Juvenile Probation Supervision Agency Fund
 Statement of Changes in Assets and Liabilities
 For the fiscal year ended September 30, 1989

| | Balance Oct. 1, 1988 | Additions | Deletions | Balance Sept. 30, 1989 |
|--|-------------------------|-----------------|----------------|---------------------------|
| Assets | | | | |
| Cash..... | \$27,523 | \$39,384 | \$3,570 | \$63,337 |
| Accounts receivable..... | | 70 | | 70 |
| Total assets..... | \$27,523 | \$39,454 | \$3,570 | \$63,407 |
| Liabilities | | | | |
| Due to other govern- mental agencies..... | \$27,523 | \$35,384 | | \$62,907 |
| Defferred revenues..... | | 500 | | 500 |
| Total liabilities..... | \$27,523 | \$35,884 | | \$63,407 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Project Care Agency Fund
 Comparative Balance Sheets
 September 30, 1989 and 1988

| | <u>1989</u> | <u>1988</u> |
|--|-----------------|-----------------|
| Assets | | |
| Cash..... | \$50,605 | \$37,857 |
| Accounts receivable..... | | 21 |
| Total assets..... | <u>\$50,605</u> | <u>\$37,878</u> |
| | ===== | ===== |
| Liabilities | | |
| Vouchers payable..... | \$4,402 | \$1,394 |
| Due to other govern- mental agencies..... | 46,203 | 36,484 |
| Total liabilities..... | <u>\$50,605</u> | <u>\$37,878</u> |
| | ===== | ===== |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Project Care Agency Fund
 Statement of Changes in Assets and Liabilities
 For the fiscal year ended September 30, 1989

| | Balance Oct. 1, 1988 | Additions | Deletions | Balance Sept. 30, 1989 |
|--|-------------------------|-----------------|-----------------|---------------------------|
| Assets | | | | |
| Cash..... | \$37,857 | \$98,530 | \$85,782 | \$50,605 |
| Accounts receivable..... | 21 | | 21 | |
| Total assets..... | \$37,878 | \$98,530 | \$85,803 | \$50,605 |
| Liabilities | | | | |
| Vouchers payable..... | \$1,394 | \$73,867 | \$70,859 | \$4,402 |
| Due to other govern- mental agencies..... | 36,484 | 18,679 | 8,960 | 46,203 |
| Total liabilities..... | \$37,878 | \$92,546 | \$79,819 | \$50,605 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Narcotics, Detection and Apprehension (Imprest) Agency Fund
 Comparative Balance Sheets
 September 30, 1989 and 1988

| | 1989 | 1988 |
|--|------------------|-----------------|
| Assets | | |
| Cash..... | \$420,144 | \$15,846 |
| Accounts receivable..... | 1,497 | 81 |
| Total assets..... | \$421,641 | \$15,927 |
| Liabilities | | |
| Due to other govern- mental agencies..... | \$421,641 | \$15,927 |
| Total liabilities..... | \$421,641 | \$15,927 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Narcotics Detection and Apprehension (Imprest) Agency Fund
 Statement of Changes in Assets and Liabilities
 For the fiscal year ended September 30, 1989

| | Balance Oct. 1, 1988 | Additions | Deletions | Balance Sept. 30, 1989 |
|--|-------------------------|------------------|------------------|---------------------------|
| Assets | | | | |
| Cash..... | \$15,846 | \$529,298 | \$125,000 | \$420,144 |
| Accounts receivable..... | 81 | 1,497 | 81 | 1,497 |
| Total assets..... | \$15,927 | \$530,795 | \$125,081 | \$421,641 |
| Liabilities | | | | |
| Due to other govern- mental agencies..... | \$15,927 | \$405,714 | | \$421,641 |
| Total liabilities..... | \$15,927 | \$405,714 | | \$421,641 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Payroll Agency Fund
 Comparative Balance Sheets
 September 30, 1989 and 1988

| | <u>1989</u> | <u>1988</u> |
|---|---------------------------|---------------------------|
| Assets | | |
| Cash..... | \$30,000 | \$30,000 |
| Accrued payroll..... | 902,508 | 814,333 |
| Total assets..... | <u>\$932,508</u> ===== | <u>\$844,333</u> ===== |
| Liabilities | | |
| Due to other funds..... | \$30,000 | \$30,000 |
| Due to other governmental agencies..... | 902,508 | 814,333 |
| Total liabilities..... | <u>\$932,508</u> ===== | <u>\$844,333</u> ===== |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Payroll Agency Fund
 Statement of Changes in Assets and Liabilities
 For the fiscal year ended September 30, 1989

| | Balance Oct. 1, 1988 | Additions | Deletions | Balance Sept. 30, 1989 |
|--|-------------------------|---------------------|---------------------|---------------------------|
| Assets | | | | |
| Cash..... | \$30,000 | \$21,594,401 | \$21,594,401 | \$30,000 |
| Payroll receivable..... | 814,333 | 902,557 | 814,382 | 902,508 |
| Total assets..... | \$844,333 | \$22,496,958 | \$22,408,783 | \$932,508 |
| Liabilities | | | | |
| Due to other funds..... | \$30,000 | | | \$30,000 |
| Due to other govern- mental agencies..... | 814,333 | \$21,682,625 | \$21,594,450 | 902,508 |
| Total liabilities..... | \$844,333 | \$21,682,625 | \$21,594,450 | \$932,508 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Foster Care System Study
 Comparative Balance Sheets
 September 30, 1989 and 1988

| | <u>1989</u> | <u>1988</u> |
|--|----------------|-------------|
| Assets | | |
| Cash..... | \$7,791 | |
| Total assets..... | \$7,791 | |
| | ===== | ===== |
| Liabilities | | |
| Due to other govern- mental agencies..... | \$7,791 | |
| Total liabilities..... | \$7,791 | |
| | ===== | ===== |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Foster Care System Study
 Statement of Changes in Assets and Liabilities
 For the fiscal year ended September 30, 1989

| | Balance Oct. 1, 1988 | Additions | Deletions | Balance Sept. 30, 1989 |
|---|-------------------------|-----------------|-----------------|---------------------------|
| Assets | | | | |
| Cash..... | | \$27,555 | \$19,764 | \$7,791 |
| Total assets..... | | \$27,555 | \$19,764 | \$7,791 |
| Liabilities | | | | |
| Due to other governmental agencies..... | | \$7,791 | | \$7,791 |
| Total liabilities..... | | \$7,791 | | \$7,791 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Juvenile Board State Aid - Border Project
 Comparative Balance Sheets
 September 30, 1989 and 1988

| | <u>1989</u> | <u>1988</u> |
|--|-----------------|-------------|
| Assets | | |
| Cash..... | \$24,638 | |
| Total assets..... | \$24,638 | |
| | ===== | ===== |
| Liabilities | | |
| Vouchers payable..... | \$2,015 | |
| Due to other govern- mental agencies..... | 22,623 | |
| Total liabilities..... | \$24,638 | |
| | ===== | ===== |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Juvenile Board State-Border Project
 Statement of Changes in Assets and Liabilities
 For the fiscal year ended September 30, 1989

| | Balance Oct. 1, 1988 | Additions | Deletions | Balance Sept. 30, 1989 |
|--|-------------------------|-----------------|----------------|---------------------------|
| Assets | | | | |
| Cash..... | | \$30,000 | \$5,362 | \$24,638 |
| Total assets..... | | \$30,000 | \$5,362 | \$24,638 |
| Liabilities | | | | |
| Accounts payable..... | | \$2,015 | | \$2,015 |
| Due to other govern- mental agencies..... | | 22,623 | | 22,623 |
| Total liabilities..... | | \$24,638 | | \$24,638 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
M.D.R. Revolving Fund
Comparative Balance Sheets
September 30, 1989 and 1988

| | 1989 | 1988 |
|-------------------------------|------------------|-------|
| Assets | | |
| Cash..... | \$351,740 | |
| Total assets..... | \$351,740 | |
| | ===== | ===== |
| Liabilities | | |
| Due to other funds..... | \$351,740 | |
| Total liabilities..... | \$351,740 | |
| | ===== | ===== |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
M.D.R. Revolving Fund
Statement of Changes in Assets and Liabilities
For the fiscal year ended September 30, 1989

| | Balance Oct. 1, 1988 | Additions | Deletions | Balance Sept. 30, 1989 |
|-------------------------------|-------------------------|------------------|-----------|---------------------------|
| Assets | | | | |
| Cash..... | | \$351,740 | | \$351,740 |
| Total assets..... | | \$351,740 | | \$351,740 |
| Liabilities | | | | |
| Due to other funds..... | | \$351,740 | | \$351,740 |
| Total liabilities..... | | \$351,740 | | \$351,740 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Other Elected Officials
 Combining Balance Sheets
 September 30, 1989
 (With comparative totals for September 30, 1988)

| | Tax Assessor Collector | County Clerk | Sheriff's Department & Justices of the Peace | District Clerk | Total Memorandum only | |
|--|---------------------------|------------------|---|--------------------|--------------------------|--------------------|
| | | | | | 1989 | 1988 |
| Assets | | | | | | |
| Cash..... | \$2,108,136 | \$330,582 | \$740,642 | \$1,528,344 | \$4,707,704 | \$4,186,103 |
| Investments..... | | 10,000 | | | 10,000 | 160,000 |
| Receivables: | | | | | | |
| Interest..... | | 18 | | | 18 | |
| Accounts..... | 6,729 | 3,909 | 55,286 | 1,307 | 67,231 | 58,026 |
| Due from other governmental agencies..... | 21 | 110,733 | 195,083 | | 305,837 | 310,419 |
| Total Assets..... | \$2,114,886 | \$455,242 | \$991,011 | \$1,529,651 | \$5,090,790 | \$4,714,548 |
| Liabilities | | | | | | |
| Due to other units..... | | \$110,733 | \$364,186 | \$1,123,593 | \$1,598,512 | \$1,855,239 |
| Due to other govern- mental agencies..... | \$341,502 | 8,763 | 1,133 | | 351,398 | 126,370 |
| Deferred revenue..... | 1,773,384 | 335,746 | 625,692 | 406,058 | 3,140,880 | 2,732,939 |
| Total Liabilities..... | \$2,114,886 | \$455,242 | \$991,011 | \$1,529,651 | \$5,090,790 | \$4,714,548 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Tax Assessor Collector Agency Fund
 Comparative Balance Sheets
 September 30, 1989 and 1988

| | <u>1989</u> | <u>1988</u> |
|---|------------------------------------|------------------------------------|
| Assets | | |
| Cash..... | \$2,108,136 | \$1,940,933 |
| Accounts receivable..... | 6,729 | 11,642 |
| Due from other governmental agencies..... | 21 | 996 |
| Total assets..... | <u>\$2,114,886</u> ===== | <u>\$1,953,571</u> ===== |
| Liabilities | | |
| Due to other governmental agencies..... | \$341,502 | \$86,407 |
| Deferred revenue..... | 1,773,384 | 1,867,164 |
| Total liabilities..... | <u>\$2,114,886</u> ===== | <u>\$1,953,571</u> ===== |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Tax Assessor Collector Agency Fund
 Statement of Changes in Assets and Liabilities
 For the fiscal year ended September 30, 1989

| | Balance Oct. 1, 1988 | Additions | Deletions | Balance Sept. 30, 1989 |
|---|-------------------------|---------------------|---------------------|---------------------------|
| Assets | | | | |
| Cash..... | \$1,940,933 | \$97,118,251 | \$96,951,048 | \$2,108,136 |
| Accounts receivable..... | 11,642 | 79,192 | 84,105 | 6,729 |
| Due from other governmental agencies..... | 996 | 1,788 | 2,763 | 21 |
| Total assets..... | \$1,953,571 | \$97,199,231 | \$97,037,916 | \$2,114,886 |
| Liabilities | | | | |
| Due to other governmental agencies..... | \$86,407 | \$26,358,139 | \$26,103,044 | \$341,502 |
| Deferred revenue..... | 1,867,164 | 40,548,515 | 40,642,295 | 1,773,384 |
| Total liabilities..... | \$1,953,571 | \$66,906,654 | \$66,745,339 | \$2,114,886 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 County Clerk Agency Fund
 Comparative Balance Sheets
 September 30, 1989 and 1988

| | 1989 | 1988 |
|---|------------------|------------------|
| Assets | | |
| Cash..... | \$330,582 | \$185,777 |
| Investments..... | 10,000 | 160,000 |
| Receivables: | | |
| Interest..... | 18 | |
| Accounts..... | 3,909 | 16,045 |
| Due from other governmental agencies..... | 110,733 | 123,084 |
| Total assets..... | \$455,242 | \$484,906 |
| | ===== | ===== |
| Liabilities | | |
| Due to other units..... | \$110,733 | \$123,084 |
| Due to other governmental agencies..... | 8,763 | 8,222 |
| Deferred revenue..... | 335,746 | 353,600 |
| Total liabilities..... | \$455,242 | \$484,906 |
| | ===== | ===== |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 County Clerk Agency Fund
 Statement of Changes in Assets and Liabilities
 For the fiscal year ended September 30, 1989

| | Balance Oct. 1, 1988 | Additions | Deletions | Balance Sept. 30, 1989 |
|---|-------------------------|--------------------|--------------------|---------------------------|
| Assets | | | | |
| Cash..... | \$185,777 | \$2,130,548 | \$1,985,743 | \$330,582 |
| Investments..... | 160,000 | | 150,000 | 10,000 |
| Receivables: | | | | |
| Interest..... | | 18 | | 18 |
| Accounts..... | 16,045 | 167,198 | 179,334 | 3,909 |
| Due from other governmental agencies..... | 123,084 | 22,171 | 34,522 | 110,733 |
| Total assets..... | \$484,906 | \$2,319,935 | \$2,349,599 | \$455,242 |
| Liabilities | | | | |
| Due to other units..... | \$123,084 | \$22,171 | \$34,522 | \$110,733 |
| Due to other governmental agencies..... | 8,222 | 104,618 | 104,077 | 8,763 |
| Deferred revenue..... | 353,600 | 1,499,912 | 1,517,766 | 335,746 |
| Total liabilities..... | \$484,906 | \$1,626,701 | \$1,656,365 | \$455,242 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Sheriff's Department and Justices of the Peace Agency Funds
 Comparative Balance Sheets
 September 30, 1989 and 1988

| | 1989 | 1988 |
|---|------------------|------------------|
| Assets | | |
| Cash..... | \$740,642 | \$563,818 |
| Accounts receivable..... | 55,286 | 30,339 |
| Due from other governmental agencies..... | 195,083 | 186,339 |
| Total assets..... | \$991,011 | \$780,496 |
| Liabilities | | |
| Due to other units..... | \$364,186 | \$305,030 |
| Due to other governmental agencies..... | 1,133 | 500 |
| Deferred revenue..... | 625,692 | 474,966 |
| Total liabilities..... | \$991,011 | \$780,496 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Sheriff's Department and Justices of the Peace Agency Funds
 Statement of Changes in Assets and Liabilities
 For the fiscal year ended September 30, 1989

| | Balance Oct. 1, 1988 | Additions | Deletions | Balance Sept. 30, 1989 |
|---|-------------------------|--------------------|--------------------|---------------------------|
| Assets | | | | |
| Cash..... | \$563,818 | \$5,160,738 | \$4,983,914 | \$740,642 |
| Accounts receivable..... | 30,339 | 187,927 | 162,980 | 55,286 |
| Due from other governmental agencies..... | 186,339 | 2,606,369 | 2,597,625 | 195,083 |
| Total assets..... | \$780,496 | \$7,955,034 | \$7,744,519 | \$991,011 |
| Liabilities | | | | |
| Due to other units..... | \$305,030 | \$2,250,971 | \$2,191,815 | \$364,186 |
| Due to other governmental agencies..... | 500 | 8,580 | 7,947 | 1,133 |
| Deferred revenue..... | 474,966 | 2,923,666 | 2,772,940 | 625,692 |
| Total liabilities..... | \$780,496 | \$5,183,217 | \$4,972,702 | \$991,011 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 District Clerk Agency Fund
 Comparative Balance Sheets
 September 30, 1989 and 1988

| | <u>1989</u> | <u>1988</u> |
|--|-----------------------------|-----------------------------|
| Assets | | |
| Cash..... | \$1,528,344 | \$1,495,575 |
| Accounts receivable..... | 1,307 | |
| Total assets..... | <u>\$1,529,651</u> ===== | <u>\$1,495,575</u> ===== |
| Liabilities | | |
| Due to other units..... | \$1,123,593 | \$1,427,125 |
| Due to other governmental agencies..... | | 31,241 |
| Deferred revenue..... | 406,058 | 37,209 |
| Total liabilities..... | <u>\$1,529,651</u> ===== | <u>\$1,495,575</u> ===== |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 District Clerk Agency Fund
 Statement of Changes In Assets and Liabilities
 For the fiscal year ended September 30, 1989

| | Balance Oct. 1, 1988 | Additions | Deletions | Balance Sept. 30, 1989 |
|---|-------------------------|---------------------|---------------------|---------------------------|
| Assets | | | | |
| Cash..... | \$1,495,575 | \$12,074,789 | \$12,042,020 | \$1,528,344 |
| Accounts receivable..... | | 1,307 | | 1,307 |
| Total assets..... | \$1,495,575 | \$12,076,096 | \$12,042,020 | \$1,529,651 |
| Liabilities | | | | |
| Due to other units..... | \$1,427,125 | \$11,597,356 | \$11,900,888 | \$1,123,593 |
| Due to other governmental agencies..... | 31,241 | | 31,241 | |
| Deferred revenue..... | 37,209 | 478,739 | 109,890 | 406,058 |
| Total liabilities..... | \$1,495,575 | \$12,076,095 | \$12,042,019 | \$1,529,651 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 County Deferred Compensation
 Comparative Balance Sheets
 September 30, 1989 and 1988

| | 1989 | 1988 |
|--|------------------|------------------|
| Assets | | |
| Deferred compensation plan assets..... | \$792,930 | \$557,957 |
| Total assets..... | \$792,930 | \$557,957 |
| Liabilities | | |
| Deferred compensation due employees..... | \$792,930 | \$557,957 |
| Total liabilities..... | \$792,930 | \$557,957 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 County Deferred Compensation
 Statement of Changes in Assets and Liabilities
 For the fiscal year ended September 30, 1989

| | Balance Oct. 1, 1988 | Additions | Deletions | Balance Sept. 30, 1989 |
|---|-------------------------|------------------|-----------|---------------------------|
| Assets | | | | |
| Deferred compensation plan assets..... | \$557,956 | \$234,974 | | \$792,930 |
| Total assets..... | \$557,956 | \$234,974 | | \$792,930 |
| Liabilities | | | | |
| Deferred compensation due employees..... | \$557,956 | \$234,974 | | \$792,930 |
| Total liabilities..... | \$557,956 | \$234,974 | | \$792,930 |

The notes to the financial statements are an integral part of this statement.

THIS PAGE WAS LEFT BLANK INTENTIONALLY.

General Fixed Assets Account Group

To account for fixed assets not used in enterprise fund operations or accounted for in Trust Funds.

THIS PAGE WAS LEFT BLANK INTENTIONALLY

County of El Paso, Texas
 Comparative Schedules of General Fixed Assets
 By Source
 September 30, 1989 and 1988

| | 1989 | 1988 |
|--|------------------|------------------|
| General fixed assets: | | |
| Land..... | \$5,324,266 | \$5,324,266 |
| Buildings..... | 49,152,852 | 42,711,779 |
| Improvements other than buildings..... | 2,277,323 | 2,277,323 |
| Machinery and equipment..... | 6,745,558 | 12,727,921 |
| Construction in progress..... | 11,906,392 | 6,082,902 |
| Total general fixed assets..... | \$75,406,391 | \$69,124,191 |
| | ===== | ===== |
| Investment in general fixed assets by source: | | |
| General fund..... | 6,745,558 | \$12,727,921 |
| Special revenue funds..... | 2,277,323 | 2,277,323 |
| Capital projects funds..... | 66,383,510 | 54,118,947 |
| Total investment in general fixed assets.. | \$75,406,391 | \$69,124,191 |
| | ===== | ===== |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Schedule of General Fixed Assets-By Function and Activity
 September 30, 1989

Exhibit G-2

| Function and Activity | Land | Buildings | Improvements Other Than Buildings | Machinery and Equipment | Construction In Progress | Total |
|--|--------------------|---------------------|---|-------------------------------|-----------------------------|-------------------|
| General government: | | | | | | |
| County judge..... | | | | \$31,929 | | \$31,929 |
| County auditor..... | | | | 81,744 | | 81,744 |
| County treasurer..... | | | | 5,196 | | 5,196 |
| County purchasing agent..... | | | | 153,676 | | 153,676 |
| County personnel..... | | | | 24,107 | | 24,107 |
| County clerk..... | | | | 80,233 | | 80,233 |
| County commissioners..... | | | | 17,076 | | 17,076 |
| Bail bond administration..... | | | | 887 | | 887 |
| District clerk..... | | | | 38,753 | | 38,753 |
| Data processing..... | | | | 1,563,466 | | 1,563,466 |
| County elections..... | | | | 26,269 | | 26,269 |
| County attorney..... | | | | 47,962 | | 47,962 |
| District attorney..... | | | | 66,536 | | 66,536 |
| County courthouse and annex..... | \$5,324,266 | \$11,822,513 | | 491,117 | | 17,637,896 |
| County communications..... | | | | 2,771 | | 2,771 |
| County tax assessor-collector..... | | | | 114,325 | | 114,325 |
| Total general government..... | \$5,324,266 | \$11,822,513 | | 2,746,047 | | 19,892,826 |
| Administration of justice: | | | | | | |
| District courts administration.... | | | | 1,721 | | 1,721 |
| 34th district court..... | | | | 14,743 | | 14,743 |
| 41st district court..... | | | | 5,602 | | 5,602 |
| 65th district court..... | | | | 8,741 | | 8,741 |
| 120th district court..... | | | | 9,523 | | 9,523 |
| 168th district court..... | | | | 11,897 | | 11,897 |
| 171st district court..... | | | | 8,453 | | 8,453 |
| 205th district court..... | | | | 9,869 | | 9,869 |
| 210th district court..... | | | | 3,437 | | 3,437 |
| 243rd district court..... | | | | 6,433 | | 6,433 |
| 327th district court..... | | | | 12,325 | | 12,325 |
| 346th district court..... | | | | 15,277 | | 15,277 |
| County law library..... | | | | 3,199 | | 3,199 |
| Court masters..... | | | | 2,629 | | 2,629 |
| Criminal law magistrate court..... | | | | 688 | | 688 |
| County courts administration..... | | | | 1,503 | | 1,503 |
| County court-at-law no. 1..... | | | | 5,658 | | 5,658 |
| County court-at-law no. 2..... | | | | 5,712 | | 5,712 |
| County court-at-law no. 3..... | | | | 7,075 | | 7,075 |
| County court-at-law no. 4..... | | | | 17,350 | | 17,350 |
| County court-at-law no. 5..... | | | | 7,293 | | 7,293 |
| Criminal Justice Information system administration..... | | | | 4,592 | | 4,592 |
| Public defender administration.... | | | | 9,595 | | 9,595 |
| Juvenile court administration..... | | | | | | |
| Justice of the peace no. 1..... | | | | 9,507 | | 9,507 |
| Justice of the peace no. 2..... | | | | 2,744 | | 2,744 |
| Justice of the peace no. 3..... | | | | 1,294 | | 1,294 |
| Justice of the peace no. 4..... | | | | 3,901 | | 3,901 |
| Justice of the peace no. 5..... | | | | 495 | | 495 |
| Justice of the peace no. 6..... | | | | 3,262 | | 3,262 |
| Justice of the peace no. 7..... | | | | 350 | | 350 |
| Court of civil appeals..... | | | | 44,272 | | 44,272 |
| Detoxification center..... | | | | 12,085 | | 12,085 |
| Total administration of justice..... | | | | \$251,225 | | \$251,225 |

County of El Paso, Texas
 Schedule of General Fixed Assets-By Function and Activity
 September 30, 1989

| Function and Activity | Land | Buildings | Improvements Other Than Buildings | Machinery and Equipment | Construction In Progress | Total |
|---|--------------------|---------------------|---|-------------------------------|-----------------------------|---------------------|
| Public safety: | | | | | | |
| County sheriff and jail..... | | \$30,889,266 | | \$1,450,340 | | \$32,339,606 |
| Adult probation..... | | | | 24,329 | | 24,329 |
| Juvenile detention/probation..... | | 6,441,073 ✓ | | 138,198 | | 6,579,271 |
| Constables..... | | | | | | |
| Fire assistance..... | | | | | | |
| Narcotics detection & apprehension | | | | 20,089 | | 20,089 |
| Total public safety..... | | 37,330,339 | | 1,632,956 | | 38,963,295 |
| Health and welfare: | | | | | | |
| General assistance..... | | | | 2,996 | | 2,996 |
| Child guidance..... | | | | 50,670 | | 50,670 |
| Medical examiner..... | | | | 44,618 | | 44,618 |
| Nutrition..... | | | | 288,208 | | 288,208 |
| Veterans' assistance..... | | | | 3,607 | | 3,607 |
| Total health and welfare..... | | | | 390,099 | | 390,099 |
| Resource development: | | | | | | |
| Agricultural co-op extension..... | | | | 20,025 | | 20,025 |
| Tourist and convention center..... | | | | 83,135 | | 83,135 |
| Total resource development..... | | | | 103,160 | | 103,160 |
| Culture and recreation: | | | | | | |
| Amphitheatre..... | | | | | | |
| Ascarate park/golf course..... | | | | 490,521 | | 490,521 |
| Coliseum..... | | | | 125,936 | | 125,936 |
| County library..... | | | | 19,954 | | 19,954 |
| Total culture and recreation.... | | | | 636,411 | | 636,411 |
| Road and bridges..... | | | \$2,277,323 | 985,660 | | 3,262,983 |
| Construction in progress Courthouse. | | | | | 58,964,308 | 8,964,308 |
| Construction in progress M.D.R..... | | | | | 2,942,084 | 2,942,084 |
| Total general fixed assets..... | \$5,324,266 | \$49,152,852 | \$2,277,323 | \$6,745,558 | \$11,906,392 | \$75,406,391 |

The notes to the financial statements are an integral part of this statement.

County of El Paso, Texas
 Schedule of Changes in General Fixed Assets-By Function and Activity
 For the fiscal year ended September 30, 1989

| Function and activity | General Fixed Assets October 1, 1988 | Adjustments | Adjusted Beginning Balance | Additions | Deductions | General Fixed Assets September 30, 1989 |
|--|---|------------------|----------------------------------|------------------|------------------|---|
| General government: | | | | | | |
| County judge..... | \$44,762 | \$19,486 | \$25,276 | \$6,653 | | \$31,929 |
| County auditor..... | 81,300 | 30,037 | 51,263 | 30,481 | | 81,744 |
| County treasurer..... | 9,131 | 3,935 | 5,196 | | | 5,196 |
| County purchasing agent..... | 60,752 | 60,752 | | 179,759 | \$26,083 | 153,676 |
| County personnel..... | 14,256 | | 14,256 | 9,851 | | 24,107 |
| County clerk..... | 119,829 | 53,087 | 66,742 | 13,491 | | 80,233 |
| County commissioners..... | 15,814 | 14,223 | 1,591 | 15,485 | | 17,076 |
| Bail bond administration..... | 4,859 | 4,859 | | 887 | | 887 |
| District clerk..... | 64,677 | 36,813 | 27,864 | 10,889 | | 38,753 |
| Data processing..... | 8,129,353 | 6,566,260 | 1,563,093 | 373 | | 1,563,466 |
| County elections..... | 309,571 | 284,152 | 25,419 | 850 | | 26,269 |
| County attorney..... | 49,622 | 22,989 | 26,633 | 21,329 | | 47,962 |
| District attorney..... | 85,512 | 25,618 | 59,894 | 6,642 | | 66,536 |
| County courthouse and annex..... | 17,272,212 | 13,544 | 17,258,668 | 1,386,589 | 1,007,361 | 17,637,896 |
| County communications..... | | | | 2,771 | | 2,771.00 |
| County tax assessor-collector..... | 142,260 | 31,738 | 110,522 | 3,803 | | 114,325 |
| Total general government..... | 26,403,910 | 7,167,493 | 19,236,417 | 1,689,853 | 1,033,444 | 19,892,826 |
| Administration of justice: | | | | | | |
| District courts administration..... | 1,721 | | 1,721 | | | 1,721 |
| 34th district court..... | 22,827 | 8,084 | 14,743 | | | 14,743 |
| 41st district court..... | 23,585 | 20,483 | 3,102 | 2,500 | | 5,602 |
| 65th district court..... | 21,023 | 17,210 | 3,813 | 4,928 | | 8,741 |
| 120th district court..... | 18,050 | 8,527 | 9,523 | | | 9,523 |
| 168th district court..... | 25,677 | 24,840 | 837 | 11,060 | | 11,897 |
| 171st district court..... | 16,419 | 12,211 | 4,208 | 4,245 | | 8,453 |
| 205th district court..... | 20,316 | 15,060 | 5,256 | 4,613 | | 9,869 |
| 210th district court..... | 16,364 | 12,927 | 3,437 | | | 3,437 |
| 243rd district court..... | 13,436 | 7,303 | 6,133 | 300 | | 6,433 |
| 327th district court..... | 19,424 | 13,731 | 5,693 | 6,632 | | 12,325 |
| 346th district court..... | 22,607 | 7,330 | 15,277 | | | 15,277 |
| County law library..... | 14,902 | 11,703 | 3,199 | | | 3,199 |
| Court masters..... | 3,807 | 1,178 | 2,629 | | | 2,629 |
| Criminal law magistrate court..... | 1,336 | 648 | 688 | | | 688 |
| County courts administration..... | 4,251 | 2,748 | 1,503 | | | 1,503 |
| County court-at-law no. 1..... | 10,157 | 4,499 | 5,658 | | | 5,658 |
| County court-at-law no. 2..... | 12,827 | 7,780 | 5,047 | 665 | | 5,712 |
| County court-at-law no. 3..... | 14,457 | 7,382 | 7,075 | | | 7,075 |
| County court-at-law no. 4..... | 27,595 | 11,165 | 16,430 | 920 | | 17,350 |
| County court-at-law no. 5..... | 18,149 | 12,200 | 5,949 | 1,344 | | 7,293 |
| Criminal justice information system administration..... | 4,592 | | 4,592 | | | 4,592 |
| Public defender administration..... | 9,595 | | 9,595 | | | 9,595 |
| Juvenile court administration..... | 500 | 500 | | | | |
| Justice of the peace no. #1..... | 9,707 | 200 | 9,507 | | | 9,507 |
| Justice of the peace no. 2..... | 4,406 | 1,662 | 2,744 | | | 2,744 |
| Justice of the peace no. 3..... | 3,178 | 1,884 | 1,294 | | | 1,294 |
| Justice of the peace no. 4..... | 3,095 | 1,999 | 1,096 | 2,805 | | 3,901 |
| Justice of the peace no. 5..... | 1,279 | 1,229 | 50 | 1,344 | 899 | 495 |
| Justice of the peace no. 6..... | 2,427 | 400 | 2,027 | 1,235 | | 3,262 |
| Justice of the peace no. 7..... | 3,617 | 3,617 | | 350 | | 350 |
| Court of civil appeals..... | 15,122 | | 15,122 | 29,150 | | 44,272 |
| Detoxification center..... | 1,700 | 1,700 | | 12,085 | | 12,085 |
| Total administration of justice..... | \$388,148 | \$220,200 | \$167,948 | \$84,176 | \$899 | \$251,225 |

County of El Paso, Texas
 Schedule of Changes in General Fixed Assets—By Function and Activity
 For the fiscal year ended September 30, 1989

| Function and activity | General Fixed Assets October 1, 1988 | Adjustments | Adjusted Beginning Balance | Additions | Deductions | General Fixed Assets September 30, 1989 |
|--|--|--------------------|----------------------------------|---------------------|--------------------|---|
| Public safety: | | | | | | |
| County sheriff and jail..... | \$32,130,456 | \$395,908 | 31,734,548 | \$605,058 | | \$32,339,606 |
| Adult probation..... | 23,160 | 20,683 | 2,477 | 21,852 | | 24,329 |
| Juvenile detention/probation..... | 72,255 | | 72,255 | 6,507,016 | | 6,579,271 |
| Constables..... | 1,300 | 1,300 | | | | |
| Fire assistance..... | 48,967 | 48,967 | | | | |
| Narcotic detection & apprehension..... | | | | 20,089 | | 20,089 |
| Total public safety..... | 32,276,138 | 466,858 | 31,809,280 | 7,154,015 | | 38,963,295 |
| Health and welfare: | | | | | | |
| General assistance..... | 8,297 | 5,826 | 2,471 | 525 | | 2,996 |
| Child guidance..... | 5,430 | | 5,430 | 45,240 | | 50,670 |
| Medical examiner..... | 19,447 | 17,073 | 2,374 | 42,244 | | 44,618 |
| Nutrition..... | 240,730 | 190,870 | 49,860 | 238,348 | | 288,208 |
| Veteran's assistance..... | 5,752 | 5,752 | | 5,115 | \$1,508 | 3,607 |
| Total health and welfare..... | 279,656 | 219,521 | 60,135 | 331,472 | 1,508 | 390,099 |
| Resource development: | | | | | | |
| Agricultural co-op extension..... | 20,475 | 6,610 | 13,865 | 6,160 | | 20,025 |
| Tourist and convention center..... | 21,057 | 21,057 | | 88,228 | 5,093 | 83,135 |
| Total resource development..... | 41,532 | 27,667 | 13,865 | 94,388 | 5,093 | 103,160 |
| Culture and recreation: | | | | | | |
| Amphitheatre..... | 388 | 388 | | | | |
| Ascarate park/golf course..... | 487,051 | 192,372 | 294,679 | 195,842 | | 490,521 |
| Coliseum..... | 156,790 | 31,169 | 125,621 | 315 | | 125,936 |
| County library..... | 21,566 | 6,997 | 14,569 | 5,385 | | 19,954 |
| Total culture and recreation..... | 665,795 | 230,926 | 434,869 | 201,542 | | 636,411 |
| Roads & bridges..... | 2,986,110 | 327,945 | 2,658,165 | 604,818 | | 3,262,983 |
| Construction in progress..... | 6,082,902 | | 6,082,902 | 12,264,563 | 6,441,073 | 11,906,392 |
| Total general fixed assets..... | \$69,124,191 | \$8,660,610 | \$60,463,581 | \$22,424,827 | \$7,482,017 | \$75,406,391 |

The notes to the financial statements are an integral part of this statement.

THIS PAGE WAS LEFT BLANK INTENTIONALLY



Statistical Section

THIS PAGE WAS LEFT BLANK INTENTIONALLY

Table 1

County of El Paso, Texas
 General Governmental Expenditures by Function (1)
 Last Ten Fiscal Years
 (amounts expressed in thousands)

| Fiscal Year | General Government | Administration of Justice | Public Safety | Health and Welfare | Culture and Recreation | Resource Development | Public Works | Debt Service | Capital Outlays | Total |
|-------------|--------------------|---------------------------|---------------|--------------------|------------------------|----------------------|--------------|--------------|-----------------|-------------|
| 1980 | \$ 5,955 | \$3,329 | \$ 3,156 | \$2,578 | \$ 657 | \$ 211 | \$ 887 | \$ 295 | \$ 1,921 | \$18,989(2) |
| 1981 | 12,614 | 4,512 | 5,097 | 3,981 | 907 | 352 | 1,255 | 2,823 | 14,011 | 45,552 |
| 1982 | 8,811 | 2,757 | 5,513 | 4,991 | 917 | 769 | 1,271 | 1,778 | 11,087 | 37,894 |
| 1983 | 8,643 | 3,034 | 6,708 | 4,336 | 1,112 | 1,288 | 1,234 | 2,223 | 5,779 | 34,357 |
| 1984 | 9,867 | 3,014 | 8,732 | 4,984 | 1,171 | 2,343 | 1,292 | 2,188 | 2,670 | 36,261 |
| 1985 | 12,116 | 3,197 | 9,927 | 3,806 | 1,623 | 2,569 | 1,248 | 2,152 | 4,154 | 40,792 |
| 1986 | 10,654 | 4,368 | 12,151 | 5,404 | 1,570 | 3,044 | 1,297 | 2,143 | 5,868 | 46,499 |
| 1987 | 12,590 | 5,632 | 13,470 | 7,510 | 1,798 | 2,825 | 1,684 | 3,568 | 4,296 | 53,373 |
| 1988 | 13,749 | 6,861 | 16,232 | 7,551 | 1,713 | 3,127 | 1,570 | 3,426 | 8,833 | 63,062 |
| 1989 | 14,802 | 7,313 | 17,897 | 8,947 | 1,698 | 3,206 | 1,585 | 7,869 | 12,044 | 75,361 |

(1) Includes general, special revenue, debt service and capital projects funds.

(2) The 1980 figures represent only a nine month period from January 1 through September 30 because the fiscal year was changed from ending on December 31 to September 30.

Table 2

County of El Paso, Texas
General Governmental Revenues by Source (1)
Last Ten Fiscal Years
(amounts expressed in thousands)

| Fiscal Year | Taxes | Licenses and Permits | Inter-governmental | Changes for Services | Fines | Interest | Miscellaneous | Total |
|-------------|----------|----------------------|--------------------|----------------------|--------|----------|---------------|----------|
| 1980 | \$ 7,045 | \$252 | \$ 6,954 | \$ 2,067 | \$ 350 | \$ 744 | \$1,576 | \$18,988 |
| 1981 | 10,243 | 263 | 13,057 | 2,746 | 504 | 673 | 5,418 | 32,904 |
| 1982 | 15,501 | 445 | 7,017 | 2,988 | 567 | 1,019 | 4,958 | 32,495 |
| 1983 | 18,576 | 102 | 6,097 | 5,389 | 500 | 1,227 | 1,815 | 33,706 |
| 1984 | 19,310 | 162 | 6,812 | 8,665 | 522 | 1,732 | 2,798 | 40,001 |
| 1985 | 20,761 | 139 | 7,046 | 8,433 | 823 | 2,435 | 2,895 | 42,532 |
| 1986 | 24,519 | 155 | 8,887 | 6,985 | 1,122 | 2,367 | 3,386 | 47,421 |
| 1987 | 24,643 | 178 | 9,170 | 9,664 | 881 | 2,379 | 999 | 47,914 |
| 1988 | 35,336 | 181 | 9,729 | 12,368 | 1,418 | 2,839 | 626 | 62,497 |
| 1989 | 42,081 | 170 | 8,863 | 12,845 | 1,182 | 6,613 | 1,004 | 72,758 |

(1) Includes general, special revenue, debt service, and capital project funds.

Table 2A

County of El Paso, Texas
General Governmental Tax Revenues by Source
Last Ten Fiscal Years
(amounts expressed in thousands)

| Fiscal Year | Property Tax | Sales Tax | Hotel Occupancy Tax | Bingo Tax | Bank Franchise Tax | State per Capita Tax | Mixed Beverage Tax | Total |
|-------------|--------------|-------------|---------------------|-----------|--------------------|----------------------|--------------------|----------|
| 1980 | \$ 6,691 | - | - | - | - | \$14 | \$340 | \$ 7,045 |
| 1981 | 9,691 | - | - | - | - | 29 | 523 | 10,243 |
| 1982 | 13,983 | - | \$ 872(1) | \$ 12(1) | - | 19 | 615 | 15,501 |
| 1983 | 17,009 | - | 827 | 101 | - | 25 | 614 | 18,576 |
| 1984 | 17,590 | - | 809 | 74 | - | 25 | 812 | 19,310 |
| 1985 | 18,966 | - | 983 | 221 | - | 59 | 532 | 20,761 |
| 1986 | 22,587 | - | 896 | 158 | \$146(1) | 27 | 705 | 24,519 |
| 1987 | 22,560 | - | 1,297 | 97 | 145 | 6(2) | 538 | 24,643 |
| 1988 | 25,205 | \$ 7,875(1) | 1,273 | 150 | 143 | - | 690 | 35,336 |
| 1989 | 25,653 | 14,138 | 1,290 | 158 | 112 | - | 730 | 42,081 |

(1) First year of tax
(2) Last year collected

Table 3

County of El Paso, Texas
 Property Tax Levies and Collections
 Last Ten Fiscal Years
 (amounts expressed in thousands)

| <u>Fiscal Year</u> | <u>Total Tax Levy</u> | <u>Current Tax Collections</u> | <u>Percent Current Taxes Collected</u> | <u>Delinquent Tax Collections</u> | <u>Total Tax Collections</u> | <u>Ratio of Total Tax Collections To Total Tax Levy</u> | <u>Outstanding Delinquent Taxes</u> | <u>Ratio of Delinquent Taxes To Total Tax Levy</u> |
|--------------------|-----------------------|--------------------------------|--|-----------------------------------|------------------------------|---|-------------------------------------|--|
| 1980 | \$ 7,547 | \$ 6,554 | 86.84% | \$ 137 | \$ 6,691 | 88.66% | \$ 964 | 12.77% |
| 1981 | 11,271 | 9,496 | 84.25 | 195 | 9,691 | 85.98 | 1,464 | 12.99 |
| 1982 | 14,750 | 13,715 | 92.98 | 268 | 13,983 | 94.80 | 2,221 | 15.06 |
| 1983 | 17,319 | 16,193 | 93.50 | 816 | 17,009 | 98.21 | 1,827 | 10.55 |
| 1984 | 18,298 | 17,263 | 94.34 | 327 | 17,590 | 96.13 | 1,940 | 10.60 |
| 1985 | 18,986 | 17,928 | 94.43 | 1,038 | 18,966 | 99.89 | 2,186 | 11.51 |
| 1986 | 21,634 | 20,279 | 93.74 | 2,308 | 22,587 | 104.41 | 2,340 | 10.82 |
| 1987 | 23,883 | 22,593 | 94.59 | 811 | 23,404 | 97.99 | 2,690 | 11.26 |
| 1988 | 25,180 | 23,900 | 94.92 | 1,305 | 25,205 | 100.10 | 2,956 | 11.74 |
| 1989 | 25,851 | 24,361 | 94.24 | 1,292 | 25,653 | 99.23 | 3,182 | 12.31 |

Table 4

County of El Paso, Texas
Assessed and Estimated Actual Value of Property
Last Ten Fiscal Years
(Amounts expressed in thousands)

| Fiscal Year | Real Property | | Personal Property | | Exemptions | | Total | | Ratio of Total Assessed Value to Total Estimated Actual Value |
|-------------|----------------|------------------------|-------------------|------------------------|---------------|----------------|------------------------|--------|---|
| | Assessed Value | Estimated Actual Value | Assessed Value | Estimated Actual Value | Real Property | Assessed Value | Estimated Actual Value | | |
| 1980 | \$ 6,223,212 | \$ 6,223,212 | \$ 1,523,167 | \$ 1,523,167 | \$ 191,908 | \$ 7,554,471 | \$ 7,746,379 | 97.52% | |
| 1981 | 6,275,107 | 6,275,107 | 1,358,571 | 1,358,571 | 358,551 | 7,275,127 | 7,633,678 | 95.30 | |
| 1982 | 6,563,845 | 6,563,845 | 1,576,385 | 1,576,385 | 352,453 | 7,787,777 | 8,140,230 | 95.67 | |
| 1983 | 6,813,352 | 6,813,352 | 1,547,064 | 1,547,064 | 411,266 | 7,949,150 | 8,360,416 | 95.08 | |
| 1984 | 7,144,229 | 7,144,229 | 1,496,626 | 1,496,626 | 521,683 | 8,119,172 | 8,640,855 | 93.96 | |
| 1985 | 9,350,991 | 9,350,991 | 1,821,784 | 1,821,784 | 940,477 | 10,232,298 | 11,172,775 | 91.58 | |
| 1986 | 9,946,283 | 9,946,283 | 1,658,947 | 1,658,947 | 1,041,806 | 10,563,424 | 11,605,230 | 91.02 | |
| 1987 | 10,334,475 | 10,334,475 | 1,953,348 | 1,953,348 | 1,151,057 | 11,136,766 | 12,287,823 | 90.63 | |
| 1988 | 10,358,316 | 10,358,316 | 1,950,904 | 1,950,904 | 1,172,454 | 11,136,766 | 12,309,220 | 90.47 | |
| 1989 | 10,917,485 | 10,917,485 | 2,160,544 | 2,160,544 | 1,166,519 | 11,911,510 | 13,078,029 | 91.08 | |

Table 5

El Paso County, Texas
 Property Tax Rates (1)
 Direct and Overlapping Government
 Last Ten Fiscal Years

| | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 | 1986 | 1987 | 1988 | 1989 |
|---------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| Anthony Ind. School District | \$1.09000 | \$.79000 | \$.79000 | \$.78000 | \$.81000 | \$.96500 | \$.86840 | \$.92450 | \$.73800 | \$.86500 |
| Canutillo Ind. School District | 1.85000 | .97000 | .95000 | .94000 | .94000 | .64880 | .64680 | .72670 | .72256 | .83300 |
| City of Anthony | .31000 | .31000 | .31000 | .31000 | .31000 | .28000 | .19992 | .24161 | .23796 | .21005 |
| City of El Paso | .53120 | .53120 | .53120 | .53120 | .53120 | .45224 | .45948 | .49533 | .49542 | .51616 |
| City of Socorro | | | | | | .33000 | .33000 | .33000 | .33000 | .33000 |
| Clint Ind. School District | .94000 | 1.08000 | 1.08000 | 1.08000 | 1.38000 | 1.32000 | 1.29000 | 1.26000 | 1.29000 | 1.63000 |
| County of El Paso | .14920 | .20000 | .22300 | .23098 | .23098 | .20823 | .22610 | .22610 | .22610 | .19610 |
| El Paso Community College | .02854 | .02880 | .05273 | .05493 | .06473 | .05756 | .06746 | .06731 | .09833 | .09375 |
| EPCO Rural Fire Prev. Dist. No. 1 | .03000 | .03000 | .03000 | .03000 | .03000 | .03000 | .02999 | .03000 | .03000 | .02967 |
| EPCO Rural Fire Prev. Dist. No. 2 | | | | | | | | .30000 | .03000 | .03000 |
| EPCO Tornillo Water Improvement Dist. | | | | | | | | | 1.00000 | .09720 |
| EPCO Water Authority (Horizon) | .50500 | .53870 | .55550 | .53000 | .53000 | .58000 | .58000 | .53250 | .50000 | .49500 |
| El Paso Ind. School District | .65600 | .72600 | .72600 | .75770 | .77410 | .67820 | .45948 | .73493 | .77309 | 1.00390 |
| Fabens Ind. School District | .73000 | 1.07000 | 1.07000 | 1.07000 | 1.07000 | .93000 | .99500 | 1.15000 | 1.15000 | 1.15000 |
| Hacienda Del Norte Water Imp. Dist. | | | .35000 | .34000 | .33990 | .20865 | .19745 | .19386 | .19828 | .14848 |
| Homestead Municipal Util. Dist. No. 1 | | | | | | | 1.51000 | 1.17396 | 1.18612 | 1.32635 |
| Homestead Municipal Util. Dist. No. 2 | | | | | | | | | .50000 | 1.50000 |
| Lower Valley Water Authority | | | | | | | | .12000 | .12000 | .12000 |
| R. E. Thomason General Hospital | .11700 | .12480 | .13166 | .16186 | .16186 | .14360 | .14448 | .14920 | .18701 | .18804 |
| San Elizario Ind. School District | 1.39000 | 1.05000 | 1.51000 | 1.93000 | 1.90000 | 1.28000 | 1.29600 | 1.27469 | 1.01848 | .98263 |
| Socorro Ind. School District | .42400 | .64000 | .94000 | 1.14000 | 1.03000 | .75030 | .75030 | 1.04258 | 1.03000 | 1.19960 |
| Tornillo Ind. School District | 1.33000 | 1.07000 | 1.25000 | 1.38500 | 1.30000 | 1.09000 | 1.05388 | 1.05070 | 1.06583 | 1.05936 |
| Town of Clint | .09000 | .16800 | .16000 | .16170 | .15700 | .12456 | .24453 | .24430 | .24430 | .24430 |
| Westway Water Imp. District | 1.25000 | 1.10000 | 1.10000 | 1.10000 | 1.10000 | .64000 | .61517 | .62134 | .56000 | .81748 |
| Ysleta Ind. School District | .73000 | .73600 | .80500 | .87060 | .87060 | .76959 | .76902 | .80207 | .80207 | 1.00022 |

(1) These property tax rates are expressed in dollars per \$100 assessed valuation.

Table 6

County of El Paso, Texas
Principal Taxpayers
September 30, 1989
(amounts expressed in thousands)

| <u>Taxpayer</u> | <u>Type of Business</u> | <u>1989 Assessed Valuation</u> | <u>Percentage of Total Assessed Valuation</u> |
|-------------------------------|-------------------------------|--|---|
| Southwestern Bell | Telephone communications | \$152,652 | 1.28% |
| El Paso Electric Company | Electric utility | 144,013 | 1.21 |
| Chevron U.S.A. | Oil refinery | 92,792 | 0.78 |
| Phelps Dodge | Copper refinery | 90,000 | 0.76 |
| ASARCO | Smelting and refining | 62,802 | 0.53 |
| El Paso Natural Gas Company | Natural gas pipeline supplier | 58,448 | 0.49 |
| Baxter Healthcare Corporation | Medical supply | 55,511 | 0.47 |
| Celena Development Company | Real estate development | 44,267 | 0.37 |
| Tony Lama Company, Inc. | Boot manufacturer | 42,329 | 0.36 |
| Border Steel Rolling Mills | Foundry | 41,572 | 0.35 |

Table 7

County of El Paso, Texas
Operating Budgets for Various Funds
Last Ten Fiscal Years

| <u>Fiscal Year</u> | <u>Debt Service Fund</u> | <u>General Fund</u> | <u>Special Revenue Funds</u> | <u>Total</u> |
|--------------------|--------------------------|---------------------|------------------------------|----------------|
| 1980 (1) | \$ 296,445 | \$10,074,723 | \$ 4,101,046 | \$14,472,214 |
| 1981 | 2,864,152 | 17,171,000 | 4,614,714 | 24,649,866 |
| 1982 | 1,793,496 | 18,980,333 | 5,301,571 | 26,075,400 |
| 1983 | 2,224,805 | 20,874,275 | 5,562,362 | 28,661,442 |
| 1984 | 2,192,285 | 26,991,074 | 7,407,189 | 36,590,548 |
| 1985 | 2,158,020 | 29,475,533 | 10,189,848 | 41,823,401 |
| 1986 | 2,091,725 | 34,687,416 | 12,301,204 | 49,080,345 |
| 1987 | 3,582,338 | 41,557,819 | 9,103,295 | 54,243,452 |
| 1988 | 3,474,168 | 48,376,038 | 8,777,000 | 60,627,206 |
| 1989 | 8,257,697 | 53,429,049 | 6,389,562 | 68,076,308 (2) |

(1) The 1980 figures represent only a nine month period from January 1 through September 30 because the fiscal year was changed from ending on December 31 to September 30.

(2) The 1989 total budget amount excludes grants and the Enterprise Fund.

Table 8

County of El Paso, Texas
Computation of Legal Debt Margin
September 30, 1989
(amounts expressed in thousands)

| | | |
|---|--------------|---------------------|
| Assessed Valuation: | | |
| Assessed Value of Real Property | | \$ 9,763,330 |
| Assessed Value of Personal Property | | <u>2,148,180</u> |
| Total Assessed Value | | <u>\$11,911,510</u> |
| Legal debt margin: | | |
| Debt limitation - 5% of Total Assessed Value | | \$ 595,576 |
| Debt Applicable to Limitation: | | |
| Total bonded debt | \$69,650 | |
| Less: Amount available for repayment of general obligation bonds | <u>2,493</u> | |
| Total debt applicable to limitation | | <u>67,157</u> |
| Legal debt margin | | <u>\$ 528,419</u> |

Table 9

County of El Paso, Texas
 Ratio of Net General Obligation Bonded Debt
 To Assessed Value and Net General Obligation Debt Per Capita
 Last Ten Fiscal Years

| <u>Fiscal Year</u> | <u>Population(1)(2)</u> | <u>Assessed Value(1)(3)</u> | <u>Gross Bonded Debt(1)</u> | <u>Less Debt Service Fund(1)(4)</u> | <u>Net Bonded Debt(1)</u> | <u>Ratio of Net Bonded Debt To Assessed Value</u> | <u>Net Bonded Debt Per Capita</u> |
|--------------------|-------------------------|-----------------------------|-----------------------------|-------------------------------------|---------------------------|---|-----------------------------------|
| 1980 | 480 | \$ 7,554,471 | \$25,615 | \$ 93 | \$25,522 | 0.34% | \$53.17 |
| 1981 | 492 | 7,275,127 | 25,368 | 164 | 25,204 | 0.35 | 51.23 |
| 1982 | 504 | 7,787,777 | 25,305 | 491 | 24,814 | 0.32 | 49.23 |
| 1983 | 516 | 7,949,150 | 24,811 | 672 | 24,139 | 0.30 | 46.78 |
| 1984 | 536 | 8,119,172 | 24,281 | 1,475 | 22,806 | 0.28 | 42.55 |
| 1985 | 536 | 10,232,298 | 23,750 | 319 | 23,431 | 0.23 | 43.71 |
| 1986 | 545 | 10,563,424 | 35,355 | 170 | 35,185 | 0.33 | 64.56 |
| 1987 | 571 | 11,136,766 | 35,105 | 632 | 34,473 | 0.31 | 60.37 |
| 1988 | 599 | 11,136,766 | 71,730 | 1,050 | 70,680 | 0.63 | 118.00 |
| 1989 | 595 | 11,911,510 | 69,650 | 2,493 | 67,157 | 0.56 | 112.87 |

(1) Amounts expressed in thousands.

(2) Source: El Paso Chamber of Commerce.

(3) Information obtained from Table 4.

(4) Amounts available for repayment of general obligation bonds.

Table 10

County of El Paso, Texas
 Ratio of Annual Debt Service Expenditures
 For General Obligation Bonded Debt
 To Total General Governmental Expenditures
 Last Ten Fiscal Years
 (amounts expressed in thousands)

| Fiscal Year | Principal | Interest Plus Agent and Noncomitant Fees | Total Debt Service | Total General Governmental Expenditures (1) | Ratio of Debt Service to General Governmental Expenditures |
|----------------|-----------|---|-----------------------|---|---|
| 1980 | \$ 261 | \$ 34 | \$ 295 | \$18,989 | 1.55% |
| 1981 | 247 | 2,576 | 2,823 | 45,552 | 6.20 |
| 1982 | 63 | 1,715 | 1,778 | 37,894 | 4.69 |
| 1983 | 494 | 1,729 | 2,223 | 34,357 | 6.47 |
| 1984 | 530 | 1,658 | 2,188 | 36,261 | 6.03 |
| 1985 | 531 | 1,621 | 2,152 | 40,792 | 5.28 |
| 1986 | 0(2) | 2,143 | 2,143 | 46,499 | 4.61 |
| 1987 | 250 | 3,317 | 3,567 | 53,293 | 6.69 |
| 1988 | 1,375 | 2,051 | 3,426 | 63,062 | 5.43 |
| 1989 | 2,080 | 5,789 | 7,869 | 75,361 | 10.44 |

(1) Includes general, special revenue and debt service funds.

(2) General Obligation Bond, Series 1980, defeased in October 1985.

County of El Paso, Texas
 Computation of Direct and Overlapping Bonded Debt
 General Obligation Bonds
 September 30, 1989
 (amounts expressed in thousands)

| <u>Jurisdiction</u> | <u>General Obligation Bonded Debt Outstanding</u> | <u>Percentage Applicable to County of El Paso</u> | <u>Amount Applicable to County of El Paso</u> |
|--|---|---|---|
| Direct: | | | |
| County of El Paso | \$ 69,650 | 100% | \$ 69,650 |
| Overlapping: | | | |
| Anthony Independent School District | 132 | 100 | 132 |
| Canutillo Independent School District | 1,016 | 100 | 1,016 |
| City of Anthony | 600 | 100 | 600 |
| City of El Paso | 91,685 | 100 | 91,685 |
| City of Socorro | 64 | -0- | 64 |
| Clint Independent School District | 22,346 | 100 | 22,346 |
| El Paso Community College | 13,530 | 100 | 13,530 |
| El Paso Co. Rural Fire Prevention District No. 1 | -0- | -0- | -0- |
| El Paso Co. Rural Fire Prevention District No. 2 | -0- | -0- | -0- |
| El Paso County Tornillo Water Improvement District | -0- | -0- | -0- |
| El Paso County Water Authority (Horizon) | 3,365 | 100 | 3,365 |
| El Paso Independent School District | 73,975 | 100 | 73,975 |
| Fabens Independent School District | 2,735 | 100 | 2,735 |
| Hacienda del Norte Water Improvement District | -0- | -0- | -0- |
| Homestead Municipal Utility District No. 1 | 100 | 100 | 100 |
| Homestead Municipal Utility District No. 2 | 212 | -0- | 212 |
| Lower Valley Water Authority | -0- | -0- | -0- |
| R. E. Thomason General Hospital | 44,301 | 100 | 44,301 |
| San Elizario Independent School District | 835 | 100 | 835 |
| Socorro Independent School District | 53,780 | 100 | 53,780 |
| Tornillo Independent School District | 23 | 100 | 23 |
| Town of Clint | -0- | -0- | -0- |
| Westway Water Improvement District | 626 | 100 | 626 |
| Ysleta Independent School District | <u>86,345</u> | <u>100</u> | <u>86,345</u> |
| TOTAL | <u>\$465,320</u> | <u>100%</u> | <u>\$465,320</u> |

County of El Paso, Texas
Tax Rates And Fund Allocations (1)
Last Ten Fiscal Years

| <u>Fiscal Year</u> | <u>Total Tax Rate</u> | <u>Maintenance and Operations Tax Rate</u> | <u>Debt Service Tax Rate</u> |
|------------------------|---------------------------|--|----------------------------------|
| 1980(2) | .14920 | .10850 | .04070 |
| 1981 | .20000 | .17189 | .02811 |
| 1982 | .22300 | .19315 | .02985 |
| 1983 | .23098 | .20893 | .02205 |
| 1984 | .23098 | .22102 | .00996 |
| 1985 | .20823 | .18779 | .02044 |
| 1986 | .22610 | .19512 | .03098 |
| 1987 | .22610 | .19856 | .02754 |
| 1988 | .22610 | .15822 | .06788 |
| 1989 | .19610 | .13890 | .05720 |

(1) These tax rates and fund allocations are expressed in dollars per \$100 assessed valuation.

(2) During the year 1980, taxable real properties located within El Paso County were reappraised to bring their valuations to 100% of market value. This action was taken to comply with legislation passed by the 1979 Texas State Legislature. The resultant increase in the tax base under this legislation is countered by the requirements that any increases in tax revenues be limited to not more than 3% over the previous year without holding an open public hearing. This has caused the tax rate to decrease accordingly. The tax rate shown for 1980, based on 100% valuation, is comparable to the tax rate of 1979, based on 35% valuation, increased by the allowable 3%.

Table 13

County of El Paso, Texas
Demographic Statistics
Last Ten Fiscal Years

| <u>Fiscal Year</u> | <u>Population(1)</u> | <u>Per Capita Income(1)</u> | <u>Median Age(2)</u> | <u>Education Level In Years of Formal Schooling(2)</u> | <u>Schools Enrollment(2)</u> | <u>Unemployment Rate (3)</u> |
|--------------------|----------------------|-----------------------------|----------------------|--|------------------------------|------------------------------|
| 1980 | 479,899 | \$5,306 | 25.0 | 12.3 | 114,686 | 8.0% |
| 1981 | 491,960 | 5,601 | 25.2 | 12.4 | 116,087 | 7.2 |
| 1982 | 504,021 | 5,895 | 25.5 | 12.5 | 116,685 | 11.5 |
| 1983 | 516,081 | 6,190 | 25.7 | 12.5 | 120,129 | 11.3 |
| 1984 | 535,896 | 5,845 | 25.9 | 12.4 | 120,936 | 10.2 |
| 1985 | 536,000 | 5,500 | 26.0 | 12.3 | 124,484 | 11.9 |
| 1986 | 545,000 | 8,755 | 27.0 | 12.2 | 127,505 | 13.5 |
| 1987 | 570,659 | 9,515 | 27.0 | 12.4 | 130,189 | 12.2 |
| 1988 | 598,853 | 8,384 | 26.0 | 11.0 | 133,740 | 11.1 |
| 1989 | 595,360 | 8,500 | 26.4 | 12.1 | 131,317 | 9.7 |

SOURCES:

- (1) El Paso Chamber of Commerce.
(2) Bureau of Business & Economic Research, University of Texas at El Paso.
(3) Texas Department of Labor Reports.

Table 14

County of El Paso, Texas
Property Value, Construction and Bank Deposits
Last Ten Fiscal Years

| Fiscal Year | Property Value (1)(2) | | | | Commercial Construction (3) | | Residential Construction | | Bank Deposits(1)(3) |
|----------------|-----------------------|-------------|------------|--------------|--------------------------------|-----------|-----------------------------|-----------|------------------------|
| | Commercial | Residential | Exemptions | Total | Number of units | Value(1) | Number of units | Value(1) | |
| 1980 | \$3,371,999 | \$4,374,380 | \$ 191,908 | \$ 7,554,471 | 672 | \$106,793 | 3,169 | \$149,187 | \$1,656,873 |
| 1981 | 3,299,969 | 4,433,729 | 358,551 | 7,375,147 | 839 | 89,184 | 2,362 | 124,013 | 1,897,481 |
| 1982 | 3,632,171 | 4,508,059 | 352,453 | 7,787,777 | 656 | 86,938 | 4,111 | 166,186 | 2,238,616 |
| 1983 | 3,469,880 | 4,890,536 | 411,266 | 7,949,150 | 644 | 74,323 | 6,529 | 239,575 | 2,656,354 |
| 1984 | 3,687,053 | 4,953,802 | 521,683 | 8,119,172 | 331 | 87,550 | 3,420 | 148,623 | 2,639,650 |
| 1985 | 4,319,395 | 6,853,380 | 940,477 | 10,232,298 | 517 | 91,777 | 2,009 | 68,996 | 3,327,368 |
| 1986 | 4,536,485 | 7,068,745 | 1,041,806 | 10,563,424 | 485 | 112,104 | 4,558 | 200,248 | 3,568,259 |
| 1987 | 5,276,392 | 7,011,431 | 1,151,057 | 11,136,766 | 423 | 82,663 | 2,290 | 116,513 | 3,892,899 |
| 1988 | 5,105,580 | 7,203,640 | 1,172,454 | 11,136,766 | 271 | 52,958 | 2,847 | 186,193 | 3,448,898 |
| 1989 | 5,131,375 | 7,946,654 | 1,166,519 | 11,911,510 | 472 | 67,420 | 1,351 | 192,980 | 3,552,365 |

(1) Amounts expressed in thousands.

(2) Estimated assessed value from Table 4.

(3) Source: El Paso Chamber of Commerce Research Department.

County of El Paso, Texas
Miscellaneous Statistics
September 30, 1989

History

El Paso County was created from Bexar District in 1849, organized in 1850, and incorporated in 1871. Parts of El Paso County were taken to form Culberson County in 1911 and Hudspeth County in 1915.

Form of Government

The county is a public corporation and a political subdivision of the State of Texas.

Geography

The County of El Paso, with about 1,058 square miles of land area, is located in the far west portion of the State of Texas, bordered on the west by the Rio Grande river and on the north by the State of New Mexico.

Climatic Conditions

Altitudes in the county range from approximately 3,500 to 7,100 feet. The mean annual rainfall is 7.7 inches. Daytime high temperatures range from the 90's into the low 100's during the summer months. Summer nighttime temperatures average 70 degrees. The average daily high temperature in January is 57 degrees. Winter nighttime lows are generally in the 30's and 20's, dipping occasionally into the teens.

Population

| | |
|------|---------|
| 1880 | 3,845 |
| 1950 | 194,986 |
| 1960 | 314,070 |
| 1970 | 359,291 |
| 1980 | 479,899 |
| 1989 | 595,360 |

Employment

| <u>Year</u> | <u>Work Force</u> | <u>Employed</u> | <u>Unemployment Rate</u> |
|------------------|-------------------|-----------------|--------------------------|
| 1960 | 102,075 | 97,150 | 4.8% |
| 1970 | 114,300 | 107,700 | 5.8% |
| 1980 | 173,450 | 157,300 | 9.3% |
| 1985 | 209,530 | 184,600 | 11.9% |
| 1989 (September) | 245,700 | 221,800 | 9.7% |

| | | | |
|-------------------------------|--|-----------------|-----------------|
| <u>Road and Highways</u> | There are 620 miles of roads in the county. | | |
| <u>Employees</u> | The county employs 1,665 people, including those people employed by the Sheriff's department. | | |
| <u>Recreation</u> | The County Coliseum provides space and facilities for shows, concerts, circuses and rodeos. | | |
| <u>Educational Facilities</u> | University of Texas at El Paso enrollment - 12,893 students El Paso Community College enrollment - 13,785 students High schools - 22 Junior high schools - 16 Intermediate and elementary schools - 87 Private schools - 20 elementary and 5 high schools Business and vocational schools - 21 | | |
| <u>Medical Facilities</u> | Twelve hospitals provide 2,340 beds County ratios: Doctors to population, 1 to 757 Dentists to population, 1 to 1,842 Hospital beds to population, 1 to 256 William Beaumont Army Medical Center serving active and retired military personnel, has 432 beds not included in the above figures. | | |
| <u>Finance</u> | Federal and state chartered banks - 15 with 20 branch locations Savings and loan associations - 8 with 20 branch locations. Credit Unions - 21 with 8 branch locations | | |
| <u>Retail Sales</u> | <u>1986</u> | <u>1987</u> | <u>1988</u> |
| | \$2,978,125,000 | \$3,116,461,000 | \$3,485,610,020 |
| <u>Cultural</u> | Churches | | 348 |
| | Major newspapers | | 2 |
| | Radio stations | | 29 |
| | Local television stations | | 8 |
| | Cable TV available | | |