

# COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED SEPTEMBER 30

1990

# COUNTY OF EL PASO, TEXAS

## Comprehensive Annual Financial Report For the Fiscal Year Ended September 30, 1990

Prepared by: S. E. Seely, County Auditor  
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Member of Government Finance Officers Association

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# **INTRODUCTORY SECTION**



**COUNTY OF EL PASO**  
**OFFICE OF THE COUNTY AUDITOR**

S. E. SEELY  
COUNTY AUDITOR

307 TEXAS AVENUE  
EL PASO, TEXAS 79901-1413

(915) 545-2857

January 14, 1991

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

Dear Honorable 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, 1990 is submitted herewith. This CAFR is required by the *Texas Local Government Code, § 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 primary sections as follows: (1) the introductory section, (2) the financial section, and (3) the statistical section. The introductory section contains the table of contents, this transmittal letter, an organizational chart of the county auditor's office, an organizational chart of the county 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. This CAFR includes every fund and account group of the county. The statistical section contains numerous tables showing unaudited financial, demographic and miscellaneous information about the county, ordinarily exhibiting the latest ten-year history. In addition, the statistical section reveals some overlapping financial information relating to the other governmental entities located inside the county.

The county is required to have a single audit conducted each year pursuant to the Single Audit Act of 1984 and the United States 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 auditor's reports about the internal control structure and compliance with applicable laws and regulations are contained in separate reports that were prepared by Bixler, Carlton, Pittenger and Company, an independent certified public accounting firm.

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 Horizon  
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 Tornillo Water Improvement District  
El Paso County Water Improvement District (Horizon)  
El Paso Independent School District  
Fabens Independent School District  
Hacienda del Norte Water Improvement District  
Homestead Municipal Utility District  
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 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 Texas. The county is located about halfway between Los Angeles and Houston. The county's estimated population is 606,783 and it 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 533,454. The City of El Paso is ranked as the fourth largest city in the state and the twenty-third largest city in the nation. Ciudad Juarez in Mexico, separated from the county only by the Rio Grande River, has an estimated population of 1,216,885.

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. Also, many local corporations operate "twin plants" that do various types of manufacturing in Ciudad Juarez while associated activities are done in the county.

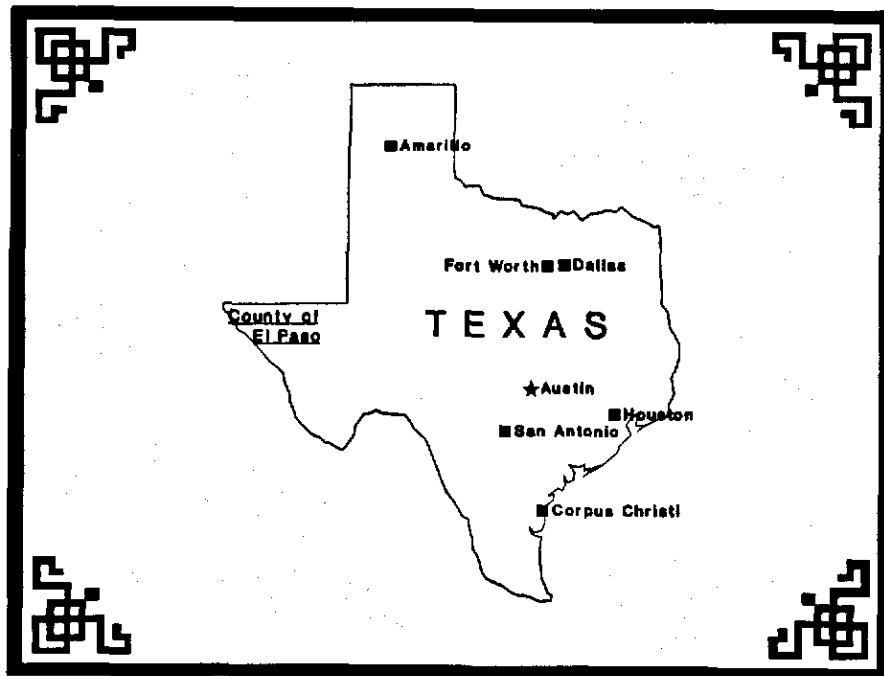
This part of the state ranks as one of the top growth areas in the southwestern region of the United States. The overall economic conditions and outlook of the county are, and we anticipate will continue to be, financially sound and stable through and beyond the fiscal year ending September 30, 1991.

We do, however, 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 6.2 percent, the county had a double-digit unemployment rate of 11.0 percent in September 1990. The high local unemployment rate is attributable, at least in part, to a decline in the local apparel industry. According to a recent newsletter from the Texas Employment Commission, El Paso had a total civilian labor force of 254,700, and 27,900 were unemployed in September 1990.

The Texas Comptroller of Public Accounts recently published a rather economically optimistic report for all major areas of the state. This report suggests 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 export of electronic goods from the United States. Additionally, because of this region's economy being nourished by recent twin plant expansion, local commercial growth should continue through 1992.

In another more recent report, the State Comptroller of Public Accounts indicated that the state's economic growth, as measured by the state gross product, could increase at a faster pace under a continuing Mideast crisis, rising by about one percentage point if oil prices remain in the range of \$25 to \$30 per barrel through this year. Personal income could increase by a like amount, about one percent. Also, job layoffs in the apparel industry further stalled the local economy. But easily offsetting these layoffs are continuing growth in retail trade, due to relaxed trade restrictions of Mexico and the United States, a more stable peso, and growing numbers of tourists. In the last fiscal year, El Paso gained about 5,500 jobs, mostly in government, transportation and retail trade. Gains in these sectors more than made up for the losses in the apparel industry and in construction and real estate.

In addition to the economy being in or on the brink of going into a recession, the border region of Texas is plagued by some 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 local impact of the economic instability of Mexico. In recent years, Mexico's surprise peso devaluations have toned down the confidence of many in this region. The following map is presented to show the location of the county in relation to the rest of the state:



## MAJOR INITIATIVES

*For the Year.* A few major goals of the county, that may not be evident from reading the financial statements included in this CAFR, were achieved or initiated during fiscal year 1990.

For example, 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 remaining issuance of \$31,500,000 was made. The initial demolition phase of the present courthouse has been finished. It is expected that the initial construction phase of the new courthouse, in the same location, will be finished in August 1991 and the final demolition phase of the old courthouse will be started. On November 28, 1990 commissioners court sold General Obligation Certificates of Obligation, Series 1990, in the amount of \$3,835,000 to complete the construction of the new courthouse. In addition, on November 27, 1990, commissioners court issued \$3,700,000 in Public Property Finance Contractual Obligations, Series 1990A, to provide funds for the acquisition of furnishings and equipment for the new courthouse.

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, commissioners court renamed this facility the county archives building. This building is being used to archive records and provide office space for various activities of the city and county.

In August 1989 the county issued \$8,100,000 parking facility revenue certificates of obligation, series 1989. The proceeds derived from the sale of these securities were used to construct a parking facility directly across the street from the construction site of the new courthouse. This parking facility became operational in July 1990. This facility is being accounted for as an enterprise fund.

*For the Future.* The operating budget for fiscal year 1991 contains an appropriation of \$12,785,000 to construct an indoor multipurpose aquatic sports facility. To pay for this construction project, on November 8, 1990 commissioners court issued Sports Facilities Revenue Bonds, Series 1990, totaling \$7,645,000. Also, \$4,100,000 was transferred from the general fund and \$700,000 from the Ascarate Park Improvement Fund for this facility. Estimated interest income in the amount of \$340,000 has been applied to this facility.

Commissioners court approved budgetary plans for general obligation certificates of obligation in the amount of \$3,200,000 issued on November 28, 1990. The proceeds derived from this sale will be used to construct a new county medical examiner's facility, including a morgue and crime lab. This will be a modern facility that is equipped with the latest equipment.

On November 28, 1990 commissioners court issued certificates of obligation totaling \$527,000 for constructing and improving the old juvenile justice building. Upon completion, this renovated facility will be leased to the City of El Paso for use by the youth services division of the El Paso police department.

The amount of \$1,400,000 has been appropriated to repave the coliseum's parking lot and put up a new fence around the area. The operating budget for the 1990 fiscal year contained a \$350,000 appropriation for this project; and, the 1991 fiscal year budget contains appropriated funds totaling \$1,050,000.

The 1991 fiscal year budget contains appropriated funds amounting to \$1,576,839 to erect an equestrian center. This center will be erected on the coliseum's grounds.

Funds in the amount of \$350,000 were appropriated during the 1990 fiscal year for construction of an additional health clinic in the lower valley region of the county. It is anticipated that this new clinic will become operational around the end of fiscal year 1991.

There is a \$500,000 appropriation in the fiscal year 1991 operating budget to build a substation for the sheriff's use in Ascarate Park. To finance this construction project, commissioners court issued general obligation certificates of obligation totaling \$523,000 on November 28, 1990.

## 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, 1990 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. Also, budgets are adopted for the major capital construction projects. 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 18, 1989, the commissioners court members adopted an operating budget for the twelve-month period ending September 30, 1990 totaling \$84,843,375. This budget was increased by \$37,225,705 during fiscal year 1990 with eighteen amendments. Most of the amendments were to: (1) recognize ongoing capital construction projects, and (2) add budgetary provisions for several new grants. After approval of these eighteen budgetary amendments, the operating budget totaled \$122,069,080. This is an increase of \$51,102,538 over the operating budget for the fiscal year ended September 30, 1989 that totaled \$70,966,542. For comparative purposes, on October 8, 1990, the commissioners court adopted an annual operating budget totaling \$139,524,297 for fiscal year 1991.

The county auditor serves as the budget officer and is responsible for 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 information to the commissioners court.

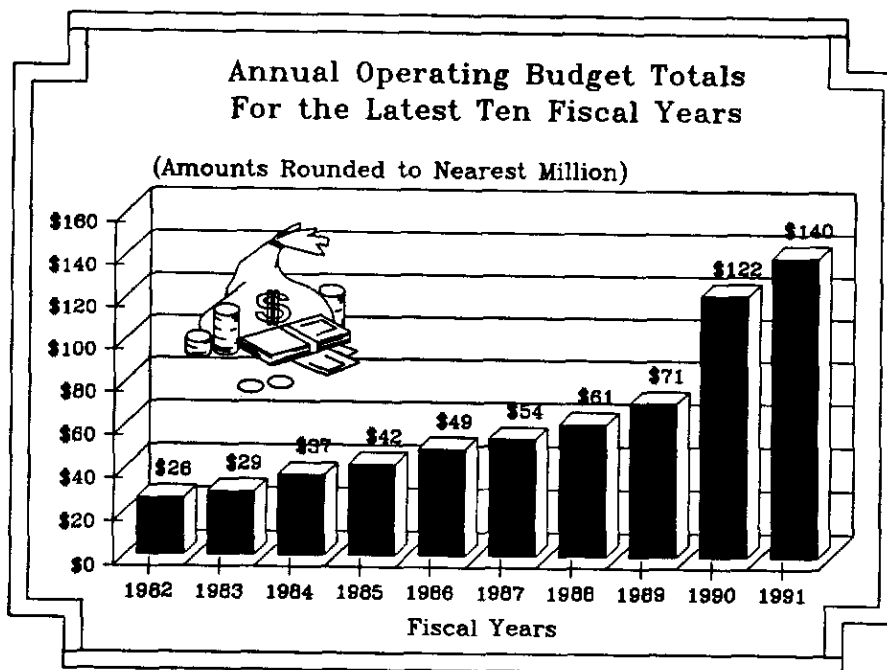
Public budgetary hearings are held by the commissioners court members. As a rule, at least one representative from each department appears to present and justify the request. Before determining the final budget, the commissioners court may increase or decrease the amounts requested by the various departments. Appropriations approved by a 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 estimate of revenues.

As soon as the budget has been approved by commissioners court, the county auditor continually checks budgetary limits to prevent expenditures from exceeding appropriation limits 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, capital projects funds and debt service funds. Grant funds are budgeted for various fiscal periods depending on the contract years of the grants.

To visualize 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. Nowadays, 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, by sources, of the county's general fund, special revenue funds, debt service funds, capital projects funds and expendable trust funds for the fiscal year ended September 30, 1990 and the amount and percentage of increases and decreases in relation to the prior year's corresponding revenues:

File name  
 01/123/REV - LAFR.WK2

<u>Revenues</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) from 1989</u>	<u>Percent of Increase (Decrease)</u>
Taxes	\$40,941,232	55.01%	\$(1,140,387)	(2.71)%
Licenses/Permits	175,809	.24	6,147	3.62
Intergovernmental	11,937,696	16.04	3,075,150	34.70
Service Fees	13,210,146	17.74	365,353	2.84
Fines/Forfeits	1,493,878	2.01	311,629	26.36
Interest	4,923,076	6.61	(1,689,564)	(25.55)
Miscellaneous	1,746,341	2.35	742,265	73.93
<b>Total</b>	<b>\$74,428,178</b>	<b>100.00%</b>	<b>\$ 1,670,593</b>	

The fiscal year 1990 total actual revenues represent an increase from the previous fiscal year of 2.30 percent. The most significant increase was in the intergovernmental revenues classification. This increase in intergovernmental revenues resulted, for the most part, from a steep increase in the number and size of the grants that were awarded to the county.

The most significant revenue decrease resulted from the reduction of the tax rate levied on real and personal property. For the tax year beginning October 1, 1989, commissioners court levied a tax rate of \$0.19610 on \$100 assessed valuation of real and personal property in the county. This \$0.19610 tax rate represents a reduction from the preceding year of \$0.03000 per \$100 of assessed valuation or an arithmetical 13.27 percent decrease from the previous tax year rate of \$0.22610.

The increase in the one-half percent sales and use tax, that became effective on January 1, 1988, partially offset the reduction in ad valorem property taxes. The sales and use tax revenues increased by \$1,007,662 or 7.13 percent from fiscal year 1989 to fiscal year 1990. During fiscal year 1990 actual sales and use tax revenues aggregated \$15,145,419 as compared to \$14,137,757 for fiscal year 1989. The estimated sales and use tax revenues are projected to produce revenues of \$15,655,641 in fiscal year 1991. 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.

In spite of implementing improved investment procedures during fiscal year 1990, interest income registered a sharp decrease from the previous fiscal year. Comparing fiscal year 1989 to fiscal year 1990, this source of revenue dropped by 25.55 percent from \$6,612,640 to \$4,923,076. This decrease was mainly due to having considerably less principal to invest in the capital construction projects; and, the sagging interest rates that prevailed in fiscal year 1990.

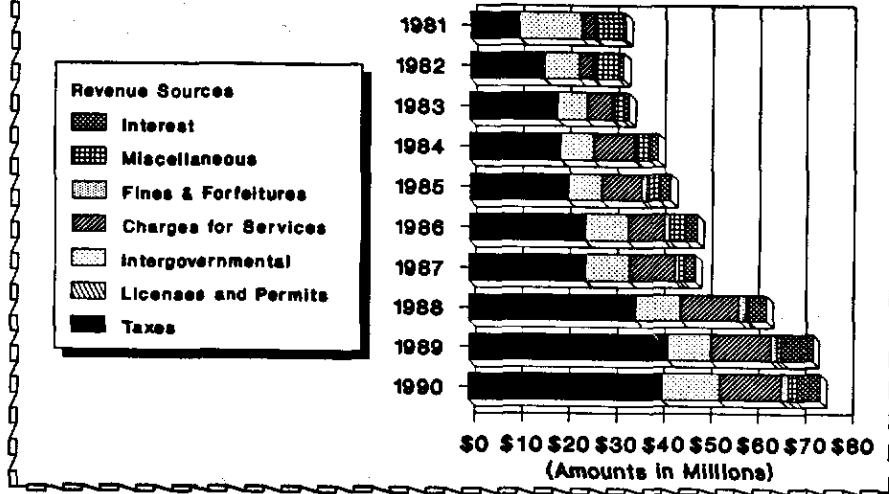
Service fees constituted 17.74 percent of the county's fiscal year 1990 revenues. This source of revenues increased by 2.84 over the corresponding revenues of the previous fiscal year. The largest increase was derived from charging other governmental entities for incarceration of their prisoners. Bail bond filing fees also showed a material increase.

Miscellaneous revenues showed a hefty increase of 73.93 percent above the corresponding previous fiscal year's revenues. New telephone commissions and charges for indirect services were two of the sources of revenues that increased substantially in this classification.

For trend analysis, a horizontal bar graph showing the county's actual revenues, by source, for the latest ten fiscal years is presented at the top of the following page.



**General Governmental Revenues by Source  
For the Last Ten Fiscal Years**



The following schedule is a synopsis of the expenditures of the county's general fund, special revenue funds, debt service funds, capital projects funds and expendable trust funds for the fiscal year ended September 30, 1990 and the percentages of increases and decreases in relation to the corresponding prior fiscal year's amounts:

<u>Expenditures</u>	<u>Amount</u>	<u>Percent of Total</u>	<u>Increase (Decrease) from 1989</u>	<u>Percent of Increase (Decrease)</u>
<b>Current:</b>				
General Government	\$16,427,401	17.45%	\$ 1,625,859	10.98%
Admin. of Justice	7,987,688	8.48	674,252	9.22
Public Safety	21,058,247	22.37	3,167,129	17.70
Health and Welfare	9,967,198	10.59	1,116,156	12.61
Community Services	1,210,892	1.29	1,204,936	20,230.62
Resource Develop.	3,298,826	3.50	93,104	2.90
Culture/Recreation	2,002,245	2.12	303,981	17.90
Roads and Bridges	1,679,229	1.78	94,142	5.94
Capital Outlays	23,171,191	24.61	10,523,003	83.20
<b>Debt Service:</b>				
Principal	2,635,000	2.80	555,000	26.68
Interest	4,696,561	5.00	(1,086,936)	(18.79)
Fiscal Charges	8,468	.01	2,657	45.72
	<u>\$94,142,946</u>	<u>100.00</u>	<u>\$18,273,283</u>	

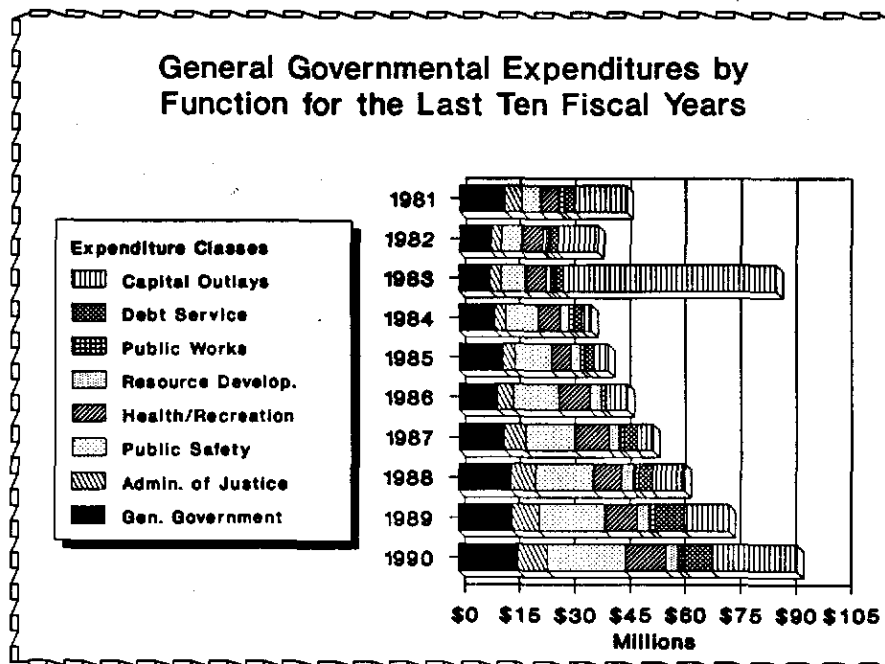
The substantial increase in public safety expenditures of 17.70 percent resulted mainly from increasing compensation of personnel in the Sheriff's Department. As a result of a newly approved collective bargaining agreement with the local Combined Law Enforcement Officers Association (CLEAT), the sheriff's deputies are among the highest paid deputies in the state.

Expenditures in the health and welfare classification continued the traditional upward spiral. This is mostly attributable to growth in the nutrition program, an expansion of the services provided by the city-county health unit, and inflationary pressures.

The general government expenditures, in the general fund, aggregated \$15,259,808 and were \$3,728,469 or 19.63 percent less than the related appropriations in the amount of \$18,988,277. In this expenditure category, the consolidated data processing department's expenditures were \$271,605 less than the corresponding spending limit of \$2,827,590. Also, within this major expenditure category, the courthouse and courthouse annex underspent budgetary limits by \$540,656. 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 \$802,461 or \$3,028,725 less than the appropriated amount of \$3,831,186.

The county's general fund public safety appropriations were underspent by \$988,363. This underspending resulted mostly from unfilled personnel vacancies in the sheriff's department. The sheriff's budget of \$18,969,601 was underspent by \$713,136.

The county's total fiscal year 1990 expenditures exceeded the fiscal year 1989 expenditures by \$18,273,283 or 24.08 percent. The expenditures of the general fund for the fiscal year 1990 totaled \$51,912,975 which is \$7,629,449 or 12.81 percent less than the associated appropriations of \$59,542,424. 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 decreased by 9.00 percent in fiscal year 1990 from \$26,573,416 to \$24,181,765. This decrease signals that El Paso County's

management has begun a trend of consuming its general fund equity at a rapid rate.

*Enterprise Operations.* The county established its first enterprise fund during fiscal year 1989 for a new parking facility. Construction was finished and the facility became fully operational in the latter part of fiscal year 1990. On August 22, 1989 the county sold Parking Facility Revenue Certificates of Obligation 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, 1990, the county had net bonded debt amounting to \$66,281,189; a debt to assessed value ratio of 0.56% and a debt per capita ratio of \$109.19.

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, 1990, the county's net general obligation bonded debt of \$66,281,189 was well below the legal limit of \$529,180,000.

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. These ratings may be changed, suspended or withdrawn as a result of changes in, or unavailability of, information. Standard and Poor's Corporation defines the AA rating as "Debt rated AA has a very strong capacity to pay interest and repay principal and differs from the highest rated issues only in small degree." The following is a condensation of the county's long-term debt balances as of September 30, 1990:

<u>Equipment Contracts Payable:</u>	
Citicorp, N.A.	\$ 839,917
<u>Property Tax Bonds:</u>	
Juvenile Justice Center, Series 1986A	5,475,000
Courthouse Facility, Series 1987	2,285,000
Courthouse Facility, Series 1988	31,315,000
<u>Refunding Bonds:</u>	
Detention Facility, Series 1985	21,835,000
Rodeo Complex, Series 1986B	3,370,000
<u>Property Tax Certificates of Obligation:</u>	
Archives Bldg. Variable Rate Demand Certificates of Obligation, Series 1988	2,850,000
<u>Public Property Finance Contractual Obligations:</u>	
Contractual Obligations, Series 1989	395,000
Contractual Obligations, Series 1990	510,000
<u>Vested Employee Benefits Payable:</u>	
Vested Vacation Leave	1,594,941
<b>Total General Long-term Debt</b>	<b><u>\$70,469,858</u></b>

*Cash Management.* Closely following state legislation, commissioners court recently approved a revised investment policy. After installing this new policy, the actual interest income for the county amounted to \$4,923,076 during fiscal year 1990. That is \$1,689,564 or 25.6 percent less than the previous year. Comparatively, the county produced interest income totaling \$6,612,640 during fiscal year 1989. The county had significantly less principal to invest throughout fiscal year 1990 due to major expenditures associated with its construction projects, especially the new courthouse, parking facility and records

management facility. The new investment procedures allow idle funds to be invested faster in (1) United States Treasury securities, (2) fully FDIC insured or collateralized certificates of deposit at local commercial banks, (3) Texpool investments administered by the state treasury, and (4) Discount notes issued by the following United States Agencies with the full faith and credit of the United States:

Farm Credit Bank-Discount Notes (FCB)  
Federal Home Loan Mortgage Corporation (Freddie Mac)  
Federal Home Loan Banks (FHLB)  
Student Loan Marketing Association (Sallie Mae)

All certificates of deposit are fully collateralized or insured by the Federal Deposit Insurance Corporation (FDIC) or both. Even though the county is energetic with its cash management and investment programs, safety is of paramount concern. All county funds, from a cash management, cash flow and liquidity perspective, were in good condition as of September 30, 1990. All county monies are initially deposited into a fully insured or fully collateralized interest bearing 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. Near the start of business each working day, the monies in the interest bearing depository account that are determined to be in excess of our daily operating requirements are invested. The county auditor's office 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 1990 was \$4,923,076.

*Risk Management.* The county's risk management program is handled by an insurance coordinator. The insurance coordinator is responsible for identifying and assessing the county's exposures and vulnerabilities to various risks, and recommending the most cost-effective approaches 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 a myriad of other duties, approve the county budgets 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 the eleven State District Judges in El Paso County. The county auditor is principally answerable to the Council of Judges which is comprised 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 are duties of the county auditor. Some principal duties of the county auditor include financial reporting, directing payroll activities, managing internal auditing affairs, administering the treasury, designing and prescribing accounting systems, budgeting, financial planning, regulating cash flow, investing idle cash, overseeing the payroll deduction aspects of the self-funded health, dental, and life insurance program 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 main 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 category 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 bracket are for the county sheriff's activities, including a detention facility. Also, expenditures for ambulance services and civil defense are classified under this heading.

*Health and Welfare.* The County of El Paso and City of El Paso participate almost 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 promotes economic and cultural improvements for its citizens is placed here. Activities in this group include the historical commission, industrial development, alternative dispute resolutions and agricultural co-operative extension services.

*Culture and Recreation.* El Paso County maintains five large public parks, a public golf course and a lake. The county also owns two public swimming pools that are operated by the City of El Paso pursuant to an interlocal governmental agreement. Cultural events, fairs, rodeos, livestock shows, circuses, musical performances, dances, ice shows and a wide variety of sporting attractions are conducted in the county's 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 650 miles of roads, streets and highways and numerous bridges. The county operates under the unit road system that was approved by county voters many 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 planning, engineering, building and maintaining 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 May 31, 1990* and subsequent statements or pronouncements 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.* To comply with a state statute, the commissioners court appointed the independent public accounting firm of Bixler, Carlton, Pittenger and Company, Certified Public Accountants, to do the fiscal year 1990 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 auditor's 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 auditor's reports associated specifically with the Single Audit Act and OMB Circular A-128 are in separate reports.

*Awards.* The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of El Paso for its comprehensive annual financial report for the fiscal year ended September 30, 1989. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA.

*Acknowledgments.* The timely preparation of this comprehensive annual financial report was accomplished with the assistance of the county auditor's conscientious staff. I express sincere thanks to my staff and personnel from other county departments who assisted with its preparation. Similarly, I convey special thanks to the members of commissioners court for their interests in planning and conducting the financial operations of the county in a responsible manner.

Very truly yours,



S. E. Seely  
County Auditor

# Certificate of Achievement for Excellence in Financial Reporting

Presented to  
County of El Paso,  
Texas

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

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

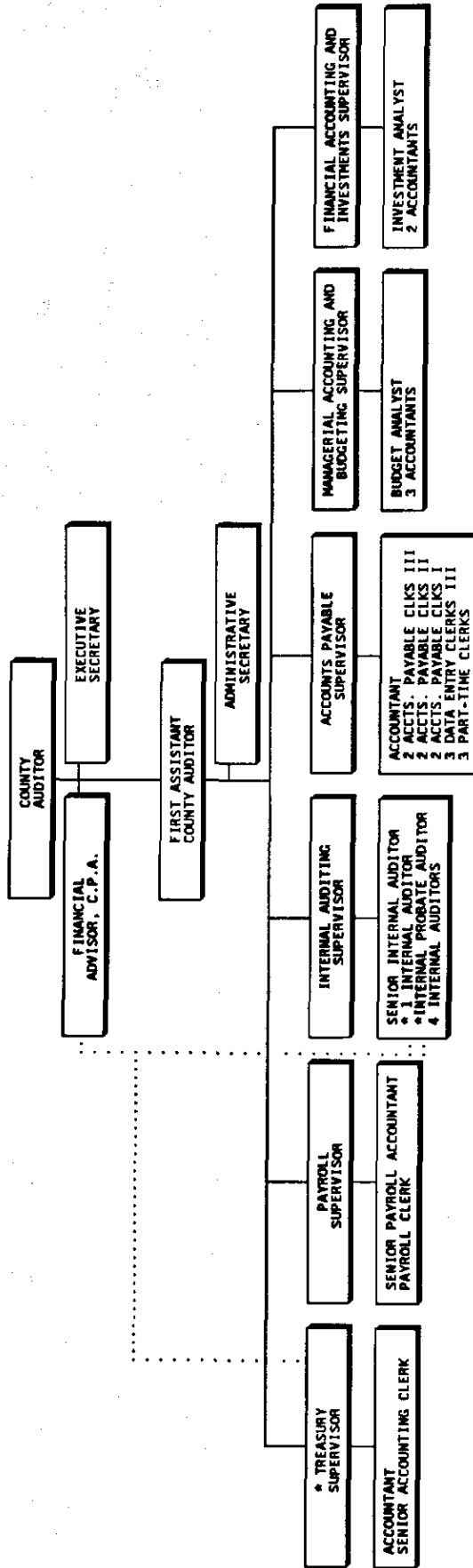


*Gary R. Hordem*  
President

*Jeffrey L. Esler*  
Executive Director

EL PASO COUNTY AUDITOR'S OFFICE  
 ORGANIZATIONAL CHART  
 AS OF OCTOBER 1, 1990

\* EMPLOYEES IN THESE SLOTS HAVE PASSED THE CPA EXAMINATION AND ARE UNDER THE DIRECT INSTANT SUPERVISION OF A LICENSED CERTIFIED PUBLIC ACCOUNTANT.





# COUNTY OF EL PASO ORGANIZATIONAL CHART

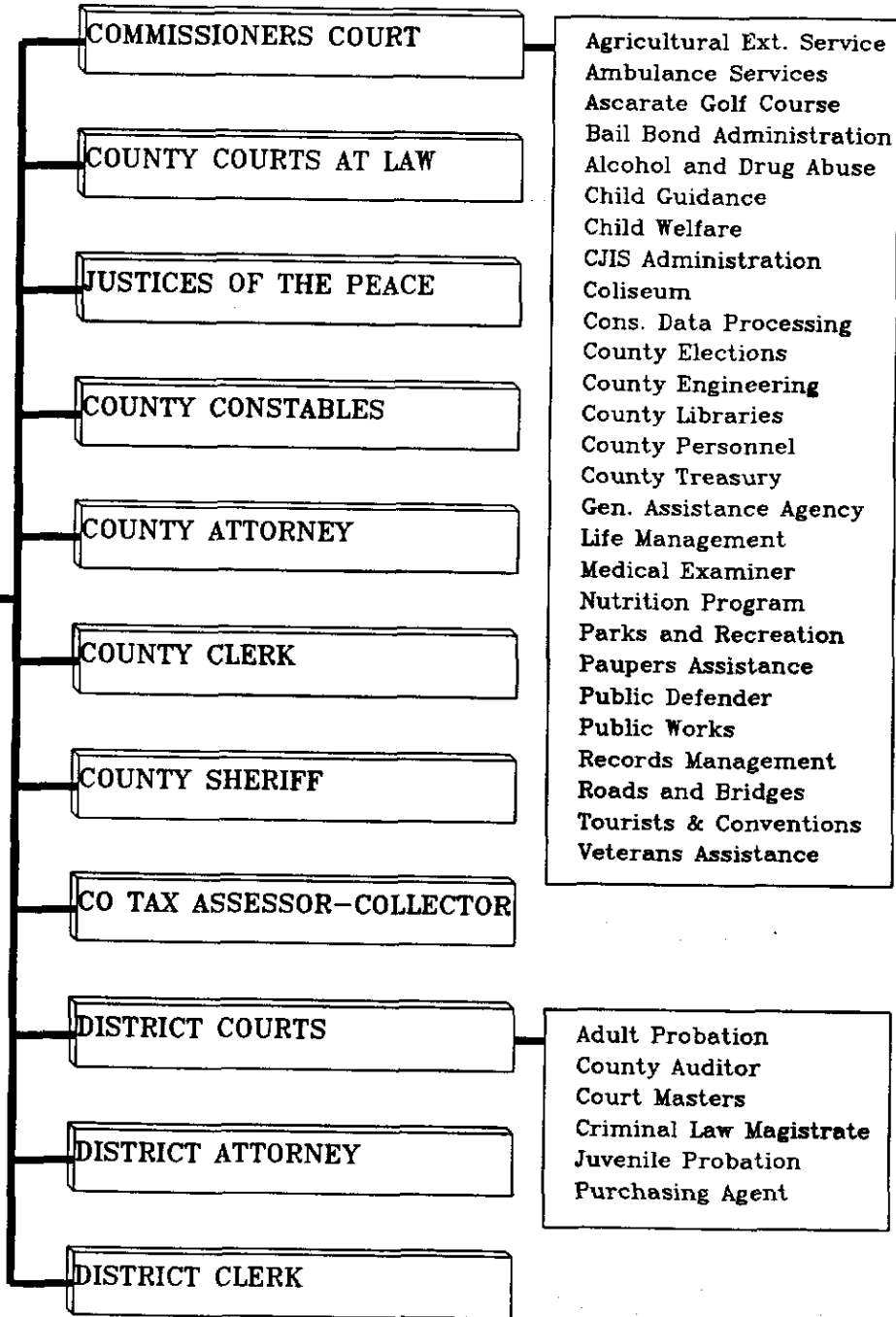
As of September 30, 1990



VOTERS  
OF  
EL PASO  
COUNTY

ELECTED

Appointed



# COUNTY OF EL PASO, TEXAS

## Directory of Principal Officials

As of September 30, 1990

### Commissioners Court (The Governing Body)

Luther Jones, County Judge

Charles C. Hooten, County Commissioner, Precinct Number 1  
Orlando R. Fonseca, County Commissioner, Precinct Number 2  
Rogelio Sanchez, County Commissioner, Precinct Number 3  
Martie Georges, County Commissioners, Precinct Number 4

### The Council of Judges

Sam W. Callan, Administrative Judge, 205th Judicial District  
Sam M. Paxson, District Judge, 210th Judicial District  
Edward S. Marquez, District Judge, 65th Judicial District  
Enrique Peña, District Judge, 327th Judicial District  
Brunson D. Moore, District Judge, 120th Judicial District  
Herb Marsh, Jr., District Judge, 243rd Judicial District  
Jose J. Baca, District Judge, 346th Judicial District  
Peter S. Peca, Jr., District Judge, 171st Judicial District  
William E. Moody, District Judge, 34th Judicial District  
Mary Anne Bramblett, District Judge, 41st Judicial District  
Jose Troche, District Judge, 168th Judicial District  
Robert J. Galvan, Judge, County Court at Law Number 1  
Jack N. Ferguson, Judge, County Court at Law Number 3  
John L. Fashing, Judge, County Court at Law Number 2  
Herbert E. Cooper, Judge, County Court at Law Number 5  
David Escobar, Judge, County Court at Law Number 4

### Other Principal Officials

Joe Lucas, County Attorney  
Steve E. Seely, County Auditor  
Hector Enriquez, County Clerk  
Piti Vasquez, County Purchasing Agent  
Leo Samaniego, County Sheriff  
James S. Hicks, County Tax Assessor and Collector  
Steve Simmons, District Attorney  
Edelmira Rubalcaba, District Clerk  
Mary Jo Lee, Personnel and Civil Service Director  
David C. Guaderrama, Public Defender

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# FINANCIAL SECTION

**BIXLER, CARLTON, PITTINGER & CO., P.C.**

CERTIFIED PUBLIC ACCOUNTANTS

1280 Hawkins / Suite 200 / Telephone 915 / 593-1280

EL PASO, TEXAS 79925

PAUL H. CARLTON, C.P.A., 1919-1986  
BRUCE G. BIXLER, C.P.A.  
NORMAN W. PITTINGER, C.P.A.  
RAYMOND M. LARKIN, C.P.A.  
ROBERT H. WOOLLEY, JR., C.P.A.  
D. GENE HENDERSON, C.P.A.  
LINDA G. MEDLOCK, C.P.A.

MEMBER OF THE AMERICAN INSTITUTE  
OF CERTIFIED PUBLIC ACCOUNTANTS

MEMBER OF THE PRIVATE COMPANIES  
PRACTICE SECTION

**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, 1990, 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, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments." 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, 1990, and the results of its operations and the cash flows 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 information section listed in the table of contents is presented for purposes of additional analysis and is 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.

*Bixler, Carlton, Pittenger & Co. P.C.*

**GENERAL PURPOSE  
FINANCIAL STATEMENTS**

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County of El Paso, Texas  
 Combined Balance Sheet--All Fund Types and Account Groups  
 September 30, 1990  
 (With comparative totals for September 30, 1989)

	Governmental Fund Types				Proprietary		Fiduciary		Account Groups			Totals		
	General	Special Revenue	Debt Service	Capital Projects	Enterprises	Fund Type	Trust and Agency	Fund Type	General	Fixed Assets	General Long-Term Debt	(Memorandum Only)		
												1989	1989	
<b>Assets and other debts</b>														
<b>Assets:</b>														
Cash	\$3,375,013	\$2,296,095	\$402,567	\$204,803	\$6,476	\$7,473,768						\$13,758,722	\$12,013,286	
Investments	20,982,427	1,367,000	1,118,731	19,065,915		3,072,817						45,606,890	58,093,162	
Receivables(net of allowances for uncollectibles):														
Interest	379,863	31,484	24,457	709,871		49,421						1,195,106	1,502,913	
Taxes	2,850,918		987,240		768	274,373						3,648,158	4,033,959	
Accounts	2,241,678	1,210,258	32,070			1,559,166						3,759,168	3,055,381	
Payroll												1,559,166	1,326,239	
Due from other funds	527,572					353,937						527,572	1,526,804	
Due from other governmental agencies..												353,937	305,837	
Restricted assets:														
Cash and cash equivalents					290,240							290,240	1,781,100	
Investments					767,140							767,140	5,266,857	
Interest receivable					10,722							10,722	48,333	
Deferred charges					89,529							89,529	93,809	
Deferred compensation plan assets						1,075,305						1,075,305	792,830	
Inventory of supplies	111,004											111,004	50,123	
Land														
Buildings					1,007,391				\$5,324,266			6,331,627	6,331,627	
Accumulated depreciation - building					6,397,158				49,152,952			55,550,010	49,152,952	
Improvements other than buildings					(145,390)							(145,390)		
Machinery and equipment					154,569				2,291,024			2,277,323	2,277,323	
Accumulated depreciation - equipment					(19,286)				8,056,057			8,210,826	6,745,556	
Construction in progress												(19,286)		
Other debts:									30,991,019			30,991,019	12,838,121	
Amount to be provided for retirement of general long-term debt														
Amount to be provided for employee fringe benefits														
<b>Total assets</b>	<b>\$30,699,165</b>	<b>\$4,804,947</b>	<b>\$2,575,065</b>	<b>\$19,980,589</b>	<b>\$8,559,308</b>	<b>\$13,858,787</b>	<b>\$95,815,218</b>	<b>\$68,874,917</b>	<b>\$68,874,917</b>	<b>\$68,874,917</b>	<b>\$68,874,917</b>	<b>\$245,137,896</b>	<b>\$241,570,266</b>	
<b>Liabilities, equity and other credits</b>														
<b>Liabilities:</b>														
Customer deposits payable					\$720							\$720		
Vouchers payable	\$796,443	\$512,381		\$2,520,225	1,329	\$1,485,626						5,316,004	\$1,817,832	
Payroll	1,188,772	227,938				142,456						1,559,166	1,326,239	
Equipment contracts payable												839,917	1,505,111	
Payable from restricted assets:														
Construction contracts payable					139,577							139,577	541,730	
Revenue bonds payable					170,000							170,000		
Accrued interest payable					66,200							66,200	47,811	



County of El Paso, Texas  
 Combined Balance Sheet--All Fund Types and Account Groups  
 September 30, 1990  
 (With comparative totals for September 30, 1989)

	Governmental Fund Types				Proprietary Fund Type		Fiduciary Fund Type		Account Groups			Totals	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Trust and Agency	General	Fixed Assets	Term Debt	1990		(Memorandum Only)	1989
										1990	1989		
<b>Liabilities, equity and other credits--Continued</b>													
Due to:													
Other funds.....		497,572				30,000					527,572	1,526,804	
Other units.....						1,812,046					1,812,046	1,598,512	
Other governmental agencies.....	260,923	231,907				6,336,591					6,829,321	3,764,588	
Deferred revenues.....	2,546,422		\$821,254			3,280,995					6,648,671	6,526,038	
Revenue bonds payable.....					7,349,933						7,349,933		
Deferred compensation due employees.....						1,075,305					1,075,305	792,930	
General obligation bonds payable.....								68,035,000			68,035,000	69,650,000	
Long-term revenue bonds payable.....												7,492,201	
Fringe benefits payable.....	1,594,940										1,594,940	5,526,630	
<b>Total liabilities.....</b>	<b>8,387,400</b>	<b>1,469,798</b>	<b>821,254</b>	<b>2,520,225</b>	<b>7,727,759</b>	<b>14,163,019</b>	<b>68,874,917</b>	<b>101,864,372</b>	<b>102,119,436</b>				
<b>Equity and other credits:</b>													
Investment in general fixed assets.....													
Contributed capital.....													
Retained earnings:													
Reserved for:													
Revenue bond operations.....													
Revenue bond current debt service.....													
Unreserved.....													
Fund balances:													
Reserved for:													
Inventory, travel advances--sheriff, payroll and change funds.....		100											
Excess sales tax revenues.....	62,530												
Arbitrage rebate payments.....	936,397												
Debt service.....	222,787												
Health and life benefits.....			1,753,811										
Encumbrances.....	2,766,277	118,202		727,440									
Unreserved:													
Designated for:													
Specific programs.....													
Capital projects.....				16,732,924									
Subsequent year's expenditures.....	18,860,387	2,872,412											
Undesignated.....	1,333,387	444,335											
Total equity and other credits.....	24,181,785	3,435,048	1,753,811	17,460,364	831,549	(304,232)	95,815,218	143,173,524	139,453,830				
<b>Total liabilities, equity and other credits.....</b>	<b>\$30,569,165</b>	<b>\$4,904,847</b>	<b>\$2,575,065</b>	<b>\$19,980,589</b>	<b>\$8,559,308</b>	<b>\$13,858,787</b>	<b>\$95,815,218</b>	<b>\$245,137,896</b>	<b>\$241,570,266</b>				

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, 1990  
 (With comparative totals for the fiscal year ended September 30, 1989)

	General	Special Revenue	Debt Service	Capital Projects	Fiduciary	Totals	
					Expendable Trust	(Memorandum Only)	
						1990	1989
<b>Revenues:</b>							
Taxes.....	\$33,674,236	\$1,077,152	\$6,189,844			\$40,941,232	\$42,081,619
Licenses and permits.....	175,809					175,809	169,662
Intergovernmental.....	2,042,361	9,895,335				11,937,696	8,862,546
Charges for services.....	10,352,174	402,262			\$2,455,710	13,210,146	12,844,793
Fines and forfeitures.....	1,493,878					1,493,878	1,182,249
Interest.....	2,479,574	152,499	275,552	\$1,997,113	18,338	4,923,076	6,612,640
Miscellaneous.....	886,350	329,759		530,232		1,746,341	1,004,076
<b>Total revenues.....</b>	<b>51,104,382</b>	<b>11,857,007</b>	<b>6,465,396</b>	<b>2,527,345</b>	<b>2,474,048</b>	<b>74,428,178</b>	<b>72,757,585</b>
<b>Expenditures:</b>							
<b>Current:</b>							
General government.....	15,259,808	1,167,593				16,427,401	14,801,542
Administration of justice.....	6,111,823	1,875,865				7,987,688	7,313,436
Public safety.....	21,058,247					21,058,247	17,891,118
Health and welfare.....	4,185,829	2,566,251			3,215,118	9,967,198	8,851,042
Community services.....		1,210,892				1,210,892	5,956
Resource development.....	338,441	2,960,385				3,298,826	3,205,722
Culture and recreation.....	1,672,937	329,308				2,002,245	1,698,264
Roads and bridges.....		1,679,229				1,679,229	1,585,087
Capital outlays.....	3,153,060	919,803		19,098,328		23,171,191	12,648,188
<b>Debt Service:</b>							
Principal.....	115,000		2,520,000			2,635,000	2,080,000
Interest.....	17,830		4,678,731			4,696,561	5,783,497
Fiscal agent's fees.....			8,468			8,468	5,811
<b>Total expenditures.....</b>	<b>51,912,975</b>	<b>12,709,326</b>	<b>7,207,199</b>	<b>19,098,328</b>	<b>3,215,118</b>	<b>94,142,946</b>	<b>75,869,663</b>
Excess(deficiency) of revenues over (under) expenditures.....	(808,593)	(852,319)	(741,803)	(16,570,983)	(741,070)	(19,714,768)	(3,112,078)
<b>Other financing sources (uses):</b>							
Contractual obligation bond proceeds..	913,115					913,115	
Sale of county annex.....				2,484,907		2,484,907	
Operating transfers in.....	226,826	1,689,755	1,310,252	1,133,478	100,000	4,460,311	1,982,695
Operating transfers out.....	(2,591,482)	(586,611)	(1,310,253)			(4,488,346)	(1,982,695)
Proceeds of bonds sold.....			3,063			3,063	
<b>Total other financing sources (uses).....</b>	<b>(1,451,541)</b>	<b>1,103,144</b>	<b>3,062</b>	<b>3,618,385</b>	<b>100,000</b>	<b>3,373,050</b>	
Excess of revenues and other financing sources over (under) expenditures and other financing uses.....	(2,260,134)	250,825	(738,741)	(12,952,598)	(641,070)	(16,341,718)	(3,112,078)
Fund balances, October 1.....	26,573,416	3,184,224	2,492,552	30,412,962	\$336,838	62,999,992	66,112,070
Residual equity transfers out.....	(131,517)					(131,517)	
<b>Fund balances, September 30.....</b>	<b>\$24,181,765</b>	<b>\$3,435,049</b>	<b>\$1,753,811</b>	<b>\$17,460,364</b>	<b>(\$304,232)</b>	<b>\$46,526,757</b>	<b>\$62,999,992</b>

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, Debt Service and Capital Projects Funds  
 For the fiscal year ended September 30, 1990  
 (With comparative totals for the year ended September 30, 1989)

	General Fund			Special Revenue Funds				
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Grants— Actual	Total Actual
<b>Revenues:</b>								
Taxes.....	\$32,080,787	\$33,674,236	\$1,593,449	\$810,000	\$1,077,152	\$267,152		\$1,077,152
Licenses and permits.....	186,410	175,808	(10,601)					
Intergovernmental revenues.....	1,696,000	2,042,361	346,361	5,196,325	5,592,673	396,348	\$4,302,962	9,895,335
Charges for services.....	9,903,411	10,352,174	448,763	315,100	402,262	87,162		402,262
Fines and forfeitures.....	1,300,250	1,493,878	193,628					
Interest.....	1,755,625	2,479,574	723,949	367,094	144,554	(222,540)	7,945	152,499
Miscellaneous.....	462,288	886,350	424,064	372,943	10,875	(362,068)	318,884	329,759
<b>Total revenues.....</b>	<b>47,384,769</b>	<b>51,104,382</b>	<b>3,719,613</b>	<b>7,061,462</b>	<b>7,227,516</b>	<b>166,054</b>	<b>4,629,491</b>	<b>11,857,007</b>
<b>Expenditures:</b>								
<b>Current:</b>								
General government.....	18,988,277	14,359,531	4,628,746	1,180,007	1,167,593	12,414		1,167,593
Administration of justice.....	6,827,135	6,111,823	515,312	132,995	119,625	13,370	1,756,240	1,875,865
Public safety.....	22,046,610	21,058,247	988,363					
Health and welfare.....	4,780,514	4,185,829	594,685				2,566,251	2,566,251
Community services.....							1,210,892	1,210,892
Resource development.....	391,229	338,441	52,788	3,035,854	2,960,385	75,469		2,960,385
Culture - recreation.....	1,921,236	1,672,937	248,299	487,294	329,308	137,986		329,308
Roads and bridges.....				1,756,428	1,679,229	77,197		1,679,229
Capital outlays.....	4,654,593	3,153,060	1,501,533	1,090,975	787,384	303,591	132,419	919,803
<b>Debt Service:</b>								
Principal.....	115,000	115,000						
Interest and fiscal charges.....	17,830	17,830						
<b>Fiscal agent fees.....</b>								
<b>Total expenditures.....</b>	<b>59,542,424</b>	<b>51,012,698</b>	<b>8,529,726</b>	<b>7,663,551</b>	<b>7,043,524</b>	<b>620,027</b>	<b>5,665,802</b>	<b>12,709,326</b>
Excess (deficiency) of revenues over (under) expenditures.....	(12,157,655)	91,684	12,249,339	(602,089)	183,992	786,081	(1,036,311)	(852,319)
<b>Other financing sources (uses):</b>								
Contractual obligation bond proceeds....	1,023,262	913,115	(110,147)					
Sale of county annex.....								
Operating transfer in.....		226,826	226,826	34,125	643,913	609,788	1,045,842	1,689,755
Operating transfer out.....	(2,682,552)	(2,591,482)	91,070	(359,788)	(359,788)		(226,823)	(586,611)
Proceeds of bonds sold.....								
Net decrease in prior year's fund balance.....	13,816,945		(13,816,945)	927,752		(927,752)		
<b>Total other financing sources (uses).....</b>	<b>\$12,157,655</b>	<b>(1,451,541)</b>	<b>(13,609,196)</b>	<b>\$602,089</b>	<b>284,125</b>	<b>(317,964)</b>	<b>819,019</b>	<b>1,103,144</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses...		(1,359,857)	(\$1,359,857)		468,117	\$468,117	(217,292)	250,825
<b>Fund balances, October 1.....</b>		<b>27,136,562</b>			<b>2,635,361</b>		<b>548,863</b>	<b>3,184,224</b>
<b>Fund balances, September 30.....</b>		<b>\$25,776,705</b>			<b>\$3,103,478</b>		<b>\$331,571</b>	<b>\$3,435,049</b>

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, Debt Service and Capital Projects Funds  
 For the fiscal year ended September 30, 1990  
 (With comparative totals for the year ended September 30, 1989)

	Debt Service Funds			Capital Projects Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Taxes.....	\$5,862,708	\$6,189,844	\$327,136			
Licenses and permits.....						
Intergovernmental revenues.....						
Charges for services.....						
Fines and forfeitures.....						
Interest.....	72,000	275,552	203,552	\$1,972,144	\$1,997,113	\$24,969
Miscellaneous.....				564,000	530,232	(33,768)
<b>Total revenues.....</b>	<b>5,934,708</b>	<b>6,465,396</b>	<b>530,688</b>	<b>2,536,144</b>	<b>2,527,345</b>	<b>(8,799)</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government.....						
Administration of justice.....						
Public safety.....						
Health and welfare.....						
Community services.....						
Resource development.....						
Culture - recreation.....						
Roads and bridges.....						
Capital outlays.....				35,243,906	19,098,328	16,145,578
<b>Debt Service:</b>						
Principal.....	2,520,000	2,520,000				
Interest and fiscal charges.....	4,748,478	4,878,731	69,747			
Fiscal agent fees.....	39,052	8,468	30,584			
<b>Total expenditures.....</b>	<b>7,307,530</b>	<b>7,207,199</b>	<b>100,331</b>	<b>35,243,906</b>	<b>19,098,328</b>	<b>16,145,578</b>
Excess (deficiency) of revenues over (under) expenditures.....	(1,372,822)	(741,803)	631,019	(32,707,762)	(16,570,983)	16,136,779
<b>Other financing sources (uses):</b>						
Contractual obligation bond proceeds....						
Sale of county annex.....				2,484,907	2,484,907	
Operating transfer in.....	337,782	1,310,252	972,470	1,133,478	1,133,478	
Operating transfer out.....		(1,310,253)	(1,310,253)			
Proceeds of bonds sold.....		3,063	3,063			
Net decrease in prior year's fund balance.....	1,035,040		(1,035,040)	29,089,377		(29,089,377)
<b>Total other financing sources (uses).....</b>	<b>\$1,372,822</b>	<b>3,062</b>	<b>(1,369,760)</b>	<b>\$32,707,762</b>	<b>3,618,385</b>	<b>(29,089,377)</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses...		(738,741)	(\$738,741)		(12,952,598)	(\$12,952,598)
Fund balances, October 1.....		2,492,552			30,412,962	
Fund balances, September 30.....		\$1,753,811			\$17,460,364	

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, Debt Service and Capital Projects Funds  
 For the fiscal year ended September 30, 1990  
 (With comparative totals for the year ended September 30, 1989)

	Totals				Totals	
	Budget	Actual	Variance Favorable (Unfavorable)	Grants— Actual	(Memorandum Only)	
					1990	1989
<b>Revenues:</b>						
Taxes.....	\$38,753,495	\$40,941,232	\$2,187,737		\$40,941,232	\$42,081,819
Licenses and permits.....	186,410	175,809	(10,601)		175,809	169,862
Intergovernmental revenues.....	6,892,325	7,635,034	742,709	\$4,302,662	11,937,696	8,862,546
Charges for services.....	10,218,511	10,754,436	535,925		10,754,436	10,731,652
Fines and forfeitures.....	1,300,250	1,493,878	193,628		1,493,878	1,182,249
Interest.....	4,166,863	4,896,793	729,930	7,945	4,904,738	6,612,840
Miscellaneous.....	1,399,229	1,427,457	28,228	318,884	1,746,341	1,004,076
<b>Total revenues.....</b>	<b>62,917,083</b>	<b>67,324,839</b>	<b>4,407,556</b>	<b>4,629,491</b>	<b>71,954,130</b>	<b>70,644,444</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government.....	20,168,284	15,527,124	4,641,160		15,527,124	14,801,542
Administration of justice.....	6,760,130	6,231,448	528,682	1,756,240	7,987,688	7,313,436
Public safety.....	22,046,810	21,059,247	988,363		21,058,247	17,891,118
Health and welfare.....	4,780,514	4,185,829	594,685	2,586,251	6,752,080	6,320,477
Community services.....				1,210,892	1,210,892	5,956
Resource development.....	3,427,083	3,298,826	128,257		3,298,826	3,205,722
Culture - recreation.....	2,388,530	2,002,245	386,285		2,002,245	1,698,264
Roads and bridges.....	1,756,426	1,679,229	77,197		1,679,229	1,585,087
Capital outlays.....	40,989,474	23,038,772	17,950,702	132,419	23,171,191	12,648,188
<b>Debt Service:</b>						
Principal.....	2,635,000	2,635,000			2,635,000	2,080,000
Interest and fiscal charges.....	4,766,308	4,696,561	69,747		4,696,561	5,783,497
Fiscal agent fees.....	39,052	8,468	30,584		8,468	5,811
<b>Total expenditures.....</b>	<b>109,757,411</b>	<b>84,361,749</b>	<b>25,395,662</b>	<b>5,665,802</b>	<b>90,027,551</b>	<b>73,339,098</b>
Excess (deficiency) of revenues over (under) expenditures.....	(46,840,328)	(17,037,110)	(29,803,218)	(1,036,311)	(18,073,421)	(2,694,654)
<b>Other financing sources (uses):</b>						
Contractual obligation bond proceeds....	1,023,262	913,115	(110,147)		913,115	
Sale of county annex.....	2,484,907	2,484,907			2,484,907	
Operating transfer in.....	1,505,385	3,314,469	1,809,084	1,045,842	4,360,311	1,445,253
Operating transfer out.....	(3,042,340)	(4,261,523)	(1,219,183)	(226,823)	(4,488,346)	(1,982,895)
Proceeds of bonds sold.....		3,063	3,063		3,063	
Net decrease in prior year's fund balance.....	44,869,114		(44,869,114)			
<b>Total other financing sources (uses).....</b>	<b>\$46,840,328</b>	<b>2,454,031</b>	<b>(44,386,297)</b>	<b>819,019</b>	<b>3,273,050</b>	<b>(537,442)</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses...		(14,583,079)	(\$14,583,079)	(217,292)	(14,800,371)	(3,232,096)
Fund balances, October 1.....		62,677,437		548,863	63,226,300	66,458,396
Fund balances, September 30.....		\$48,094,358		\$331,571	\$48,425,829	\$63,226,300

The notes to the financial 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, 1990  
 (With comparative totals for the fiscal year ended September 30, 1989)

	Proprietary Fund Type	Totals (Memorandum Only)	
	Enterprise	1990	1989
<b>Operating revenue:</b>			
Parking fees.....	\$20,878	\$20,878	
Miscellaneous.....	15	15	
<b>Total operating revenues.....</b>	<b>20,893</b>	<b>20,893</b>	
<b>Operating expenses:</b>			
Contracted services.....	14,234	14,234	
Miscellaneous.....	2,093	2,093	
Depreciation:			
Building.....	145,390	145,390	
Equipment.....	19,284	19,284	
<b>Total operating expenses.....</b>	<b>181,001</b>	<b>181,001</b>	
<b>Operating income.....</b>	<b>(160,108)</b>	<b>(160,108)</b>	
<b>Nonoperating revenues (expenses):</b>			
Interest revenue.....	10,374	10,374	\$66,220
Interest expense.....	(70,466)	(70,466)	(2,311)
Bond issuance cost.....	(4,280)	(4,280)	(357)
Letter of credit fees .....	(13,969)	(13,969)	(23,466)
Management fee.....	(5,484)	(5,484)	
<b>Total nonoperating revenues (expenses).....</b>	<b>(83,825)</b>	<b>(83,825)</b>	<b>40,086</b>
<b>Income (loss) before operating transfers.....</b>	<b>(243,933)</b>	<b>(243,933)</b>	<b>40,086</b>
<b>Operating transfers in (out).....</b>	<b>28,035</b>	<b>28,035</b>	
<b>Net income.....</b>	<b>(215,898)</b>	<b>(215,898)</b>	<b>40,086</b>
<b>Retained earnings, October 1.....</b>	<b>40,086</b>	<b>40,086</b>	
<b>Retained earnings, September 30.....</b>	<b>(\$175,812)</b>	<b>(\$175,812)</b>	<b>\$40,086</b>

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

County of El Paso, Texas  
 Combined Statement of Cash Flows  
 Increase (Decrease) in Cash and Cash Equivalents  
 All Proprietary Fund Types  
 For the fiscal year ended September 30, 1990  
 (With comparative totals for September 30, 1989)

Exhibit 5

	Proprietary Fund Type	Totals (Memorandum only)	
	Enterprise	1990	1989
<b>Cash flows from operating activities:</b>			
Cash received from customers.....	\$20,824	\$20,824	
Cash payments for services and supplies.....	(14,998)	(14,998)	
<b>Net cash provided by operating activities.....</b>	<b>5,826</b>	<b>5,826</b>	
<b>Cash flows from noncapital financing activities:</b>			
Operating transfers - in (out) to other funds.....	28,035	28,035	
<b>Net cash provided from noncapital financing activities.....</b>	<b>28,035</b>	<b>28,035</b>	
<b>Cash flows from capital and related financing activities:</b>			
Proceeds from revenue bonds.....			\$7,489,890
Payments for equipment acquisitions.....	(154,569)	(154,569)	
Payments for construction.....	(5,506,579)	(5,506,579)	(390,105)
Payments on issuance cost.....			(94,166)
Payments of letter of credit fee.....	(55,417)	(55,417)	(23,466)
Payments of management fee.....	(5,484)	(5,484)	
Interest paid.....	(573,733)	(573,733)	
<b>Net cash provided (used) for capital and related financing activities.....</b>	<b>(6,295,782)</b>	<b>(6,295,782)</b>	<b>6,982,153</b>
<b>Cash flows from investing activities:</b>			
Payments for investments.....	(767,140)	(767,140)	(5,266,857)
Receipt of interest.....	277,820	277,820	65,804
Matured investments.....	5,266,857	5,266,857	
<b>Net cash provided (used) from investing activities.....</b>	<b>4,777,537</b>	<b>4,777,537</b>	<b>(5,201,053)</b>
<b>Net increase (decrease) in cash and cash equivalents.....</b>	<b>(1,484,384)</b>	<b>(1,484,385)</b>	<b>1,781,100</b>
Cash and cash equivalents, October 1.....	1,781,100	1,781,100	
<b>Cash and cash equivalents, September 30 (including \$253,110, \$34,123 and \$3,007 in restricted accounts in 1990).....</b>	<b>\$296,716</b>	<b>\$296,716</b>	<b>\$1,781,100</b>
<b>Operating income (loss).....</b>	<b>(\$160,108)</b>	<b>(\$160,108)</b>	
<b>Adjustments to reconcile operating income to net cash provided by Operating activities:</b>			
Depreciation expense.....	164,674	164,674	
Increase in accounts receivable.....	(789)	(789)	
Increase in customer deposits payable.....	720	720	
Increase in vouchers payable.....	1,329	1,329	
<b>Total adjustments.....</b>	<b>165,934</b>	<b>165,934</b>	
<b>Net cash provided by operating activities.....</b>	<b>\$5,826</b>	<b>\$5,826</b>	

**County of El Paso, Texas**  
**Combined Statement of Cash Flows**  
**Increase (Decrease) in Cash and Cash Equivalents**  
**All Proprietary Fund Types**  
**For the fiscal year ended September 30, 1990**  
**(With comparative totals for September 30, 1989)**

	Proprietary Fund Type	Totals (Memorandum only)	
	Enterprise	1990	1989
<b><u>Schedule of Noncash Investing, Capital, and Financing Activities</u></b>			
Construction.....	\$139,577	\$139,577	\$541,730
Incurred construction on account.....	(\$139,577)	(\$139,577)	(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.



**NOTES TO THE  
FINANCIAL STATEMENTS**

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1990**

**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 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, 1990**

**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 Horizon  
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 Tornillo Water Improvement District  
El Paso County Horizon Water Improvement District  
El Paso Independent School District  
Fabens Independent School District  
Hacienda del Norte Water Improvement District  
Homestead Municipal Utility District  
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, 1990**

**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 type of 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, 1990**

**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, 1990**

**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, 1990**

**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**

Annual appropriated budgets are approved and utilized for the general fund, special revenue funds, debt service funds and capital projects funds. Appropriations expire at fiscal year-end. Capital projects funds are ordinarily more project oriented than period oriented, but on May 7, 1990, commissioners court voted to approve and utilize annual appropriated budgets for all capital projects funds.

Formal budgetary integration is employed for the general fund, special revenue funds (other than grant funds), debt service funds and beginning on May 7, 1990, capital projects funds as well. Budgets for all funds are prepared on the cash basis. Formal budgetary integration (annualized budgeting) is not employed in the enterprise fund. Project budgeting was utilized in the enterprise fund until construction of the parking facility was completed in July of 1990. From then on, the enterprise fund no longer has an appropriated budget.

The adopted budget for fiscal year 1990 totalled \$84,843,375 which included non-budgeted grant funding of \$5,972,277 and non-budgeted enterprise funding of \$5,194,968. Throughout the year, the commissioners court amended the budget eighteen times, of which twelve had an effect on the overall county budget. These twelve amendments increased total budgeted funding by \$35,275,686. The appropriation changes included revisions as follows:

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1990**

**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, 1990

Date of Amendment	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Budgeted Funding Amounts	Grants	Enterprise Funds	Total Funding Amounts
October 1, 1989	\$58,915,237	\$7,453,363	\$7,307,530		\$ 73,676,130	\$5,972,277	\$5,194,968	\$ 84,843,375
October 30, 1989		(161,563)			(161,563)			(161,563)
January 8, 1990	(656,395)	656,395				68,135		68,135
February 26, 1990						108,644		108,644
March 26, 1990						2,291		2,291
April 30, 1990						(251,639)		(251,639)
May 7, 1990				\$34,441,315	34,441,315		742,847	35,184,162
May 29, 1990	510,000				510,000	1,308,021		1,818,021
June 25, 1990	513,063				513,063	(96,730)		416,333
July 30, 1990	(527,328)	(200,000)		700,000	(27,328)	6,122	27,328	6,122
August 6, 1990	622,270	(622,270)						
August 13, 1990	(450,000)	450,000						
August 27, 1990	199				199	35,000		35,199
Subtotal	58,927,046	7,575,925	7,307,530	35,141,315	108,951,816	7,152,121	5,965,143	122,069,080
Carry over reappropriation totals	3,297,930	447,414		102,591	3,847,935			3,847,935
Totals	\$62,224,976	\$8,023,339	\$7,307,530	\$35,243,906	\$112,799,751	\$7,152,121	\$5,965,143	\$125,917,015

On October 30, 1989 the county reduced the budget for the Convention and Performing Arts Center by \$161,563 in order to match the interlocal contract with the City of El Paso.

On January 8, 1990 county commissioners transferred \$656,395 from the general fund into a special revenue fund for the development of a county river park to be located near the Rio Grande River. Grant funds were also increased by \$68,135 for the Nutrition, Temporary Emergency Relief and Narcotics Detection and Apprehension Programs to facilitate budget amendments from the state.



**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1990**

**Note 1. Summary of Significant Accounting Policies (Continued)**

**D. Budgets (Continued)**

Grant funds were increased on February 26, 1990 by \$108,644 for the Juvenile Probation TRIAD, Nutrition and Narcotics Detection and Apprehension Programs, and once again on March 26, 1990 for the Sheriff's Training Academy by \$2,291.

On April 30, 1990 the grant funds for the El Paso County Alcohol and Drug Abuse Services, the Nutrition Program and the Juvenile Justice Program were decreased by a total of \$251,639.

On May 7, 1990 commissioners court voted to approve and utilize annual appropriated budgets for capital projects funds. Appropriations totalling \$34,441,315 were added to the total budget for capital projects as well as \$742,847 for parking garage construction in the enterprise fund.

Grant funds were increased once again on May 29, 1990 by \$1,308,021 for the new West Texas Impact Court (Adjudication of Drug Offenders Program), the new Texas Community Development Program and the new Narcotics Detection and Apprehension Grant. The general fund budget was also increased by \$510,000 for anticipated revenues from a bond issuance.

The general fund budget was also increased on June 25, 1990 for a bond issuance totalling \$513,063. Grant funds were once again decreased by \$96,730 in the Bailey and Cuadrilla Addition Grants.

On July 30, 1990, \$527,328 was transferred out of the general fund, of which \$350,000 was transferred into a new lower valley health clinic capital projects fund, \$150,000 into a new coliseum road paving capital projects fund and \$27,328 into the parking garage enterprise fund. The road and bridge special revenue fund budget was also decreased by \$200,000 which was transferred into the new coliseum road paving capital projects fund. Grant funds were also increased by \$6,122 for the Nutrition Program.

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1990**

**Note 1. Summary of Significant Accounting Policies (Continued)**

**D. Budgets (Continued)**

On August 6, 1990 commissioners court removed all the remaining funds in the river park special revenue fund totalling \$622,270 and added it back to the general fund.

On August 13, 1990 funds totalling \$450,000 were transferred out of the general fund and put into the ascarate park improvement fund.

The general fund budget was increased for the last time on August 27, 1990 by \$199. This increase was due to additional anticipated revenues from a bond issuance.

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>	<u>Capital Projects Funds</u>
<b>Revenues:</b>				
Modified accrual basis	\$51,104,382	\$7,227,516	\$6,465,396	\$2,527,345
Grants (non-budgeted)		4,629,491		
Revenues on modified accrual basis	<u>51,104,382</u>	<u>11,857,007</u>	<u>6,465,396</u>	<u>2,527,345</u>
<b>Expenditures:</b>				
Modified accrual basis	51,012,698	7,043,524	7,207,199	19,098,328
Grants (non-budgeted)		5,665,802		
Residual equity transfers out	(131,517)			
Accrued vested/accumulated benefits (non-budgeted)	<u>1,031,794</u>			
Expenditures on modified accrual basis	<u>51,912,975</u>	<u>12,709,326</u>	<u>7,207,199</u>	<u>19,098,328</u>
Revenues over (under) expenditures on modified accrual basis	<u>\$ (808,593)</u>	<u>\$(852,319)</u>	<u>\$ (741,803)</u>	<u>\$(16,570,983)</u>

The net accrued vested/accumulated benefits of the current year are \$1,031,794.

The residual equity transfers out total of (\$131,517) represents the amount of supply inventory used during the year.

Encumbrances are commitments related to unperformed (executory) contracts for goods or services. In this

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1990**

**Note 1. Summary of Significant Accounting Policies (Continued)**

**D. Budgets (Continued)**

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.

**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, except for investments in the deferred compensation agency fund which are reported at market value. In accordance with state law, all county investments are United States Treasury securities or agencies or are invested in Texpool. Currently the county is not investing in Certificates of Deposits. If applicable, 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. Agencies have no expressed liability assumed by the U.S. Government, however, the agencies are required to maintain secured advances, guaranteed mortgages, U.S. Government securities or cash in an amount at least equal to the amount of the consolidated bonds and discount notes outstanding.

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, 1990 were as follows:

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1990**

**Note 1. Summary of Significant Accounting Policies (Continued)**

**E. Cash and Investments (Continued)**

	<u>Amount</u>	<u>Percent</u>
Cash	\$13,758,722	22.77
Investments	45,606,890	75.48
Restricted Assets:		
Cash and cash equivalents	290,240	0.48
Investments	767,140	1.27
	<u>\$60,422,992</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.

**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 consist 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. Inventories are valued at cost, which approximates market, using first-in/first-out (FIFO) method.

**I. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond September 30, 1990, if any, are classified as prepaid items.

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1990**

**Note 1. Summary of Significant Accounting Policies (Continued)**

**J. Fixed Assets**

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 in excess of \$300 are reported in the general fixed assets account group. On July 9, 1990, the parking facility was opened for operation and all interest expense less interest earnings on the bonds issued for the construction of the project were capitalized from the date of the borrowing through July 9, 1990. Minor improvements on the parking facility are still pending as of September 30, 1990.

Depreciation is utilized only by the enterprise fund. The parking facility and any fixed assets purchased are depreciated under the straight line method. The building is depreciated using a useful life of 22 years which is the period of time the revenue bonds issued to construct the parking facility are to be retired. Computer equipment and office equipment are depreciated using a useful life of four years and ten years respectively.

All 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

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1990**

**Note 1. Summary of Significant Accounting Policies (Continued)**

**K. Compensated Absences (Continued)**

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, 1990, the county's total liability for vested vacation leave totaled \$1,594,940.

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 canceled, without recompense, upon termination, resignation, retirement or death. In accordance with the provisions of Statement of Financial Accounting Standards No. 43, Accounting for Compensated Absences, no liability is recorded for nonvesting accumulating rights to receive sick pay benefits. Vested vacation benefits are expected to be liquidated with expendable available financial resources and are reported as an expenditure and a current liability in the general fund.

Budgets for vested benefits for 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 leave that may arise during the year. Any deficit that may arise in other funds due to payments of 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 remote.

**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. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1990**

**Note 1. Summary of Significant Accounting Policies (Continued)**

**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 and unreserves in the 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 use 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 over the life of the bonds 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, 1990**

**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 and revenue from operations that are restricted for use to pay off the interest payments of the first year. 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 cash basis.

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, 1990**

**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, debt service funds and capital projects funds is at the fund level. Any budgetary changes impacting appropriations at these levels, must be approved by commissioners court. For purposes of financial reporting, special revenue, debt service and capital projects 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	\$ 6,703,267	\$ 6,617,931.01
Health & Life Benefits Fund	35,786	(26,896.11)
West Texas Regional Adult Probation	1,590,622	1,590,690.15
County Attorney Bad Check Operating Fund	44,927	45,036.47
Social Security and Withholding Tax Fund	9,643	9,643.13
Retirement Fund	366,557	1.11
Multicounty Task Force	187,226	187,225.42
Payroll	30,000	30,000.00
Juvenile Board State Aid	115,176	171,582.65
County Clerk	285,543	285,543.00
District Clerk	1,619,747	1,782,657.51
Sheriff and JPs	639,109	639,269.38
Tax Office	2,146,496	2,146,495.64
MDR Building - Revolving Fund	271,856	257,725.18
EPCO Parking Facility Reserve Fund	3,007	3,007.09
Totals	<u>\$14,048,962</u>	<u>\$13,739,911.63</u>

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1990**

**Note 3. Deposits and Investments (Continued)**

The consolidated account includes all funds that are not listed in this schedule. Of the bank balance, \$100,000 was covered by the FDIC, the rest was covered by Government National Mortgage Association - Discount Notes (GNMA's). The bank balance was categorized as follows:

Amount insured through FDIC and FSLIC or collateralized with securities held by the county or by its agent in the county's name	<u>\$13,739,911.63</u>
Amount collateralized with securities held by the pledging financial institutions trust department in the county's name	<u>\$ -0-</u>
Uncollateralized (this includes any bank balance that is collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the county's name)	<u>\$ -0-</u>
Total Bank Balance	<u>\$13,739,911.63</u>

The cash flow statement for the Enterprise Fund is presented in compliance with the new regulation (GASB 9) that was issued in September of 1990.

**Investments**

The county does not invest in repurchase agreements, except for those purchased through its trustee, Texpool. The specific identifiable investment securities are classified as to risk by the three categories listed below:

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1990**

**Note 3. Deposits and Investments (Continued)**

- Category 1 - Securities held at the federal reserve in the custodian account of the county's agent in the county's name
- Category 2 - Securities that are unregistered and uninsured, held by the county's counterparty's trust department or agent in the county's name
- Category 3 - Securities that are held by the counterparty, or by its trust department or agent in the county's name.

Shown below are the County's investments as of September 30, 1990:

	<u>Category</u>			<u>Carrying Amount</u>	<u>Market Value</u>
	<u>1</u>	<u>2</u>	<u>3</u>		
U. S. Government Securities	\$12,062,209			\$12,062,209	\$13,036,102
Discount Agencies	11,816,864			11,816,864	11,316,486
Certificates of Deposits					
Restricted Assets:					
Investments	767,140			767,140	768,113
Cash Equivalents	111,772			111,772	113,313
Investment in Texpool a state investment pool	21,727,817			21,727,817	23,231,196
Investment in Deferred Compensation Assets				<u>1,075,305</u>	
<b>TOTAL INVESTMENTS</b>	<u>\$46,485,802</u>			<u>\$47,561,107</u>	<u>\$48,465,210</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 . . . . .	\$253,110	\$34,123	\$ 3,007	\$ 290,240
Investments . . . . .	-0-	11,640	755,500	767,140
Interest receivable . . . . .	<u>2,028</u>	<u>2,116</u>	<u>6,578</u>	<u>10,722</u>
	<u>\$255,138</u>	<u>\$47,879</u>	<u>\$765,085</u>	<u>\$1,068,102</u>

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1990**

**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 . . . . .	\$ 379,863	\$ 31,494	\$ 24,457	\$709,871		\$ 49,421	\$ 1,195,106
Interest in Restricted Assets.					\$10,722		10,722
Taxes . . . . .	3,471,678		1,173,223				4,644,901
Accounts . . . . .	2,241,678	1,210,258	32,070		789	274,373	3,759,168
Intergovernmental Payroll . . . . .						1,559,166	1,559,166
Less: allowance for uncollectibles	<u>520,760</u>		<u>175,983</u>				<u>696,743</u>
Net total receivables	<u>\$5,572,459</u>	<u>\$1,241,752</u>	<u>\$1,053,767</u>	<u>\$709,871</u>	<u>\$11,511</u>	<u>\$1,882,960</u>	<u>\$10,472,320</u>

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 taxes receivable, including penalties and interest, as of September 30, 1990. Of the delinquent taxes receivable, including penalties and interest, 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:

	<u>Balance October 1, 1989</u>	<u>Additions</u>	<u>Deductions</u>	<u>Completed Construction</u>	<u>Balance September 30, 1990</u>
Land	\$ 5,324,266				\$ 5,324,266
Buildings	49,152,852				49,152,852
Improvements other than buildings	2,277,323	\$ 13,701			2,291,024
Machinery and equipment	6,745,558	1,375,822	\$65,323		8,056,057
Construction in progress	<u>11,906,392</u>	<u>19,084,627</u>			<u>30,991,019</u>
Total general fixed assets	<u>\$75,406,391</u>	<u>\$20,474,150</u>	<u>\$65,323</u>		<u>\$95,815,218</u>

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1990**

**Note 5. Fixed Assets (Continued)**

The following is a summary of proprietary fund-type fixed assets as of September 30, 1990:

<u>Enterprise Fund</u>	
Land	\$1,007,361
Building	6,397,158
Less Accumulated Depreciation	(145,390)
Equipment	154,569
Less Accumulated Depreciation	(19,286)
Net fixed assets	<u>\$7,394,412</u>

In proprietary funds, the following estimated useful lives are used to compute depreciation:

Building	22 years
Computer Equipment	4 years
Equipment	10 years

**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-cancelable operating leases. The first of these is for office space for the county tax office with one and a half years remaining, while the other is for office space for the agriculture co-op extension service with five years remaining. All other county leases cover a period of one year or less. During the fiscal year ended September 30, 1990, expenditures for non-cancelable operating leases amounted to \$21,302 while expenditures for all those operating leases covering one year or less amounted to \$999,705. The following is a schedule by years of future minimum rental payments for non-cancelable leases.

<u>Year Ending</u>	<u>Amount</u>
1991	\$ 60,190
1992	54,415
1993	48,640
1994	48,640
1995	48,640
Total	<u>\$260,525</u>

**Note 7. Capital Leases and Installment Purchases**

The county's outstanding capital lease and installment purchase obligations as of September 30, 1990 consisted of one lease dated December 7, 1987 with Citicorp for computer equipment for the data processing department. The county did not enter into any new lease agreements during the year.

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1990**

**Note 7. Capital Leases and Installment Purchases (Continued)**

The following is a schedule of the future minimum lease payments for the capital lease together with the present value of the net minimum lease payments as of September 30, 1990:

CAPITAL LEASES			
<u>Year ended September 30, 1990</u>	<u>Citicorp, N.A.</u>	<u>Principal</u>	<u>Interest</u>
Current:			
1991 . . . . .	\$365,301	\$321,844	\$43,457
Long Term:			
1992 . . . . .	365,301	340,496	24,805
1993 . . . . .	<u>182,650</u>	<u>177,577</u>	<u>5,073</u>
Total minimum lease payments . . . . .	<u>\$913,252</u>	<u>\$839,917</u>	<u>\$73,335</u>

**Note 8. Long-term Debt**

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

	<u>Balance October 1, 1989</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance September 30, 1990</u>
<b>Property Tax Bonds:</b>				
Juvenile Justice Center-Series 1986A	\$ 5,775,000		\$ 300,000	\$ 5,475,000
Courthouse Facility-Series 1987	2,955,000		670,000	2,285,000
Courthouse Facility-Series 1988	31,500,000		185,000	31,315,000
<b>Refunding Bonds:</b>				
Jail Detention Facility-Series 1985	23,025,000		1,190,000	21,835,000
Rodeo Complex-Series 1986B	3,470,000		100,000	3,370,000
<b>Property Tax Certificates of Obligation:</b>				
County Archives Building, Variable Rate Demand-Series 1988	2,925,000		75,000	2,850,000
<b>Public Property Finance Contractual Obligations:</b>				
Contractual Obligations-Series 1989		\$ 510,000	115,000	395,000
Contractual Obligations-Series 1990		<u>510,000</u>		<u>510,000</u>
Total Bonds	<u>69,650,000</u>	<u>1,020,000</u>	<u>2,635,000</u>	<u>68,035,000</u>
<b>Equipment Contracts Payable:</b>				
Citicorp, N.A.	<u>1,505,111</u>		665,194	<u>839,917</u>
<b>Employee Benefits Payable:</b>				
Vested Vacation Leave	1,259,127	1,691,790	1,355,977	1,594,940
Accumulated Sick Leave	<u>4,267,503</u>		<u>4,267,503</u>	
Total General Long-Term Debt	<u>\$76,681,741</u>	<u>\$2,711,790</u>	<u>\$8,923,674</u>	<u>\$70,469,857</u>

Principal and interest on property tax bonds, certificates of obligation, refunding bonds and contractual obligations are payable from property taxes. Principal and interest on the

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1990**

**Note 8. Long-term Debt (Continued)**

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.

Bonds and certificates payable include the following:

	<u>Interest Rates (%)</u>	<u>Date Issued</u>	<u>Series Matures</u>	<u>Balances September 30, 1990</u>
Jail Detention Facility-Refunding, Series 1985	7.00- 9.30	1985	2002	\$21,835,000
Juvenile Justice Center, Series 1986A	6.00- 9.00	1986	2001	5,475,000
Rodeo Complex, Series 19868 - Refunding	7.10- 10.10	1986	2006	3,370,000
Courthouse Facility, Series 1987	5.90- 7.90	1987	1993	2,285,000
Courthouse Facility, Series 1988	7.40 9.40	1988	2008	31,315,000
County Archives, Building, Variable Rate Demand, Series 1988	Variable	1988	2018	2,850,000
Contractual Obligation, Series 1989	6.00 8.00	1989	1993	395,000
Contractual Obligation, Series 1990	6.50 8.50	1990	1994	510,000
Total Bonds and Certificates Payable				<u>\$68,035,000</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 and contractual obligations - series 1989 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 \$2,850,000 as of September 30, 1990. 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 \$2,895,125 as of September 7, 1990. The agreement shall be in effect at all times during

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1990**

**Note 8. Long-term Debt (Continued)**

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.

The public finance contractual obligations were issued by the county to purchase data processing and related electronic equipment. The proceeds of the obligations were deposited in an escrow fund held by an escrow agent until the county had certified to the escrow agent that such funds were required to acquire the property. The first principle and interest payments for contractual obligations-series 1989 due on May 15, 1990, were paid out of the general fund due to the fact that a debt service fund had not been established at the beginning of the fiscal year.

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
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>\$21,835,000</u>	<u>\$5,688,754</u>	<u>\$5,475,000</u>	<u>\$2,414,227</u>



**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1990**

**Note 8. Long-term Debt (Continued)**

Fiscal Year ended September 30	General Obligation Refunding Bonds, Series 1986 B		General Obligation Bonds, Series 1987	
	Principal	Interest	Principal	Interest
	1991	\$ 110,000	\$ 253,198	\$ 710,000
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>\$3,370,000</u>	<u>\$2,425,376</u>	<u>\$2,285,000</u>	<u>\$286,910</u>

Fiscal Year ended September 30	General Obligation Bonds, Series 1988		Contractual Obligation Series 1989	
	Principal	Interest	Principal	Interest
1990				\$13,230
1991	\$ 200,000	\$2,494,980	\$125,000	21,460
1992	205,000	2,475,945	130,000	12,430
1993	215,000	2,456,205	140,000	4,200
1994	1,135,000	2,392,755	-	-
1995	1,230,000	2,281,600	-	-
1996	1,330,000	2,161,280	-	-
1997	1,440,000	2,031,090	-	-
1998	1,550,000	1,890,560	-	-
1999	1,665,000	1,756,105	-	-
2000	1,790,000	1,627,375	-	-
2001	1,930,000	1,487,875	-	-
2002	2,080,000	1,336,460	-	-
2003	2,245,000	1,172,110	-	-
2004	2,430,000	994,460	-	-
2005	2,625,000	802,370	-	-
2006	2,840,000	594,700	-	-
2007	3,075,000	369,930	-	-
2008	3,330,000	126,540	-	-
	<u>\$31,315,000</u>	<u>\$28,452,340</u>	<u>\$395,000</u>	<u>\$51,320</u>

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1990**

**Note 8. Long-term Debt (Continued)**

Fiscal Year ended September 30	Contractual Obligation Series 1990		Total General Obligation Bonds, Refunding Bonds, Certificates of Obligation and Contractual Obligations	
	Principal	Interest	Principal	Interest
	1990			
1991	\$110,000	\$ 47,375	\$ 2,865,000	4,341,511
1992	125,000	27,406	3,070,000	4,100,607
1993	135,000	17,876	3,310,000	3,859,896
1994	140,000	9,100	3,485,000	3,541,148
1995	-	-	3,625,000	3,222,307
1996	-	-	3,860,000	2,975,951
1997	-	-	4,055,000	2,797,313
1998	-	-	4,215,000	2,603,528
1999	-	-	4,405,000	2,410,692
2000	-	-	4,690,000	2,130,578
2001	-	-	5,110,000	1,736,298
2002	-	-	4,670,000	1,441,113
2003	-	-	2,530,000	1,255,981
2004	-	-	2,735,000	1,055,688
2005	-	-	2,955,000	839,893
2006	-	-	3,200,000	607,480
2007	-	-	3,075,000	369,930
2008	-	-	3,330,000	126,540
	<u>\$510,000</u>	<u>\$101,757</u>	<u>\$65,185,000</u>	<u>\$39,429,684</u>

These general obligation bonds, certificates of obligation, and contractual 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 \$610,110. Accumulated discount amortization as of September 30, 1990 is \$30,043. 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, 1989	\$7,492,201
Issues	-0-
Maturities	-0-
Discount Amortization	27,732
Balance September 30, 1990	<u>\$7,519,933</u>

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
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**Note 9. Parking Facility Long-term Bonds Payable**

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 became fully operational on July 9, 1990, the County was expected to pay off the debt on these bonds from bond proceeds that had been reserved in the debt service account for that purpose.

Proceeds of the Parking Facility Revenue Bonds were pledged and deposited to the Enterprise Fund and invested. 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 into the current debt service account to pay off the debt. 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**  
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**Note 9. Parking Facility Long-term Bonds Payable**

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 of 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 \$21,835,000 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.

In July of 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 of 1986.

**EL PASO COUNTY, TEXAS**  
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**Note 11. Interfund Assets/Liabilities**

Interfund asset and liability balances on September 30, 1990 were as follows:

<u>Due From/To Other Funds</u>		
<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Comprehensive Anti DWI - Grant Fund	\$ 1,190
	TERP Nutritional Services - Grant Fund	8,104
	Narcotics Detection/Apprehension - Grant Fund	279,418
	Juvenile Justice Program - Grant Fund	14,378
	Juvenile Screening Unit - Grant Fund	7,839
	TERP - Oil and Gas Reimbursements - Grant Fund	25,514
	Sheriff's Neighborhood Watch - Grant Fund	1,615
	TCDA - Water/Sewer - Grant Fund	18,519
	Alcohol and Drug Abuse Services - Grant Fund	110,687
	Adolescent Treatment Center - Grant Fund	2,838
	Court Master (A.G. Title IV) - Grant Fund	23,704
	Purchase of Juvenile Services - Grant Fund	3,766
	Payroll - Trust Fund	30,000
		<u>\$527,572</u>

**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, 1990.

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, 1990 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.

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
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**Note 13. Subsequent Events**

On November 8, 1990, commissioners court issued revenue bonds with a par value of \$7,600,000 for construction of an aquatic sports facility and on November 27, 1990, general obligation certificates of obligation totalling \$3,700,000 were issued for furniture and equipment for the new county courthouse. General obligation certificates of obligation totalling \$8,085,000 were also issued on November 28, 1990. This amount included bonds totalling \$527,000 for construction, additions and improvements to the old juvenile justice center, \$3,200,000 for construction of a new county medical examiner's facility, \$523,000 for the construction of a new sheriff's sub-station and reserve deputies head quarters and new warehouse facilities and \$3,835,000 for payment of the remaining costs incurred or to be incurred with the construction of the new county courthouse.

At the end of fiscal year 1990, the county's health and life reserve had a deficit fund balance of \$304,232 due to unusually high medical expenses. An amount of \$646,443 was transferred from the general fund at the beginning of fiscal year 1991 in order to meet current expenses. Commissioners court is currently addressing the situation in order to meet future health and life insurance claims.

**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 the 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 contributions of 66% from the county and 34% from the city. The county's share of assets, liabilities and fund equity is also 66% while the city'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,

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1990**

**Note 14. Joint Ventures (Continued)**

therefore, is solely responsible for the administration of the Center. Summary financial information for the fiscal year ended September 30, 1990 is presented below:

Cash and investments	\$ 398,328
Other assets	40,980
Total assets	<u>\$ 439,308</u>
Total liabilities	\$ 22,419
Total equity	416,889
Total liabilities and equity	<u>\$ 439,308</u>
Total revenues	\$1,787,629
Total expenditures	1,460,485
Net increase in equity	<u>\$ 327,144</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.

**Note 16. Employee Retirement Plan**

**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

**EL PASO COUNTY, TEXAS**  
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**Note 16. Employee Retirement Plan (Continued)**

**Plan Description (Continued)**

state wide 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.

Under the plan, both the County and employee are required to contribute an amount equal to 7% of the employees' monthly earning. Eligible employees are required to participate in the plan. The County's contribution for each employee, including interest allocated to the employee's account, are fully vested after 10 years' continuous service. Forfeited county contributions and related interest are allocated to the remaining plan participants pending vesting.

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.

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 retire-



**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
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**Note 16. Employee Retirement Plan (Continued)**

**Plan Description (Continued)**

ment, 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.

**Contribution Requirements**

The county's total payroll for the fiscal year 1990 was \$34,635,615, of which \$32,640,318 was covered by the plan. Employer and employee contributions for the year were made as required and are detailed below. The county changed the contribution rate payable by both employees and the county from 5% to 7% effective October 1, 1989.

Employee Contributions	\$1,625,680
Employer Contributions	\$1,625,535

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 was 7% 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.

**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 7% contribution, the normal cost, is to fund the currently accruing monetary credits, while the remaining portion 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.

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
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**Note 16. Employee Retirement Plan (Continued)**

**Funding Status (Continued)**

Statement No. 5 of the Government Accounting Standards Board (GASB 5) defines pension benefit obligation as a standardized disclosure measure of the actuarial present value of pension benefits, adjusted for the effects of projected salary increases, estimated to be payable in the future as a result of employee service to date. The measure is intended to help users assess the funding status of public employee pension plans, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among public employee pension plans.

The pension benefit obligation shown below is similar in nature to the standardized disclosure measure required by GASB 5 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 as part of the annual actuarial valuation as of December 31, 1989. The actuarial valuation of net assets available for benefits as of December 31, 1989 was \$29,367,043. Because of the 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 104.9% of book value as of December 31, 1989.

The excess pension benefit obligation for the County of El Paso reporting entity on December 31, 1989 includes the following:

<b>Annuityants:</b>		
Currently receiving benefits		\$ 1,933,386
Terminated employees		1,598,533
<b>Members:</b>		
Accumulated employee contributions		
including allocated investment earnings		10,006,435
Employer-financed vested		10,512,777
Employer-financed nonvested		<u>4,966,729</u>
Total		<u>\$29,017,860</u>
Net Assets Available for Benefits, at Book Value		\$29,367,043
Assets in Excess of Pension Benefit Obligation		349,183
Amortization Period		0.00 years

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1990**

**Note 16. Employee Retirement Plan (Continued)**

**Funding Status (Continued)**

The funded ratio, the portion of the pension benefit obligation that is fully funded, is 101.2% for the county. A funded ratio of 100% or more indicates that the pension benefit obligation is fully funded and the plan has no amortization period. The pension benefit obligation amounts shown above reflect changes in the actuarial assumptions since the previous actuarial valuation. These changes in assumptions had the net effect of increasing the pension benefit obligation by \$184,999.

Even though the plan is now slightly overfunded, the normal cost of 7.12% exceeds the county's contribution rate. If future experience follows the underlying actuarial assumptions, the plan may eventually have an unfunded pension benefit obligation without any of the county's regular 7% contribution rate available to amortize the unfunded pension benefit obligation.

**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 1989 the county has been able to accumulate an excess amount of assets over pension benefit obligation. Assets in excess of PBO were 2.5% of the years annual covered payroll. The following schedule illustrates the trend information for the plan over the past three years:

Plan Year	Net Assets Available for Benefits, expressed as percentages of the Pension Benefit Obligation applicable to the entity's employees	Unfunded Pension Benefit Obligation or the assets in excess of the Pension Benefit Obligation, expressed as percentages of annual covered payroll	Employer contributions expressed as percentages of annual covered payroll
1987	102.5%	2.1%	5.0%
1988	102.5%	2.3%	5.0%
1989	101.2%	1.0%	5.0%(through September 30, 1990 7.0%(thereafter)

**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.

**EL PASO COUNTY, TEXAS**  
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**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 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 1989 tax rate was \$0.19610 per \$100 of assessed valuation, of which \$0.13890 was allocated for maintenance and operations and \$0.05720 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.

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
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**Note 18. Property Taxes (Continued)**

**C. Legislation Affecting Property Tax Policies and Procedures (Continued)**

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.

**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.

**EL PASO COUNTY, TEXAS**  
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**Note 20. Self-funded Health, Dental and Life Insurance Fund**  
**(Continued)**

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. Commissioners court voted to redesignate for subsequent years expenditures, all the reserved fund equity designated for specific programs and purposes. Because of this action, the county no longer has fund equity reserves designated for specific programs or purposes.

On September 30, 1990 the health, dental and life insurance fund had a deficit fund equity balance of \$304,232 due to unusually high medical expenses. At the beginning of fiscal year 1991 commissioners court transferred \$646,443 to cover the deficit at year end and for current medical expenses. Commissioners court is currently addressing the situation in order to meet future health and life insurance claims.

The Federal Tax Reform Act of 1986 requires issuers of tax-exempt debt to make payments to the United States Treasury of investment income received at yields that exceed the issuer's tax-exempt borrowing rates. The U.S. Treasury requires payment every five years. The estimated amount due of \$222,787 is based on tax exempt debt subject to the Tax Reform Act issued through September 30, 1990. Currently, the County has three debt issues which are subject to the above mentioned act including Courthouse Facility, Series 1987, Courthouse Facility, Series 1988, and County Archives Building, Variable Rate Demand, Series 1988. The estimated liability will be updated annually for any tax-exempt issuances in yields through September 30, 1992 and 1993, at which time payments of the final calculated liability for the five year period will be remitted.

**EL PASO COUNTY, TEXAS**  
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**Note 21. Fund Equity (Continued)**

The unreserved retained earnings in the Parking Facility Enterprise Fund is composed of \$8,471 in the Revenue Bond Construction Account and \$8,934 in the Revenue Bond Future Debt Service Account.

**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**

The Rio Grande Council of Governments is not county operated but a source of communication with other governmental agencies such as state grant agencies. Additionally, the county coordinates collections for the Alternate Dispute Resolution Center, a special revenue fund, with the council. This fund collects fees on county resolved civil matters of the court system. These fees are forwarded to the Rio Grande Council of Governments.

**Note 24. Decrease in Prior Years Fund Balance**

Decrease in Prior Years Fund Balance represents fund equity amounts designated by commissioners court for expenditures to balance the operating budget for the year that ended September 30, 1990.

**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.

**Note 26. Excess of Expenditures Over Revenues**

Excesses of expenditures over revenues in the general fund, special revenue, debt service, capital projects and trust and agency funds of \$808,593, \$852,319, \$741,803, \$16,570,983 and \$741,070 respectively, exist.

The excess in the general fund is largely due to the substantial increase, 16.5%, in expenditures during the 1990 fiscal year.

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1990**

**Note 26. Excess of Expenditures Over Revenues (Continued)**

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.

The excess in the debt service funds is due to the increase in fund balances designated for subsequent years expenditures for debt services.

Capital projects reflect an excess of expenditures over revenues for the reason that the one-time receipts for 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 and life fund. Commissioners are currently addressing this issue.

**Note 27. Encumbrances Outstanding**

As of September 30, 1990, encumbrances and reservation of fund balances amounted to \$3,611,919, of which \$2,766,277 related to the general fund, \$118,202 to the special revenue fund and \$727,440 to the capital projects fund.

**Note 28. Construction and Other Significant Commitments**

As of September 30, 1990, the construction of the new courthouse is on schedule and the anticipated completion is in late 1992. General obligation bonds totaling \$35,000,000 were sold for this project. As of September 30, 1990 the parking facility, funded by revenue bonds issued on August 22, 1989 totalling \$8,100,000, is completed and in full use. Additionally, the county refunded bonds in 1986 totalling approximately \$3,500,000 for the construction of a rodeo complex, of which \$2,600,000 was spent for the purchase of land. Commissioners court has decided to use these funds to establish an equestrian center



**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1990**

**Note 29. Interfund Transfers**

The following are the operating transfers in and out as of September 30, 1990:

<u>Department</u>	<u>Transfers Out Actual</u>	<u>Transfers In Actual</u>
<u>General Fund</u>		
General and Administrative	\$1,517,605	\$226,826
Parking Garage-Maint. & Oper.	28,035	
General Assistance	111,819	
Adjudication of Drug Off.-Match	20,330	
Juvenile Probation-Triad-Match	37,500	
Sheriff's Neighborhood Watch-Match	7,380	
Alcohol and Drug Abuse Services-Match	52,174	
Adol. Drug & Alcoh. Treatment-Match	34,102	
Sheriff's Training Academy-Match	120,858	
Comprehensive Domestic Violence-Match	58,011	
Juvenile Corrections Program-Match	14,717	
Nutrition Program-Match	528,331	
Special Investigations Group-Match	36,844	
Juvenile Screening Unit-Match	11,276	
Narcotics Detection/Apprehension-Match	12,500	
Total	<u>\$2,591,482</u>	<u>\$226,826</u>

<u>Department</u>	<u>Transfers Out Actual</u>	<u>Transfers In Actual</u>
<u>Special Revenue</u>		
Road & Bridge	\$ 200,000	
Tourist Convention Bureau		\$150,000
National Trust Heritage Tour.		9,788
County Tourist Promotion	159,788	
Ascarate Park Improvement		450,000
County River Park Development		34,125
Adjudication of Drug Off.		20,330
Juvenile Probation-Triad	1,736	37,500
Alcohol & Drug Abuse Services		52,174
Adol. Drug & Alcohol Treatment		34,102
Stop Driving While Intoxicated	22,040	
Comprehensive Anti D.W.I.	14,267	
Sheriff's Training Academy	73,820	120,858
Comprehensive Domestic Violence	31,349	58,011
Juvenile Corrections Program	28,749	14,717
Nutrition Program		528,331
Special Investigations Group	4,435	36,844
Juvenile Screening Unit		11,276
Narcotics Detection/Apprehension		12,500
Victim/Witness Services	1,930	
Child Support	14,121	
Rape and Child Abuse	18,078	
Family Violence Prosecutor	165	
Water Hookups	261	
Project Bravo-Headstart	207	
T.E.R.P. Nutritional Services	15,665	51,000
T.E.R.P. Oil and Gas Overcharge		60,819
Drug Abuse Resist. Education		7,380
Total	<u>\$ 586,611</u>	<u>\$1,689,755</u>

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1990**

**Note 29. Interfund Transfers (Continued)**

<u>Department</u>	<u>Transfers Out Actual</u>	<u>Transfers In Actual</u>
<b>Debt Service</b>		
G.O.C. of Oblig.-County Archives Bldg.	\$ 301,569	\$ 373,378
Debt Reduction-County Archives Bldg.	373,379	280,069
G.O. Bonds 1986A-Juvenile Justice	635,305	635,305
G.O. Refunding Bonds 1985-Jail		21,500
Total	<u>\$1,310,253</u>	<u>\$1,310,252</u>
<u>Department</u>	<u>Transfers Out Actual</u>	<u>Transfers In Actual</u>
<b>Expendable Trust</b>		
Health, Dental & Life Insurance	\$ _____	\$ 100,000
Total	<u>\$ _____</u>	<u>\$ 100,000</u>
<u>Department</u>	<u>Transfers Out Actual</u>	<u>Transfers In Actual</u>
<b>Enterprise</b>		
County Parking Facility-Revenue	\$ _____	\$ 28,035
Total	<u>\$ _____</u>	<u>\$ 28,035</u>
<u>Department</u>	<u>Transfers Out Actual</u>	<u>Transfers In Actual</u>
<b>Capital Projects</b>		
County Archives Building		433,478
Lower Valley Health Clinic		350,000
Coliseum Road Paving	\$ _____	\$ 350,000
Total	<u>\$ _____</u>	<u>\$1,133,478</u>
Grand Total	<u>\$4,488,346</u>	<u>\$4,488,346</u>

A transfer of \$59,456 was made out of Parking Facility Revenue Bond Future Debt Service into Revenue Bond Current Debt Service to pay off the debt. Also, a transfer of \$20,868 was made out of Revenue Bond Operations into Revenue Bond Interest and Sinking to pay off the debt. Finally, a transfer of \$5,484 was made from Revenue Bond Operations into the Revenue Bond Replacement and Renewal Restricted Account which was used to pay off the management fee. All these transfers are not shown on the statements but they are reflected in the cash balances in the respective restricted accounts.

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1990**

**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, 1990 in the amount of \$1,559,166.

**Note 31. Contributed Capital**

No additions were made to the contributed capital in the Enterprise Fund during the year. Therefore the balance remained at \$1,007,361.

**Note 32. Federal Commodities**

For the fiscal year ending September 30, 1990, the county received federal commodities amounting to \$910, \$36,975, \$2,416, and \$61,232 for the Juvenile Probation Department, the County Sheriff's Department, EPCADS (El Paso County Alcohol and Drug Abuse Services) and the Nutrition Project respectively, totaling \$101,533.

**Note 33. Segment Information**

The County maintains an enterprise fund which is intended to be self-supporting through user fees charged for services to the public. Financial segment information as of and for the year ended September 30, 1990 is presented below:

	<u>Parking</u>
Operating revenues	\$ 20,893
Depreciation expense	164,674
Operating loss	(160,108)
Operating transfer in	28,035
Net loss	(215,898)
Property, plant and equipment additions	5,619,998
Net working capital	5,216
Total assets	8,559,308
Bonds payable*	8,100,000
Total equity	831,549

\*Bonds payable do not include the unamortized discount as reported on the statements.

**EL PASO COUNTY, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1990**

**Note 34. Deficit Balances of Fund Equity**

The health and life insurance reserve for health fund benefits shows a deficit of \$304,232 due to an increase in claims above the amount of health premium contributions in the fund. At the beginning of fiscal year 1991, commissioners court transferred \$646,443 from the general fund into the health and life fund to cover the deficit at year end and expenses for the current year. Commissioners court is currently addressing the situation in order to meet future health and life insurance claims.

The Revenue Bond Operation Account in the retained earnings in the Parking Facility Enterprise Fund shows a deficit of \$193,671 because of the amortization of discount and depreciation of fixed assets recorded in the statement of revenues, expenses and changes in retained earnings and the transfer of any revenues generated into the current debt service restricted account.

**Note 35. Capital Projects Budgets**

On May 7, 1990 commissioners court voted to approve and implement formal budgetary integration for capital projects funds. Because budgets for capital projects funds cover more than one year, the title "excess estimated revenues over appropriations" is used in the "Comparative Statements of Revenues, Expenditures and Changes in Fund Balances-Budget and Actual" to indicate those appropriations that are expected to be used in future years for each project. A budget for the capital projects rodeo center does not appear because there was no planned activity for the project during the fiscal year. Only interest revenues were received for this fund. The capital projects county courthouse 1987 fund does not reflect any current activity for the fiscal year but statements are included for historical purposes.

**Note 36. Prior Year Reclassification**

The reserve for revenue bond construction has been reclassified this year as unreserved on the balance sheet for the Parking Facility Enterprise Fund. Also, bond issuance cost amortization has been moved from interest expense into bond issuance cost on the statement of revenue, expense and retained earnings.

The County Archives Building Revolving Fund was included in the Trust and Agency Funds in fiscal year 1989. In fiscal year 1990, the fund has been included in the Debt Service Funds even though formal budgetary integration was not implemented. The reclassification was necessary because it was realized that the bond order required it.

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# **GENERAL FUND**

**The general fund is used to account for all financial resources not required to be accounted for in another fund.**

County of El Paso, Texas  
 General Fund  
 Comparative Balance Sheets  
 September 30, 1990 and 1989

	1990	1989
<b>Assets</b>		
Cash.....	\$3,375,013	\$1,597,440
Investments.....	20,982,427	25,053,937
Receivables(net of allowances for uncollectibles):..		
Interest.....	379,863	448,798
Taxes.....	2,950,918	3,015,047
Accounts.....	2,241,678	2,091,234
Due from other funds.....	527,572	1,054,504
Inventory of supplies.....	111,694	50,123
<b>Total Assets.....</b>	<b>\$30,569,165</b>	<b>\$33,311,083</b>
<b>Liabilities and fund equity</b>		
<b>Liabilities:</b>		
Vouchers payable.....	\$796,443	\$636,984
Payroll .....	1,188,772	1,019,111
Due to other funds.....		10,560
Due to other governmental agencies.....	260,823	178,177
Deferred revenues.....	2,546,422	2,545,154
Fringe benefits payable.....		1,784,535
<b>Total liabilities.....</b>	<b>4,792,460</b>	<b>6,174,521</b>
<b>Fund equity:</b>		
Reserved for encumbrances.....	2,766,277	3,309,012
Reserved for excess sales tax revenues.....	936,397	490,366
Reserved for arbitrage rebate payments.....	222,787	
Reserved for inventory, travel advances-sheriff, payroll and change funds.....	62,530	66,487
Unreserved, designated for specific programs.....		3,215,449
Unreserved, designated for subsequent year's expenditures.....	18,860,387	11,530,374
Unreserved, undesignated.....	2,928,327	8,524,874
<b>Total fund equity.....</b>	<b>25,776,705</b>	<b>27,136,562</b>
<b>Total liabilities and fund equity.....</b>	<b>\$30,569,165</b>	<b>\$33,311,083</b>

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, 1990 and 1989

	1990	1989
<b>Revenues:</b>		
<b>Taxes:</b>		
Property.....	\$17,519,338	\$17,845,900
Sales.....	15,145,419	14,137,757
Bingo.....	152,750	158,242
Bank franchise.....	70,423	112,480
State mixed beverage.....	786,306	729,749
Licenses and permits.....	175,809	169,662
Intergovernmental.....	2,042,361	1,525,057
Charges for services.....	10,352,174	10,338,462
Fines and forfeitures.....	1,493,878	1,182,249
Interest.....	2,479,574	2,754,975
Miscellaneous.....	886,350	535,446
<b>Total revenues.....</b>	<b>51,104,382</b>	<b>49,489,979</b>
<b>Expenditures:</b>		
<b>Current:</b>		
General government.....	14,359,531	15,217,600
Administration of justice.....	6,111,823	5,229,921
Public safety.....	21,058,247	17,891,118
Health and welfare.....	4,185,829	4,217,396
Resource development.....	338,441	212,273
Culture and recreation.....	1,672,937	1,582,866
Capital outlays.....	3,153,060	1,705,445
<b>Debt Service:</b>		
Principal.....	115,000	
Interest.....	17,830	
<b>Total expenditures.....</b>	<b>51,012,698</b>	<b>46,056,619</b>
Excess of expenditures over revenues.....	91,684	3,433,360
<b>Other financing sources (uses):</b>		
Contractual obligation bond proceeds.....	913,115	
Operating transfers in.....	226,826	29,078
Operating transfers out.....	(2,591,482)	(1,351,167)
<b>Total other financing sources (uses).....</b>	<b>(1,451,541)</b>	<b>(1,322,089)</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(1,359,857)	2,111,271
Fund balances, October 1.....	27,136,562	25,025,291
<b>Fund balances, September 30.....</b>	<b>\$25,776,705</b>	<b>\$27,136,562</b>

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, 1990 and 1989

	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
<b>Taxes:</b>						
Property.....	\$17,348,683	\$17,519,338	\$170,655	\$17,121,026	\$17,845,900	\$724,874
Sales.....	13,797,204	15,145,419	1,348,215	10,930,839	14,137,757	3,206,918
Bingo.....	150,000	152,750	2,750	100,900	158,242	57,342
Franchise.....	136,600	70,423	(66,177)	128,435	112,480	(15,955)
State mixed beverage.....	648,300	786,306	138,006	620,900	729,749	108,849
Licenses and permits.....	186,410	175,809	(10,601)	149,400	169,662	20,262
Intergovernmental revenues.....	1,696,000	2,042,361	346,361	1,858,625	1,525,057	(333,568)
Charges for services.....	9,903,411	10,352,174	448,763	8,654,566	10,338,462	1,683,896
Fines and forfeitures.....	1,300,250	1,493,878	193,628	1,204,800	1,182,249	(22,551)
Interest.....	1,755,625	2,479,574	723,949	1,519,000	2,754,975	1,235,975
Miscellaneous.....	462,286	886,350	424,064	407,010	535,446	128,436
<b>Total revenues.....</b>	<b>47,384,769</b>	<b>51,104,382</b>	<b>3,719,613</b>	<b>42,695,501</b>	<b>49,489,979</b>	<b>6,794,478</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government.....	18,988,277	14,359,531	4,628,746	18,148,650	15,217,600	2,931,050
Administration of justice.....	6,627,135	6,111,823	515,312	5,758,992	5,229,921	529,071
Public safety.....	22,046,610	21,058,247	988,363	19,141,606	17,891,118	1,250,488
Health and welfare.....	4,780,514	4,185,829	594,685	4,472,936	4,217,396	255,540
Resource development.....	391,229	338,441	52,788	256,829	212,273	44,556
Culture and recreation.....	1,921,236	1,672,937	248,299	1,795,147	1,582,866	212,281
Capital outlays.....	4,654,593	3,153,060	1,501,533	2,339,537	1,705,445	634,092
<b>Debt Service:</b>						
Principal.....	115,000	115,000				
Interest.....	17,830	17,830				
<b>Total expenditures.....</b>	<b>59,542,424</b>	<b>51,012,698</b>	<b>8,529,726</b>	<b>51,913,697</b>	<b>46,056,619</b>	<b>5,857,078</b>
Excess of revenues over expenditures.....	(12,157,655)	91,684	12,249,339	(9,218,196)	3,433,360	12,651,556
<b>Other financing sources (uses):</b>						
Contractual obligation bond proceeds	1,023,262	913,115	(110,147)			
Operating transfers in.....		226,826	226,826		29,078	29,078
Operating transfers out.....	(2,682,552)	(2,591,482)	91,070	(1,515,352)	(1,351,167)	164,185
Net decrease in prior year's fund balance.....	13,816,945		(13,816,945)	10,733,548		(10,733,548)
<b>Total other financing sources (uses).....</b>	<b>\$12,157,655</b>	<b>(1,451,541)</b>	<b>(13,609,196)</b>	<b>9,218,196</b>	<b>(1,322,089)</b>	<b>(10,540,285)</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....</b>						
Fund balances, October 1.....		(1,359,857)	(\$1,359,857)		2,111,271	\$2,111,271
Fund balances, September 30.....		27,136,562			25,025,291	
		\$25,776,705			\$27,136,562	

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, 1990 and 1989

	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
<b>Taxes:</b>						
Ad valorem.....	\$17,348,683	\$17,519,338	\$170,655	\$17,121,028	\$17,845,900	\$724,874
Sales and use.....	13,797,204	15,145,419	1,348,215	10,830,839	14,137,757	3,206,918
Bingo.....	150,000	152,750	2,750	100,900	158,242	57,342
Bank franchise.....	136,600	70,423	(66,177)	128,435	112,480	(15,955)
State mixed beverage.....	648,300	786,306	138,006	620,900	729,749	108,849
<b>Total taxes.....</b>	<b>32,080,787</b>	<b>33,874,236</b>	<b>1,593,449</b>	<b>28,902,100</b>	<b>32,984,128</b>	<b>4,082,028</b>
<b>Licenses and permits:</b>						
<b>Beer, wine and liquor</b>						
licenses.....	158,410	144,724	(13,686)	123,300	141,155	17,855
Occupational licenses.....	24,000	27,085	3,085	23,100	24,507	1,407
Bail bond permits.....	4,000	4,000		3,000	4,000	1,000
<b>Total licenses and permits.....</b>	<b>186,410</b>	<b>175,809</b>	<b>(10,601)</b>	<b>149,400</b>	<b>169,662</b>	<b>20,262</b>
<b>Intergovernmental:</b>						
Voter registration.....						
Reimbursements—city.....	1,000,000	1,090,322	90,322	1,278,625	775,929	(502,696)
Reimbursements—TDHS lunch program.....	8,000	24,478	16,478			
Reimbursements—other.....	688,000	927,561	239,561	580,000	749,128	169,128
<b>Total intergovernmental.....</b>	<b>1,696,000</b>	<b>2,042,361</b>	<b>346,361</b>	<b>1,858,625</b>	<b>1,525,057</b>	<b>(333,568)</b>
<b>Charges for services:</b>						
Bail bond filing fees.....	225,000	335,157	110,157	222,800	320,227	97,427
County attorney.....	305,100	318,425	14,325	280,000	277,415	(2,585)
County tax assessor—collector	2,403,600	2,427,321	23,721	2,168,000	2,503,098	335,098
County clerk.....	1,562,900	1,448,587	(114,313)	1,200,000	1,371,336	171,336
County judge.....	100	50	(50)	50	117	67
<b>Constables:</b>						
Precinct no. 1.....	13,000	18,238	3,238	10,000	16,740	6,740
Precinct no. 2.....	14,000	38,140	24,140	14,000	13,172	(828)
Precinct no. 3.....	10,000	23,522	13,522	10,000	10,098	98
Precinct no. 4.....	23,200	29,785	6,585	15,200	28,446	13,246
Precinct no. 5.....	16,000	22,645	6,645	6,000	18,405	13,405
Precinct no. 6.....	3,000	5,940	2,940	5,000	4,863	(137)
Precinct no. 7.....	2,200	5,315	3,115	2,000	2,090	90
District clerk.....	767,400	657,283	(110,117)	667,200	648,807	(18,393)
<b>Justices of the peace:</b>						
Precinct no. 1.....	11,000	8,642	(2,358)	5,000	13,526	8,526
Precinct no. 2.....	16,000	19,273	3,273	8,000	15,305	7,305
Precinct no. 3.....	10,500	11,491	991	5,000	9,271	4,271
Precinct no. 4.....	16,025	16,586	561	7,000	13,928	6,928
Precinct no. 5.....	12,025	13,015	990	8,000	9,603	1,603
Precinct no. 6.....	12,000	21,631	9,631	8,000	14,159	6,159
Precinct no. 7.....	5,400	6,934	1,534	3,000	4,625	1,625
<b>County courts—at-law:</b>						
County court—at-law no. 1.....	1,700	1,453	(247)	1,500	1,946	446
County court—at-law no. 2.....	1,800	1,255	(345)	1,500	1,875	375
County court—at-law no. 3.....	2,300	1,871	(429)	1,500	2,902	1,402
County court—at-law no. 4.....	2,300	1,233	(1,067)	1,500	2,105	605
County court—at-law no. 5.....	2,200	1,469	(731)	1,500	1,782	282
County sheriff.....	779,350	451,258	(328,092)	626,100	494,910	(131,190)
Concession revenues.....	203,100	198,839	(4,261)	200,000	209,378	9,378
Ascarate golf course.....	\$420,900	\$453,007	\$32,107	\$358,300	\$450,719	\$92,419

## 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, 1990 and 1989

	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Charges for services—continued</b>						
Golf course check fees.....		\$834	\$834			
Boat launching fees.....	\$800	10,030	9,230	\$12,000	\$7,251	(\$4,749)
Coliseum security.....	5,500	7,415	1,915	5,200	5,030	(170)
Coliseum—ticketmaster.....	14,000	5,060	(8,940)	12,100	11,245	(855)
Swimming pool receipts.....	7,000	10,671	3,671	3,500	10,599	7,099
Rentals.....	133,850	118,158	(15,492)	154,716	114,253	(40,463)
Western playland.....	142,700	177,955	35,255	118,400	193,218	74,818
Jail income - prisoners.....	1,886,286	2,459,526	593,240	1,702,100	2,640,101	938,001
Jail commissary sales.....	250,000	272,878	22,878	344,300	329,264	(15,036)
Jury fees.....	15,050	20,834	5,884	8,100	17,591	11,491
Special probate court fees.....		4,527	4,527			
Sewage inspection fees.....	70,100	89,505	19,405	57,000	88,090	31,090
Bar attorney exemption fees.....	102,225	98,800	(3,425)	80,000	106,466	26,466
Family violence co. attny. fees.....		4,183	4,183			
Pretrial div. fees—jail magistrate.....	131,000	180,373	49,373	143,400	117,355	(26,045)
Computer aided trans. serv. fees.....		1,553	1,553			
Interpreter fees.....	3,000	3,040	40		3,140	3,140
Court reporter fees.....	131,100	144,173	13,073	24,000	37,491	13,491
County archives microfilm fees.....		6,718	6,718			
Consolidated data processing fees.....	100		(100)			
Tax office collections.....	189,000	198,666	9,666	156,600	196,534	39,934
<b>Total charges for services.....</b>	<b>9,903,411</b>	<b>10,352,174</b>	<b>448,763</b>	<b>8,654,568</b>	<b>10,338,482</b>	<b>1,683,914</b>
<b>Fines and forfeitures:</b>						
<b>Misdemeanors, forfeited</b>						
bonds.....	1,018,420	1,239,777	221,357	900,300	938,124	37,824
Fines—county attorney.....	280,000	250,819	(29,181)	303,000	242,503	(60,497)
Library fines.....	1,830	3,282	1,452	1,500	1,622	122
<b>Total fines and forfeitures.....</b>	<b>1,300,250</b>	<b>1,493,878</b>	<b>193,628</b>	<b>1,204,800</b>	<b>1,182,249</b>	<b>(22,551)</b>
<b>Total interest income.....</b>	<b>1,755,625</b>	<b>2,479,574</b>	<b>723,949</b>	<b>1,519,000</b>	<b>2,754,975</b>	<b>1,235,975</b>
<b>Miscellaneous:</b>						
Purchasing—stock sales.....	203,580	152,994	(50,586)	220,000	134,070	(85,930)
Telephone commissions.....		106,354	106,354			
Recycling paper sales.....		414	414			
<b>Indirect services.....</b>	<b>1,700</b>	<b>107,456</b>	<b>105,756</b>			
Allright parking.....	17,000	23,187	6,187	12,000	15,918	3,918
Reimbursement—courthouse insurance.....		2,242	2,242			
Reimbursement—miscellaneous.....					24,929	24,929
Gasoline tax refunds.....					5,429	5,429
Property sales.....	100	6,524	6,424	10	75,975	75,965
Other.....	239,906	487,179	247,273	175,000	279,125	104,125
<b>Total miscellaneous.....</b>	<b>482,286</b>	<b>886,350</b>	<b>424,064</b>	<b>407,010</b>	<b>535,448</b>	<b>128,438</b>
<b>Total revenues.....</b>	<b>47,384,769</b>	<b>51,104,382</b>	<b>3,719,613</b>	<b>42,895,501</b>	<b>49,488,979</b>	<b>6,794,478</b>
<b>Expenditures:</b>						
<b>Current:</b>						
<b>General government:</b>						
County judge.....	184,184	189,223	14,961	159,087	137,803	21,284
Commissioner precinct no. 1.....	84,585	78,862	5,723	71,097	69,195	1,902
Commissioner precinct no. 2.....	83,307	78,628	4,679	69,902	68,694	1,208
Commissioner precinct no. 3.....	83,608	78,992	4,616	69,707	68,130	1,577
Commissioner precinct no. 4.....	\$88,086	\$77,460	\$10,626	\$71,621	\$71,127	\$494

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, 1990 and 1989

	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>General government—continued</b>						
County auditor.....	\$1,069,612	\$1,050,758	\$18,854	\$868,198	\$808,862	\$59,336
County treasury.....	150,208	147,751	2,457	92,789	90,504	2,285
County purchasing agent.....	828,789	589,904	238,885	709,155	531,004	178,151
County personnel.....	186,655	155,355	31,300	199,475	180,534	18,941
County clerk.....	737,817	710,258	27,561	662,071	648,607	13,464
Bail bond administration.....	72,818	53,712	19,104	66,745	56,597	10,148
District clerk.....	1,464,057	1,336,119	127,938	1,251,306	1,152,494	98,812
Data processing.....	2,827,590	2,555,985	271,605	2,509,207	2,240,366	268,841
County elections.....	798,784	757,970	40,794	525,219	470,299	54,920
County attorney.....	1,610,666	1,526,041	84,625	1,307,937	1,284,912	23,025
District attorney.....	1,815,893	1,735,503	80,390	1,682,596	1,603,808	78,788
County courthouse and annex.....	1,618,020	1,075,364	542,656	1,512,110	997,109	515,001
County architect.....				10,753	10,817	136
County communications.....	92,748	86,934	5,814	49,303	46,439	2,864
County archives building—maintenance.....				50,000	1,307	48,693
General and administrative.....	3,831,186	802,461	3,028,725	4,995,732	3,590,673	1,404,859
County tax assessor—collector.....	1,281,391	1,216,348	65,043	1,173,840	1,066,187	107,653
Records management.....	80,295	75,905	4,390	40,800	22,132	18,668
<b>Total general government.....</b>	<b>18,988,277</b>	<b>14,359,531</b>	<b>4,628,746</b>	<b>18,148,650</b>	<b>15,217,600</b>	<b>2,931,050</b>
<b>Administration of justice:</b>						
34th district court.....	121,854	111,136	10,718	104,004	99,811	4,393
41st district court.....	113,273	104,633	8,640	101,573	88,788	12,785
65th district court.....	119,575	113,631	5,944	107,044	93,156	13,888
120th district court.....	152,601	136,865	15,736	122,396	119,007	3,389
168th district court.....	130,187	120,857	9,330	111,802	105,839	6,163
171st district court.....	117,864	107,251	10,613	106,814	97,486	9,328
205th district court.....	119,854	109,155	10,699	104,878	96,622	8,256
210th district court.....	123,595	110,482	13,113	110,671	99,802	10,869
243rd district court.....	124,984	115,411	9,573	105,700	98,903	6,797
327th district court.....	151,492	147,208	4,284	126,558	121,599	4,959
346th district court.....	114,877	104,956	9,921	98,788	90,974	7,814
Council of judges administration.....	1,544,642	1,482,593	62,049	1,454,841	1,258,159	196,682
District judges—salary supplement.....	143,248	141,945	1,303	175,307	170,450	4,857
8th admin. judicial district.....	27,868	22,128	5,740	26,761	22,707	4,054
Court masters.....	274,756	269,551	5,205	244,124	230,161	13,963
Court master—child welfare board.....	177,262	161,244	16,018	123,763	120,388	3,375
Criminal law magistrate court.....	169,826	151,375	18,451	120,563	116,713	3,850
County courts administration.....	180,821	164,063	16,758	182,287	155,092	27,195
County court—at-law no. 1.....	145,808	128,155	17,653	125,504	112,742	12,762
County court—at-law no. 2.....	115,972	107,109	8,863	97,821	91,397	6,424
County court—at-law no. 3.....	128,756	114,938	13,818	103,869	92,669	10,880
County court—at-law no. 4.....	121,855	105,528	16,327	103,660	92,264	11,396
County court—at-law no. 5.....	115,842	101,818	14,024	103,648	87,456	16,192
Co. court—at-law judges salary supplement...	510,218	492,712	17,506	418,953	400,782	18,171
Criminal justice information system.....	178,338	152,820	25,518	200,691	149,359	51,332
Public defender.....	603,434	500,328	103,106	384,399	371,243	13,156
Juvenile court administration.....	76,280	73,481	2,799	71,022	65,754	5,268
Justice of the peace no. 1.....	85,234	83,780	1,474	82,313	81,029	1,284
Justice of the peace no. 2.....	78,334	76,633	1,701	68,498	62,470	6,028
Justice of the peace no. 3.....	111,212	97,368	13,844	101,538	89,055	12,483
Justice of the peace no. 4.....	99,776	98,977	799	77,686	70,407	7,279
Justice of the peace no. 5.....	\$99,025	\$83,791	\$15,234	\$81,344	\$74,448	\$6,896

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, 1990 and 1989

	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Administration of justice—continued</b>						
Justice of the peace no. 6.....	\$139,566	\$135,760	\$3,806	\$123,596	\$122,969	\$627
Justice of the peace no. 7.....	92,008	89,409	2,597	89,360	88,008	1,352
Court of civil appeals.....	18,900	14,752	2,148	18,800	11,304	5,496
Jury administration.....				416	20	396
<b>Total administration of</b> <b>justice.....</b>	<b>6,627,135</b>	<b>6,111,823</b>	<b>515,312</b>	<b>5,758,992</b>	<b>5,229,921</b>	<b>529,071</b>
<b>Public safety:</b>						
County sheriff and jail.....	18,969,601	18,256,465	713,136	16,386,780	15,468,812	917,868
Ambulance services.....	353,280	353,280		415,765	353,280	62,485
Adult probation.....	193,477	187,595	5,882	157,045	151,055	5,990
Juvenile detention/probation.....	2,332,242	2,071,796	260,446	2,043,504	1,785,080	258,424
Constable precinct no. 1.....	24,453	23,524	929	18,145	15,786	359
Constable precinct no. 2.....	25,406	24,989	417	17,797	17,255	542
Constable precinct no. 3.....	23,426	22,668	758	16,519	15,680	839
Constable precinct no. 4.....	22,808	22,161	647	16,119	14,813	1,306
Constable precinct no. 5.....	23,812	22,932	880	16,119	15,184	935
Constable precinct no. 6.....	24,088	22,386	1,702	16,162	15,208	954
Constable precinct no. 7.....	23,240	22,240	1,000	16,068	15,472	596
Emergency management.....	30,777	28,211	2,566	23,583	23,393	190
<b>Total public safety.....</b>	<b>22,046,610</b>	<b>21,058,247</b>	<b>988,363</b>	<b>19,141,806</b>	<b>17,891,118</b>	<b>1,250,488</b>
<b>Health and welfare:</b>						
City-county health unit.....	2,204,982	1,789,804	415,178	2,254,447	2,185,818	68,629
Medical examiner.....	429,453	391,323	38,130	402,363	350,479	51,884
General assistance.....	717,984	677,377	40,607	657,521	584,907	72,614
Child welfare.....	740,753	719,141	21,612	676,889	665,723	10,966
Child guidance.....	45,000	45,000		45,000	45,000	
Life management.....	246,863	238,030	8,833	108,000	106,000	
Charities.....	23,265	16,210	7,055	22,015	15,150	6,865
Mental health.....	140,000	106,537	33,463	139,000	109,952	29,048
C.A.S.A. program.....	5,000	5,000				
Animal control.....	79,016	55,597	23,419	63,735	52,325	11,410
Center for the deaf.....	20,386	20,385	1	14,000	14,000	
Shelter for battered women.....	45,341	45,341		20,000	20,000	
Retired senior volunt. program.....	18,904	15,729	2,875	16,250	14,895	1,355
Foster grandparent program.....	10,183	8,616	1,567	9,400	8,616	784
Veteran's assistance.....	53,684	51,739	1,945	46,516	44,531	1,985
<b>Total health and welfare.....</b>	<b>4,780,514</b>	<b>4,185,829</b>	<b>594,685</b>	<b>4,472,936</b>	<b>4,217,396</b>	<b>255,540</b>
<b>Resource development:</b>						
Agriculture co-op extension.....	242,208	218,898	23,310	194,574	175,019	19,555
Historical commission.....	67,255	42,255	25,000	42,255	17,254	25,001
Industrial development.....	30,000	30,000		20,000	20,000	
Economic and community development.....	51,786	47,288	4,478			
<b>Total resource development.....</b>	<b>391,229</b>	<b>338,441</b>	<b>52,788</b>	<b>256,829</b>	<b>212,273</b>	<b>44,556</b>
<b>Culture and recreation:</b>						
Ascarate park.....	489,671	417,405	72,266	436,045	366,707	69,338
Golf course.....	552,555	514,666	37,889	502,407	452,254	50,153
Coliseum.....	535,875	509,569	26,306	554,552	511,282	43,270
Parks administration.....	33,263	30,528	2,735	25,841	20,529	5,312
County libraries.....	148,851	134,096	14,755	129,669	123,382	6,287
Rural parks and pools.....	161,021	66,673	94,348	146,633	108,712	37,921
<b>Total culture and</b> <b>recreation.....</b>	<b>1,921,236</b>	<b>1,672,937</b>	<b>248,299</b>	<b>1,795,147</b>	<b>1,582,866</b>	<b>212,281</b>
Capital outlays.....	\$4,654,593	\$3,153,060	\$1,501,533	\$2,339,537	\$1,705,445	\$634,092

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, 1990 and 1989

	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Debt Service:</b>						
Principal.....	\$115,000	\$115,000				
Interest.....	17,830	17,830				
<b>Total expenditures.....</b>	<b>59,542,424</b>	<b>51,012,898</b>	<b>\$8,529,726</b>	<b>51,913,697</b>	<b>46,056,619</b>	<b>6,857,078</b>
Excess (deficiency) of revenues over (under) expenditures.....	(12,157,655)	91,684	12,249,339	(9,218,196)	3,433,360	12,651,556
<b>Other financing sources (uses):</b>						
Contractual obligation bond proceeds.....	1,023,262	913,115	(110,147)			
Operating transfers in.....		226,826	226,826		29,078	29,078
Operating transfers out.....	(2,682,552)	(2,591,482)	91,070	(1,515,352)	(1,351,167)	164,185
Net decrease in prior year's fund balance.....	13,816,945		(13,816,945)	10,733,548		(10,733,548)
<b>Total other financing sources (uses).....</b>	<b>\$12,157,655</b>	<b>(1,451,541)</b>	<b>(13,609,196)</b>	<b>9,218,196</b>	<b>(1,322,089)</b>	<b>(10,540,285)</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(1,359,857)	(\$1,359,857)		\$2,111,271	\$2,111,271
Fund balances, October 1.....		27,136,562			25,025,291	
Fund balances, September 30.....		\$25,776,705			\$27,136,562	

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

# **SPECIAL REVENUE FUNDS**

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

**EL PASO COUNTY, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1990**

**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, 1990**

**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 River Park Development**

This fund was established for the development of a county river park along the Rio Grande River.

**National Trust Heritage Tourism Program**

The mission of heritage tourism is to utilize tourism to restore and preserve historic resources in the County of El Paso and to promote those assets as places for learning about our culture, for experiencing our history and for sharing our traditions, for the enhancement of our economic base.

County of El Paso, Texas  
Special Revenue Funds  
Combining Balance Sheet  
September 30, 1960

(With comparative totals for September 30, 1959)

	El Paso					National			Totals Year Ended			
	Tourists and Conventions/ Bridge Amphitheatre	Convention and Performing Arts Center	Coliseum Improvement	Tourist Promotion	Accacate Golf Course Improvement	Accacate Park Improvement	Alternative Dispute Resolution Center	County River Park Development		Trust Heritage Tourism Program	Grants	
<b>Assets</b>												
Cash.....	\$118,698	\$398,328	\$17,579	\$505,130	\$30,443	\$595,885	\$10,915	\$6,787	\$485,273	\$6,787	\$2,296,095	\$1,640,197
Investments.....	1,387,000										1,387,000	1,705,279
Receivables(net of allowances for uncollectibles):												
Interest.....	31,494										31,494	28,585
Taxes.....												
Accounts.....	59,859	40,980	542			38,554			923,203		1,210,258	637,768
Due from other funds.....												10,560
<b>Total assets.....</b>	<b>\$1,577,051</b>	<b>\$439,308</b>	<b>\$18,121</b>	<b>\$505,130</b>	<b>\$30,443</b>	<b>\$634,239</b>	<b>\$10,915</b>	<b>\$6,787</b>	<b>\$1,388,476</b>	<b>\$6,787</b>	<b>\$4,904,847</b>	<b>\$4,020,390</b>
<b>Liabilities and fund balances</b>												
<b>Liabilities:</b>												
Vouchers payable.....	\$32,246	\$3,213	\$2,161			\$8,977	\$8,895		\$437,188		\$512,381	\$132,345
Accrued payroll.....	40,775	19,119	44,576						122,145		227,938	183,918
Due to other funds.....									487,572		487,572	395,263
Due to other governmental agencies.....		87	229,800								231,907	124,640
<b>Total liabilities.....</b>	<b>73,021</b>	<b>22,419</b>	<b>294,377</b>	<b>2,161</b>	<b>8,977</b>	<b>8,977</b>	<b>10,915</b>	<b>1,323</b>	<b>1,056,905</b>	<b>1,323</b>	<b>1,469,798</b>	<b>836,166</b>
<b>Fund balances:</b>												
Reserved:												
Reserve for change funds.....	100										100	100
Reserve for encumbrances.....	22,898	9,140	6,644	\$30,288		45,907		3,325			118,202	371,921
Unreserved:												
Designated for specific projects.....												864,766
Designated for subsequent year's expenditures.....	1,476,466	139,645	7,903	410,563	\$22,797	483,767			331,571		2,872,412	1,087,844
Undesignated.....	4,666	268,004	1,713	64,279	7,646	95,888		2,139			444,335	859,593
<b>Total fund balances.....</b>	<b>1,504,030</b>	<b>416,859</b>	<b>15,960</b>	<b>505,130</b>	<b>30,443</b>	<b>625,562</b>		<b>5,464</b>	<b>331,571</b>	<b>3,435,049</b>	<b>3,184,224</b>	
<b>Total liabilities and fund balances.....</b>	<b>\$1,577,051</b>	<b>\$439,308</b>	<b>\$18,121</b>	<b>\$505,130</b>	<b>\$30,443</b>	<b>\$634,239</b>	<b>\$10,915</b>	<b>\$6,787</b>	<b>\$1,388,476</b>	<b>\$6,787</b>	<b>\$4,904,847</b>	<b>\$4,020,390</b>

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

139,645  
268,004  
407,649

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, 1990  
 (With comparative totals for the fiscal year ended  
 September 30, 1989)

	El Paso										National		
	Road and Bridges	Tourists and Conventions/ Amphitheatre	Performing Arts Center	Coliseum Improvement	Tourist Promotion	Acacate Golf Course Improvement	Acacate Park Improvement	Alternative Dispute Resolution Center	County River Park Development Program	Trust Heritage Tourism	Totals		
											1990	1989	
Revenues:													
Taxes.....	\$1,077,152											\$1,077,152	\$986,009
Intergovernmental revenues.....	\$3,390,821	532,956	\$1,968,899						\$4,302,902			9,695,335	7,337,489
Charges for services.....		7,740		\$38,750		\$236,147	\$119,825					402,262	393,190
Interest.....	105,934	14,048			\$24,572				7,945			152,499	208,879
Miscellaneous.....	4,291	5,733	851						319,884			329,759	237,576
Total revenues.....	3,501,046	1,637,629	1,969,747	38,750	24,572	236,147	119,825		4,629,491			11,857,007	9,213,843
Expenditures:													
Current:													
General government.....	1,065,915	101,978										1,167,593	482,991
Administration of justice.....							119,825					1,759,240	1,878,865
Health and welfare.....												2,568,251	2,193,081
Community services.....												1,210,892	5,959
Resource development.....	1,300,110	1,860,278										2,950,385	2,993,449
Culture and recreation.....	21,833			44,488	177,983	47,055		\$34,125	\$4,324			329,308	115,398
Roads and bridges.....	1,679,229											1,679,229	1,585,047
Capital outlays.....	210,303	37,064	9,472	17,376		\$36,228	474,838					132,419	919,803
Total expenditures.....	2,955,447	1,480,485	\$1,969,747	91,807	177,983	38,228	\$119,825	34,125	5,665,802	4,324		12,709,326	9,969,973
Excess (deficiency) of revenues over (under) expenditures.....	\$45,599	177,144		(23,117)	(153,111)	(38,228)	(285,846)	(34,125)	(4,324)	(1,039,311)		(852,319)	(753,130)
Other financing sources (uses):													
Operating transfers in.....		150,000				450,000		34,125	9,788			1,689,755	813,725
Operating transfers out.....	(200,000)				(159,788)				(228,823)			(596,611)	(29,078)
Total other financing sources (uses)	(200,000)	150,000			(159,788)	450,000		\$34,125	\$9,788			1,103,144	784,647
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing use	\$45,599	327,144		(23,117)	(312,899)	(38,228)	164,154	5,404	(217,292)	5,404		250,825	31,517
Fund balances, October 1.....	1,159,431	89,745		39,077	818,029	\$68,671	461,408		548,863			3,184,254	3,152,707
Fund balances, September 30.....	\$1,504,030	\$416,889		\$15,960	\$505,130	\$30,443	\$825,582		\$331,571			\$3,435,049	\$3,184,224

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, 1990**

	Special Revenue Funds				Total Actual 1990	Total Actual 1989
	Budget	Actual	Variance Favorable (Unfavorable)	Grants		
<b>Revenues:</b>						
Taxes.....	\$810,000	\$1,077,152	\$267,152		\$1,077,152	\$986,809
Licenses and permits.....						
Intergovernmental revenues.....	5,196,325	5,592,673	396,348	\$4,302,662	9,895,335	7,337,489
Charges for services.....	315,100	402,262	87,162		402,262	393,190
Fines and forfeitures.....						
Interest income.....	367,094	144,554	(222,540)	7,945	152,499	208,979
Miscellaneous.....	372,943	10,875	(362,068)	318,884	329,750	287,576
<b>Total revenues.....</b>	<b>7,061,462</b>	<b>7,227,516</b>	<b>166,054</b>	<b>4,629,491</b>	<b>11,857,007</b>	<b>9,213,843</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government.....	1,180,007	1,167,593	12,414		1,167,593	482,961
Administration of justice.....	132,995	119,625	13,370	1,756,240	1,875,865	2,083,515
Health and welfare.....				2,566,251	2,566,251	2,103,081
Community services.....				1,210,892	1,210,892	5,956
Resource development.....	3,035,854	2,960,385	75,469		2,960,385	2,993,449
Culture and recreation.....	467,294	329,308	137,986		329,308	115,398
Roads and bridges.....	1,756,426	1,679,229	77,197		1,679,229	1,585,087
Capital outlays.....	1,090,975	787,384	303,591	132,419	919,803	597,526
<b>Total expenditures.....</b>	<b>7,663,551</b>	<b>7,043,524</b>	<b>620,027</b>	<b>5,665,802</b>	<b>12,709,326</b>	<b>9,966,973</b>
Excess (deficiency) of revenues over (under) expenditures.....	(602,089)	183,992	786,061	(1,036,311)	(852,319)	(753,130)
<b>Other financing sources (uses):</b>						
Operating transfer in.....	34,125	643,913	609,788	1,045,842	1,689,755	813,725
Operating transfer out.....	(359,788)	(359,788)		(226,823)	(586,611)	(29,078)
Net decrease in prior year's fund balance.....	927,752		(927,752)			
<b>Total other financing sources (uses).....</b>	<b>\$802,089</b>	<b>284,125</b>	<b>(317,964)</b>	<b>819,019</b>	<b>1,103,144</b>	<b>784,647</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		468,117	\$468,117	(217,292)	250,825	31,517
Fund balances, October 1.....		2,635,361		548,863	3,184,224	3,152,707
Fund balances, September 30.....		\$3,103,478		\$331,571	\$3,435,049	\$3,184,224

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, 1990 and 1989**

	1990	1989
<b>Assets</b>		
Cash.....	\$118,698	\$75,422
Investments.....	1,367,000	1,113,934
Receivables(net of allowances for uncollectibles):		
Interest.....	31,494	21,566
Taxes.....		
Accounts.....	59,859	31,438
<b>Total assets.....</b>	<b>\$1,577,051</b>	<b>\$1,242,360</b>
 <b>Liabilities and fund balances</b>		
<b>Liabilities:</b>		
Vouchers payable.....	\$32,246	\$47,675
Accrued payroll.....	40,775	36,254
<b>Total liabilities.....</b>	<b>73,021</b>	<b>83,929</b>
<b>Fund balances:</b>		
Reserved for encumbrances.....	22,898	210,289
Unreserved:		
Designated specific projects.....		630,035
Designated for subsequent year's expenditures.....	1,476,466	15,818
Undesignated .....	4,666	302,289
<b>Total fund balances.....</b>	<b>1,504,030</b>	<b>1,158,431</b>
<b>Total liabilities and fund balances.....</b>	<b>\$1,577,051</b>	<b>\$1,242,360</b>

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, 1990 and 1989

	1990	1989
<b>Revenues:</b>		
<b>Intergovernmental revenues:</b>		
Lateral road receipts.....	\$65,738	\$65,741
Auto license fee collections.....	3,325,083	2,048,567
Total intergovernmental revenues.....	3,390,821	2,114,308
Interest income.....	105,934	104,332
<b>Miscellaneous revenues:</b>		
Reimbursements (oil, gas).....	2,851	24,085
Other.....	1,440	17,236
Total miscellaneous revenues.....	4,291	41,321
<b>Total revenues</b>	<b>3,501,046</b>	<b>2,259,961</b>
<b>Expenditures:</b>		
<b>Current:</b>		
<b>General government:</b>		
Salaries - office.....	143,115	147,313
Office expense - engineering.....	2,718	7,009
Insurance - workers compensation.....	132,385	78,024
Social security .....	71,513	62,846
Retirement contributions.....	65,695	44,161
Insurance - health, dental and life.....	72,379	61,451
Indirect service.....	103,927	
Road resurfacing study.....	471,180	
Miscellaneous.....	3,003	3,835
Total general government.....	1,065,915	404,639
<b>Road and bridge construction and     maintenance:</b>		
Salaries - precincts.....	790,947	688,417
Road resurfacing.....	473,024	432,481
Street lights.....	81,577	83,070
Vehicle operating expense.....	1,605	3,033
Travel.....	3,329	
Gas, oil, grease expense.....	112,604	112,184
Operating expense-precinct.....	216,143	265,902
Total road and bridge con- struction and maintenance.....	1,679,229	1,585,087
Capital outlays.....	210,303	302,596
<b>Total expenditures</b> .....	<b>2,955,447</b>	<b>2,292,322</b>
Excess (deficiency) of revenues over (under) expenditures.....	545,599	(32,361)
<b>Other financing sources (uses):</b>		
Operating transfers out.....	(200,000)	
<b>Total other financing sources     (uses).....</b>	<b>(200,000)</b>	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	345,599	(32,361)
Fund balances, October 1.....	1,158,431	1,190,792
Fund balances, September 30.....	<b>\$1,504,030</b>	<b>\$1,158,431</b>

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, 1990 and 1989

	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
<b>Intergovernmental revenues:</b>						
Lateral road receipts.....	\$65,000	\$65,738	\$738	\$60,050	\$65,741	\$5,691
Auto license fee collections.....	3,056,825	3,325,083	268,258	1,901,868	2,048,567	146,699
Total intergovernmental revenues.....	3,121,825	3,390,821	268,996	1,961,918	2,114,308	152,390
Interest income.....	53,300	105,934	52,634	49,300	104,332	55,032
<b>Miscellaneous revenues:</b>						
Reimbursements (oil, gas).....	64,000	2,851	(61,149)	54,800	24,085	(30,715)
Other.....	200	1,440	1,240	100	17,236	17,136
Total miscellaneous revenues.....	64,200	4,291	(59,909)	54,900	41,321	(13,579)
<b>Total revenues.....</b>	<b>3,239,325</b>	<b>3,501,046</b>	<b>261,721</b>	<b>2,066,118</b>	<b>2,259,961</b>	<b>193,843</b>
<b>Expenditures:</b>						
<b>Current:</b>						
<b>General government:</b>						
Salaries - office.....	143,220	143,115	105	156,113	147,313	8,800
Office expense - engineering	4,731	2,718	2,013	8,370	7,009	1,361
Insurance - workers compensation.....	139,475	132,385	7,090	78,884	78,024	860
Social security .....	71,606	71,513	93	67,281	62,846	4,435
Retirement contributions.....	65,783	65,695	88	44,794	44,161	633
Insurance - health, dental and life.....	72,381	72,379	2			
Indirect service.....	103,927	103,927				
Road resurfacing study.....	472,429	471,180	1,249			
Miscellaneous.....	3,010	3,003	7			
<b>Total general government.....</b>	<b>1,076,562</b>	<b>1,065,915</b>	<b>10,647</b>	<b>433,836</b>	<b>404,639</b>	<b>29,197</b>
<b>Road and bridge construction and maintenance:</b>						
Salaries - precincts.....	795,767	790,947	4,820	706,757	688,417	18,340
Road resurfacing.....	493,934	473,024	20,910	583,702	432,481	151,221
Street lights.....	82,300	81,577	723	88,825	83,070	5,755
Vehicle operating expense.....	1,678	1,605	73	3,500	3,033	467
Travel.....	3,330	3,329	1			
Gas, oil, grease expense.....	129,754	112,604	17,150	214,743	112,184	102,559
Operating expense - precinct.....	249,663	216,143	33,520	311,668	265,902	45,766
<b>Total road and bridge construction and maintenance.....</b>	<b>1,756,426</b>	<b>1,679,229</b>	<b>77,197</b>	<b>1,909,195</b>	<b>1,585,087</b>	<b>324,108</b>
Capital outlays.....	230,945	210,303	20,642	305,645	302,596	3,049
<b>Total expenditures.....</b>	<b>3,063,933</b>	<b>2,955,447</b>	<b>108,486</b>	<b>2,648,676</b>	<b>2,292,322</b>	<b>356,354</b>
Excess(deficiency) of revenues over (under) expenditures.....	175,392	545,599	370,207	(582,558)	(32,361)	550,197
<b>Other financing sources (uses):</b>						
Operating transfers out.....	(200,000)	(200,000)				
Net decrease in prior years fund balance.	24,608		(24,608)	582,558		(582,558)
<b>Total other financing sources (uses).....</b>	<b>(\$175,392)</b>	<b>(200,000)</b>	<b>(24,608)</b>	<b>\$582,558</b>		<b>(582,558)</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses....</b>		<b>345,599</b>	<b>\$345,599</b>		<b>(32,361)</b>	<b>(\$32,361)</b>
Fund balances, October 1.....		1,158,431			1,190,792	
Fund balances, September 30.....		\$1,504,030			\$1,158,431	

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 Balance Sheets  
 September 30, 1990 and 1989

	1990	1989
<b>Assets</b>		
Cash.....	\$398,328	\$110,863
Accounts receivable.....	40,980	32,638
<b>Total assets.....</b>	<b>\$439,308</b>	<b>\$143,501</b>
<b>Liabilities and fund balances</b>		
<b>Liabilities:</b>		
Vouchers payable.....	\$3,213	\$34,854
Accrued payroll.....	19,119	18,902
Due to other governments.....	87	
<b>Total liabilities.....</b>	<b>22,419</b>	<b>53,756</b>
<b>Fund balances:</b>		
Reserve for change funds.....	100	100
Reserve for encumbrances.....	9,140	89,645
Designated for subsequent years	139,645	
Unreserved:		
Undesignated .....	268,004	
<b>Total fund balances.....</b>	<b>416,889</b>	<b>89,745</b>
<b>Total liabilities and fund balances.....</b>	<b>\$439,308</b>	<b>\$143,501</b>

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, 1990 and 1989

	1990	1989
<b>Revenues:</b>		
Hotel occupancy taxes.....	\$1,077,152	\$986,609
Amphitheater.....	7,740	
Intergovernmental revenues.....	532,956	326,782
Interest income.....	14,048	25,978
Miscellaneous.....	5,733	13
<b>Total revenues.....</b>	<b>1,637,629</b>	<b>1,339,382</b>
<b>Expenditures:</b>		
<b>Current:</b>		
<b>General government:</b>		
Social security.....	38,172	34,034
Retirement.....	34,602	22,493
Insurance - health and life.....	22,445	17,640
Insurance - unemployment.....	1,550	952
Insurance - workers compensation.....	4,909	3,203
<b>Total general government.....</b>	<b>101,678</b>	<b>78,322</b>
<b>Resource development:</b>		
<b>Tourist and convention center:</b>		
Salaries.....	503,428	462,544
Office expense.....	13,426	12,447
Printing and duplication.....	19,704	24,885
Dues and advertising.....	339,040	501,086
Operating/promotion/travel.....	322,819	301,505
Rentals - leases.....	10,422	11,592
Communications.....	34,355	33,176
Mileage reimbursement.....	3,006	5,622
Professional services.....	53,910	67,924
<b>Total resource development.....</b>	<b>1,300,110</b>	<b>1,420,781</b>
<b>Culture and recreation</b>		
<b>Amphitheatre:</b>		
Salaries.....	13,286	12,776
Operating expense.....	8,347	16,150
<b>Total culture and recreation.....</b>	<b>21,633</b>	<b>28,926</b>
<b>Capital outlays:</b>		
Resource development equipment.....	37,064	50,487
<b>Total capital outlays.....</b>	<b>37,064</b>	<b>50,487</b>
<b>Total expenditures.....</b>	<b>1,460,485</b>	<b>1,578,516</b>
<b>Excess (deficiency) of revenues over (under) expenditures.....</b>	<b>177,144</b>	<b>(239,134)</b>
<b>Other financing sources (uses):</b>		
Transfers in.....	150,000	
<b>Total other financing sources (uses).....</b>	<b>150,000</b>	
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....</b>	<b>327,144</b>	<b>(239,134)</b>
Fund balances, October 1.....	89,745	328,879
<b>Fund balances, September 30.....</b>	<b>\$416,889</b>	<b>\$89,745</b>

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, 1990 and 1989

	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Hotel occupancy taxes.....	\$810,000	\$1,077,152	\$267,152	\$800,000	\$986,609	\$186,609
Amphitheater.....	100	7,740	7,640			
Intergovernmental revenues.....	405,000	532,956	127,956	400,000	326,782	(73,218)
Interest income.....	15,000	14,048	(952)	5,000	25,978	20,978
Miscellaneous.....	239,745	5,733	(234,012)	1,100	13	(1,087)
<b>Total revenues.....</b>	<b>1,469,845</b>	<b>1,637,629</b>	<b>167,784</b>	<b>1,206,100</b>	<b>1,339,382</b>	<b>133,282</b>
<b>Expenditures:</b>						
<b>Current:</b>						
<b>General government:</b>						
Social security.....	38,375	38,172	203	34,735	34,034	701
Retirement.....	34,695	34,602	93	22,735	22,493	242
Insurance - health and life.....	23,380	22,445	935	18,119	17,640	479
Insurance - unemployment.....	1,640	1,550	90	2,420	952	1,468
Insurance - workers compensation.....	5,355	4,909	446	5,275	3,203	2,072
<b>Total general government.....</b>	<b>103,445</b>	<b>101,678</b>	<b>1,767</b>	<b>83,284</b>	<b>78,322</b>	<b>4,962</b>
<b>Resource development:</b>						
<b>Tourist and convention center:</b>						
Salaries.....	503,693	503,428	265	465,621	462,544	3,077
Office expense.....	14,028	13,426	602	15,036	12,447	2,589
Printing and duplication.....	22,400	19,704	2,696	30,201	24,885	5,316
Dues and advertising.....	339,181	339,040	141	502,201	501,086	1,115
Operating/promotion/travel.....	325,967	322,819	3,148	341,437	301,505	39,932
Rentals and leases.....	10,735	10,422	313	11,715	11,592	123
Communications.....	34,500	34,355	145	34,180	33,176	1,004
Mileage reimbursement.....	3,100	3,006	94	6,805	5,622	1,183
Professional services.....	53,987	53,910	77	70,455	67,924	2,531
<b>Total resource development.....</b>	<b>1,307,591</b>	<b>1,300,110</b>	<b>7,481</b>	<b>1,477,651</b>	<b>1,420,781</b>	<b>56,870</b>
<b>Culture and recreation</b>						
<b>Amphitheatre:</b>						
Salaries.....	13,300	13,286	14	12,900	12,776	124
Operating expense.....	8,384	8,347	37	18,950	16,150	2,800
<b>Total culture and recreation.....</b>	<b>21,684</b>	<b>21,633</b>	<b>51</b>	<b>31,850</b>	<b>28,926</b>	<b>2,924</b>
<b>Capital outlays:</b>						
Resource development equipment.....	37,125	37,064	61	81,029	50,487	30,542
<b>Total capital outlays.....</b>	<b>37,125</b>	<b>37,064</b>	<b>61</b>	<b>81,029</b>	<b>50,487</b>	<b>30,542</b>
<b>Total expenditures.....</b>	<b>\$1,469,845</b>	<b>1,460,485</b>	<b>9,360</b>	<b>1,673,814</b>	<b>1,578,516</b>	<b>95,298</b>
<b>Excess (deficiency) of revenues over (under) expenditures.....</b>		<b>177,144</b>	<b>177,144</b>	<b>(467,714)</b>	<b>(239,134)</b>	<b>228,580</b>
<b>Other financing sources (uses):</b>						
Transfers in.....		150,000	150,000			
<b>Net decrease in prior year's fund balance...</b>				<b>467,714</b>		<b>(467,714)</b>
<b>Total other financing sources (uses).....</b>		<b>150,000</b>	<b>150,000</b>	<b>\$467,714</b>		<b>(467,714)</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....</b>		<b>327,144</b>	<b>\$327,144</b>		<b>(239,134)</b>	<b>(\$239,134)</b>
<b>Fund balances, October 1.....</b>		<b>89,745</b>			<b>328,879</b>	
<b>Fund balances, September 30.....</b>		<b>\$416,889</b>			<b>\$89,745</b>	

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, 1990 and 1989

	1990	1989
<b>Assets</b>		
Cash.....	\$147,257	\$159,756
Accounts receivable.....	147,120	49
<b>Total assets.....</b>	<b>\$294,377</b>	<b>\$159,805</b>
<b>Liabilities and fund balances</b>		
<b>Liabilities:</b>		
Vouchers payable.....	\$20,001	\$8,390
Accrued payroll.....	44,576	39,355
Due to other governmental agencies.....	229,800	112,060
<b>Total liabilities.....</b>	<b>294,377</b>	<b>159,805</b>
<b>Fund balances:</b>		
<b>Total fund balances.....</b>		
<b>Total liabilities and fund balances.....</b>	<b>\$294,377</b>	<b>\$159,805</b>

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, 1990 and 1989**

	1990	1989
<b>Revenues:</b>		
Intergovernmental revenues.....	\$1,668,896	\$1,608,013
Miscellaneous.....	851	
<b>Total revenues.....</b>	<b>1,669,747</b>	<b>1,608,013</b>
<b>Expenditures:</b>		
<b>Current:</b>		
<b>Resource development:</b>		
Salaries.....	878,102	838,149
Social security.....	66,511	62,224
Retirement.....	42,366	27,731
Insurance health and life.....	45,077	35,908
Insurance - unemployment.....	2,643	2,389
Insurance - workers compensation.....	42,136	36,002
Mileage reimbursement.....	3,861	3,959
Office expense.....	9,637	11,422
Dues and advertising.....	49,377	33,798
Printing/Duplicating.....	14,548	10,526
Maintenance and repair.....	59,745	44,163
Vehicle operating expense.....	1,663	1,631
Operating-promotion/travel.....	29,640	15,268
Operating supplies.....	22,382	19,600
Utilities.....	281,763	285,915
Employee training.....	4,034	4,449
Travel and transportation.....	8,812	5,880
Professional services.....	97,978	133,654
<b>Total resource development.....</b>	<b>1,660,275</b>	<b>1,572,668</b>
Capital outlays.....	9,472	35,345
<b>Total expenditures.....</b>	<b>\$1,669,747</b>	<b>\$1,608,013</b>
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, 1990 and 1989

	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Intergovernmental revenues.....	\$1,669,500	\$1,668,896	(\$604)	\$1,655,050	\$1,608,013	(\$47,037)
Miscellaneous.....	68,998	851	(68,147)			
<b>Total revenues.....</b>	<b>1,738,498</b>	<b>1,669,747</b>	<b>(68,751)</b>	<b>1,655,050</b>	<b>1,608,013</b>	<b>(47,037)</b>
<b>Expenditures:</b>						
<b>Current:</b>						
<b>Resource development:</b>						
Salaries.....	899,309	878,102	21,207	846,035	838,149	7,886
Social security.....	67,305	66,511	794	65,970	62,224	3,746
Retirement.....	43,508	42,366	1,142	31,135	27,731	3,404
Insurance - health and life.....	47,985	45,077	2,908	38,795	35,908	2,887
Insurance - unemployment.....	3,585	2,643	942	5,000	2,389	2,611
Insurance - workers compensation.....	46,152	42,136	4,016	40,655	36,002	4,653
Mileage reimbursement.....	5,540	3,861	1,679	4,000	3,959	41
Office expense.....	11,511	9,637	1,874	13,548	11,422	2,126
Dues and advertising.....	49,986	49,377	609	38,250	33,798	4,452
Printing/duplicating.....	18,258	14,548	3,710	10,200	10,526	(326)
Maintenance and repair.....	71,386	59,745	11,641	54,856	44,163	10,693
Vehicle operating expense.....	1,768	1,663	105	1,800	1,631	169
Promotion.....	32,073	29,640	2,433	23,288	15,268	8,020
Supplies.....	26,899	22,382	4,517	24,000	19,600	4,400
Utilities/communications.....	287,184	281,763	5,421	296,035	285,915	10,120
Employee training.....	4,550	4,034	516	5,069	4,449	620
Travel.....	10,019	8,812	1,207	7,400	5,880	1,520
Professional services.....	101,245	97,978	3,267	136,564	133,654	2,910
<b>Total resource development.....</b>	<b>1,728,263</b>	<b>1,660,275</b>	<b>67,988</b>	<b>1,642,600</b>	<b>1,572,668</b>	<b>69,932</b>
Capital outlays.....	10,235	9,472	763	39,707	35,345	4,362
<b>Total expenditures.....</b>	<b>\$1,738,498</b>	<b>\$1,669,747</b>	<b>\$68,751</b>	<b>1,682,307</b>	<b>\$1,608,013</b>	<b>74,294</b>
Excess(deficiency) of revenues over (under) expenditures.....				(27,257)		27,257
<b>Other financing sources (uses):</b>						
Net decrease in prior year's fund balance.....				27,257		(27,257)
<b>Total other financing sources (uses).....</b>				<b>\$27,257</b>		<b>(\$27,257)</b>
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, 1990 and 1989

	1990	1989
<b>Assets</b>		
Cash.....	\$17,579	\$35,958
Accounts receivable.....	542	3,253
<b>Total assets.....</b>	<b>\$18,121</b>	<b>\$39,211</b>
<b>Liabilities and fund balances</b>		
<b>Liabilities:</b>		
Vouchers payable.....	\$2,161	\$134
<b>Total liabilities.....</b>	<b>2,161</b>	<b>134</b>
<b>Fund balances:</b>		
<b>Reserved:</b>		
Reserved for encumbrances.....	6,644	35,862
<b>Unreserved:</b>		
Designated for subsequent year's expenditures.....	7,603	1,613
Undesignated .....	1,713	1,602
<b>Total fund balances.....</b>	<b>15,960</b>	<b>39,077</b>
<b>Total liabilities and fund balances.....</b>	<b>\$18,121</b>	<b>\$39,211</b>

**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, 1990 and 1989**

	<u>1990</u>	<u>1989</u>
<b>Revenues:</b>		
<b>Charges for services:</b>		
Coliseum parking fees.....	\$38,750	\$42,823
Total charges for services.....	<u>38,750</u>	<u>42,823</u>
Total revenues.....	<u>38,750</u>	<u>42,823</u>
<b>Expenditures:</b>		
<b>Current:</b>		
<b>Culture and recreation:</b>		
Maintenance and repair.....	37,865	27,275
Contracted services.....	6,623	8,837
Total culture and recreation.....	<u>44,488</u>	<u>36,112</u>
Capital outlays.....	17,379	12,764
Total expenditures.....	<u>61,867</u>	<u>48,876</u>
Excess(deficiency) of revenues over (under) expenditures.....	(23,117)	(6,053)
Fund balances, October 1.....	39,077	45,130
Fund balances, September 30.....	<u>\$15,960</u>	<u>\$39,077</u>

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, 1990 and 1989**

	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
<b>Charges for services:</b>						
Coliseum parking fees.....	\$40,000	\$38,750	(\$1,250)	\$40,000	\$42,823	\$2,823
Total charges for services.....	40,000	38,750	(1,250)	40,000	42,823	2,823
Total revenues.....	40,000	38,750	(1,250)	40,000	42,823	2,823
<b>Expenditures:</b>						
<b>Current:</b>						
<b>Culture and recreation:</b>						
Maintenance and repair.....	42,911	37,865	5,046	45,214	27,275	17,939
Contracted services.....	11,162	6,623	4,539	25,000	8,837	16,163
Total culture and recreation.....	54,073	44,488	9,585	70,214	36,112	34,102
Capital outlays.....	23,401	17,379	6,022	13,300	12,764	536
Total expenditures.....	77,474	61,867	15,607	83,514	48,876	34,638
Excess (deficiency) of revenues over (under) expenditures.....	(37,474)	(23,117)	14,357	(43,514)	(6,053)	37,461
<b>Other financing sources (uses):</b>						
Net decrease in prior years fund balance...	37,474		(37,474)	43,514		(43,514)
Total other financing sources (uses).....	\$37,474		(37,474)	\$43,514		(43,514)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(23,117)	(\$23,117)		(6,053)	(\$6,053)
Fund balances, October 1.....		39,077			45,130	
Fund balances, September 30.....		\$15,960			\$39,077	

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, 1990 and 1989**

	<u>1990</u>	<u>1989</u>
<b>Assets</b>		
Cash.....	\$505,130	\$221,665
Investments.....		591,345
Interest receivable.....		5,019
<b>Total assets.....</b>	<b><u>\$505,130</u></b>	<b><u>\$818,029</u></b>
<b>Liabilities and fund balances</b>		
<b>Liabilities:</b>		
<b>Total liabilities.....</b>	<b><u>                    </u></b>	<b><u>                    </u></b>
<b>Fund balances:</b>		
<b>Reserved:</b>		
Reserve for encumbrances.....	\$30,288	
<b>Unreserved:</b>		
Designated specific projects.....		\$115,000
Designated for subsequent year's expenditures.....	410,563	298,794
Undesignated .....	64,279	404,235
<b>Total fund balances.....</b>	<b><u>505,130</u></b>	<b><u>818,029</u></b>
<b>Total liabilities and fund balances.....</b>	<b><u>\$505,130</u></b>	<b><u>\$818,029</u></b>

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, 1990 and 1989**

	<u>1990</u>	<u>1989</u>
<b>Revenues:</b>		
Interest income.....	\$24,572	\$68,312
<b>Total revenues.....</b>	<b>24,572</b>	<b>68,312</b>
<b>Expenditures:</b>		
<b>Current:</b>		
Culture and recreation.....	177,683	
<b>Total expenditures.....</b>	<b>177,683</b>	
<b>Excess (deficiency) of revenues over</b>		
<b>(under) expenditures.....</b>	<b>(153,111)</b>	<b>68,312</b>
<b>Other financing sources (uses):</b>		
Transfer out.....	(159,788)	
<b>Total other financing sources</b>		
<b>(uses).....</b>	<b>(159,788)</b>	
<b>Excess (deficiency) of revenues and</b>		
<b>other financing sources over (under)</b>		
<b>expenditures and other financing</b>		
<b>uses.....</b>	<b>(312,899)</b>	<b>68,312</b>
<b>Fund balances, October 1.....</b>	<b>818,029</b>	<b>749,717</b>
<b>Fund balances, September 30.....</b>	<b>\$505,130</b>	<b>\$818,029</b>

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, 1990 and 1989

	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest income.....	\$298,794	\$24,572	(\$274,222)		\$68,312	\$68,312
<b>Total revenues.....</b>	<b>298,794</b>	<b>24,572</b>	<b>(274,222)</b>		<b>68,312</b>	<b>68,312</b>
<b>Expenditures:</b>						
<b>Current:</b>						
Culture and recreation.....	209,124	177,683	31,441			
Total culture and recreation.....	209,124	177,683	31,441			
Capital outlays.....	68,888		68,888			
<b>Total expenditures.....</b>	<b>278,012</b>	<b>177,683</b>	<b>100,329</b>			
Excess (deficiency) of revenues over (under) expenditures.....	20,782	(153,111)	(173,893)		68,312	68,312
<b>Other financing sources (uses):</b>						
Transfers out.....	(159,788)	(159,788)				
Net decrease in prior year's fund balance.....	139,006		(139,006)			
<b>Total other financing sources (uses).....</b>	<b>(\$20,782)</b>	<b>(159,788)</b>	<b>(\$139,006)</b>			
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....</b>		<b>(312,899)</b>	<b>(\$312,899)</b>		<b>68,312</b>	<b>\$68,312</b>
<b>Fund balances, October 1.....</b>		<b>818,029</b>			<b>749,717</b>	
<b>Fund balances, September 30.....</b>		<b>\$505,130</b>			<b>\$818,029</b>	

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, 1990 and 1989

	1990	1989
<b>Assets</b>		
Cash.....	\$30,443	\$68,671
<b>Total assets.....</b>	<b>\$30,443</b>	<b>\$68,671</b>
<b>Liabilities and fund balances</b>		
<b>Liabilities:</b>		
<b>Total liabilities.....</b>		
<b>Fund balances:</b>		
<b>Unreserved:</b>		
Designated for subsequent year's expenditures.....	\$22,797	\$61,542
Undesignated .....	7,646	7,129
<b>Total fund balances.....</b>	<b>30,443</b>	<b>68,671</b>
<b>Total liabilities and fund balances.....</b>	<b>\$30,443</b>	<b>\$68,671</b>

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, 1990 and 1989**

	<u>1990</u>	<u>1989</u>
<b>Revenues:</b>		
Park traffic control fees.....		\$7,128
<b>Total revenues.....</b>		<u>7,128</u>
<b>Expenditures:</b>		
Capital outlays.....	\$38,228	
<b>Total expenditures.....</b>	<u>38,228</u>	
<b>Excess (deficiency) of revenues over</b>		
<b>(under) expenditures.....</b>	(38,228)	7,128
<b>Fund balances, October 1.....</b>	<u>68,671</u>	<u>61,543</u>
<b>Fund balances, September 30.....</b>	<u>\$30,443</u>	<u>\$68,671</u>

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, 1990 and 1989**

	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for services:						
Park traffic control fees.....				\$6,000	\$7,128	\$1,128
<b>Total revenues.....</b>				<b>6,000</b>	<b>7,128</b>	<b>1,128</b>
<b>Expenditures:</b>						
Capital outlays.....	\$61,542	\$38,228	\$23,314	6,000		6,000
<b>Total expenditures.....</b>	<b>61,542</b>	<b>38,228</b>	<b>23,314</b>	<b>\$6,000</b>		<b>6,000</b>
Excess (deficiency) of revenues over (under) expenditures.....	(61,542)	(38,228)	23,314		7,128	\$7,128
<b>Other financing sources (uses):</b>						
Net decrease in prior year's fund balance.....	61,542		(61,542)			
<b>Total other financing sources     (uses).....</b>	<b>\$61,542</b>		<b>(61,542)</b>			
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(38,228)	(\$38,228)		7,128	
Fund balances, October 1.....		68,671			\$61,543	
Fund balances, September 30.....		<b>\$30,443</b>			<b>\$68,671</b>	

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, 1990 and 1989

	1990	1989
<b>Assets</b>		
Cash.....	\$595,685	\$449,872
Accounts receivable.....	38,554	11,594
<b>Total assets.....</b>	<b>\$634,239</b>	<b>\$461,466</b>
<b>Liabilities and fund balances</b>		
<b>Liabilities:</b>		
Vouchers payable.....	\$8,677	\$58
<b>Total liabilities.....</b>	<b>8,677</b>	<b>58</b>
<b>Fund balances:</b>		
<b>Reserved:</b>		
Reserved for encumbrances.....	45,907	36,125
<b>Unreserved:</b>		
Designated specific projects.....		119,731
Designated for subsequent year's expenditures.....	483,767	161,214
Undesignated .....	95,888	144,338
<b>Total fund balances.....</b>	<b>625,562</b>	<b>461,408</b>
<b>Total liabilities and fund balances.....</b>	<b>\$634,239</b>	<b>\$461,466</b>

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, 1990 and 1989

	1990	1989
<b>Revenues:</b>		
<b>Charges for services:</b>		
Park traffic control fees.....	\$236,147	\$236,214
<b>Total charges for services.....</b>	<b>236,147</b>	<b>236,214</b>
<b>Total revenues.....</b>	<b>236,147</b>	<b>236,214</b>
<b>Expenditures:</b>		
<b>Current:</b>		
<b>Culture and recreation:</b>		
Operating expense-general.....	7,690	11,419
Public utilities-general.....		
Contracted services.....	39,365	38,941
<b>Total culture and recreation.....</b>	<b>47,055</b>	<b>50,360</b>
<b>Capital outlays.....</b>	<b>474,938</b>	<b>48,382</b>
<b>Total expenditures.....</b>	<b>521,993</b>	<b>98,742</b>
<b>Excess (deficiency) of revenues over (under) expenditures.....</b>	<b>(285,846)</b>	<b>137,472</b>
<b>Other financing sources (uses):</b>		
Transfers in - general fund.....	450,000	
<b>Total other financing sources (uses).....</b>	<b>450,000</b>	
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....</b>	<b>164,154</b>	<b>137,472</b>
<b>Fund balances, October 1.....</b>	<b>461,408</b>	<b>323,936</b>
<b>Fund balances, September 30.....</b>	<b>\$625,562</b>	<b>\$461,408</b>

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, 1990 and 1989**

	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
<b>Charges for services:</b>						
Park traffic control fees.....	\$150,000	\$236,147	\$86,147	\$140,000	\$236,214	\$96,214
Total charges for services.....	<u>150,000</u>	<u>236,147</u>	<u>86,147</u>	<u>140,000</u>	<u>236,214</u>	<u>96,214</u>
Total revenues.....	<u>150,000</u>	<u>236,147</u>	<u>86,147</u>	<u>140,000</u>	<u>236,214</u>	<u>96,214</u>
<b>Expenditures:</b>						
<b>Current:</b>						
<b>Culture and recreation:</b>						
Operating.....	18,500	7,690	10,810	19,511	11,419	8,092
Public utilities.....	20,000		20,000			
Contracted services.....	100,000	39,365	60,635	50,000	38,941	11,059
Total culture and recreation.....	<u>138,500</u>	<u>47,055</u>	<u>91,445</u>	<u>69,511</u>	<u>50,360</u>	<u>19,151</u>
Capital outlays.....	658,839	474,938	183,901	113,480	48,382	65,098
Total expenditures.....	<u>797,339</u>	<u>521,993</u>	<u>275,346</u>	<u>182,991</u>	<u>98,742</u>	<u>84,249</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(647,339)</u>	<u>(285,846)</u>	<u>361,493</u>	<u>(42,991)</u>	<u>137,472</u>	<u>180,463</u>
<b>Other financing sources (uses):</b>						
Transfers in - general fund.....		450,000	450,000			
Net decrease in prior years fund balance....	647,339		(647,339)	42,991		(42,991)
Total other financing sources (uses).....	<u>\$647,339</u>	<u>450,000</u>	<u>(\$197,339)</u>	<u>\$42,991</u>		<u>(42,991)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		164,154	\$164,154		137,472	\$137,472
Fund balances, October 1.....		461,408			323,936	
Fund balances, September 30.....		<u>\$625,562</u>			<u>\$461,408</u>	

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, 1990 and 1989

	<u>1990</u>	<u>1989</u>
<b>Assets</b>		
Cash.....	\$10,915	\$2,020
Due from other funds.....		10,560
<b>Total assets.....</b>	<b><u>\$10,915</u></b>	<b><u>\$12,580</u></b>
 <b>Liabilities and fund balances</b>		
<b>Liabilities:</b>		
Vouchers payable.....	\$8,895	
Due to other governmental agencies.....	2,020	\$12,580
<b>Total liabilities.....</b>	<b><u>10,915</u></b>	<b><u>12,580</u></b>
 <b>Fund balances:</b>		
Total fund balances.....		
<b>Total liabilities and fund balances.....</b>	<b><u>\$10,915</u></b>	<b><u>\$12,580</u></b>

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, 1990 and 1989**

	<u>1990</u>	<u>1989</u>
<b>Revenues:</b>		
<b>Charges for services:</b>		
Alternative dispute resolution system fees.....	\$119,625	\$107,025
Total charges for services.....	<u>119,625</u>	<u>107,025</u>
Total revenues.....	<u>119,625</u>	<u>107,025</u>
<b>Expenditures:</b>		
<b>Current:</b>		
Administration of justice.....	119,625	107,025
Total expenditures.....	<u>\$119,625</u>	<u>\$107,025</u>
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, 1990 and 1989**

	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
<b>Charges for services:</b>						
Alternative dispute resolution system fees.....	\$125,000	\$119,625	(\$5,375)	\$112,260	\$107,025	(\$5,235)
Total charges for services.....	125,000	119,625	(5,375)	112,260	107,025	(5,235)
<b>Total revenues.....</b>	<b>125,000</b>	<b>119,625</b>	<b>(5,375)</b>	<b>112,260</b>	<b>107,025</b>	<b>(5,235)</b>
<b>Expenditures:</b>						
<b>Current:</b>						
Administration of justice.....	132,995	119,625	13,370	112,260	107,025	5,235
Total expenditures.....	132,995	\$119,625	\$13,370	\$112,260	\$107,025	\$5,235
Excess (deficiency) of revenues over (under) expenditures.....	(7,995)		7,995			
<b>Other financing sources (uses):</b>						
Net decrease in prior years fund balance....	7,995		(7,995)			
Total other financing sources (uses).....	\$7,995		(\$7,995)			
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  
County River Park Development Fund  
Comparative Balance Sheets  
September 30, 1990 and 1989

	1990	1989
<b>Assets</b>		
Total assets.....		
<b>Liabilities and fund balances</b>		
<b>Liabilities:</b>		
Total liabilities.....		
<b>Fund balances:</b>		
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  
 County River Park Development Fund  
 Comparative Statements of Revenues, Expenditures and  
 Changes in Fund Balances  
 For the fiscal years ended September 30, 1990 and 1989

	1990	1989
<b>Revenues:</b>		
Total revenues.....		
<b>Expenditures:</b>		
Culture and recreation.....	\$34,125	
Total expenditures.....	34,125	
Excess (deficiency) of revenues over (under) expenditures.....	(34,125)	
<b>Other financing sources (uses):</b>		
Transfers in - general fund.....	34,125	
Total other financing sources (uses).....	\$34,125	
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  
 County River Park Development Fund  
 Comparative Statements of Revenues, Expenditures and  
 Changes in Fund Balances—Budget and Actual  
 Fiscal years ended September 30, 1990 and 1989

	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Total revenues.....						
<b>Expenditures:</b>						
Culture and recreation.....	\$34,125	\$34,125				
<b>Total expenditures.....</b>	<b>34,125</b>	<b>34,125</b>				
Excess (deficiency) of revenues over (under) expenditures.....	(34,125)	(34,125)				
<b>Other financing sources (uses):</b>						
Transfers in - general fund.....	34,125	34,125				
<b>Total other financing sources     (uses).....</b>	<b>\$34,125</b>	<b>\$34,125</b>				
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  
 National Trust Heritage Tourism Program  
 Comparative Balance Sheets  
 September 30, 1990 and 1989

	1990	1989
<b>Assets</b>		
Cash.....	\$6,787	
<b>Total assets.....</b>	<b>\$6,787</b>	
<b>Liabilities and fund balances</b>		
<b>Liabilities:</b>		
Accrued payroll liabilities	\$1,323	
<b>Total liabilities.....</b>	<b>1,323</b>	
<b>Fund balances:</b>		
Reserved for encumbrances.....	3,325	
Undesignated.....	2,139	
<b>Total fund balances.....</b>	<b>5,464</b>	
<b>Total liabilities and fund balances.....</b>	<b>\$6,787</b>	

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



County of El Paso, Texas  
National Trust Heritage Tourist Program  
Comparative Statements of Revenues, Expenditures and  
Changes in Fund Balances  
For the fiscal years ended September 30, 1990 and 1989

	1990	1989
<b>Revenues:</b>		
Total revenues.....		
<b>Expenditures:</b>		
Salaries.....	\$2,308	
Social security.....	176	
Retirement.....	161	
Insurance - unemployment.....	3	
Operating.....	1,676	
Total expenditures.....	4,324	
Excess(deficiency) of revenues over (under) expenditures.....	(4,324)	
<b>Other financing sources (uses):</b>		
Transfers in.....	9,788	
Total other financing sources (uses).....	9,788	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	5,464	
Fund balances, October 1.....		
Fund balances, September 30.....	\$5,464	

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

County of El Paso, Texas  
 National Trust Heritage Tourist Program  
 Comparative Statements of Revenues, Expenditures and  
 Changes in Fund Balances—Budget and Actual  
 Fiscal years ended September 30, 1990 and 1989

	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Total revenues.....						
<b>Expenditures:</b>						
Salaries.....	\$3,462	\$2,308	\$1,154			
Social security.....	265	176	89			
Retirement.....	243	161	82			
Insurance - health and life.....	107		107			
Insurance - unemployment.....	11	3	8			
Insurance - workers compensation.....	700		700			
Operating.....	5,000	1,676	3,324			
Total expenditures.....	9,788	4,324	5,464			
Excess(deficiency) of revenues over (under) expenditures.....	(9,788)	(4,324)	5,464			
<b>Other financing sources (uses):</b>						
Transfers in.....		9,788	9,788			
Net decrease in prior year's fund balance.....	9,788		(9,788)			
Total other financing sources (uses).....	\$9,788	9,788				
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		5,464	\$5,464			
Fund balances, October 1.....						
Fund balances, September 30.....		\$5,464				

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

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# Grants

**EL PASO COUNTY, TEXAS  
Purposes of Special Revenue Funds  
September 30, 1990**

**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.

**Texas Community Development Program Westway Water District**

The Texas Department of Commerce has pledged funds to provide the Westway Community with a water well. This well will be constructed on property owned by the Westway Water Supply Corporation.

**EL PASO COUNTY, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1990**

**GRANTS**

**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.

**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 to 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.

**EL PASO COUNTY, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1990**

**GRANTS**

**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 provide 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.

**EL PASO COUNTY, TEXAS  
Purposes of Special Revenue Funds  
September 30, 1990**

**GRANTS**

**TDCA Lower Valley Street Improvement**

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

**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.

**El Paso Alcohol and Drug Abuse Services**

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.

**El Paso Adolescent Drug and Alcohol Treatment Center**

This grant was awarded by the Texas Commission on Alcohol and Drug Abuse for the purpose of residential detoxification treatment for youth.

**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.



**EL PASO COUNTY, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1990**

**GRANTS**

**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.

**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.

**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.

**West Texas Impact Court/1 Adjudication of Drug Offenders**

This grant was awarded by the State Criminal Justice Division. The funding is to establish a specialized court to increase the prompt adjudication of controlled substance violation cases, asset forfeiture cases, and related cases originated and accepted for prosecution by the West Texas Multi-County Narcotics Task Force.

**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.

**EL PASO COUNTY, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1990**

**GRANTS**

**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.

**Juvenile Justice Program**

This grant was awarded by the State Criminal Justice Division to provide salaries and fringe benefits for three full-time and one part-time detention worker to conduct a "boot camp" program. The goal of the program is to divert juveniles from commitment to the Texas Youth Commission by teaching them self-discipline, responsibility, life skills, work skills, and physical fitness.

**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 will consist 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 will consist 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.

**EL PASO COUNTY, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1990**

**GRANTS**

**Drug Abuse Resistance Education**

The State Criminal Justice Division awarded this grant for the purpose of providing a drug abuse prevention course for students. The program includes strategies for resisting peer pressure to use drugs, improving self-esteem and self-assertiveness followed by providing factual information about drug and alcohol use.

**1989 Texas Community Development Programs - Water/Sewer**

The Texas Department of Commerce and the County of El Paso have contracted to provide water and sewer facilities for the Lower Valley and the Westway Addition. The Lower Valley will have water lines constructed in four subdivisions. The Westway Addition will have a combination of water and sewer lines constructed with this grant.

**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.

**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.

County of El Paso, Texas  
 Special Revenue Funds  
 Combining Balance Sheet - Grant Funds  
 For the year ended September 30, 1990  
 (With comparative totals for the year ended September 30, 1989)

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	
Child support.....								
Court master (a.g. title IV).....		\$30,637	\$30,637	\$1,636	\$5,297	\$23,704	\$30,637	\$30,637
Nutrition aa/dhs.....	\$242,272	157,507	399,779	350,477	38,961		389,438	399,779
Hud community development block grant.....	45,372		45,372	5			5	45,372
Purchase of services-juveniles.....		10,746	10,746	29		3,766	3,795	10,746
Victim witness services.....	2,490		2,490					2,490
Sheriff's training academy.....	27,231	21,605	48,836	1,162	2,570		3,732	48,836
Sheriff's neighborhood watch.....		1,615	1,615			1,615	1,615	1,615
Comprehensive domestic violence program.....	16,050	12,091	28,141	370	2,095		2,465	28,141
Tdca-water/sewer.....		18,519	18,519			18,519	18,519	18,519
Tdca-jobs bill.....	11,251		11,251					11,251
Alcohol & drug abuse services.....		163,585	163,585	29,682	20,770	110,687	161,139	163,585
Adolescent drug & alcohol treatment.....		31,259	31,259	16,978	9,431	2,838	29,247	31,259
Comprehensive anti dwi.....		1,190	1,190			1,190	1,190	1,190
Special Investigations group.....	5	29,210	29,215	1,923	7,252		9,175	29,215
State general assistance.....	22,857		22,857					22,857
T.E.R.P. nutritional services.....		23,319	23,319	15,215		8,104	23,319	23,319
Narcotics detection/apprehension.....		309,701	309,701	895	29,388	279,418	309,701	309,701
Adjudication of drug offenders.....	9,093	8,503	17,596	1,377	1,765		3,142	17,596
Juvenile probation-triad.....	6,147	35,814	41,961					41,961
Juvenile corrections program.....		3,270	3,270	2,044			2,044	3,270
Juvenile justice program.....		17,173	17,173		2,795	14,378	17,173	17,173
Cuadrilla addition project.....	14,947		14,947	2,565			2,565	14,947
Bailey addition project.....	2,810		2,810					2,810
Juvenile screening unit.....		10,345	10,345		1,821	7,839	9,660	10,345
Drug abuse resistance education.....	5,869	1,770	7,639	3,000			3,000	7,639
Community development-water/sewer.....	58,879		58,879					58,879
T.E.R.P. -oil and gas overcharge.....		35,344	35,344	9,830				35,344
Heat stress program.....						25,514		
Balances September 30, 1990.....	\$465,273	\$923,203	\$1,388,476	\$437,188	\$122,145	\$497,572	\$1,056,905	\$331,571
Balances September 30, 1989.....	\$515,970	\$558,797	\$1,074,767	\$41,234	\$89,407	\$395,263	\$525,904	\$548,863

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, 1990  
(With Comparative totals for the year ended September 30, 1989)

Fund	Beginning Balance	Revenues	Expenditures (Current)	Net Change in Fund Balances During the Year	Ending Balance
Child support.....	\$14,121		\$14,121	(\$14,121)	
Court master (a.g. title IV).....		\$145,921	145,921		
Nutrition aaa/dhs.....	336,139	2,007,269	2,333,067	(325,798)	\$10,341
Hud community development block grant.....	44,209	7,637	6,479	1,158	45,367
Purchase of services-juveniles.....	6,951	37,215	37,215		6,951
Victim witness services.....	4,259	172	1,941	(1,769)	2,490
Rape and child abuse prosecution.....	18,078		18,078	(18,078)	
Sheriff's training academy.....	99,292	199,462	253,650	(54,188)	45,104
Sheriff's neighborhood watch.....	(1,615)	1,615		1,615	
Stop driving while intoxicated.....	22,040		22,040	(22,040)	
Family violence prosecutor.....	165		165	(165)	
Comprehensive domestic violence program.....	28,243	92,513	95,080	(2,567)	25,676
Tdca-water hookups.....	261		261	(261)	
Tdca-water/sewer.....	(18,519)	18,519		18,519	
Tdca-jobs bill.....	11,251				11,251
Project bravo-headstart.....	207		207	(207)	
Alcohol & drug abuse services.....	(78,641)	947,426	866,339	81,087	2,446
Adolescent drug & alcohol treatment.....		406,727	404,715	2,012	2,012
Comprehensive anti dwi.....	14,267	6,341	20,608	(14,267)	
Special investigations group.....	20,378	153,109	153,447	(338)	20,040
State-general assistance.....	22,857				22,857
T.E.R.P.-nutritional services.....	15,666	123,374	139,040	(15,666)	
Narcotics detection/apprehension.....	(39,997)	970,179	930,182	39,997	
Adjudication of drug offenders.....		28,810	14,356	14,454	14,454
Juvenile probation-triad.....	14,919	179,850	152,808	27,042	41,961
Juvenile corrections program.....	29,158	25,345	53,277	(27,932)	1,226
Juvenile justice program.....		33,014	33,014		
Cuadrilla addition project.....	13,511	21,514	22,643	(1,129)	12,382
Bailey addition project.....	12,596		9,786	(9,786)	2,810
Juvenile screening unit.....		48,551	47,866	685	685
Drug abuse resistance education.....		11,417	6,778	4,639	4,639
Community development-water/sewer.....		59,300	421	58,879	58,879
T.E.R.P.-oil and gas overcharge.....	(20,535)	118,501	97,966	20,535	
Heat stress program.....	(20,398)	31,552	11,154	20,398	
<b>Balances September 30, 1990.....</b>	<b>\$548,863</b>	<b>\$5,675,333</b>	<b>\$5,892,625</b>	<b>(\$217,292)</b>	<b>\$331,571</b>
<b>Balances September 30, 1989.....</b>	<b>\$452,710</b>	<b>\$4,358,710</b>	<b>\$4,262,557</b>	<b>\$96,153</b>	<b>\$548,863</b>

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

County of El Paso, Texas  
Special Revenue Funds

Statement of Revenues - Grant Funds

For the year ended September 30, 1990

(With comparative totals for the year ended September 30, 1989)

Funds	Federal/ State Grants	Inter- governmental	Interest	Other	Total Revenues	Transfers In	Total Revenues and Other Financing Sources
Court master (a.g. title IV).....	\$145,921				\$145,921		\$145,921
Nutrition aaa/dhs.....	170,901	\$1,130,222	\$7,945	\$169,870	1,478,938	\$528,331	2,007,269
Hud community development block grant.....				7,637	7,637		7,637
Purchase of services-juveniles.....	37,215				37,215		37,215
Victim witness services.....	172				172		172
Sheriff's training academy.....	78,604				78,604	120,858	199,462
Sheriff's neighborhood watch.....	1,615				1,615		1,615
Comprehensive domestic violence.....	34,502				34,502	58,011	92,513
Tdca-water/sewer.....	18,519				18,519		18,519
Alcohol & drug abuse services.....	800,615			94,637	895,252	52,174	947,426
Adolescent drug & alcohol treatment.....	372,285			340	372,625	34,102	406,727
Comprehensive anti dwl.....	6,341				6,341		6,341
Special investigations group.....	116,265				116,265	36,844	153,109
T.E.R.P.-nutritional services.....	72,374				72,374	51,000	123,374
Narcotics detection/apprehension.....	755,393	168,404		33,882	957,679	12,500	970,179
Adjudication of drug offenders.....	8,480				8,480	20,330	28,810
Juvenile probation-iriad.....	118,505	11,345		12,500	142,350	37,500	179,850
Juvenile corrections program.....	10,628				10,628	14,717	25,345
Juvenile justice program.....	33,014				33,014		33,014
Cuadrilla addition project.....	21,514				21,514		21,514
Juvenile screening unit.....	37,275				37,275	11,276	48,551
Drug abuse resistance education.....	4,019			18	4,037	7,380	11,417
Community development-water/sewer.....		59,300			59,300		59,300
T.E.R.P.-oil and gas overcharge.....	57,682				57,682	60,819	118,501
Heat stress program.....	31,552				31,552		31,552
<b>Balances September 30, 1990.....</b>	<b>\$2,933,391</b>	<b>\$1,369,271</b>	<b>\$7,945</b>	<b>\$318,884</b>	<b>\$4,629,491</b>	<b>\$1,045,842</b>	<b>\$5,675,333</b>
<b>Balances September 30, 1989.....</b>	<b>\$2,214,560</b>	<b>\$1,073,826</b>	<b>\$10,357</b>	<b>\$246,242</b>	<b>\$3,544,985</b>	<b>\$813,725</b>	<b>\$4,358,710</b>

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, 1990  
 (With comparative totals for the year ended September 30, 1989)

Funds	Administra- tion of Justice	Health and Welfare	Community Services	Capital Outlays	Total Expenditures	Transfers Out	Total Expenditures and Other Financing Uses
Child support.....						\$14,121	\$14,121
Court master (a.g. title IV).....	\$145,204			\$717	\$145,921		145,921
Nutrition aad/dhs.....		\$2,327,277		5,790	2,333,067		2,333,067
Hud community development block grant.....		6,479			6,479		6,479
Purchase of services-juveniles.....	37,215				37,215		37,215
Victim witness services.....	11				11	1,930	1,941
Rape & child abuse.....						18,078	18,078
Sheriff's training academy.....	175,924			3,906	179,830	73,820	253,650
Stop driving while intoxicated.....						22,040	22,040
Family violence prosecutor.....						165	165
Comprehensive domestic violence.....	63,731				63,731	31,349	95,080
Tdca-water hookups.....						261	261
Project bravo-headstart.....						207	207
Alcohol & drug abuse services.....			\$854,382	11,957	866,339		866,339
Adolescent drug & alcohol treatment.....			323,660	81,055	404,715		404,715
Comprehensive anti dwt.....	6,342				6,342	14,266	20,608
Special investigations group.....	141,808			7,203	149,011	4,436	153,447
T.E.R.P. - nutritional services.....		123,375			123,375	15,665	139,040
Narcotics detection/apprehension.....	910,844			19,338	930,182		930,182
Adjudication of drug offenders.....	14,356				14,356		14,356
Juvenile probation-triad.....	151,072				151,072	1,736	152,808
Juvenile corrections program.....	24,528				24,528	28,749	53,277
Juvenile justice program.....	33,014				33,014		33,014
Cuadrilla addition project.....			22,643		22,643		22,643
Bailey addition project.....			9,786		9,786		9,786
Juvenile screening unit.....	47,868				47,868		47,868
Drug abuse resistance education.....	4,325			2,453	6,778		6,778
Community development-water/sewer.....							
T.E.R.P. - oil and gas overcharge.....			421		421		421
Heat stress program.....		97,966			97,966		97,966
		11,154			11,154		11,154
Balances September 30, 1990.....	\$1,756,240	\$2,566,251	\$1,210,892	\$132,419	\$5,665,802	\$226,823	\$5,892,625
Balances September 30, 1989.....	\$1,976,490	\$2,103,081	\$5,956	\$147,952	\$4,233,479	\$29,078	\$4,262,557

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

# **DEBT SERVICE FUNDS**

**Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.**



**EL PASO COUNTY, TEXAS**  
**Purposes of Debt Service Funds**  
**September 30, 1990**

**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.

**General Obligation Certificates of Obligation  
Revolving Fund-Series 1988**

This is a reserve fund set up to hold the excess amount of interest that is budgeted in the Debt Series-Variable Rate Demand General Obligation Certificates of Obligation-Series 1988 each year as mandated in the order authorizing the issuance of certificates of obligations.

**EL PASO COUNTY, TEXAS**  
**Purposes of Debt Service Funds**  
**September 30, 1990**

**Contracted Obligation Bond Series 1990**

This fund is used for payment of principal and interest on bonds issued to pay expenditures incurred for the purchase of computer equipment.

County of El Paso, Texas  
Debt Service Funds  
Combining Balance Sheets  
For the fiscal year ended September 30, 1990  
(With comparative totals for the fiscal year ended  
September 30, 1989)

	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		Variable Rate Demand General Obligation Certificates of Series 1988		General Obligation Certificates of Series 1988 Revolving Fund		Contractual Obligation Bonds Series 1990		Totals	
																	1990	1989
<b>Assets</b>																		
Cash.....	\$2,442	\$46,968	\$7,381	\$49,498	\$21,359	\$271,856	\$3,063	\$402,567	\$660,063									
Investments.....		562,637	329,624	81,006	145,464													
Receivables(net of allowances for uncollectibles):																		
Interest.....		16,454	3,202	2,258	1,388	1,155												
Taxes.....	306,185	85,279		156,627	417,247	\$31,902												
Accounts.....	9,846	2,743		5,037	13,418	1,026												
Due from other funds.....																		
<b>Total assets.....</b>	<b>\$318,473</b>	<b>\$714,081</b>	<b>\$340,207</b>	<b>\$294,426</b>	<b>\$598,876</b>	<b>\$273,011</b>	<b>\$32,928</b>	<b>\$3,063</b>	<b>\$2,575,065</b>	<b>\$4,070,897</b>								
<b>Liabilities and fund balances</b>																		
<b>Liabilities:</b>																		
Due to other funds.....																		
Deferred revenues.....	\$252,151	\$70,232	\$128,985	\$343,615	\$26,271	\$739,241												
Total liabilities.....	252,151	70,232	128,985	343,615	26,271	739,241												
<b>Fund balances:</b>																		
Reserved for debt service.....	66,322	643,849	\$340,207	165,441	255,261	\$273,011	6,657	\$3,063	1,753,811	2,492,552								
Total fund balances.....	66,322	643,849	340,207	165,441	255,261	273,011	6,657	3,063	1,753,811	2,492,552								
Total liabilities and fund balances..	\$318,473	\$714,081	\$340,207	\$294,426	\$598,876	\$273,011	\$32,928	\$3,063	\$2,575,065	\$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, 1990  
(With comparative totals for the fiscal year ended  
September 30, 1989)

	General				General		Var. Rate Gen. Oblig.	General		Contractual		Totals
	General Obligation Refunding Bonds Series 1985	General Obligation Bonds Series 1986A	General Refunding Bonds Series 1986B	General Obligation Bonds Series 1987	General Obligation Bonds Series 1988	General Obligation Bonds Series 1988 Revolving Fund		General Obligation Certificates of Series 1988	General Obligation Demand Cert. of Oblig. Series 1988	General Obligation Series 1988	Contractual Obligations Series 1990	
											1990	1989
<b>Revenues:</b>												
Ad valorem property taxes.....	\$1,817,755	\$506,298		\$929,857	\$2,477,116		\$189,394				\$5,920,420	\$7,807,135
Hotel occupancy taxes.....			\$269,424								269,424	303,747
Total taxes.....	1,817,755	506,298	269,424	929,857	2,477,116		189,394				6,189,844	8,110,882
Interest earnings.....	37,039	65,234	29,310	27,662	\$83,140		18,586		\$14,581		275,552	326,788
Total revenues.....	1,854,794	571,532	298,734	957,519	2,560,256		207,980		14,581		6,465,396	8,437,670
<b>Expenditures:</b>												
<b>Debt Service:</b>												
Principal .....	1,190,000	300,000	100,000	670,000	185,000		75,000				2,520,000	2,060,000
Interest.....	1,085,335	425,310	263,802	179,020	2,513,075		212,189				4,678,731	5,783,497
Fiscal agent's fees.....	855	805	1,921	1,132	768		2,987				8,468	5,811
Total expenditures.....	2,276,190	726,115	365,723	850,152	2,698,843		290,176				7,207,199	7,869,308
Excess (deficiency) of revenues over (under) expenditures.....	(421,396)	(154,583)	(66,989)	107,367	(138,587)		(82,196)		14,581		(741,803)	568,362
Other financing sources(uses):												
Operating transfers in.....	21,500	635,305					373,378		280,069		1,310,252	954,190
Operating transfers out.....		(635,305)					(301,569)		(373,379)		(1,310,253)	(351,740)
Proceeds of bonds sold.....										\$3,063	3,063	
Total other financing sources (uses)...	21,500						71,809		(93,310)	3,063	3,062	602,450
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources (uses).....	(399,896)	(154,583)	(66,989)	107,367	(138,587)		(10,387)		(78,729)	3,063	(738,741)	1,170,812
Fund balances, October 1.....	466,218	798,432	407,196	58,074	393,848		17,044		351,740		2,492,552	1,321,740
Fund balances, September 30.....	\$66,322	\$643,849	\$340,207	\$165,441	\$255,261		\$6,657		\$273,011	\$3,063	\$1,753,811	\$2,492,552

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, 1990  
(With comparative totals for the fiscal year ended September 30, 1989)

	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$5,862,708	\$5,920,420	\$57,712	\$7,860,825	\$7,807,135	(\$53,690)
Hotel occupancy taxes.....		269,424	269,424	250,000	303,747	53,747
Total taxes.....	<u>5,862,708</u>	<u>6,189,844</u>	<u>327,136</u>	<u>8,110,825</u>	<u>8,110,882</u>	<u>57</u>
Interest earnings.....	72,000	275,552	203,552	17,000	326,788	309,788
Total revenues.....	<u>5,934,708</u>	<u>6,465,396</u>	<u>530,688</u>	<u>8,127,825</u>	<u>8,437,670</u>	<u>309,845</u>
<b>Expenditures:</b>						
<b>Debt Service:</b>						
Principal.....	2,520,000	2,520,000		2,080,000	2,080,000	
Interest.....	4,748,478	4,678,731	69,747	6,152,697	5,783,497	369,200
Fiscal agent's fees.....	39,052	8,468	30,584	25,000	5,811	19,189
Total expenditures.....	<u>7,307,530</u>	<u>7,207,199</u>	<u>100,331</u>	<u>8,257,697</u>	<u>7,869,308</u>	<u>388,389</u>
Excess (deficiency) of revenues over (under) expenditures.....	(1,372,822)	(741,803)	631,019	(129,872)	568,362	698,234
<b>Other financing sources (uses):</b>						
Operating transfers in.....	337,782	1,310,252	972,470		954,190	954,190
Operating transfers out.....		(1,310,253)	(1,310,253)		(351,740)	(351,740)
Proceeds of bonds sold.....		3,063	3,063			
Net decrease in prior year's fund balance.....	1,035,040		(1,035,040)	129,872		(129,872)
Total other financing sources (uses).....	<u>\$1,372,822</u>	<u>3,062</u>	<u>(1,369,760)</u>	<u>\$129,872</u>	<u>602,450</u>	<u>472,578</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(738,741)	(738,741)		1,170,812	\$1,170,812
Fund balances, October 1.....		2,492,552			1,321,740	
Fund balances, September 30.....		<u>\$1,753,811</u>			<u>\$2,492,552</u>	

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, 1990 and 1989

	1990	1989
<b>Assets</b>		
Cash.....	\$2,442	\$6,127
Investments.....		392,299
Receivables (net of allowances for uncollectibles):		
Interest.....		7,678
Taxes.....	306,185	312,839
Accounts.....	9,846	5,635
Due from other funds.....		110,000
<b>Total assets.....</b>	<b>\$318,473</b>	<b>\$834,578</b>
 <b>Liabilities and fund balances</b>		
<b>Liabilities:</b>		
Due to other funds.....		\$110,729
Deferred revenues.....	\$252,151	257,631
<b>Total liabilities.....</b>	<b>252,151</b>	<b>368,360</b>
<b>Fund balances:</b>		
Reserved for debt service.....	66,322	466,218
<b>Total fund balances.....</b>	<b>66,322</b>	<b>466,218</b>
<b>Total liabilities and fund balances.....</b>	<b>\$318,473</b>	<b>\$834,578</b>

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  
 For the fiscal years ended September 30, 1990 and 1989

	1990	1989
<b>Revenues:</b>		
Ad valorem property taxes.....	\$1,817,755	\$2,149,513
Interest earnings.....	37,039	82,613
<b>Total revenues.....</b>	<b>1,854,794</b>	<b>2,232,126</b>
<b>Expenditures:</b>		
<b>Debt service:</b>		
Principal .....	1,190,000	1,095,000
Interest.....	1,085,335	1,172,510
Fiscal agent's fees.....	855	1,461
<b>Total expenditures.....</b>	<b>2,276,190</b>	<b>2,268,971</b>
Excess (deficiency) of revenues over (under) expenditures.....	(421,396)	(36,845)
<b>Other financing sources (uses):</b>		
Operating transfers in.....	21,500	
<b>Total other financing sources (uses).....</b>	<b>21,500</b>	
Excess (deficiency) of revenues and other financing sources over (under) expenditures.....	(399,896)	(36,845)
Fund balances, October 1.....	466,218	503,063
<b>Fund balances, September 30.....</b>	<b>\$66,322</b>	<b>\$466,218</b>

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, 1990 and 1989

	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$1,800,059	\$1,817,755	\$17,696	\$2,195,724	\$2,149,513	(\$46,211)
Interest earnings.....	37,000	37,039	39	17,000	82,613	65,613
<b>Total revenues.....</b>	<b>1,837,059</b>	<b>1,854,794</b>	<b>17,735</b>	<b>2,212,724</b>	<b>2,232,126</b>	<b>19,402</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal .....	1,190,000	1,190,000		1,095,000	1,095,000	
Interest.....	1,085,335	1,085,335		1,172,511	1,172,510	1
Fiscal agent's fees.....	5,000	855	4,145	5,000	1,461	3,539
<b>Total expenditures.....</b>	<b>2,280,335</b>	<b>2,276,190</b>	<b>4,145</b>	<b>2,272,511</b>	<b>2,268,971</b>	<b>3,540</b>
Excess (deficiency) of revenues over (under) expenditures.....	(443,276)	(421,396)	21,880	(59,787)	(36,845)	22,942
<b>Other financing sources (uses):</b>						
Net decrease in prior year's fund balance.....	443,276		(443,276)	59,787		(59,787)
Transfers in.....		21,500	21,500			
<b>Total other financing sources (uses).....</b>	<b>\$443,276</b>	<b>21,500</b>	<b>(421,776)</b>	<b>\$59,787</b>		<b>(59,787)</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(399,896)	(\$399,896)		(36,845)	(\$36,845)
Fund balances, October 1.....		466,218			503,063	
Fund balances, September 30.....		\$66,322			\$466,218	

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, 1990 and 1989

	1990	1989
<b>Assets</b>		
Cash.....	\$46,968	\$610,666
Investments.....	562,637	274,601
Receivables (net of allowances for uncollectibles):		
Interest.....	16,454	6,005
Taxes.....	85,279	87,133
Accounts.....	2,743	1,785
Due from other funds.....		
<b>Total assets.....</b>	<b>\$714,081</b>	<b>\$980,190</b>
 <b>Liabilities and fund balances</b>		
<b>Liabilities:</b>		
Due to other funds.....		\$110,000
Deferred revenues.....	\$70,232	71,758
<b>Total liabilities.....</b>	<b>70,232</b>	<b>181,758</b>
<b>Fund balances:</b>		
Reserved for debt service.....	643,849	798,432
<b>Total fund balances.....</b>	<b>643,849</b>	<b>798,432</b>
<b>Total liabilities and fund balances.....</b>	<b>\$714,081</b>	<b>\$980,190</b>

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, 1990 and 1989

	1990	1989
<b>Revenues:</b>		
Ad valorem property taxes.....	\$506,298	\$658,020
Interest earnings.....	65,234	42,092
<b>Total revenues.....</b>	<b>571,532</b>	<b>700,112</b>
<b>Expenditures:</b>		
<b>Debt Service:</b>		
Principal .....	300,000	275,000
Interest.....	425,310	451,185
Fiscal agent's fees.....	805	906
<b>Total expenditures.....</b>	<b>726,115</b>	<b>727,091</b>
Excess (deficiency) of revenues over (under) expenditures.....	(154,583)	(26,979)
<b>Other financing sources (uses):</b>		
Operating transfers in.....	635,305	
Operating transfers out.....	(635,305)	602,450
<b>Total other financing sources (uses).....</b>		<b>602,450</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources (uses).....	(154,583)	575,471
Fund balances, October 1.....	798,432	222,961
<b>Fund balances, September 30.....</b>	<b>\$643,849</b>	<b>\$798,432</b>

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, 1990 and 1989

	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$501,349	\$506,298	\$4,949	\$679,498	\$658,020	(\$21,478)
Interest earnings.....	6,000	65,234	59,234		42,092	42,092
<b>Total revenues.....</b>	<b>507,349</b>	<b>571,532</b>	<b>64,183</b>	<b>679,498</b>	<b>700,112</b>	<b>20,614</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal .....	300,000	300,000		275,000	275,000	
Interest.....	425,310	425,310		451,185	451,185	
Fiscal agent's fees.....	5,000	805	4,195	5,000	906	4,094
<b>Total expenditures.....</b>	<b>730,310</b>	<b>726,115</b>	<b>4,195</b>	<b>731,185</b>	<b>727,091</b>	<b>4,094</b>
Excess (deficiency) of revenues over (under) expenditures.....	(222,961)	(154,583)	68,378	(51,687)	(26,979)	24,708
<b>Other financing sources (uses):</b>						
Operating transfers out.....		(635,305)	(635,305)		602,450	602,450
Operating transfers in.....		635,305	635,305			
Net decrease in prior year's fund balance.....	222,961		(222,961)	51,687		(51,687)
<b>Total other financing sources (uses).....</b>	<b>\$222,961</b>		<b>(222,961)</b>	<b>\$51,687</b>	<b>602,450</b>	<b>550,763</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(154,583)	(\$154,583)		575,471	\$575,471
Fund balances, October 1.....		798,432			222,961	
<b>Fund balances, September 30.....</b>		<b>\$643,849</b>			<b>\$798,432</b>	

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, 1990 and 1989

	1990	1989
<b>Assets</b>		
Cash.....	\$7,381	\$3,239
Investments.....	329,624	436,088
Receivables(net of allowances for uncollectibles):		
Interest.....	3,202	12,596
Taxes.....		
Accounts.....		273
<b>Total assets.....</b>	<b>\$340,207</b>	<b>\$452,196</b>
<b>Liabilities and fund balances</b>		
<b>Liabilities:</b>		
Due to other funds.....		\$45,000
<b>Total liabilities.....</b>		<b>45,000</b>
<b>Fund balances:</b>		
Reserved for debt service.....	\$340,207	407,196
<b>Total fund balances.....</b>	<b>340,207</b>	<b>407,196</b>
<b>Total liabilities and fund balances.....</b>	<b>\$340,207</b>	<b>\$452,196</b>

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, 1990 and 1989**

	<u>1990</u>	<u>1989</u>
<b>Revenues:</b>		
Ad valorem property taxes.....		\$52,421
Hotel occupancy taxes.....	\$269,424	303,747
Total taxes.....	<u>269,424</u>	<u>356,168</u>
Interest earnings.....	29,310	43,336
Total revenues.....	<u>298,734</u>	<u>399,504</u>
<b>Expenditures:</b>		
<b>Debt Service:</b>		
Principal .....	100,000	90,000
Interest.....	263,802	273,397
Fiscal agent's fees.....	1,921	470
Total expenditures.....	<u>365,723</u>	<u>363,867</u>
Excess (deficiency) of revenues over (under) expenditures.....	(66,989)	35,637
Fund balances, October 1.....	<u>407,196</u>	<u>371,559</u>
Fund balances, September 30.....	<u>\$340,207</u>	<u>\$407,196</u>

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-Budget and Actual  
 For the fiscal years ended September 30, 1990 and 1989

	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....				\$100,000	\$52,421	(\$47,579)
Hotel occupancy taxes.....		\$269,424	\$269,424	250,000	303,747	53,747
Total taxes.....		269,424	269,424	350,000	356,168	6,168
Interest earnings.....		29,310	29,310		43,336	43,336
Total revenues.....		298,734	298,734	350,000	399,504	49,504
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal .....	\$100,000	100,000		90,000	90,000	
Interest.....	263,803	263,802	1	273,398	273,397	1
Fiscal agent's fees.....	5,000	1,921	3,079	5,000	470	4,530
Total expenditures.....	368,803	365,723	3,080	368,398	363,867	4,531
Excess (deficiency) of revenues over (under) expenditures.....	(368,803)	(66,989)	301,814	(18,398)	35,637	54,035
<b>Other financing sources (uses):</b>						
Net decrease in prior year's fund balance.....	368,803		(368,803)	18,398		(18,398)
Total other financing sources (uses).....	\$368,803		(368,803)	\$18,398		(18,398)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(66,989)	(\$66,989)		35,637	\$35,637
Fund balances, October 1.....		407,196			371,559	
Fund balances, September 30.....		\$340,207			\$407,196	

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, 1990 and 1989

	1990	1989
<b>Assets</b>		
Cash.....	\$49,498	\$19,596
Investments.....	81,006	7,937
Receivables (net of allowances for uncollectibles):		
Interest.....	2,258	74
Taxes.....	156,627	160,030
Accounts.....	5,037	2,226
<b>Total assets.....</b>	<b>\$294,426</b>	<b>\$189,863</b>
 <b>Liabilities and fund balances</b>		
<b>Liabilities:</b>		
Due to other funds.....		
Deferred revenues.....	\$128,985	\$131,789
<b>Total liabilities.....</b>	<b>128,985</b>	<b>131,789</b>
<b>Fund balances:</b>		
Reserved for debt service.....	165,441	58,074
<b>Total fund balances.....</b>	<b>165,441</b>	<b>58,074</b>
<b>Total liabilities and fund balances.....</b>	<b>\$294,426</b>	<b>\$189,863</b>

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, 1990 and 1989**

	1990	1989
<b>Revenues:</b>		
Ad valorem property taxes.....	\$929,857	\$898,342
Interest earnings.....	27,662	28,854
<b>Total revenues.....</b>	<b>957,519</b>	<b>927,196</b>
<b>Expenditures:</b>		
<b>Debt Service:</b>		
Principal.....	670,000	545,000
Interest.....	179,020	323,242
Fiscal agent's fees.....	1,132	880
<b>Total expenditures.....</b>	<b>850,152</b>	<b>\$869,122</b>
<b>Excess (deficiency) of revenues</b>		
over (under) expenditures.....	107,367	58,074
Fund balances, October 1.....	58,074	
Fund balances, September 30.....	<b>\$165,441</b>	<b>\$58,074</b>

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, 1990 and 1989

	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$920,765	\$929,857	\$9,092	\$873,243	\$898,342	\$25,099
Interest earnings.....	3,000	27,662	24,662		28,854	28,854
<b>Total revenues.....</b>	<b>923,765</b>	<b>957,519</b>	<b>33,754</b>	<b>873,243</b>	<b>927,196</b>	<b>53,953</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	670,000	670,000		545,000	545,000	
Interest.....	248,765	179,020	69,745	323,243	323,242	1
Fiscal agent's fees.....	5,000	1,132	3,868	5,000	880	4,120
<b>Total expenditures.....</b>	<b>\$923,765</b>	<b>850,152</b>	<b>73,613</b>	<b>\$873,243</b>	<b>869,122</b>	<b>4,121</b>
<b>Excess (deficiency) of revenues over (under) expenditures.....</b>		<b>107,367</b>	<b>\$107,367</b>		<b>58,074</b>	<b>\$58,074</b>
Fund balances, October 1.....		58,074				
Fund balances, September 30.....		\$165,441			\$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, 1990 and 1989

	1990	1989
<b>Assets</b>		
Cash.....	\$21,359	\$20,435
Investments.....	145,464	285,488
Receivables (net of allowances for uncollectibles)		
Interest.....	1,388	4,112
Taxes.....	417,247	426,315
Accounts.....	13,418	8,581
<b>Total assets.....</b>	<b>\$598,876</b>	<b>\$744,931</b>
<b>Liabilities and fund balances</b>		
<b>Liabilities:</b>		
Vouchers payable.....		
Deferred revenues.....	\$343,615	\$351,083
<b>Total liabilities.....</b>	<b>343,615</b>	<b>351,083</b>
<b>Fund balances:</b>		
Reserved for debt service.....	255,261	393,848
<b>Total fund balances.....</b>	<b>255,261</b>	<b>393,848</b>
<b>Total liabilities and fund balances.....</b>	<b>\$598,876</b>	<b>\$744,931</b>

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, 1990 and 1989**

	<u>1990</u>	<u>1989</u>
<b>Revenues:</b>		
Ad valorem property taxes.....	\$2,477,116	\$3,437,670
Interest earnings.....	83,140	96,475
<b>Total revenues.....</b>	<b><u>2,560,256</u></b>	<b><u>3,534,145</u></b>
<b>Expenditures:</b>		
<b>Debt Service:</b>		
Principal.....	185,000	
Interest.....	2,513,075	3,362,360
Fiscal agent's fees.....	768	2,094
<b>Total expenditures.....</b>	<b><u>2,698,843</u></b>	<b><u>3,364,454</u></b>
<b>Excess (deficiency) of revenues</b>		
<b>over (under) expenditures.....</b>	<b>(138,587)</b>	<b>169,691</b>
<b>Fund balances, October 1.....</b>	<b><u>393,848</u></b>	<b><u>224,157</u></b>
<b>Fund balances, September 30.....</b>	<b><u>\$255,261</u></b>	<b><u>\$393,848</u></b>

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, 1990 and 1989

	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$2,452,918	\$2,477,116	\$24,198	\$3,367,360	\$3,437,670	\$70,310
Interest earnings.....	26,000	83,140	57,140		96,475	96,475
<b>Total revenues.....</b>	<b>2,478,918</b>	<b>2,560,256</b>	<b>81,338</b>	<b>3,367,360</b>	<b>3,534,145</b>	<b>166,785</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	185,000	185,000				
Interest.....	2,513,075	2,513,075		3,362,360	3,362,360	
Fiscal agents fees.....	5,000	768	4,232	5,000	2,094	2,906
<b>Total expenditures.....</b>	<b>2,703,075</b>	<b>2,698,843</b>	<b>4,232</b>	<b>\$3,367,360</b>	<b>3,364,454</b>	<b>2,906</b>
Excess (deficiency) of revenues over (under) expenditures.....	(224,157)	(138,587)	85,570		169,691	169,691
<b>Other financing sources (uses):</b>						
Operating transfers in.....	224,157		(224,157)			
<b>Total other financing sources (uses).....</b>	<b>\$224,157</b>		<b>(\$224,157)</b>			
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(138,587)	(\$138,587)		169,691	\$169,691
Fund balances, October 1.....		393,848			224,157	
Fund balances, September 30.....		\$255,261			\$393,848	

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, 1990 and 1989

	1990	1989
<b>Assets</b>		
Investments.....		\$473,176
Receivables (net of allowances for uncollectibles):		
Interest.....		9,984
Taxes.....	\$31,902	32,595
Accounts.....	1,026	1,644
Due from other funds.....		351,740
<b>Total assets.....</b>	<b>\$32,928</b>	<b>\$869,139</b>
<b>Liabilities and fund balances</b>		
<b>Liabilities:</b>		
Due to other funds.....		\$473,512
Deferred revenues.....	\$26,271	26,843
<b>Total liabilities.....</b>	<b>26,271</b>	<b>500,355</b>
<b>Fund balances:</b>		
Reserved for debt service.....	6,657	368,784
<b>Total fund balances.....</b>	<b>6,657</b>	<b>368,784</b>
<b>Total liabilities and fund balances.....</b>	<b>\$32,928</b>	<b>\$869,139</b>

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, 1990 and 1989**

	1990	1989
<b>Revenues:</b>		
Ad valorem property taxes.....	\$189,394	\$611,169
Interest earnings.....	18,586	33,418
Total revenues.....	<u>207,980</u>	<u>644,587</u>
<b>Expenditures:</b>		
<b>Debt Service:</b>		
Principal.....	75,000	75,000
Interest.....	212,189	200,803
Fiscal agent's fees.....	2,987	
Total expenditures.....	<u>290,176</u>	<u>275,803</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(82,196)</u>	<u>368,784</u>
<b>Other financing sources (uses):</b>		
Operating transfers in.....	373,378	
Operating transfers out.....	<u>(301,569)</u>	<u>(351,740)</u>
Total other financing sources (uses).....	<u>71,809</u>	<u>(351,740)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	<u>(10,387)</u>	<u>17,044</u>
Fund balances, October 1.....	17,044	
Fund balances, September 30.....	<u><u>\$6,657</u></u>	<u><u>\$17,044</u></u>

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, 1990 and 1989**

	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$187,617	\$189,394	\$1,777	\$645,000	\$611,169	(\$33,831)
Interest earnings.....		18,586	18,586		33,418	33,418
<b>Total revenues.....</b>	<b>187,617</b>	<b>207,980</b>	<b>20,363</b>	<b>645,000</b>	<b>644,587</b>	<b>(413)</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	75,000	75,000		75,000	75,000	
Interest.....	212,190	212,189	1	570,000	200,803	369,197
Fiscal agent's fees.....	14,052	2,987	11,065			
<b>Total expenditures.....</b>	<b>301,242</b>	<b>290,176</b>	<b>11,066</b>	<b>\$645,000</b>	<b>275,803</b>	<b>369,197</b>
Excess (deficiency) of revenues over (under) expenditures.....	(113,625)	(82,196)	31,429		368,784	368,784
<b>Other financing sources (uses):</b>						
Operating transfers in.....	113,625	373,378	259,753			
Operating transfers out.....		(301,569)	(301,569)		(351,740)	(351,740)
<b>Total other financing sources (uses).....</b>	<b>\$113,625</b>	<b>71,809</b>	<b>(41,816)</b>		<b>(351,740)</b>	<b>(351,740)</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(10,387)	(\$10,387)		17,044	\$17,044
Fund balances, October 1.....		17,044				
<b>Fund balances, September 30.....</b>		<b>\$6,657</b>			<b>\$17,044</b>	

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

County of El Paso, Texas  
 General Obligation Certificates of Obligation-Series 1988 Revolving Fund  
 Comparative Balance Sheets  
 September 30, 1990 and 1989

	1990	1989
<b>Assets</b>		
Cash.....	\$271,856	\$351,740
Interest receivable.....	1,155	
<b>Total assets.....</b>	<b>\$273,011</b>	<b>\$351,740</b>
<b>Liabilities and fund balances</b>		
<b>Liabilities:</b>		
Total liabilities.....		
<b>Fund balances</b>		
Reserved for debt service.....	\$273,011	\$351,740
Total fund balances.....	273,011	351,740
<b>Total liabilities and fund balances.....</b>	<b>\$273,011</b>	<b>\$351,740</b>

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



**County of El Paso, Texas**  
**General Obligation Certificates of Obligation--Series 1988 Revolving Fund**  
**Comparative Statements of Revenues, Expenditures and**  
**Changes in Fund Balances**  
**For the fiscal years ended September 30, 1990 and 1989**

	1990	1989
<b>Revenues:</b>		
Interest earnings.....	\$14,581	
Total revenues.....	<u>14,581</u>	
<b>Expenditures:</b>		
Total expenditures.....		
Excess (deficiency) of revenues over (under) expenditures.....	<u>14,581</u>	
<b>Other financing sources (uses):</b>		
Operating transfers in.....	280,069	\$351,740
Operating transfers out.....	<u>(373,379)</u>	
Total other financing sources (uses).....	<u>(93,310)</u>	<u>351,740</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources (uses).....	<u>(78,729)</u>	351,740
Fund balances, October 1.....	351,740	
Fund balances, September 30.....	<u>\$273,011</u>	<u>\$351,740</u>

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

County of El Paso, Texas  
**General Obligation Certificates of Obligation-Series 1988 Revolving Fund**  
**Comparative Statements of Revenues, Expenditures and**  
**Changes in Fund Balances-Budget and Actual**  
 For the fiscal years ended September 30, 1990 and 1989

	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest earnings.....		\$14,581	\$14,581			
Total revenues.....		14,581	14,581			
<b>Expenditures:</b>						
Total expenditures.....						
Excess (deficiency) of revenues over (under) expenditures.....		14,581	14,581			
<b>Other financing sources (uses):</b>						
Operating transfers in.....		280,069	280,069		\$351,740	\$351,740
Operating transfers out.....		(373,379)	(373,379)			
Total other financing sources (uses).....		(93,310)	(93,310)			
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(78,729)	(\$78,729)		351,740	\$351,740
Fund balances, October 1.....		351,740				
Fund balances, September 30.....		\$273,011			\$351,740	

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

County of El Paso, Texas  
 Contractual Obligation Bonds, Series 1990  
 Comparative Balance Sheets  
 September 30, 1990 and 1989

	1990	1989
<b>Assets</b>		
Cash.....	\$3,063	
<b>Total assets.....</b>	<b>\$3,063</b>	
 <b>Liabilities and fund balances</b>		
<b>Liabilities:</b>		
<b>Total liabilities.....</b>		
<b>Fund balance:</b>		
Reserved for debt service.....	\$3,063	
<b>Total fund balances.....</b>	<b>3,063</b>	
<b>Total liabilities and fund balances.....</b>	<b>\$3,063</b>	

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

**County of El Paso, Texas**  
**Contractual Obligations, Series 1990**  
**Comparative Statements of Revenues, Expenditures and**  
**Changes in Fund Balances**  
**For the fiscal years ended September 30, 1990 and 1989**

	1990	1989
<b>Revenues:</b>		
Total revenues.....		
<b>Expenditures:</b>		
Total expenditures.....		
Excess (deficiency) of revenues over (under) expenditures.....		
<b>Other financing sources (uses):</b>		
Proceeds of bonds sold.....	\$3,063	
Total other financing sources (uses).....	3,063	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources (uses).....	3,063	
Fund balances, October 1.....		
Fund balances, September 30.....	\$3,063	

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

County of El Paso, Texas  
 Contractual Obligation Bonds-Series 1990  
 Comparative Statements of Revenues, Expenditures and  
 Changes in Fund Balances-Budget and Actual  
 For the fiscal years ended September 30, 1990 and 1989

	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Total revenues.....						
<b>Expenditures:</b>						
Total expenditures.....						
Excess (deficiency) of revenues over (under) expenditures.....						
<b>Other financing sources (uses):</b>						
Proceeds of bonds sold.....		\$3,063	\$3,063			
Total other financing sources (uses).....		3,063	3,063			
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		3,063	\$3,063			
Fund balances, October 1.....						
Fund balances, September 30.....		\$3,063				

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

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# **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.)**

**EL PASO COUNTY, TEXAS**  
**Purposes of Capital Projects Funds**  
**September 30, 1990**

**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 Projects 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 Projects 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.

**County Archives Building Capital Projects 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.

**Coliseum Road Repaving Capital Projects Fund**

This fund is used to account for the repaving of the county coliseum parking area.

**Lower Valley Health Clinic Capital Projects Fund**

This fund is used to account for the construction of a new county health clinic in the lower valley area.



County of El Paso, Texas  
 Capital Projects Funds  
 Combining Balance Sheet  
 September 30, 1990

(With comparative totals for September 30, 1989)

	Rodeo Center	Juvenile Justice Center	Courthouse Construction 1988	County Archives Building	Coliseum Road Repaving	Lower Valley Health Clinic	Totals	
							1990	Year Ended 1989
<b>Assets</b>								
Cash.....	\$2,273		\$140,645	\$50,216	10,669	1,000	\$204,803	\$1,295,779
Investments.....	1,488,404		16,633,511	282,000	313,000	349,000	19,065,915	28,338,347
Interest receivable.....	37,637		653,760	10,329	3,851	4,294	709,871	983,688
Accounts receivable.....								185,076
<b>Total assets.....</b>	<b>\$1,528,314</b>	<b>\$17,427,916</b>	<b>\$342,545</b>	<b>\$327,520</b>	<b>\$354,294</b>	<b>\$19,980,589</b>	<b>\$30,802,890</b>	
<b>Liabilities and fund balances</b>								
<b>Liabilities:</b>								
Vouchers payable.....			\$2,509,159	\$2,645	8,421		\$2,520,225	\$389,928
Due to other funds.....								
<b>Total liabilities.....</b>			<b>2,509,159</b>	<b>2,645</b>	<b>8,421</b>		<b>2,520,225</b>	<b>389,928</b>
<b>Fund balances:</b>								
Reserved:								
Reserved for encumbrances.....			118	\$62,074	315,248	350,000	727,440	98,516
Unreserved:								
Designated for capital projects.	\$1,528,314		14,918,639	277,826	3,851	4,294	16,732,924	30,314,446
<b>Total fund balances.....</b>	<b>1,528,314</b>	<b>14,918,757</b>	<b>339,900</b>	<b>319,099</b>	<b>354,294</b>	<b>\$354,294</b>	<b>\$19,980,589</b>	<b>\$30,412,962</b>
<b>Total liabilities and fund balances</b>	<b>\$1,528,314</b>	<b>\$17,427,916</b>	<b>\$342,545</b>	<b>\$327,520</b>	<b>\$354,294</b>	<b>\$19,980,589</b>	<b>\$30,802,890</b>	

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, 1990  
 (With comparative totals for the fiscal year ended 1989)

	Rodeo Center	Juvenile Justice Center	Courthouse Construction 1988	County Archives Building	Coliseum Road Repaving	Lower Valley Health Clinic	Totals	
							1990	1989
<b>Revenues:</b>								
Interest.....	\$115,734	\$105	\$1,782,863	\$90,266	\$3,851	\$4,294	\$1,997,113	\$3,321,898
Miscellaneous.....		1,500					1,500	181,054
Reimbursements-city.....			528,732				528,732	
<b>Total revenues.....</b>	<b>115,734</b>	<b>105</b>	<b>1,784,363</b>	<b>618,998</b>	<b>3,851</b>	<b>4,294</b>	<b>2,527,345</b>	<b>3,502,952</b>
<b>Expenditures:</b>								
Construction.....		14,807,132					14,807,132	6,377,012
Land.....								1,007,361
Buildings.....			3,306,496				3,306,496	1,261,172
Coliseum road repaving and refencing....				34,752			34,752	
Architect.....		328,698		165,747			494,445	1,233,690
Furniture and fixtures.....								30,325
Consulting and legal.....								
Miscellaneous.....	13,701	377,548	64,254				455,503	435,657
<b>Total expenditures.....</b>	<b>13,701</b>	<b>15,513,378</b>	<b>3,536,497</b>	<b>34,752</b>			<b>19,098,328</b>	<b>10,345,217</b>
Excess (deficiency) of revenues over (under) expenditures.....	115,734	(13,596)	(13,729,015)	(2,917,499)	(30,901)	4,294	(16,570,983)	(6,842,265)
Other financing sources (uses):								
General obligation bond proceeds.....								
Sale of county annex.....			2,484,907				2,484,907	
Operating transfers in.....			433,478		350,000	350,000	1,133,478	
Operating transfers out.....								(602,450)
<b>Total other financing sources (uses).....</b>			<b>2,918,385</b>		<b>350,000</b>	<b>350,000</b>	<b>3,618,385</b>	<b>(602,450)</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses....	115,734	(13,596)	(13,729,015)	886	319,099	354,294	(12,952,598)	(7,444,715)
Fund balances, October 1.....	1,412,580	\$13,596	28,647,772	339,014			30,412,962	37,857,677
Fund balances, September 30.....	\$1,528,314	\$14,918,757	\$339,900	\$319,099	\$354,294	\$17,460,364	\$30,412,962	\$30,412,962

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

County of El Paso, Texas  
Capital Projects Funds  
Total Statement of Revenues, Expenditures and  
Changes in Fund Balances—Budget and Actual  
For the fiscal year ended September 30, 1990  
(with comparative totals for the fiscal year ended  
September 30, 1989)

	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....	\$1,972,144	\$1,997,113	\$24,969		\$3,321,898	
Miscellaneous.....		1,500	1,500		181,054	
Reimbursements-city.....	564,000	528,732	(35,268)			
<b>Total revenues.....</b>	<b>2,536,144</b>	<b>2,527,345</b>	<b>(8,799)</b>		<b>3,502,952</b>	
<b>Expenditures:</b>						
Construction.....	16,578,484	14,807,132	1,771,352		6,377,012	
Land.....					1,007,361	
Buildings.....	3,315,151	3,306,496	8,655		1,261,172	
Coliseum road repaving and refencing.....	350,000	34,752	315,248			
Architect.....	498,638	494,445	4,193		1,233,690	
Furniture and fixtures.....					30,325	
Equipment.....	147,001		147,001			
Consulting and legal.....						
Miscellaneous.....	566,987	455,503	111,484		435,657	
Excess estimated revenues over appropriations.....	13,787,645		13,787,645			
<b>Total expenditures.....</b>	<b>35,243,906</b>	<b>19,098,328</b>	<b>16,145,578</b>		<b>10,345,217</b>	
Excess (deficiency) of revenues over (under) expenditures.....	(32,707,762)	(16,570,983)	16,136,779		(6,842,265)	
<b>Other financing sources (uses):</b>						
Sale of county annex.....	2,484,907	2,484,907				
Operating transfers in.....	1,133,478	1,133,478				
Operating transfers out.....					(602,450)	
Net decrease in prior year's fund balance.....	29,089,377		(29,089,377)			
<b>Total other financing sources (uses).....</b>	<b>\$32,707,762</b>	<b>3,618,385</b>	<b>(29,089,377)</b>		<b>(602,450)</b>	
Excess (deficiency) of revenues and other financing sources over (under) expenditures.....		(12,952,598)	(\$12,952,598)		(7,444,715)	
Fund balances, October 1.....		30,412,962			37,857,677	
<b>Fund balances, September 30.....</b>		<b>\$17,460,364</b>			<b>\$30,412,962</b>	

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, 1990 and 1989**

	1990	1989
<b>Assets</b>		
Cash.....	\$2,273	\$3,868
Investments.....	1,488,404	1,395,604
Interest receivable.....	37,637	13,083
Accounts receivable.....		25
<b>Total assets.....</b>	<b>\$1,528,314</b>	<b>\$1,412,580</b>
 <b>Liabilities and fund balances</b>		
<b>Liabilities:</b>		
<b>Total liabilities.....</b>		
<b>Fund balances:</b>		
<b>Unreserved:</b>		
Designated for capital projects.....	\$1,528,314	\$1,412,580
<b>Total fund balances.....</b>	<b>1,528,314</b>	<b>1,412,580</b>
<b>Total liabilities and fund balances.....</b>	<b>\$1,528,314</b>	<b>\$1,412,580</b>

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, 1990 and 1989**

	<u>1990</u>	<u>1989</u>
<b>Revenues:</b>		
Interest.....	\$115,734	\$136,688
<b>Total revenues.....</b>	<u>115,734</u>	<u>136,688</u>
<b>Expenditures:</b>		
<b>Total expenditures.....</b>		
<b>Excess (deficiency) of revenues over</b> <b>(under) expenditures.....</b>	<u>115,734</u>	<u>136,688</u>
<b>Fund balances, October 1.....</b>	<u>1,412,580</u>	<u>1,275,892</u>
<b>Fund balances, September 30.....</b>	<u>\$1,528,314</u>	<u>\$1,412,580</u>

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—Budget and Actual**  
**For the fiscal years ended September 30, 1990 and 1989**

	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....		\$115,734			\$136,688	
<b>Total revenues.....</b>		<b>115,734</b>			<b>136,688</b>	
<b>Expenditures:</b>						
Total expenditures.....						
Excess (deficiency) of revenues over (under) expenditures.....		115,734			136,688	
Fund balances, October 1.....		1,412,580			1,275,892	
<b>Fund balances, September 30.....</b>		<b>\$1,528,314</b>			<b>\$1,412,580</b>	

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, 1990 and 1989**

	1990	1989
<b>Assets</b>		
Cash.....		\$13,778
Accounts receivable.....		3,971
<b>Total assets.....</b>		\$17,749
 <b>Liabilities and fund balances</b>		
<b>Liabilities:</b>		
Vouchers payable.....		\$4,153
<b>Total liabilities.....</b>		4,153
<b>Fund balances:</b>		
Reserved:		
Reserved for encumbrances.....		13,596
<b>Total fund balances.....</b>		13,596
<b>Total liabilities and fund balances.....</b>		\$17,749

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, 1990 and 1989

	1990	1989
<b>Revenues:</b>		
Interest.....	\$105	\$61,717
<b>Total revenues.....</b>	<b>105</b>	<b>61,717</b>
<b>Expenditures:</b>		
Construction.....		222,825
Architect.....		1,280
Furniture and fixtures.....		30,325
Miscellaneous.....	13,701	103,824
<b>Total expenditures.....</b>	<b>13,701</b>	<b>358,254</b>
Excess (deficiency) of revenues over (under) expenditures.....	(13,596)	(296,537)
<b>Other financing sources (uses):</b>		
Operating transfers out.....		(602,450)
<b>Total other financing sources (uses).....</b>		<b>(602,450)</b>
Excess (deficiency) of revenues and other financing sources (uses) over (under) expenditures and other financing uses.....	(13,596)	(898,987)
Fund balances, October 1.....	\$13,596	912,583
Fund balances, September 30.....	<b>\$13,596</b>	<b>\$13,596</b>

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-Budget and Actual  
 For the fiscal years ended September 30, 1990 and 1989

	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....		\$105	\$105		\$61,717	
<b>Total revenues.....</b>		<b>105</b>	<b>105</b>		<b>61,717</b>	
<b>Expenditures:</b>						
Construction.....					222,825	
Architect.....					1,280	
Furniture and fixtures.....					30,325	
Miscellaneous.....	\$17,671	13,701	3,970		103,824	
<b>Total expenditures.....</b>	<b>17,671</b>	<b>13,701</b>	<b>3,970</b>		<b>358,254</b>	
Excess (deficiency) of revenues over (under) expenditures.....	(17,671)	(13,596)	4,075		(296,537)	
<b>Other financing sources (uses):</b>						
Operating transfers out.....					(602,450)	
Net decrease in prior year's fund balance.....	17,671		(17,671)			
<b>Total other financing sources (uses).....</b>	<b>\$17,671</b>		<b>(17,671)</b>		<b>(602,450)</b>	
Excess (deficiency) of revenues and other financing sources over (under) expenditures.....		(13,596)	(\$13,596)		(898,987)	
Fund balances, October 1.....		\$13,596			912,583	
Fund balances, September 30.....					\$13,596	

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, 1990 and 1989**

	1990	1989
<b>Assets</b>		
Total assets.....		
<b>Liabilities and fund balances</b>		
<b>Liabilities:</b>		
Total liabilities.....		
<b>Fund balances:</b>		
Total fund balances.....		
<b>Total liabilities and fund balances.....</b>		

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, 1990 and 1989**

	<u>1990</u>	<u>1989</u>
<b>Revenues:</b>		
Interest.....		\$114,274
<b>Total revenues.....</b>		<b>114,274</b>
<b>Expenditures:</b>		
Construction.....		1,254,289
Land.....		187,525
Architect.....		848,537
Miscellaneous.....		80,170
<b>Total expenditures.....</b>		<b>2,370,521</b>
Excess (deficiency) of revenues over (under) expenditures.....		(2,256,247)
Fund balances, October 1.....		\$2,256,247
Fund balances, September 30.....		

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—Budget and Actual**  
**For the fiscal years ended September 30, 1990 and 1989**

	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....					\$114,274	
<b>Total revenues.....</b>					<b>114,274</b>	
<b>Expenditures:</b>						
Construction.....					1,254,289	
Land.....					187,525	
Architect.....					848,537	
Miscellaneous.....					80,170	
<b>Total expenditures.....</b>					<b>2,370,521</b>	
Excess (deficiency) of revenues over (under) expenditures.....					(2,256,247)	
Fund balances, October 1.....					\$2,256,247	
Fund balances, September 30.....						

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, 1990 and 1989**

	<u>1990</u>	<u>1989</u>
<b>Assets</b>		
Cash.....	\$140,645	\$1,274,173
Investments.....	16,633,511	26,789,217
Interest receivable.....	653,760	970,157
<b>Total assets.....</b>	<b><u>\$17,427,916</u></b>	<b><u>\$29,033,547</u></b>
<b>Liabilities and fund balances</b>		
<b>Liabilities:</b>		
Vouchers payable.....	\$2,509,159	\$385,775
<b>Total liabilities.....</b>	<b><u>2,509,159</u></b>	<b><u>385,775</u></b>
<b>Fund balances:</b>		
<b>Reserved:</b>		
Reserved for encumbrances.....	118	
<b>Unreserved:</b>		
Designated for capital projects.....	14,918,639	28,647,772
<b>Total fund balances.....</b>	<b><u>14,918,757</u></b>	<b><u>28,647,772</u></b>
<b>Total liabilities and fund balances.....</b>	<b><u>\$17,427,916</u></b>	<b><u>\$29,033,547</u></b>

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, 1990 and 1989**

	<u>1990</u>	<u>1989</u>
<b>Revenues:</b>		
Interest.....	\$1,782,863	\$2,895,866
Miscellaneous.....	1,500	
<b>Total revenues.....</b>	<u>1,784,363</u>	<u>2,895,866</u>
<b>Expenditures:</b>		
Construction.....	14,807,132	4,899,898
Land.....		819,836
Architect.....	328,698	212,331
Miscellaneous.....	377,548	197,811
<b>Total expenditures.....</b>	<u>15,513,378</u>	<u>6,129,876</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(13,729,015)</u>	<u>(3,234,010)</u>
Fund balances, October 1.....	<u>28,647,772</u>	<u>31,881,782</u>
Fund balances, September 30.....	<u>\$14,918,757</u>	<u>\$28,647,772</u>

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—Budget and Actual  
 For the fiscal years ended September 30, 1990 and 1989

	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....	\$1,901,541	\$1,782,863	(\$118,678)		\$2,895,866	
Miscellaneous.....		1,500	1,500			
<b>Total revenues.....</b>	<b>1,901,541</b>	<b>1,784,363</b>	<b>(117,178)</b>		<b>2,895,866</b>	
<b>Expenditures:</b>						
Construction.....	16,228,484	14,807,132	1,421,352		4,899,898	
Land.....					819,836	
Architect.....	332,889	328,698	4,191		212,331	
Miscellaneous.....	422,986	377,548	45,438		197,811	
Excess estimated revenues over appropriations.....	13,564,954		13,564,954			
<b>Total expenditures.....</b>	<b>30,549,313</b>	<b>15,513,378</b>	<b>15,035,935</b>		<b>6,129,876</b>	
Excess (deficiency) of revenues over (under) expenditures.....	(28,647,772)	(13,729,015)	14,918,757		(3,234,010)	
<b>Other financing sources (uses):</b>						
Net decrease in prior year's fund balance.....	28,647,772		(28,647,772)			
<b>Total other financing sources (uses).....</b>	<b>\$28,647,772</b>		<b>(28,647,772)</b>			
Excess (deficiency) of revenues and other financing sources over (under) expenditures.....		(13,729,015)	(\$13,729,015)		(3,234,010)	
Fund balances, October 1.....		28,647,772			31,881,782	
<b>Fund balances, September 30.....</b>		<b>\$14,918,757</b>			<b>\$28,647,772</b>	

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

**County of El Paso, Texas**  
**County Archives Building Capital Projects Fund**  
**Comparative Balance Sheets**  
**September 30, 1990 and 1989**

	<u>1990</u>	<u>1989</u>
<b>Assets</b>		
Cash.....	\$50,216	\$3,960
Investments.....	282,000	153,526
Interest receivable.....	10,329	448
Accounts receivable.....		181,080
<b>Total assets.....</b>	<b><u>\$342,545</u></b>	<b><u>\$339,014</u></b>
<b>Liabilities and fund balances</b>		
<b>Liabilities:</b>		
Vouchers payable.....	\$2,645	
<b>Total liabilities.....</b>	<b><u>2,645</u></b>	
<b>Fund balances:</b>		
<b>Reserved:</b>		
Reserved for encumbrances.....	\$62,074	\$84,920
<b>Unreserved:</b>		
Designated for capital projects.....	277,826	254,094
<b>Total fund balances.....</b>	<b><u>339,900</u></b>	<b><u>339,014</u></b>
<b>Total liabilities and fund balances.....</b>	<b><u>\$342,545</u></b>	<b><u>\$339,014</u></b>

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



**County of El Paso, Texas**  
**County Archives Building Capital Projects Fund**  
**Comparative Statements of Revenues, Expenditures and**  
**Changes in Fund Balances**  
**For the fiscal years ended September 30, 1990 and 1989**

	<u>1990</u>	<u>1989</u>
<b>Revenues:</b>		
Interest.....	\$90,266	\$113,353
Miscellaneous.....		181,054
Reimbursements-city.....	528,732	
<b>Total revenues.....</b>	<b><u>618,998</u></b>	<b><u>294,407</u></b>
<b>Expenditures:</b>		
Buildings.....	3,306,496	1,261,172
Architect.....	165,747	171,542
Miscellaneous.....	64,254	53,852
<b>Total expenditures.....</b>	<b><u>3,536,497</u></b>	<b><u>1,486,566</u></b>
Excess (deficiency) of revenues over (under) expenditures.....	<b><u>(2,917,499)</u></b>	<b><u>(1,192,159)</u></b>
<b>Other financing sources:</b>		
Sale of county annex building.....	2,484,907	
Operating transfers in.....	433,478	
<b>Total other financing sources.....</b>	<b><u>2,918,385</u></b>	
Excess (deficiency) of revenues and other financing sources over (under) expenditures.....	<b>886</b>	<b>(1,192,159)</b>
Fund balances, October 1.....	339,014	1,531,173
<b>Fund balances, September 30.....</b>	<b><u>\$339,900</u></b>	<b><u>\$339,014</u></b>

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

**County of El Paso, Texas**  
**County Archives Building Capital Projects Fund**  
**Comparative Statements of Revenues, Expenditures and**  
**Changes in Fund Balances-Budget and Actual**  
**For the fiscal years ended September 30, 1990 and 1989**

	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....	\$70,603	\$90,266	\$19,663		\$113,353	
Miscellaneous.....					181,054	
Reimbursements-city.....	564,000	528,732	(35,268)			
<b>Total revenues.....</b>	<b>634,603</b>	<b>618,998</b>	<b>(15,605)</b>		<b>294,407</b>	
<b>Expenditures:</b>						
Buildings.....	3,315,151	3,306,496	8,655		1,261,172	
Architect.....	165,749	165,747	2		171,542	
Equipment.....	147,001		147,001			
Miscellaneous.....	126,330	64,254	62,076		53,852	
Excess estimated revenues over appropriations.....	222,691		222,691			
<b>Total expenditures.....</b>	<b>3,976,922</b>	<b>3,536,497</b>	<b>440,425</b>		<b>1,486,566</b>	
Excess (deficiency) of revenues over (under) expenditures.....	<b>(3,342,319)</b>	<b>(2,917,499)</b>	<b>424,820</b>		<b>(1,192,159)</b>	
<b>Other financing sources (uses):</b>						
Sale of county annex building.....	2,484,907	2,484,907				
Operating transfers in.....	433,478	433,478				
Net decrease in prior year's fund balance.....	423,934		(423,934)			
<b>Total other financing sources (uses).....</b>	<b>\$3,342,319</b>	<b>2,918,385</b>	<b>(423,934)</b>			
Excess (deficiency) of revenues and other financing sources over (under) expenditures.....		886	\$886		(1,192,159)	
Fund balances, October 1.....		339,014			1,531,173	
Fund balances, September 30.....		\$339,900			\$339,014	

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

**County of El Paso, Texas**  
**Coliseum Road Repaving Capital Projects Fund**  
**Comparative Balance Sheets**  
**September 30, 1990 and 1989**

	1990	1989
<b>Assets</b>		
Cash.....	\$10,669	
Investments.....	313,000	
Interest receivable.....	3,851	
<b>Total assets.....</b>	<b>\$327,520</b>	
 <b>Liabilities and fund balances</b>		
<b>Liabilities:</b>		
Vouchers payable.....	\$8,421	.
<b>Total liabilities.....</b>	<b>8,421</b>	
<b>Fund balances:</b>		
<b>Reserved:</b>		
Reserved for encumbrances.....	315,248	
<b>Unreserved:</b>		
Designated for capital projects.....	3,851	
<b>Total fund balances.....</b>	<b>319,099</b>	
<b>Total liabilities and fund balances.....</b>	<b>\$327,520</b>	

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

**County of El Paso, Texas**  
**Coliseum Road Repaving Capital Projects Fund**  
**Comparative Statements of Revenues, Expenditures and**  
**Changes in Fund Balances**  
**For the fiscal years ended September 30, 1990 and 1989**

	<u>1990</u>	<u>1989</u>
<b>Revenues:</b>		
Interest.....	\$3,851	
<b>Total revenues.....</b>	<u>3,851</u>	
<b>Expenditures:</b>		
Coliseum road repaving and refencing.....	34,752	
<b>Total expenditures.....</b>	<u>34,752</u>	
Excess (deficiency) of revenues over (under) expenditures.....	<u>(30,901)</u>	
<b>Other financing sources (uses):</b>		
Operating transfers in.....	350,000	
<b>Total other financing sources (uses).....</b>	<u>350,000</u>	
Excess (deficiency) of revenues and other financing sources over (under) expenditures.....	319,099	
Fund balances, October 1.....		
<b>Fund balances, September 30.....</b>	<u>\$319,099</u>	

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

**County of El Paso, Texas**  
**Coliseum Road Repaving Capital Projects Fund**  
**Comparative Statements of Revenues, Expenditures and**  
**Changes in Fund Balances-Budget and Actual**  
**For the fiscal years ended September 30, 1990 and 1989**

	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....		\$3,851	\$3,851			
Total revenues.....		3,851	3,851			
<b>Expenditures:</b>						
Coliseum road repaving and refencing.....	\$350,000	34,752	315,248			
Total expenditures.....	350,000	34,752	315,248			
Excess (deficiency) of revenues over (under) expenditures.....	(350,000)	(30,901)	319,099			
<b>Other financing sources (uses):</b>						
Operating transfers in.....	350,000	350,000				
Total other financing sources (uses).....	\$350,000	350,000				
Excess (deficiency) of revenues and other financing sources over (under) expenditures.....		319,099	\$319,099			
Fund balances, October 1.....						
Fund balances, September 30.....		\$319,099				

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

**County of El Paso, Texas**  
**Lower Valley Health Clinic Capital Projects Fund**  
**Comparative Balance Sheets**  
**September 30, 1990 and 1989**

	1990	1989
<b>Assets</b>		
Cash.....	\$1,000	
Investments.....	349,000	
Interest receivable.....	4,294	
<b>Total assets.....</b>	<b>\$354,294</b>	
 <b>Liabilities and fund balances</b>		
<b>Liabilities:</b>		
<b>Total liabilities.....</b>		
<b>Fund balances:</b>		
<b>Reserved:</b>		
Reserved for encumbrances.....	\$350,000	
<b>Unreserved:</b>		
Designated for capital projects.....	4,294	
<b>Total fund balances.....</b>	<b>354,294</b>	
<b>Total liabilities and fund balances.....</b>	<b>\$354,294</b>	

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

**County of El Paso, Texas**  
**Lower Valley Health Clinic Capital Projects Fund**  
**Comparative Statements of Revenues, Expenditures and**  
**Changes in Fund Balances**  
**For the fiscal years ended September 30, 1990 and 1989**

	<u>1990</u>	<u>1989</u>
<b>Revenues:</b>		
Interest.....	\$4,294	
<b>Total revenues.....</b>	<u>4,294</u>	
<b>Expenditures:</b>		
<b>Total expenditures.....</b>		
<b>Excess (deficiency) of revenues</b> <b>over (under) expenditures.....</b>	<u>4,294</u>	
<b>Other financing sources (uses):</b>		
Operating transfers in.....	350,000	
<b>Total other financing sources (uses).....</b>	<u>350,000</u>	
<b>Excess (deficiency) of revenues and other</b> <b>financing sources over (under)</b> <b>expenditures.....</b>	<u>354,294</u>	
<b>Fund balances, October 1.....</b>		
<b>Fund balances, September 30.....</b>	<u><u>\$354,294</u></u>	

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

**County of El Paso, Texas**  
**Lower Valley Health Clinic Capital Projects Fund**  
**Comparative Statements of Revenues, Expenditures and**  
**Changes in Fund Balances—Budget and Actual**  
**For the fiscal years ended September 30, 1990 and 1989**

	1990			1989		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....		\$4,294	\$4,294			
<b>Total revenues.....</b>		<b>4,294</b>	<b>4,294</b>			
<b>Expenditures:</b>						
Construction.....	\$350,000		350,000			
<b>Total expenditures.....</b>	<b>350,000</b>		<b>350,000</b>			
Excess (deficiency) of revenues over (under) expenditures.....	(350,000)	4,294	354,294			
<b>Other financing sources (uses):</b>						
Operating transfers in.....	350,000	350,000				
<b>Total other financing sources (uses).....</b>	<b>350,000</b>	<b>350,000</b>				
Excess (deficiency) of revenues and other financing sources over (under) expenditures.....		354,294	\$354,294			
<b>Fund balances, October 1.....</b>						
<b>Fund balances, September 30.....</b>		<b>\$354,294</b>				

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



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# **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 costs of providing services to the general public will be financed or recovered primarily through user charges on a continuing basis.**

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**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 Sheet  
 September 30, 1990 and 1989

	1990	1989
<b>Assets</b>		
<b>Current assets:</b>		
Cash.....	\$6,476	
Accounts receivable.....	789	
<b>Total current assets.....</b>	<b>7,265</b>	
<b>Restricted assets:</b>		
Cash and cash equivalents.....	290,240	\$1,781,100
Investments.....	767,140	5,266,857
Interest receivable.....	10,722	48,333
<b>Total restricted assets.....</b>	<b>1,068,102</b>	<b>7,096,290</b>
Deferred charge.....	89,529	93,809
<b>Fixed assets:</b>		
Land.....	1,007,361	1,007,361
Building.....	6,397,158	
Accumulated depreciation - building.....	(145,390)	
Equipment.....	154,569	
Accumulated depreciation - equipment.....	(19,286)	
Construction in progress.....		931,729
<b>Fixed assets (net of accumulated depreciation).....</b>	<b>7,394,412</b>	<b>1,939,090</b>
<b>Total assets.....</b>	<b>\$8,559,308</b>	<b>\$9,129,189</b>
<b>Liabilities and fund equity</b>		
<b>Current liabilities:</b>		
Customer deposits payable.....	\$720	
Vouchers payable.....	1,329	
<b>Total current liabilities.....</b>	<b>2,049</b>	
<b>Current liabilities payable from restricted assets:</b>		
Construction contracts payable.....	139,577	\$541,730
Revenue bonds payable.....	170,000	
Accrued interest payable.....	66,200	47,811
<b>Total current liabilities payable from restricted assets.....</b>	<b>375,777</b>	<b>589,541</b>
<b>Noncurrent liabilities:</b>		
Revenue bonds payable (net of unamortized discounts).....	7,349,933	7,492,201
<b>Total noncurrent liabilities.....</b>	<b>7,349,933</b>	<b>7,492,201</b>
<b>Total liabilities.....</b>	<b>7,727,759</b>	<b>8,081,742</b>
<b>Fund equity:</b>		
Contributed capital - Government.....	1,007,361	1,007,361
<b>Total contributed capital.....</b>	<b>1,007,361</b>	<b>1,007,361</b>
<b>Retained earnings:</b>		
Reserved for revenue bond operations.....	(193,671)	
Reserved for revenue bond current debt service.....	454	59,866
Unreserved.....	17,405	(19,780)
<b>Total retained earnings.....</b>	<b>(175,812)</b>	<b>40,086</b>
<b>Total equity.....</b>	<b>831,549</b>	<b>1,047,447</b>
<b>Total liabilities and equity.....</b>	<b>\$8,559,308</b>	<b>\$9,129,189</b>

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

**County of El Paso**  
**Parking Facilities Enterprise Fund**  
**Comparative Statement of Revenues, Expenses and Changes**  
**in Retained Earnings**  
**For the fiscal years ended September 30, 1990 and 1989**

	1990	1989
<b>Operating revenue:</b>		
Parking fees.....	\$20,878	
Miscellaneous.....	15	
<b>Total operating revenues.....</b>	<b>20,893</b>	
<b>Operating expenses:</b>		
Contracted services.....	14,234	
Miscellaneous.....	2,093	
<b>Depreciation:</b>		
Building.....	145,390	
Equipment.....	19,284	
<b>Total operating expenses.....</b>	<b>181,001</b>	
<b>Operating income (loss).....</b>	<b>(160,108)</b>	
<b>Nonoperating revenues (expenses):</b>		
Interest revenue.....	10,374	\$66,220
Interest expense.....	(70,466)	(2,311)
Bond issuance cost.....	(4,280)	(357)
Letter of credit fees.....	(13,969)	(23,466)
Management fee.....	(5,484)	
<b>Total nonoperating revenues (expenses).....</b>	<b>(83,825)</b>	<b>40,086</b>
<b>Income (loss) before operating transfers.....</b>	<b>(243,933)</b>	<b>40,086</b>
<b>Operating transfers in (out).....</b>	<b>28,035</b>	
<b>Net income.....</b>	<b>(215,898)</b>	<b>40,086</b>
<b>Retained earnings, October 1.....</b>	<b>40,086</b>	
<b>Retained earnings, September 30.....</b>	<b>(\$175,812)</b>	<b>\$40,086</b>

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

County of El Paso, Texas  
 Parking Facilities Enterprise Fund  
 Comparative Statement of Cash Flows  
 Increase (Decrease) in Cash and Cash Equivalents  
 For the fiscal years ended September 30, 1990 and 1989

	1990	1989
<b>Cash flows from operating activities:</b>		
Cash received from customers.....	\$20,824	
Cash payments for services and supplies.....	(14,998)	
<b>Net cash provided by operating activities.....</b>	<b>5,826</b>	
<b>Cash flows from noncapital financing activities:</b>		
Operating transfers - in (out) to other funds.....	28,035	
<b>Net cash provided from noncapital financing activities.....</b>	<b>28,035</b>	
<b>Cash flows from capital and related financing activities:</b>		
Proceeds from revenue bonds.....		\$7,489,890
Payments for equipment acquisitions.....	(154,569)	
Payments for construction.....	(5,506,579)	(390,105)
Payments on issuance cost.....		(94,166)
Payments of letter of credit fee.....	(55,417)	(23,466)
Payments of management fee.....	(5,484)	
Interest paid.....	(573,733)	
<b>Net cash provided (used) for capital and related financing activities.....</b>	<b>(6,295,782)</b>	<b>6,982,153</b>
<b>Cash flows from investing activities:</b>		
Payments for investments.....	(767,140)	(5,266,857)
Receipt of interest.....	277,820	65,804
Matured investments.....	5,266,857	
<b>Net cash provided (used) from investing activities.....</b>	<b>4,777,537</b>	<b>(5,201,053)</b>
<b>Net increase (decrease) in cash and cash equivalents.....</b>	<b>(1,484,384)</b>	<b>1,781,100</b>
Cash and cash equivalents, October 1.....	1,781,100	
Cash and cash equivalents, September 30 (including \$253,110, \$34,123 and \$3,007 in restricted accounts in 1990).....	<b>\$296,716</b>	<b>\$1,781,100</b>
<b>Operating income (loss).....</b>	<b>(\$160,108)</b>	
<b>Adjustments to reconcile operating income to net cash provided by Operating activities:</b>		
Depreciation expense.....	164,674	
Increase in accounts receivable.....	(789)	
Increase in customer deposits payable.....	720	
Increase in vouchers payable.....	1,329	
<b>Total adjustments.....</b>	<b>165,934</b>	
<b>Net cash provided by operating activities.....</b>	<b>\$5,826</b>	

**County of El Paso, Texas**  
**Parking Facilities Enterprise Fund**  
**Comparative Statement of Cash Flows**  
**Increase (Decrease) in Cash and Cash Equivalents**  
**For the fiscal years ended September 30, 1990 and 1989**

	1990	1989
<b><u>Schedule of Noncash Investing, Capital, and Financing Activities</u></b>		
Construction.....	\$139,577	\$541,730
Incurred construction on account.....	(\$139,577)	(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 of El Paso in a trustee capacity. Agency funds are used to account for assets held by the County of El Paso 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, 1990**

**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, 1990**

**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, 1990**

**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.

**County Deferred Compensation**

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

**Juvenile Board Intensive Community Treatment**

This fund is used for the diversion of juveniles from the Texas Youth Commission. These funds will provide services for the Project Challenge (boot camp) Program in El Paso County.

**Juvenile Probation Supervision Diversionary Placement**

These funds were awarded by the Texas Juvenile Probation Commission. Its purpose is to provide an alternative to Texas Youth Commission Commitment. The program is run on a monthly reimbursement system based on the number of juveniles held at the placement facility.

**Jail Commissary Profits**

This fund was set up to accumulate profits earned by the County Sheriff's Department jail commissary.

**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.

County of El Paso, Texas  
Trust and Agency  
Combining Balance Sheet  
September 30, 1990

(With comparative totals for September 30, 1989)

	Expendable Trust	Agency Funds					
	Health and Life	County Law Library	Social Security	County Employees' Retirement	West Texas Community Supervision & Corrections Program	County Attorney Bad Check Operating	Trust
<b>Assets</b>							
Cash.....	\$35,786	\$69,609	\$9,643	\$366,557	\$1,590,622	\$44,927	\$36,180
Investments.....		125,000					
Receivables:							
Interest.....	542	2,701	45	664		215	
Accounts.....	5,138	6,419			31,813	203	998
Payroll.....			362,025	181,591			
Due from other governmental agencies.....							
Deferred compensation plan assets.....							
<b>Total Assets.....</b>	<b>\$41,466</b>	<b>\$203,729</b>	<b>\$371,713</b>	<b>\$548,812</b>	<b>\$1,622,435</b>	<b>\$45,345</b>	<b>\$37,178</b>
<b>Liabilities and fund balances</b>							
Liabilities:							
Vouchers payable.....	\$345,154	\$929	\$361,025	\$548,310	\$36,277	\$352	
Accrued payroll.....		1,892			129,302	1,077	
Due to other funds.....							
Due to other units.....							
Due to other governmental agencies.....	544	200,908	10,688	502	1,456,456	43,916	\$37,178
Deferred revenue.....					400		
Deferred compensation due employees.....							
<b>Total liabilities.....</b>	<b>345,698</b>	<b>203,729</b>	<b>371,713</b>	<b>548,812</b>	<b>1,622,435</b>	<b>45,345</b>	<b>37,178</b>
Fund balances:							
Reserved for health fund							
benefits.....	(304,232)						
<b>Total fund balances.....</b>	<b>(304,232)</b>						
<b>Total liabilities and fund balances.....</b>	<b>\$41,466</b>	<b>\$203,729</b>	<b>\$371,713</b>	<b>\$548,812</b>	<b>\$1,622,435</b>	<b>\$45,345</b>	<b>\$37,178</b>

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, 1990

(With comparative totals for September 30, 1989)

	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
<b>Assets</b>							
Cash.....	\$28,421	\$4,023		\$115,176	\$82,945	\$36,142	\$187,226
Investments.....							2,837,817
Receivables:							
Interest.....							45,254
Accounts.....		670		69		100	40,000
Payroll.....							
Due from other governmental agencies.....							
Deferred compensation plan assets.....							
<b>Total Assets.....</b>	<b>\$28,421</b>	<b>\$4,693</b>		<b>\$115,245</b>	<b>\$82,945</b>	<b>\$36,242</b>	<b>\$3,110,297</b>
<b>Liabilities and fund balances</b>							
Liabilities:							
Vouchers payable.....	\$910			\$5,951	\$32	\$100	\$157,370
Accrued payroll.....				10,185			
Due to other funds.....							
Due to other units.....							
Due to other governmental agencies.....	27,511	\$4,693		99,109	\$82,413	36,142	\$2,952,927
Deferred revenue.....					500		
Deferred compensation due employees.....							
<b>Total liabilities.....</b>	<b>28,421</b>	<b>4,693</b>		<b>115,245</b>	<b>82,945</b>	<b>36,242</b>	<b>3,110,297</b>
Fund balances:							
Reserved for health fund benefits.....							
<b>Total fund balances.....</b>							
<b>Total liabilities and fund balances.....</b>	<b>\$28,421</b>	<b>\$4,693</b>		<b>\$115,245</b>	<b>\$82,945</b>	<b>\$36,242</b>	<b>\$3,110,297</b>

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, 1990

(With comparative totals for September 30, 1989)

	Agency					
	County Payroll	Foster Care System Study	Juvenile Board State Aid Border Project	County Deferred Compensation	Juvenile Board Intensive Community Treatment	Juvenile Proba- tion Supervision Diversiory Treatment
<b>Assets</b>						
Cash.....	\$30,000	\$2,165	\$6,022		\$19,139	\$30,900
Investments.....						
Receivables:						
Interest.....						
Accounts.....						11,400
Payroll.....	1,015,550					
Due from other governmental agencies.....						
Deferred compensation plan assets.....				\$1,075,305		
<b>Total Assets.....</b>	<b>\$1,045,550</b>	<b>\$2,165</b>	<b>\$6,022</b>	<b>\$1,075,305</b>	<b>\$19,139</b>	<b>\$42,300</b>
<b>Liabilities and fund balances</b>						
<b>Liabilities:</b>						
Vouchers payable.....			\$1,311			
Accrued payroll.....						
Due to other funds.....	\$30,000					
Due to other units.....						
Due to other governmental agencies.....	1,015,550	\$2,165	4,711		\$19,139	\$42,300
Deferred revenue.....						
Deferred compensation due employees.....				\$1,075,305		
<b>Total liabilities.....</b>	<b>1,045,550</b>	<b>2,165</b>	<b>6,022</b>	<b>1,075,305</b>	<b>19,139</b>	<b>42,300</b>
<b>Fund balances:</b>						
Reserved for health fund benefits.....						
<b>Total fund balances.....</b>						
<b>Total liabilities and fund balances.....</b>	<b>\$1,045,550</b>	<b>\$2,165</b>	<b>\$6,022</b>	<b>\$1,075,305</b>	<b>\$19,139</b>	<b>\$42,300</b>

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, 1990

(With comparative totals for September 30, 1989)

	Agency			
	Jail Commissary Profits	Other Elected Officials	Totals	
			Year Ended	
			1990	1989
<b>Assets</b>				
Cash.....	\$87,390	\$4,690,895	\$7,473,768	\$6,468,069
Investments.....		110,000	3,072,817	1,126,000
<b>Receivables:</b>				
Interest.....			49,421	3,393
Accounts.....		177,563	274,373	121,158
Payroll.....			1,559,166	1,326,239
Due from other governmental agencies.....		353,937	353,937	305,837
Deferred compensation plan assets.....			1,075,305	792,930
<b>Total Assets.....</b>	<b>\$87,390</b>	<b>\$5,332,395</b>	<b>\$13,858,787</b>	<b>\$10,143,626</b>
<b>Liabilities and fund balances</b>				
<b>Liabilities:</b>				
Vouchers payable.....	\$27,905		\$1,485,626	\$658,575
Accrued payroll.....			142,456	123,210
Due to other funds.....			30,000	30,000
Due to other units.....		\$1,812,046	1,812,046	1,598,512
Due to other governmental agencies.....	59,485	240,254	6,336,591	3,461,781
Deferred revenue.....		3,280,095	3,280,995	3,141,780
Deferred compensation due employees.....			1,075,305	792,930
<b>Total liabilities.....</b>	<b>87,390</b>	<b>5,332,395</b>	<b>14,163,019</b>	<b>9,806,788</b>
<b>Fund balances:</b>				
Reserved for health fund				
benefits.....			(304,232)	336,838
<b>Total fund balances.....</b>			<b>(304,232)</b>	<b>336,838</b>
<b>Total liabilities and fund balances.....</b>	<b>\$87,390</b>	<b>\$5,332,395</b>	<b>\$13,858,787</b>	<b>\$10,143,626</b>

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

**County of El Paso, Texas  
Health and Life Benefit Trust Fund  
Comparative Balance Sheets  
September 30, 1990 and 1989**

	1990	1989
<b>Assets</b>		
Cash.....	\$35,786	\$82,007
Investments.....		500,000
Receivables:		
Interest.....	542	2,423
Accounts.....	5,138	157
<b>Total assets.....</b>	<b>\$41,466</b>	<b>\$584,587</b>
<b>Liabilities and fund balances</b>		
<b>Liabilities:</b>		
Vouchers payable.....	\$345,154	\$242,981
Due to other governmental agencies.....	544	4,768
<b>Total liabilities.....</b>	<b>345,698</b>	<b>247,749</b>
<b>Reserved for health benefits.....</b>	<b>(304,232)</b>	<b>336,838</b>
<b>Total liabilities and fund balances.....</b>	<b>\$41,466</b>	<b>\$584,587</b>

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, 1990**

	Balance Oct. 1, 1989	Additions	Deletions	Balance Sept. 30, 1990
<b>Assets</b>				
Cash.....	\$82,007	\$2,883,080	\$2,929,301	\$35,786
Investments.....	500,000	504,077	1,004,077	
Receivables:				
Interest.....	2,423	542	2,423	542
Accounts.....	157	5,138	157	5,138
<b>Total assets.....</b>	<b>\$584,587</b>	<b>\$3,392,837</b>	<b>\$3,935,958</b>	<b>\$41,466</b>
<b>Liabilities and fund balances</b>				
<b>Liabilities:</b>				
Vouchers payable.....	\$242,981	\$185,239	\$83,066	\$345,154
Due to other govern- mental agencies.....	4,768	2,379,480	2,383,704	544
<b>Total liabilities.....</b>	<b>247,749</b>	<b>2,564,719</b>	<b>2,466,770</b>	<b>345,698</b>
Reserved for health benefits...	336,838	(66,545)	574,525	(304,232)
<b>Total liabilities and fund balances.....</b>	<b>\$584,587</b>	<b>\$2,498,174</b>	<b>\$3,041,295</b>	<b>\$41,466</b>

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, 1990 and 1989**

	1990	1989
<b>Revenues:</b>		
Charges for services:		
Contributions.....	\$2,455,710	\$2,086,624
Interest earnings.....	18,338	26,517
<b>Total revenues.....</b>	<b>2,474,048</b>	<b>2,113,141</b>
<b>Expenditures:</b>		
Health and welfare:		
Claims.....	3,046,403	2,405,736
Administrative.....	70,382	51,866
Miscellaneous.....	98,333	72,963
<b>Total expenditures.....</b>	<b>3,215,118</b>	<b>2,530,565</b>
Excess (deficiency) of revenues over (under) expenditures.....	(741,070)	(417,424)
<b>Other financing sources (uses):</b>		
Transfers in.....	100,000	537,442
<b>Total other financing sources (uses).....</b>	<b>100,000</b>	<b>537,442</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures.....	(641,070)	120,018
Fund balances October 1 .....	336,838	216,820
Fund balances September 30.....	(\$304,232)	\$336,838

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, 1990 and 1989

	1990	1989
<b>Assets</b>		
Cash.....	\$69,609	\$43,273
Investments.....	125,000	57,000
Receivables:		
Interest.....	2,701	61
Accounts.....	6,419	10,000
<b>Total assets.....</b>	<b>\$203,729</b>	<b>\$110,334</b>
<b>Liabilities</b>		
Vouchers payable.....	\$929	\$6,180
Payroll.....	1,892	1,666
Due to other governmental agencies.....	200,908	102,488
<b>Total liabilities.....</b>	<b>\$203,729</b>	<b>\$110,334</b>

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, 1990

	Balance Oct. 1, 1989	Additions	Deletions	Balance Sept. 30, 1990
<b>Assets</b>				
Cash.....	\$43,273	\$572,089	\$545,753	\$69,609
Investments.....	57,000	380,097	312,097	125,000
Receivables:				
Interest.....	61	2,701	61	2,701
Accounts.....	10,000	6,419	10,000	6,419
<b>Total assets.....</b>	<b>\$110,334</b>	<b>\$961,306</b>	<b>\$867,911</b>	<b>\$203,729</b>
<b>Liabilities</b>				
Vouchers payable.....	\$6,180	\$109,465	\$114,716	\$929
Payroll.....	1,666	1,892	1,666	1,892
Due to other govern- mental agencies.....	102,488	99,580	1,160	200,908
<b>Total liabilities.....</b>	<b>\$110,334</b>	<b>\$210,937</b>	<b>\$117,542</b>	<b>\$203,729</b>

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, 1990 and 1989

	1990	1989
<b>Assets</b>		
Cash.....	\$9,643	\$9,695
Receivables:		
Interest.....	45	
Payroll.....	362,025	311,849
<b>Total assets.....</b>	<b>\$371,713</b>	<b>\$321,544</b>
<b>Liabilities</b>		
Vouchers payable.....	\$361,025	\$36
Due to other governmental agencies.....	10,688	321,508
<b>Total liabilities.....</b>	<b>\$371,713</b>	<b>\$321,544</b>

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, 1990**

	Balance Oct. 1, 1989	Additions	Deletions	Balance Sept. 30, 1990
<b>Assets</b>				
Cash.....	\$9,695	\$8,822,772	\$8,822,824	\$9,643
Receivables:				
Interest.....		45		45
Payroll.....	311,849	362,025	311,849	362,025
<b>Total assets.....</b>	<b>\$321,544</b>	<b>\$9,184,842</b>	<b>\$9,134,673</b>	<b>\$371,713</b>
<b>Liabilities</b>				
Vouchers payable.....	\$36	\$361,025	\$36	\$361,025
Due to other govern- mental agencies.....	321,508	8,872,424	9,183,244	10,688
<b>Total liabilities.....</b>	<b>\$321,544</b>	<b>\$9,233,449</b>	<b>\$9,183,280</b>	<b>\$371,713</b>

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, 1990 and 1989**

	1990	1989
<b>Assets</b>		
Cash.....	\$366,557	\$227,134
Receivables:		
Interest.....	664	
Payroll.....	181,591	111,882
<b>Total assets.....</b>	<b>\$548,812</b>	<b>\$339,016</b>
<b>Liabilities</b>		
Vouchers payable.....	\$548,310	\$339,016
Due to other governmental agencies.....	502	
<b>Total liabilities.....</b>	<b>\$548,812</b>	<b>\$339,016</b>

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

**County of El Paso, Texas**  
**Employees Retirement Agency Fund**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1990**

	Balance Oct. 1, 1989	Additions	Deletions	Balance Sept. 30, 1990
<b>Assets</b>				
Cash.....	\$227,134	\$4,510,374	\$4,370,951	\$366,557
Receivables:				
Interest.....		664		664
Payroll.....	111,882	181,591	111,882	181,591
<b>Total assets.....</b>	<b>\$339,016</b>	<b>\$4,692,629</b>	<b>\$4,482,833</b>	<b>\$548,812</b>
<b>Liabilities</b>				
Vouchers payable.....	\$339,016	\$548,644	\$339,350	\$548,310
Due to other govern- mental agencies.....		4,573,202	4,572,700	502
<b>Total liabilities.....</b>	<b>\$339,016</b>	<b>\$5,121,846</b>	<b>\$4,912,050</b>	<b>\$548,812</b>

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

**County of El Paso, Texas**  
**West Texas Community Supervision & Corrections Program Agency Fund**  
**Comparative Balance Sheets**  
**September 30, 1990 and 1989**

	1990	1989
<b>Assets</b>		
Cash.....	\$1,590,622	\$731,056
Investments.....		500,000
Receivables:		
Interest.....		891
Accounts.....	31,813	33,736
<b>Total assets.....</b>	<b>\$1,622,435</b>	<b>\$1,265,683</b>
<b>Liabilities</b>		
Vouchers payable.....	\$36,277	\$52,333
Payroll.....	129,302	109,807
Due to other governmental agencies.....	1,456,456	1,103,143
Deferred revenue.....	400	400
<b>Total liabilities.....</b>	<b>\$1,622,435</b>	<b>\$1,265,683</b>

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



**County of El Paso, Texas**  
**West Texas Community Supervision and Corrections Program Agency Fund**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1990**

	Balance Oct. 1, 1989	Additions	Deletions	Balance Sept. 30, 1990
<b>Assets</b>				
Cash.....	\$731,056	\$8,692,238	\$7,832,672	\$1,590,622
Investments.....	500,000	2,846,469	3,346,469	
Receivables:				
Interest.....	891		891	
Accounts.....	33,736	31,813	33,736	31,813
<b>Total assets.....</b>	<b>\$1,265,683</b>	<b>\$11,570,520</b>	<b>\$11,213,768</b>	<b>\$1,622,435</b>
<b>Liabilities</b>				
Vouchers payable.....	\$52,333	\$62,070	\$78,126	\$36,277
Payroll.....	109,807	263,330	243,835	129,302
Due to other govern- mental agencies.....	1,103,143	1,646,467	1,293,154	1,456,456
Deferred revenue.....	400			400
<b>Total liabilities.....</b>	<b>\$1,265,683</b>	<b>\$1,971,867</b>	<b>\$1,615,115</b>	<b>\$1,622,435</b>

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, 1990 and 1989

	1990	1989
<b>Assets</b>		
Cash.....	\$44,927	\$8,426
Receivables		
Interest.....	215	
Accounts.....	203	
<b>Total assets.....</b>	<b>\$45,345</b>	<b>\$8,426</b>
<b>Liabilities</b>		
Vouchers payable.....	\$352	\$74
Payroll.....	1,077	1,369
Due to other governmental agencies.....	43,916	6,983
<b>Total liabilities.....</b>	<b>\$45,345</b>	<b>\$8,426</b>

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, 1990**

	Balance Oct. 1, 1989	Additions	Deletions	Balance Sept. 30, 1990
<b>Assets</b>				
Cash.....	\$8,426	\$102,744	\$66,243	\$44,927
Receivables				
Interest.....		215		215
Accounts.....		203		203
<b>Total assets.....</b>	<b>\$8,426</b>	<b>\$103,162</b>	<b>\$66,243</b>	<b>\$45,345</b>
<b>Liabilities</b>				
Vouchers payable.....	\$74	\$352	\$74	\$352
Payroll.....	1,369	1,077	1,369	1,077
Due to other govern- mental agencies.....	6,983	105,837	68,904	43,916
<b>Total liabilities.....</b>	<b>\$8,426</b>	<b>\$107,266</b>	<b>\$70,347</b>	<b>\$45,345</b>

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, 1990 and 1989**

	1990	1989
<b>Assets</b>		
Cash.....	\$36,180	\$20,463
Accounts receivable.....	998	7,456
<b>Total assets.....</b>	<b>\$37,178</b>	<b>\$27,919</b>
<b>Liabilities</b>		
Vouchers payable.....		\$9,784
Due to other governmental agencies.....	37,178	18,135
<b>Total liabilities.....</b>	<b>\$37,178</b>	<b>\$27,919</b>

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, 1990**

	Balance Oct. 1, 1989	Additions	Deletions	Balance Sept. 30, 1990
<b>Assets</b>				
Cash.....	\$20,463	\$573,499	\$557,782	\$36,180
Accounts receivable.....	7,456	957	7,415	998
<b>Total assets.....</b>	<b>\$27,919</b>	<b>\$574,456</b>	<b>\$565,197</b>	<b>\$37,178</b>
<b>Liabilities</b>				
Vouchers payable.....	\$9,784	\$129,182	\$138,966	
Due to other govern- mental agencies.....	18,135	22,913	3,870	\$37,178
<b>Total liabilities.....</b>	<b>\$27,919</b>	<b>\$152,095</b>	<b>\$142,836</b>	<b>\$37,178</b>

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, 1990 and 1989**

	1990	1989
<b>Assets</b>		
Cash.....	\$28,421	\$21,588
<b>Total assets.....</b>	<b>\$28,421</b>	<b>\$21,588</b>
<b>Liabilities</b>		
Vouchers payable.....	\$910	
Due to other governmental agencies.....	27,511	\$21,588
<b>Total liabilities.....</b>	<b>\$28,421</b>	<b>\$21,588</b>

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, 1990**

	Balance Oct. 1, 1989	Additions	Deletions	Balance Sept. 30, 1990
<b>Assets</b>				
Cash.....	\$21,588	\$26,415	\$19,582	\$28,421
<b>Total assets.....</b>	<b>\$21,588</b>	<b>\$26,415</b>	<b>\$19,582</b>	<b>\$28,421</b>
<b>Liabilities</b>				
Vouchers payable.....		\$18,319	\$17,409	\$910
Due to other govern- mental agencies.....	\$21,588	29,124	23,201	27,511
<b>Total liabilities.....</b>	<b>\$21,588</b>	<b>\$47,443</b>	<b>\$40,610</b>	<b>\$28,421</b>

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, 1990 and 1989

	<u>1990</u>	<u>1989</u>
<b>Assets</b>		
Cash.....	\$4,023	\$5,303
Accounts receivable.....	670	
<b>Total assets.....</b>	<u>\$4,693</u>	<u>\$5,303</u>
<b>Liabilities</b>		
Due to other governmental agencies.....	\$4,693	\$5,303
<b>Total liabilities.....</b>	<u>\$4,693</u>	<u>\$5,303</u>

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, 1990**

	Balance Oct. 1, 1989	Additions	Deletions	Balance Sept. 30, 1990
<b>Assets</b>				
Cash.....	\$5,303	\$3,980	\$5,260	\$4,023
Accounts receivable.....		670		670
<b>Total assets.....</b>	<b>\$5,303</b>	<b>\$4,650</b>	<b>\$5,260</b>	<b>\$4,693</b>
<b>Liabilities</b>				
Due to other govern- mental agencies.....	\$5,303		\$610	\$4,693
<b>Total liabilities.....</b>	<b>\$5,303</b>		<b>\$610</b>	<b>\$4,693</b>

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, 1990 and 1989

	<u>1990</u>	<u>1989</u>
<b>Assets</b>		
Cash.....		\$5,346
<b>Total assets.....</b>		<b>\$5,346</b>
<b>Liabilities</b>		
Due to other governmental agencies.....		\$5,346
<b>Total liabilities.....</b>		<b>\$5,346</b>

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, 1990**

	Balance Oct. 1, 1989	Additions	Deletions	Balance Sept. 30, 1990
<b>Assets</b>				
Cash.....	\$5,346		\$5,346	
<b>Total assets.....</b>	<b>\$5,346</b>		<b>\$5,346</b>	
<b>Liabilities</b>				
Due to other govern- mental agencies.....	\$5,346		\$5,346	
<b>Total liabilities.....</b>	<b>\$5,346</b>		<b>\$5,346</b>	

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, 1990 and 1989**

	1990	1989
<b>Assets</b>		
Cash.....	\$115,176	\$9,559
Investments.....		59,000
Accounts receivable.....	69	1,011
<b>Total assets.....</b>	<b>\$115,245</b>	<b>\$69,570</b>
<b>Liabilities</b>		
Vouchers payable.....	\$5,951	\$1,754
Payroll.....	10,185	10,368
Due to other governmental agencies.....	99,109	57,448
<b>Total liabilities.....</b>	<b>\$115,245</b>	<b>\$69,570</b>

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, 1990**

	Balance Oct. 1, 1989	Additions	Deletions	Balance Sept. 30, 1990
<b>Assets</b>				
Cash.....	\$9,559	\$704,868	\$599,251	\$115,176
Investments.....	59,000	180,000	239,000	
Accounts receivable.....	1,011	69	1,011	69
<b>Total assets.....</b>	<b>\$69,570</b>	<b>\$884,937</b>	<b>\$839,262</b>	<b>\$115,245</b>
<b>Liabilities</b>				
Vouchers payable.....	\$1,754	\$9,110	\$4,913	\$5,951
Payroll.....	10,368	21,114	21,297	10,185
Due to other govern- mental agencies.....	57,448	155,833	114,172	99,109
<b>Total liabilities.....</b>	<b>\$69,570</b>	<b>\$186,057</b>	<b>\$140,382</b>	<b>\$115,245</b>

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, 1990 and 1989**

	1990	1989
<b>Assets</b>		
Cash.....	\$82,945	\$63,337
Accounts receivable.....		70
<b>Total assets.....</b>	<b>\$82,945</b>	<b>\$63,407</b>
<b>Liabilities</b>		
Vouchers payable.....	\$32	
Due to other governmental agencies.....	82,413	\$62,907
Deferred revenue.....	500	500
<b>Total liabilities.....</b>	<b>\$82,945</b>	<b>\$63,407</b>

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, 1990**

	Balance Oct. 1, 1989	Additions	Deletions	Balance Sept. 30, 1990
<b>Assets</b>				
Cash.....	\$63,337	\$50,853	\$31,245	\$82,945
Accounts receivable.....	70		70	
<b>Total assets.....</b>	<b>\$63,407</b>	<b>\$50,853</b>	<b>\$31,315</b>	<b>\$82,945</b>
<b>Liabilities</b>				
Vouchers payable.....		\$2,327	\$2,295	\$32
Due to other govern- mental agencies.....	\$62,907	32,486	12,980	82,413
Deferred revenues.....	500			500
<b>Total liabilities.....</b>	<b>\$63,407</b>	<b>\$34,813</b>	<b>\$15,275</b>	<b>\$82,945</b>

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, 1990 and 1989

	1990	1989
<b>Assets</b>		
Cash.....	\$36,142	\$50,605
Accounts receivable.....	100	
<b>Total assets.....</b>	<b>\$36,242</b>	<b>\$50,605</b>
<b>Liabilities</b>		
Vouchers payable.....	\$100	\$4,402
Due to other governmental agencies.....	36,142	46,203
<b>Total liabilities.....</b>	<b>\$36,242</b>	<b>\$50,605</b>

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, 1990**

	Balance Oct. 1, 1989	Additions	Deletions	Balance Sept. 30, 1990
<b>Assets</b>				
Cash.....	\$50,605	\$77,226	\$91,689	\$36,142
Accounts receivable.....		100		100
<b>Total assets.....</b>	<b>\$50,605</b>	<b>\$77,326</b>	<b>\$91,689</b>	<b>\$36,242</b>
<b>Liabilities</b>				
Vouchers payable.....	\$4,402	\$78,580	\$82,882	\$100
Due to other govern- mental agencies.....	46,203	10,498	20,559	36,142
<b>Total liabilities.....</b>	<b>\$50,605</b>	<b>\$89,078</b>	<b>\$103,441</b>	<b>\$36,242</b>

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, 1990 and 1989**

	1990	1989
<b>Assets</b>		
Cash.....	\$187,226	\$420,144
Investments.....	2,837,817	
Receivables		
Interest.....	45,254	
Accounts.....	40,000	1,497
<b>Total assets.....</b>	<b>\$3,110,297</b>	<b>\$421,641</b>
<b>Liabilities</b>		
Vouchers payable.....	\$157,370	
Due to other governmental agencies.....	2,952,927	\$421,641
<b>Total liabilities.....</b>	<b>\$3,110,297</b>	<b>\$421,641</b>

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, 1990

	Balance			Balance
	Oct. 1, 1989	Additions	Deletions	Sept. 30, 1990
<b>Assets</b>				
Cash.....	\$420,144	\$2,850,787	\$3,083,705	\$187,226
Investments.....		2,837,817		2,837,817
<b>Receivables</b>				
Interest.....		45,254		45,254
Accounts.....	1,497	75,000	36,497	40,000
<b>Total assets.....</b>	<b>\$421,641</b>	<b>\$5,808,858</b>	<b>\$3,120,202</b>	<b>\$3,110,297</b>
<b>Liabilities</b>				
Vouchers payable.....		\$157,370		\$157,370
Due to other govern- mental agencies.....	\$421,641	2,706,920	\$175,634	2,952,927
<b>Total liabilities.....</b>	<b>\$421,641</b>	<b>\$2,864,290</b>	<b>\$175,634</b>	<b>\$3,110,297</b>

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, 1990 and 1989

	1990	1989
<b>Assets</b>		
Cash.....	\$30,000	\$30,000
Accrued payroll.....	1,015,550	902,508
<b>Total assets.....</b>	<b>\$1,045,550</b>	<b>\$932,508</b>
<b>Liabilities</b>		
Due to other funds.....	\$30,000	\$30,000
Due to other governmental agencies.....	1,015,550	902,508
<b>Total liabilities.....</b>	<b>\$1,045,550</b>	<b>\$932,508</b>

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, 1990**

	Balance Oct. 1, 1989	Additions	Deletions	Balance Sept. 30, 1990
<b>Assets</b>				
Cash.....	\$30,000	\$26,150,212	\$26,150,212	\$30,000
Payroll receivable.....	902,508	1,015,550	902,508	1,015,550
<b>Total assets.....</b>	<b>\$932,508</b>	<b>\$27,165,762</b>	<b>\$27,052,720</b>	<b>\$1,045,550</b>
<b>Liabilities</b>				
Due to other funds.....	\$30,000			\$30,000
Due to other govern- mental agencies.....	902,508	\$26,263,205	\$26,150,163	1,015,550
<b>Total liabilities.....</b>	<b>\$932,508</b>	<b>\$26,263,205</b>	<b>\$26,150,163</b>	<b>\$1,045,550</b>

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, 1990 and 1989

	1990	1989
<b>Assets</b>		
Cash.....	\$2,165	\$7,791
<b>Total assets.....</b>	<b>\$2,165</b>	<b>\$7,791</b>
<b>Liabilities</b>		
Due to other governmental agencies.....	\$2,165	\$7,791
<b>Total liabilities.....</b>	<b>\$2,165</b>	<b>\$7,791</b>

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, 1990**

	Balance Oct. 1, 1989	Additions	Deletions	Balance Sept. 30, 1990
<b>Assets</b>				
Cash.....	\$7,791	\$27,450	\$33,076	\$2,165
<b>Total assets.....</b>	<b>\$7,791</b>	<b>\$27,450</b>	<b>\$33,076</b>	<b>\$2,165</b>
<b>Liabilities</b>				
Vouchers payable.....		\$32,561	\$32,561	
Due to other governmental agencies.....	\$7,791		5,626	\$2,165
<b>Total liabilities.....</b>	<b>\$7,791</b>	<b>\$32,561</b>	<b>\$38,187</b>	<b>\$2,165</b>

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, 1990 and 1989**

	1990	1989
<b>Assets</b>		
Cash.....	\$6,022	\$24,638
<b>Total assets.....</b>	<b>\$6,022</b>	<b>\$24,638</b>
<b>Liabilities.....</b>		
Vouchers Payable.....	\$1,311	\$2,015
Due to other governmental agencies.....	4,711	22,623
<b>Total liabilities.....</b>	<b>\$6,022</b>	<b>\$24,638</b>

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, 1990**

	Balance			Balance
	Oct. 1, 1989	Additions	Deletions	Sept. 30, 1990
<b>Assets</b>				
Cash.....	\$24,638	\$5,146	\$23,762	\$6,022
<b>Total assets.....</b>	<b>\$24,638</b>	<b>\$5,146</b>	<b>\$23,762</b>	<b>\$6,022</b>
<b>Liabilities</b>				
Accounts payable.....	\$2,015	\$1,312	\$2,016	\$1,311
Due to other govern- mental agencies.....	22,623	3,689	21,601	4,711
<b>Total liabilities.....</b>	<b>\$24,638</b>	<b>\$5,001</b>	<b>\$23,617</b>	<b>\$6,022</b>

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, 1990 and 1989

	1990	1989
<b>Assets</b>		
Deferred compensation plan assets.....	\$1,075,305	\$792,930
<b>Total assets.....</b>	<b>\$1,075,305</b>	<b>\$792,930</b>
<b>Liabilities.....</b>		
Deferred compensation due employees.....	\$1,075,305	\$792,930
<b>Total liabilities.....</b>	<b>\$1,075,305</b>	<b>\$792,930</b>

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, 1990**

	Balance Oct. 1, 1989	Additions	Deletions	Balance Sept. 30, 1990
<b>Assets</b>				
Deferred compensation				
plan assets.....	\$792,930	\$282,375		\$1,075,305
<b>Total assets.....</b>	<b>\$792,930</b>	<b>\$282,375</b>		<b>\$1,075,305</b>
<b>Liabilities</b>				
Deferred compensation				
due employees.....	\$792,930	\$282,375		\$1,075,305
<b>Total liabilities.....</b>	<b>\$792,930</b>	<b>\$282,375</b>		<b>\$1,075,305</b>

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

**County of El Paso, Texas**  
**Juvenile Board State Aid-Intensive Community Treatment Fund**  
**Comparative Balance Sheets**  
**September 30, 1990 and 1989**

	1990	1989
<b>Assets</b>		
Cash.....	\$19,139	
<b>Total assets.....</b>	<b>\$19,139</b>	
<b>Liabilities</b>		
Due to other governmental agencies.....	19,139	
<b>Total liabilities.....</b>	<b>\$19,139</b>	

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

**County of El Paso, Texas**  
**Juvenile Board State Aid-Intensive Community Treatment Fund**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1990**

	Balance Oct. 1, 1989	Additions	Deletions	Balance Sept. 30, 1990
<b>Assets</b>				
Cash.....		\$42,195	\$23,056	\$19,139
<b>Total assets.....</b>		<b>\$42,195</b>	<b>\$23,056</b>	<b>\$19,139</b>
<b>Liabilities</b>				
Vouchers payable.....		\$9,636	\$9,636	
Due to other govern- mental agencies.....		44,132	24,993	\$19,139
<b>Total liabilities.....</b>		<b>\$53,768</b>	<b>\$34,629</b>	<b>\$19,139</b>

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

**County of El Paso, Texas**  
**Juvenile Probation Supervision Diversionary Placement Fund**  
**Comparative Balance Sheets**  
**September 30, 1990 and 1989**

	1990	1989
<b>Assets</b>		
Cash.....	\$30,900	
Accounts receivable.....	11,400	
<b>Total assets.....</b>	<b>\$42,300</b>	
<b>Liabilities</b>		
Due to other governmental agencies.....	42,300	
<b>Total liabilities.....</b>	<b>\$42,300</b>	

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

**County of El Paso, Texas**  
**Juvenile Probation Supervision Diversionary Placement Fund**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1990**

	Balance Oct. 1, 1989	Additions	Deletions	Balance Sept. 30, 1990
<b>Assets</b>				
Cash.....		\$30,900		\$30,900
Accounts receivable.....		11,400		11,400
<b>Total assets.....</b>		<b>\$42,300</b>		<b>\$42,300</b>
<b>Liabilities</b>				
Due to other govern- mental agencies.....		\$42,300		\$42,300
<b>Total liabilities.....</b>		<b>\$42,300</b>		<b>\$42,300</b>

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

**County of El Paso, Texas  
Jail Commissary Profits Fund  
Comparative Balance Sheets  
September 30, 1990 and 1989**

	1990	1989
<b>Assets</b>		
Cash.....	\$87,390	
<b>Total assets.....</b>	<b>\$87,390</b>	
<b>Liabilities</b>		
Vouchers payable.....	\$27,905	
Due to other governmental agencies.....	59,485	
<b>Total liabilities.....</b>	<b>\$87,390</b>	

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



**County of El Paso, Texas**  
**Jail Commissary Profits Fund**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1990.**

	Balance Oct. 1, 1989	Additions	Deletions	Balance Sept. 30, 1990
<b>Assets</b>				
Cash.....		\$93,210	\$5,820	\$87,390
<b>Total assets.....</b>		<b>\$93,210</b>	<b>\$5,820</b>	<b>\$87,390</b>
<b>Liabilities</b>				
Vouchers payable.....		\$32,465	\$4,560	\$27,905
Due to other govern- mental agencies.....		93,705	34,220	59,485
<b>Total liabilities.....</b>		<b>\$126,170</b>	<b>\$38,780</b>	<b>\$87,390</b>

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, 1990  
 (With comparative totals for September 30, 1990)

	Tax Assessor Collector	County Clerk	Sheriff's Department & Justices of the Peace	District Clerk	Totals Year Ended	
					1990	1989
<b>Assets</b>						
Cash.....	\$2,146,496	\$285,543	\$639,109	\$1,619,747	\$4,690,895	\$4,707,704
Investments.....		110,000			110,000	10,000
Receivables:						
Interest.....						18
Accounts.....	25,235	19,616	132,485	227	177,563	67,231
Due from other governmental agencies.....	68	128,326	225,543		353,937	305,837
<b>Total Assets.....</b>	<b>\$2,171,799</b>	<b>\$543,485</b>	<b>\$997,137</b>	<b>\$1,619,974</b>	<b>\$5,332,395</b>	<b>\$5,090,790</b>
<b>Liabilities</b>						
Due to other units.....	\$235	\$135,387	\$421,205	\$1,255,219	\$1,812,046	\$1,598,512
Due to other govern- mental agencies.....	230,689	8,685	880		240,254	351,398
Deferred revenue.....	1,940,875	399,413	575,052	364,755	3,280,095	3,140,880
<b>Total liabilities.....</b>	<b>\$2,171,799</b>	<b>\$543,485</b>	<b>\$997,137</b>	<b>\$1,619,974</b>	<b>\$5,332,395</b>	<b>\$5,090,790</b>

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, 1990 and 1989**

	<u>1990</u>	<u>1989</u>
<b>Assets</b>		
Cash.....	\$2,146,496	\$2,108,136
Accounts receivable.....	25,235	6,729
Due from other governmental agencies.....	68	21
<b>Total assets.....</b>	<b><u>\$2,171,799</u></b>	<b><u>\$2,114,886</u></b>
<b>Liabilities</b>		
Due to other units.....	\$235	
Due to other governmental agencies.....	230,689	\$341,502
Deferred revenue.....	1,940,875	1,773,384
<b>Total liabilities.....</b>	<b><u>\$2,171,799</u></b>	<b><u>\$2,114,886</u></b>

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, 1990

	Balance Oct. 1, 1989	Additions	Deletions	Balance Sept. 30, 1990
<b>Assets</b>				
Cash.....	\$2,108,136	\$94,356,402	\$94,318,042	\$2,146,496
Accounts receivable.....	6,729	188,321	169,815	25,235
Due from other governmental agencies.....	21	2,583	2,536	68
<b>Total assets.....</b>	<b>\$2,114,886</b>	<b>\$94,547,306</b>	<b>\$94,490,393</b>	<b>\$2,171,799</b>
<b>Liabilities</b>				
Due to other units.....		\$481	\$246	\$235
Due to other govern- mental agencies.....	\$341,502	24,416,271	24,527,084	230,689
Deferred revenue.....	1,773,384	44,773,039	44,605,548	1,940,875
<b>Total liabilities.....</b>	<b>\$2,114,886</b>	<b>\$69,189,791</b>	<b>\$69,132,878</b>	<b>\$2,171,799</b>

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, 1990 and 1989

	1990	1989
<b>Assets</b>		
Cash.....	\$285,543	\$330,582
Investments.....	110,000	10,000
Receivables:		
Interest.....		18
Accounts.....	19,616	3,909
Due from other governmental agencies.....	128,326	110,733
<b>Total Assets.....</b>	<b>\$543,485</b>	<b>\$455,242</b>
<b>Liabilities</b>		
Due to other units.....	\$135,387	\$110,733
Due to other governmental agencies.....	8,685	8,763
Deferred revenue.....	399,413	335,746
<b>Total liabilities.....</b>	<b>\$543,485</b>	<b>\$455,242</b>

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, 1990

	Balance Oct. 1, 1989	Additions	Deletions	Balance Sept. 30, 1990
<b>Assets</b>				
Cash.....	\$330,582	\$2,177,525	\$2,222,564	\$285,543
Investments.....	10,000	100,000		110,000
Receivables:				
Interest.....	18		18	
Accounts.....	3,909	214,128	198,421	19,616
Due from other governmental agencies.....	110,733	49,435	31,842	128,326
<b>Total assets.....</b>	<b>\$455,242</b>	<b>\$2,541,088</b>	<b>\$2,452,845</b>	<b>\$543,485</b>
<b>Liabilities</b>				
Due to other units.....	\$110,733	\$56,496	\$31,842	\$135,387
Due to other govern- mental agencies.....	8,763	108,685	108,763	8,685
Deferred revenue.....	335,746	2,275,907	2,212,240	399,413
<b>Total liabilities.....</b>	<b>\$455,242</b>	<b>\$2,441,088</b>	<b>\$2,352,845</b>	<b>\$543,485</b>

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, 1990 and 1989**

	1990	1989
<b>Assets</b>		
Cash.....	\$639,109	\$740,642
Accounts receivable.....	132,485	55,286
Due from other governmental agencies.....	225,543	195,083
<b>Total assets.....</b>	<b>\$997,137</b>	<b>\$991,011</b>
<b>Liabilities</b>		
Due to other units.....	\$421,205	\$364,186
Due to other governmental agencies.....	880	1,133
Deferred revenue.....	575,052	625,692
<b>Total liabilities.....</b>	<b>\$997,137</b>	<b>\$991,011</b>

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, 1990

	Balance Oct. 1, 1989	Additions	Deletions	Balance Sept. 30, 1990
<b>Assets</b>				
Cash.....	\$740,642	\$2,503,145	\$2,604,678	\$639,109
Accounts receivable.....	55,286	365,252	288,053	132,485
Due from other governmental agencies.....	195,083	2,682,831	2,652,371	225,543
<b>Total assets.....</b>	<b>\$991,011</b>	<b>\$5,551,228</b>	<b>\$5,545,102</b>	<b>\$997,137</b>
<b>Liabilities</b>				
Due to other units.....	\$364,186	\$2,712,504	\$2,655,485	\$421,205
Due to other govern- mental agencies.....	1,133	3,596	3,849	880
Deferred revenue.....	625,692	2,835,127	2,885,767	575,052
<b>Total liabilities.....</b>	<b>\$991,011</b>	<b>\$5,551,227</b>	<b>\$5,545,101</b>	<b>\$997,137</b>

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, 1990 and 1989

	1990	1989
<b>Assets</b>		
Cash.....	\$1,619,747	\$1,528,344
Accounts receivable.....	227	1,307
<b>Total assets.....</b>	<b>\$1,619,974</b>	<b>\$1,529,651</b>
<b>Liabilities</b>		
Due from other units.....	\$1,255,219	\$1,123,593
Deferred revenue.....	364,755	406,058
<b>Total liabilities.....</b>	<b>\$1,619,974</b>	<b>\$1,529,651</b>

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, 1990**

	Balance Oct. 1, 1989	Additions	Deletions	Balance Sept. 30, 1990
<b>Assets</b>				
Cash.....	\$1,528,344	\$15,402,400	\$15,310,997	\$1,619,747
Accounts receivable.....	1,307	25,668	26,748	227
<b>Total assets.....</b>	<b>\$1,529,651</b>	<b>\$15,428,068</b>	<b>\$15,337,745</b>	<b>\$1,619,974</b>
<b>Liabilities</b>				
Due to other units.....	\$1,123,593	\$15,295,024	\$15,163,398	\$1,255,219
Deferred revenue.....	406,058	133,044	174,347	364,755
<b>Total liabilities.....</b>	<b>\$1,529,651</b>	<b>\$15,428,068</b>	<b>\$15,337,745</b>	<b>\$1,619,974</b>

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

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# **GENERAL FIXED ASSETS ACCOUNT GROUP**

**The general fixed assets account group is used to account for fixed assets not used in enterprise fund operations or accounted for in trust funds.**

**County of El Paso, Texas**  
**Comparative Schedules of General Fixed Assets**  
**By Source**  
**September 30, 1990 and 1989**

	1990	1989
<b>General fixed assets:</b>		
Land.....	\$5,324,266	\$5,324,266
Buildings.....	49,152,852	49,152,852
Improvements other than buildings.....	2,291,024	2,277,323
Machinery and equipment.....	8,056,057	6,745,558
Construction in progress.....	30,991,019	11,906,392
<b>Total general fixed assets.....</b>	<b>\$95,815,218</b>	<b>\$75,406,391</b>
 <b>Investment in general fixed assets by source:</b>		
General fund.....	\$7,737,661	\$6,745,558
Special revenue funds.....	2,595,719	2,277,323
Capital projects funds.....	85,481,838	66,383,510
<b>Total investment in general fixed assets.....</b>	<b>\$95,815,218</b>	<b>\$75,406,391</b>

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, 1990

Function and Activity	Land	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Construction in Progress	Total
<b>General government:</b>						
County judge.....				\$37,098		\$37,098
County auditor.....				94,134		94,134
County treasurer.....				5,196		5,196
County purchasing agent.....				240,475		240,475
County personnel.....				27,289		27,289
County clerk.....				82,021		82,021
County commissioners.....				18,792		18,792
Ball bond administration.....				2,685		2,685
District clerk.....				68,962		68,962
Data processing.....				1,671,059		1,671,059
County elections.....				48,434		48,434
County attorney.....				62,118		62,118
District attorney.....				76,303		76,303
County courthouse and annex.....	\$5,324,266	\$11,822,513		505,156		17,651,935
County communications.....				8,168		8,168
County tax assessor-collector.....				135,618		135,618
Records management.....				33,726		33,726
<b>Total general government.....</b>	<b>5,324,266</b>	<b>11,822,513</b>		<b>3,117,234</b>		<b>20,264,013</b>
<b>Administration of justice:</b>						
District courts administration.....				11,990		11,990
34th district court.....				14,743		14,743
41st district court.....				6,034		6,034
65th district court.....				12,317		12,317
120th district court.....				9,977		9,977
168th district court.....				9,034		9,034
171st district court.....				8,453		8,453
205th district court.....				5,815		5,815
210th district court.....				3,815		3,815
243rd district court.....				6,433		6,433
327th district court.....				6,724		6,724
346th district court.....				15,846		15,846
County law library.....				3,199		3,199
Court masters.....				14,674		14,674
Criminal law magistrate court.....				1,054		1,054
County courts administration.....				1,503		1,503
County court-at-law no. 1.....				10,531		10,531
County court-at-law no. 2.....				6,530		6,530
County court-at-law no. 3.....				8,223		8,223
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.....				15,561		15,561
Public defender administration.....				16,004		16,004
Justice of the peace no. 1.....				16,588		16,588
Justice of the peace no. 2.....				2,744		2,744
Justice of the peace no. 3.....				7,444		7,444
Justice of the peace no. 4.....				11,488		11,488
Justice of the peace no. 5.....				\$14,759		\$14,759

County of El Paso, Texas  
 Schedule of General Fixed Assets-By Function and Activity  
 September 30, 1990

Function and Activity	Land	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Construction in Progress	Total
<b>Administration of justice-continued</b>						
Justice of the peace no. 6.....				25,744		25,744
Justice of the peace no. 7.....				16,477		16,477
Court of civil appeals.....				43,147		43,147
Detoxification center.....				76,036		76,036
<b>Total administration of justice.....</b>				<b>427,530</b>		<b>427,530</b>
<b>Public safety:</b>						
County sheriff and jail.....		\$30,889,266		1,758,908		\$32,648,174
Adult probation.....				32,643		32,643
Juvenile detention/probation.....		6,441,073	\$13,701	204,146		6,658,920
Narcotics detection & apprehension....				41,288		41,288
<b>Total public safety.....</b>		<b>37,330,339</b>	<b>13,701</b>	<b>2,036,985</b>		<b>39,381,025</b>
<b>Health and welfare:</b>						
General assistance.....				3,655		3,655
Child guidance.....						
Medical examiner.....				75,114		75,114
Nutrition.....				318,396		318,396
Veterans' assistance.....				3,126		3,126
<b>Total health and welfare.....</b>				<b>400,291</b>		<b>400,291</b>
<b>Resource development:</b>						
Agricultural co-op extension.....				33,221		33,221
Tourist and convention center.....				113,173		113,173
Economic & community development..				447		447
<b>Total resource development.....</b>				<b>146,841</b>		<b>146,841</b>
<b>Culture and recreation:</b>						
Ascarate park/golf course.....				580,916		580,916
Coliseum.....				136,363		136,363
County library.....				21,817		21,817
<b>Total culture and recreation.....</b>				<b>739,096</b>		<b>739,096</b>
Road and bridges.....			2,277,323	1,188,080		3,465,403
<b>Construction in progress:</b>						
Construction in progress Courthouse...				\$24,477,686		24,477,686
Construction in progress M.D.R.....				6,478,581		6,478,581
Construction in prog Colsm. Repaving.				34,752		34,752
<b>Total Construction in progress.....</b>				<b>30,991,019</b>		<b>30,991,019</b>
<b>Total general fixed assets.....</b>	<b>\$5,324,266</b>	<b>\$49,152,852</b>	<b>\$2,291,024</b>	<b>\$8,056,057</b>	<b>\$30,991,019</b>	<b>\$95,815,218</b>

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, 1990

Function and activity	General Fixed Assets			General Fixed Assets
	October 1, 1989	Additions	Deductions	September 30, 1990
<b>General government:</b>				
County judge.....	\$31,929	\$5,169		\$37,098
County auditor.....	81,744	12,390		94,134
County treasurer.....	5,196			5,196
County purchasing agent.....	153,676	86,799		240,475
County personnel.....	24,107	3,182		27,289
County clerk.....	80,233	1,788		82,021
County commissioners.....	17,076	1,716		18,792
Bail bond administration.....	887	1,798		2,685
District clerk.....	38,753	30,209		68,962
Data processing.....	1,563,466	107,593		1,671,059
County elections.....	26,269	22,165		48,434
County attorney.....	47,962	14,156		62,118
District attorney.....	66,536	9,767		76,303
County courthouse and annex.....	17,637,896	14,039		17,651,935
County communications.....	2,771	5,397		8,168
County tax assessor-collector.....	114,325	21,293		135,618
Records management.....		33,726		33,726
<b>Total general government.....</b>	<b>19,892,826</b>	<b>371,187</b>		<b>20,264,013</b>
<b>Administration of justice:</b>				
District courts administration.....	1,721	10,269		11,990
34th district court.....	14,743			14,743
41st district court.....	5,602	432		6,034
65th district court.....	8,741	3,576		12,317
120th district court.....	9,523	454		9,977
168th district court.....	11,897		\$2,863	9,034
171st district court.....	8,453			8,453
205th district court.....	9,869		4,054	5,815
210th district court.....	3,437	378		3,815
243rd district court.....	6,433			6,433
327th district court.....	12,325	529	\$6,130	6,724
346th district court.....	15,277	569		15,846
County law library.....	3,199			3,199
Court masters.....	2,629	12,045		14,674
Criminal law magistrate court.....	688	366		1,054
County courts administration.....	1,503			1,503
County court-at-law no. 1.....	5,658	4,873		10,531
County court-at-law no. 2.....	5,712	818		6,530
County court-at-law no. 3.....	7,075	1,148		8,223
County court-at-law no. 4.....	17,350			17,350
County court-at-law no. 5.....	7,293			7,293
<b>Criminal justice information system administration.....</b>				
Public defender administration.....	4,592	10,969		15,561
Justice of the peace no. #1.....	9,595	6,409		16,004
Justice of the peace no. #2.....	9,507	7,081		16,588
Justice of the peace no. #3.....	2,744			2,744
Justice of the peace no. #4.....	1,294	6,150		7,444
Justice of the peace no. #5.....	3,901	7,587		11,488
Justice of the peace no. #6.....	\$495	\$14,264		\$14,759



**County of El Paso, Texas**  
**Schedule of Changes in General Fixed Assets-By Function and Activity**  
**For the fiscal year ended September 30, 1990**

Function and activity	General Fixed Assets			General Fixed Assets
	October 1, 1989	Additions	Deductions	September 30, 1990
<b>Administration of justice-Continued</b>				
Justice of the peace no. 6.....	\$3,262	\$22,482		\$25,744
Justice of the peace no. 7.....	350	16,127		16,477
Court of civil appeals.....	44,272		\$1,125	43,147
Detoxification center.....	12,085	63,951		76,036
<b>Total administration of justice.....</b>	<b>251,225</b>	<b>190,477</b>	<b>14,172</b>	<b>427,530</b>
<b>Public safety:</b>				
County sheriff and jail.....	32,339,606	308,568		32,648,174
Adult probation.....	24,329	8,314		32,643
Juvenile detention/probation.....	6,579,271	79,649		6,658,920
Narcotic detection & apprehension.....	20,089	21,199		41,288
<b>Total public safety.....</b>	<b>38,963,295</b>	<b>417,730</b>		<b>39,381,025</b>
<b>Health and welfare:</b>				
General assistance.....	2,996	659		3,655
Child guidance.....	50,670		50,670	
Medical examiner.....	44,618	30,496		75,114
Nutrition.....	288,208	30,188		318,396
Veteran's assistance.....	3,607		481	3,126
<b>Total health and welfare.....</b>	<b>390,099</b>	<b>61,343</b>	<b>51,151</b>	<b>400,291</b>
<b>Resource development:</b>				
Agricultural co-op extension.....	20,025	13,196		33,221
Tourist and convention center.....	83,135	30,038		113,173
Economic & community dev.....		447		447
<b>Total resource development.....</b>	<b>103,160</b>	<b>43,681</b>		<b>146,841</b>
<b>Culture and recreation:</b>				
Ascarate park/golf course.....	490,521	90,395		580,916
Coliseum.....	125,936	10,427		136,363
County library.....	19,954	1,863		21,817
<b>Total culture and recreation.....</b>	<b>636,411</b>	<b>102,685</b>		<b>739,096</b>
<b>Roads &amp; bridges.....</b>	<b>3,262,983</b>	<b>202,420</b>		<b>3,465,403</b>
<b>Construction in progress.....</b>	<b>11,906,392</b>	<b>19,084,627</b>		<b>30,991,019</b>
<b>Total general fixed assets.....</b>	<b>\$75,406,391</b>	<b>\$20,474,150</b>	<b>\$65,323</b>	<b>\$95,815,218</b>

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

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**STATISTICAL SECTION**

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	Community Services	Culture and Recreation	Resource Development	Public Works	Debt Service	Capital Outlays	Total
1981	\$12,814	\$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	789	1,271	1,778	11,087	37,894
1983	8,643	3,034	6,708	4,338	-	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	38,261
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	7,028	-	1,570	3,045	1,286	59	5,876	46,037
1987	12,590	5,632	13,470	7,510	\$ 451	1,718	2,825	1,232	3,568	4,296	53,292
1988	14,427	6,617	15,881	7,493	157	1,660	3,113	1,413	3,426	8,833	63,020
1989	14,802	7,313	17,891	8,851	6	1,698	3,206	1,585	7,869	12,648	75,869
1990	16,427	7,988	21,058	8,967	1,211	2,002	3,299	1,679	7,340	23,171	94,142

(1) Includes general, special revenue, debt service, capital projects and enterprise funds.

Table 2

**County of El Paso, Texas**  
**General Government Revenues by Source (1)**  
**Last Ten Fiscal Years**  
**(amounts expressed in thousands)**

Fiscal Year	Licenses and Permits		Inter-governmental	Charges for Services	Fines	Interest	Miscellaneous	Total
	Taxes							
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	7,740	1,122	2,367	3,386	48,176
1987	24,643	178	9,170	9,664	881	2,537	841	47,914
1988	35,256	181	8,995	12,358	1,418	3,738	626	62,572
1989	42,081	170	8,863	12,845	1,182	6,613	1,004	72,758
1990	40,941	176	11,938	13,210	1,494	4,923	1,746	74,428

(1) Includes general, special revenue, debt service, capital project and enterprise 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
1982	13,983	-	\$ 872	\$ 12	-	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	27	705	24,519
1987	22,560	-	1,297	97	145	6	538	24,643
1988	25,125	7,875	1,273	150	143	-	690	35,256
1989	25,653	14,138	1,290	158	112	-	730	42,081
1990	23,440	15,145	1,347	153	70	-	786	40,941

Table 3

**County of El Paso, Texas**  
**Property Tax Levies and Collections**  
**Last Ten Fiscal Years**  
 (amounts expressed in thousands)

Fiscal Year	Total Tax Levy	Current Tax Collections	Percent Current Taxes Collected	Delinquent Tax Collections	Total Tax Collections	Ratio of Total Tax Collections to Total Tax Levy	Outstanding Delinquent Taxes	Ratio of Delinquent Taxes to Total Tax Levy
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	94.60	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
1990	23,354	21,934	93.92	1,506	23,440	100.37	3,226	13.81

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	
1981	\$ 6,515,900	\$ 6,515,900	\$1,410,703	\$1,410,703	\$ 372,313	\$ 7,554,290	\$ 7,926,603	95.30%
1982	6,215,938	6,215,938	1,492,833	1,492,833	333,771	7,375,000	7,708,771	95.67
1983	6,688,973	6,688,973	1,511,491	1,511,491	401,809	7,798,655	8,200,464	95.10
1984	6,970,644	6,970,644	1,460,259	1,460,259	509,005	7,921,898	8,430,903	93.96
1985	7,511,791	7,511,791	1,463,471	1,463,471	755,503	8,219,759	8,975,262	91.58
1986	9,782,499	9,782,499	1,631,625	1,631,625	1,024,651	10,389,473	11,414,124	91.02
1987	9,802,065	9,802,065	1,852,712	1,852,712	1,091,752	10,563,025	11,654,777	90.63
1988	10,358,223	10,358,223	1,950,888	1,950,888	1,172,446	11,136,665	12,309,111	90.48
1989	10,479,305	10,479,305	2,073,831	2,073,831	1,119,699	11,433,437	12,553,136	91.08
1990	10,901,834	10,901,834	2,153,095	2,153,095	1,145,710	11,909,219	13,054,929	91.22

Table 5

County of El Paso, Texas  
Property Tax Rates (1)  
Direct and Overlapping Governments  
Last Ten Calendar Years

Name of Government	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990
Anthony Ind. School District	\$ .79000	\$ .79000	\$ .78000	\$ .81000	\$ .96500	\$ .86840	\$ .92450	\$ .73800	\$ .86500	\$ 1.04000
Canutillo Ind. School District	.97000	.95000	.94000	.94000	.64880	.64680	.72670	.72256	.83300	1.01250
City of Anthony	.31000	.31000	.31000	.31000	.28000	.19992	.24161	.23796	.21005	.23664
City of El Paso	.53120	.53120	.53120	.53120	.45224	.45948	.49533	.49542	.51616	.56024
City of Horizon										.12547
City of Socorro							.33000	.33000	.33000	.28000
Clint Ind. School District	1.08000	1.08000	1.08000	1.38000	1.32000	1.29000	1.26000	1.29000	1.63000	1.70000
County of El Paso	.20000	.22300	.23098	.23098	.20823	.22610	.22610	.22610	.19610	.18669
El Paso Community College	.02880	.05273	.05493	.06473	.05756	.06746	.06731	.09833	.09375	.09696
EPCO Rural Fire Prev. Dist. No. 1	.03000	.03000	.03000	.03000	.03000	.02999	.03000	.03000	.02967	.03000
EPCO Rural Fire Prev. Dist. No. 2							.30000	.03000	.03000	.03000
EPCO Tornillo Water Improvement Dist.								1.00000	.09720	.08415
EPCO Water Authority (Horizon)	.53870	.55550	.53000	.53000	.58000	.58000	.53250	.50000	.49500	.50000
El Paso Ind. School District	.72600	.72600	.75770	.77410	.67820	.45948	.73493	.77309	1.00390	1.00390
Fabens Ind. School District	1.07000	1.07000	1.07000	1.07000	.93000	.99500	1.15000	1.15000	1.15000	1.15000
Hacienda Del Norte Water Imp. Dist.		.35000	.34000	.33990	.20865	.19745	.19386	.19828	.14848	.14583
Homestead Municipal Util. Dist. No. 1						1.51000	1.17396	1.18612	1.32635	1.32635
Homestead Municipal Util. Dist. No. 2								.50000	1.50000	
Lower Valley Water Authority							.12000	.12000	.12000	.12000
R. E. Thomason General Hospital	.12480	.13186	.16186	.16186	.14360	.14448	.14920	.18701	.18804	.28230
San Elizario Ind. School District	1.05000	1.51000	1.93000	1.90000	1.28000	1.29600	1.27469	1.01848	.98263	1.67148
Socorro Ind. School District	.64000	.84000	1.14000	1.03000	.75030	.75030	1.04258	1.03000	1.19960	1.38680
Tornillo Ind. School District	1.07000	1.25000	1.38500	1.30000	1.09000	1.05388	1.05070	1.06583	1.05936	1.49000
Town of Clint	.16800	.16000	.16170	.15700	.12456	.24453	.24430	.24430	.24430	.23962
Westway Water Imp. District	1.10000	1.10000	1.10000	1.10000	.64000	.61517	.62134	.56000	.81748	1.04398
Yeleta Ind. School District	.73600	.80500	.87060	.87060	.76959	.76902	.80207	.80207	1.00022	.99784

(1) These property tax rates are expressed in dollars per \$100 assessed valuation.



Table 6

County of El Paso, Texas  
Principal Taxpayers  
September 30, 1990  
(amounts expressed in thousands)

Taxpayer	Type of Business	1990 Assessed Valuation	Percentage of Total Assessed Valuation
Phelps-Dodge Refining Corp.	Copper refinery	\$ 170,732	1.44%
Southwestern Bell Telephone	Telephone communications	154,452	1.30%
El Paso Electric Company	Electric utility	129,999	1.09%
Chevron U.S.A., Inc	Oil refinery	77,949	0.66%
El Paso Natural Gas Company	Natural gas pipeline supplier	72,070	0.61%
ASARCO, Inc.	Smelting and refining	56,308	0.47%
Celina Development Company	Real estate development	44,267	0.37%
General Motors Corporation	Automobile manufacturer	38,998	0.33%
Southern Union Gas Company	Natural gas utility	36,001	0.30%
Mesa Hills Mall Company	Real estate development	32,706	0.28%
Totals		<u>\$ 813,482</u>	<u>6.83%</u>

Table 7

**County of El Paso, Texas**  
**Operating Budgets for Various Funds**  
**Last Ten Fiscal Years**

Fiscal Year	Debt Service Fund	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Total
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	50,634,329	10,481,312		\$1,593,204	70,966,542
1990	7,307,530	58,927,046	14,728,046	\$35,141,315	5,965,143	122,069,080

Table 8

County of El Paso, Texas  
Computation of Legal Debt Margin  
September 30, 1990  
(amounts expressed in thousands)

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Assessed Valuation:		
Assessed Value of Real Property		\$ 9,756,124
Assessed Value of Personal Property		<u>2,153,095</u>
Total Assessed Value		<u><u>\$11,909,219</u></u>
Legal debt margin:		
Debt limitation - 5% of Total Assessed Value		\$ 595,461
Debt Applicable to Limitation:		
Total bonded debt	\$68,035	
Less: Amount available for repayment of general obligation bonds	<u>1,754</u>	
Total debt applicable to limitation		<u>66,281</u>
Legal debt margin		<u><u>\$ 529,180</u></u>

Table 9

**County of El Paso, Texas**  
**Ratio of Net General Obligation Bonded Debt**  
**To Assessed Value and Net General Obligations Debt Per Capita**  
**Last Ten Fiscal Years**

Fiscal Year	Population(1)(2)	Assessed Value(1)(3)	Gross Bonded Debt(1)	Less Debt		Ratio of Net Bonded Debt To Assessed Value	Bonded Debt Per Capita
				Service Fund(1)(4)	Net Bonded Debt(1)		
1981	492	\$ 7,554,290	\$25,368	\$ 164	\$25,204	0.33%	\$ 51.23
1982	504	7,375,000	25,305	491	24,814	0.34	49.23
1983	516	7,798,655	24,811	672	24,139	0.31	46.78
1984	536	7,921,898	24,281	1,475	22,806	0.29	42.55
1985	536	8,219,759	23,750	319	23,431	0.29	43.71
1986	545	10,389,473	35,355	170	35,185	0.34	64.56
1987	571	10,563,025	35,105	632	34,473	0.33	60.37
1988	599	11,136,665	71,730	1,050	70,680	0.63	118.00
1989	595	11,433,437	69,650	2,493	67,157	0.59	112.87
1990	607	11,909,219	68,035	1,754	66,281	0.56	109.19

- (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
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
1990	2,520	4,687	7,207	91,537	7.87

(1) Includes general, special revenue, debt service, capital projects and enterprise funds.

(2) General Obligation Bond, Series 1980, defeased in October 1985.

Table 11

**County of El Paso, Texas**  
**Computation of Direct and Overlapping Bonded Debt**  
**General Obligation Bonds**  
**September 30, 1990**  
**(amounts expressed in thousands)**

Jurisdiction	General Obligation Bonded Debt Outstanding	Percentage Applicable to County of El Paso	Amount Applicable to County of El Paso
<b>Direct:</b>			
County of El Paso	\$ 68,035	100%	\$ 68,035
<b>Overlapping:</b>			
Anthony Independent School District	235	100	235
Canutillo Independent School District	12,586	100	12,586
City of Anthony	582	100	582
City of El Paso	86,135	100	86,135
City of Socorro	69	100	69
Clint Independent School District	14,705	100	14,705
El Paso Community College	6,700	100	6,700
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)	1,655	100	1,655
El Paso Independent School District	78,515	100	78,515
Fabens Independent School District	2,555	100	2,555
Hacienda del Norte Water Improvement District	-0-	-0-	-0-
Homestead Municipal Utility District	1,995	100	1,995
Lower Valley Water Authority	-0-	-0-	-0-
R. E. Thomason General Hospital	39,128	100	39,128
San Elizario Independent School District	3,805	100	3,805
Socorro Independent School District	72,785	100	72,785
Tornillo Independent School District	81,463	100	81,463
Town of Clint	-0-	-0-	-0-
Westway Water Improvement District	626	100	626
Ysleta Independent School District	94,069	100	94,069
<b>TOTAL</b>	<b>\$565,643</b>	<b>100%</b>	<b>\$565,643</b>

Table 12

**County of El Paso, Texas  
Tax Rates and Fund Allocations (1)  
Last Ten Fiscal Years**

<b>Fiscal Year</b>	<b>Total Tax Rate</b>	<b>Maintenance and Operations Tax Rate</b>	<b>Debt Service Tax Rate</b>
1981	.14920	.10850	.04070
1982	.20000	.17189	.02811
1983	.22300	.19315	.02985
1984	.23098	.20893	.02205
1985	.23098	.22102	.00996
1986	.20823	.18779	.02044
1987	.22610	.19512	.03098
1988	.22610	.19856	.02754
1989	.22610	.15822	.06788
1990	.19610	.13890	.05720

(1) These tax rates and fund allocations are expressed in dollars per \$100 assessed valuation.

Table 13

County of El Paso, Texas  
Demographic Statistics  
Last Ten Fiscal Years

Fiscal Year	Population(1)	Per Capita Income(1)	Education Level		Schools Enrollment(2)	Unemployment Rate (3)
			Median Age(2)	In Years of Formal Schooling(2)		
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
1990	606,783	10,800	27.5	10.6	141,124	10.7

## SOURCES:

- (1) El Paso Chamber of Commerce.
- (2) Bureau of Business and 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)				Number of units	Commercial Construction (3)	Number of units	Residential Construction	Bank Deposits(1)(3)
	Commercial	Residential	Exemptions	Total		Value(1)		Value(1)	
1981	\$3,408,439	\$4,518,164	\$ 372,313	\$ 7,554,290	839	\$ 89,184	2,362	\$124,013	\$ 1,897,481
1982	3,468,947	4,239,824	333,771	7,375,000	656	86,938	4,111	166,186	2,238,616
1983	3,444,195	4,756,269	401,809	7,798,655	644	74,323	6,529	239,575	2,656,354
1984	3,625,288	4,805,615	509,005	7,921,898	331	87,550	3,420	148,623	2,639,650
1985	3,500,352	5,474,910	755,503	8,219,759	517	91,777	2,009	68,996	3,327,368
1986	4,451,508	6,962,616	1,024,651	10,389,473	485	112,104	4,558	200,248	3,568,259
1987	5,011,554	6,643,223	1,091,752	10,563,025	423	82,663	2,290	116,513	3,892,899
1988	5,046,736	7,262,375	1,172,446	11,136,665	271	52,958	2,847	186,193	3,448,898
1989	4,895,723	7,657,413	1,119,699	11,433,437	472	67,420	1,351	192,980	3,552,365
1990	5,091,422	7,963,507	1,145,710	11,909,219	420	100,768	1,655	91,152	10,835,653

(1) Amounts expressed in thousands.

(2) Estimated assessed value from Table 4.

(3) Source: El Paso Chamber of Commerce Research Department.

Table 15

**County of El Paso, Texas  
Employee Retirement Plan  
Analysis of Funding Progress  
(amounts expressed in millions)**

Calendar Year	Net Assets Available For Benefits	Pension Benefit Obligation	Percentage Funded	(Unfunded) or Excess Pension Benefit Obligation	Annual Covered Payroll	(Unfunded) or Excess Pension Benefit Obligation as a Percent of Covered Payroll
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	2.0%
1986	17.9	17.5	102.3%	0.4	21.0	1.9%
1987	20.8	20.3	102.5%	0.5	23.2	2.1%
1988	24.7	24.1	102.5%	0.6	25.9	2.3%
1989	29.3	29.0	101.2%	0.3	32.6	1.0%

**County of El Paso, Texas  
Miscellaneous Statistics  
September 30, 1990**

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
1990	606,783

Employment

Year	Work Force	Employed	Unemployment Rate
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%
1990	256,700	229,300	10.7%

Table 16, Cont.

<u>Road and Highways</u>	There are about 650 miles of roads in the county.		
<u>Employees</u>	The county employs 1,835 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. There are eight parks, two swimming pools and a public golf course located within the county.		
<u>Educational Facilities</u>	University of Texas at El Paso enrollment - 16,520 students El Paso Community College enrollment - 17,170 students High schools - 24 Junior high schools - 28 Intermediate and elementary schools - 103 Private schools - 20 elementary and 6 high schools Business and vocational schools - 29		
<u>Medical Facilities</u>	Twenty two hospitals provide 1,888 beds. County ratios: Doctors to population, 1 to 825 Dentists to population, 1 to 3,371 Hospital beds to population, 1 to 321  William Beaumont Army Medical Center serving active and retired military personnel, has 371 beds not included in the above figures.		
<u>Finance</u>	Federal and state chartered banks - 12 with 29 branch locations. Savings and loan associations - 5 with 9 branch locations. Credit Unions - 23 with 10 branch locations.		
<u>Retail Sales</u>	1987	1988	1989
	\$3,116,461,000	\$3,485,610,020	\$3,354,529,601
<u>Cultural</u>	Churches <span style="float: right;">379</span> Major newspapers <span style="float: right;">2</span> Radio stations <span style="float: right;">22</span> Local television stations <span style="float: right;">8</span> Cable TV is available		