



**COMPREHENSIVE ANNUAL
FINANCIAL REPORT**

FOR THE FISCAL YEAR ENDED SEPTEMBER 30

1991

COUNTY OF EL PASO, TEXAS

Comprehensive Annual Financial Report For the Fiscal Year Ended September 30, 1991

Prepared by: S. E. Seely, County Auditor

500 East San Antonio Street, Room 406

El Paso, Texas 79901-2421

(915) 546-2040

Member of the Government Finance Officers Association

THIS PAGE WAS LEFT BLANK INTENTIONALLY

EL PASO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 1991

TABLE OF CONTENTS

	<u>Exhibit No.</u>	<u>Page No.</u>
INTRODUCTORY SECTION		
Letter of Transmittal		1-21
GFOA Certificate of Achievement		22
County Auditor's Organizational Chart		23
County of El Paso Organizational Chart		24
List of Principal Officials		25
FINANCIAL SECTION		
Report of Bixler and Co., P. C. Independent Certified Public Accountants		27
General Purpose Financial Statements:		
Combined Balance Sheet - All Fund Types and Account Groups	1	30-31
Combined Statement of Revenues, Expendi- tures and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Fund	2	32
Combined Statement of Revenues and Expendi- tures - Budget and Actual - Budgetary Basis - General, Special Revenue, Debt Service and Capital Projects Fund	3	33-35
Combined Statement of Revenues, Expenses and Changes in Retained Earnings All proprietary fund types	4	36
Combined Statement of Cash Flows Increase (Decrease) in Cash and Cash Equivalents All proprietary fund types	5	37-38
Notes to the Financial Statements		39-85
Combining, Individual Fund and Account Group Statements and Schedules:		

EL PASO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 1991

TABLE OF CONTENTS

	<u>Exhibit No.</u>	<u>Page No.</u>
General Fund:		
Comparative Balance Sheets	A-1	87
Comparative Statements of Revenues, Expenditures and Changes in Fund Balances	A-2	88
Comparative Schedules of Revenues and Expenditures - Budget and Actual - Budgetary Basis (Source)	A-3	89
Comparative Schedules of Revenues and Expenditures - Budget and Actual - Budgetary Basis (Departmental)	A-4	90-94
Special Revenue Funds:		
Purposes of Special Revenue Funds		95-96
Combining Balance Sheet	B-1	97-98
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	B-2	99-100
Total Schedule of Revenues and Expenditures - Budget and Actual - Budgetary Basis	B-3	101
Road and Bridge Fund:		
Comparative Balance Sheets	B-4	102
Comparative Statements of Revenues, Expenditures and Changes in Fund Balances	B-5	103
Comparative Schedules of Revenues and Expenditures - Budget and Actual - Budgetary Basis	B-6	104
Tourists, Conventions/Amphitheater Fund:		
Comparative Balance Sheets	B-7	105
Comparative Statements of Revenues, Expenditures and Changes in Fund Balances	B-8	106

EL PASO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 1991

TABLE OF CONTENTS

	<u>Exhibit No.</u>	<u>Page No.</u>
Tourists, Conventions/Amphitheater Fund - Continued		
Comparative Schedules of Revenues and Expenditures - Budget and Actual - Budgetary Basis	B-9	107
El Paso Convention and Performing Arts Center Fund:		
Comparative Balance Sheets	B-10	108
Comparative Statements of Revenues, Expenditures and Changes in Fund Balances	B-11	109
Comparative Schedules of Revenues and Expenditures - Budget and Actual - Budgetary Basis	B-12	110
Coliseum Improvement Fund:		
Comparative Balance Sheets	B-13	111
Comparative Statements of Revenues, Expenditures and Changes in Fund Balances	B-14	112
Comparative Schedules of Revenues and Expenditures - Budget and Actual - Budgetary Basis	B-15	113
Tourist Promotion Fund:		
Comparative Balance Sheets	B-16	114
Comparative Statements of Revenues, Expenditures and Changes in Fund Balances	B-17	115
Comparative Schedules of Revenues and Expenditures - Budget and Actual - Budgetary Basis	B-18	116
Ascarate Golf Course Improvement Fund:		
Comparative Balance Sheets	B-19	117
Comparative Statements of Revenues, Expenditures and Changes in Fund Balances	B-20	118

**EL PASO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 1991**

TABLE OF CONTENTS

	<u>Exhibit No.</u>	<u>Page No.</u>
Ascarate Park Improvement Fund:		
Comparative Balance Sheets	B-21	119
Comparative Statements of Revenues, Expenditures and Changes in Fund Balances	B-22	120
Comparative Schedules of Revenues and Expenditures - Budget and Actual - Budgetary Basis	B-23	121
Alternative Dispute Resolution Center Fund:		
Comparative Balance Sheets	B-24	122
Comparative Statements of Revenues, Expenditures and Changes in Fund Balances	B-25	123
Comparative Schedules of Revenues and Expenditures - Budget and Actual - Budgetary Basis	B-26	124
District Attorney Drug Forfeiture Fund:		
Comparative Balance Sheets	B-27	125
Comparative Statements of Revenues, Expenditures and Changes in Fund Balances	B-28	126
National Trust Heritage Tourism Program:		
Comparative Balance Sheets	B-29	127
Comparative Statements of Revenues, Expenditures and Changes in Fund Balances	B-30	128
Comparative Schedules of Revenues and Expenditures - Budget and Actual - Budgetary Basis	B-31	129
Special Revenue Funds - Grant Funds:		
Purposes of Grant Funds		131-137
Combining Balance Sheet	B-32	138

EL PASO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 1991

TABLE OF CONTENTS

	<u>Exhibit No.</u>	<u>Page No.</u>
Special Revenue Funds - Grants Continued		
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	B-33	139
Statement of Revenues-Grant Funds	B-34	140
Statement of Expenditures-Grant Funds	B-35	141
Debt Service Fund:		
Purposes of Debt Service Funds		143-144
Combining Balance Sheet	C-1	145-147
Combining Statements of Revenues, Expenditures and Changes in Fund Balances	C-2	148-150
Total Schedules of Revenues and Expenditures - Budget and Actual - Budgetary Basis	C-3	151
General Obligation Refunding - Series 1985 Fund		
Comparative Balance Sheets	C-4	152
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances	C-5	153
Comparative Schedules of Revenues and Expenditures - Budget and Actual - Budgetary Basis	C-6	154
General Obligation Bonds - Series 1986A Fund		
Comparative Balance Sheets	C-7	155
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances	C-8	156
Comparative Schedules of Revenues and Expenditures - Budget and Actual - Budgetary Basis	C-9	157
General Obligation Refunding - Series 1986B Fund:		
Comparative Balance Sheets	C-10	158

EL PASO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 1991

TABLE OF CONTENTS

	<u>Exhibit No.</u>	<u>Page No.</u>
General Obligation Refunding - Series 1986B Fund - continued		
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances	C-11	159
Comparative Schedules of Revenues and Expenditures - Budget and Actual - Budgetary Basis	C-12	160
General Obligation Bonds - Series 1987 Fund:		
Comparative Balance Sheets	C-13	161
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances	C-14	162
Comparative Schedules of Revenues and Expenditures - Budget and Actual - Budgetary Basis	C-15	163
General Obligation Bonds - Series 1988		
Comparative Balance Sheets	C-16	164
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances	C-17	165
Comparative Schedules of Revenues and Expenditures - Budget and Actual - Budgetary Basis	C-18	166
Variable Rate Demand General Obligation Certificates of Obligation - Series 1988 Fund:		
Comparative Balance Sheets	C-19	167
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances	C-20	168
Comparative Schedules of Revenues and Expenditures - Budget and Actual - Budgetary Basis	C-21	169

EL PASO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 1991

TABLE OF CONTENTS

	<u>Exhibit No.</u>	<u>Page No.</u>
General Obligation Certificates of Obligation- Series 1988 Revolving Fund:		
Comparative Balance Sheets	C-22	170
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances	C-23	171
Comparative Schedules of Revenues and Expenditures - Budget and Actual - Budgetary Basis	C-24	172
Contractual Obligations - Series 1989		
Comparative Balance Sheet	C-25	173
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances	C-26	174
Comparative Schedules of Revenues and Expenditures - Budget and Actual - Budgetary Basis	C-27	175
Contractual Obligation Bonds, Series 1990:		
Comparative Balance Sheets	C-28	176
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances	C-29	177
Comparative Schedules of Revenues and Expenditures - Budget and Actual - Budgetary Basis	C-30	178
Contractual Obligations - Series 1990A:		
Comparative Balance Sheets	C-31	179
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances	C-32	180
General Obligation Certificates of Obligation - Series 1990:		
Comparative Balance Sheets	C-33	181

EL PASO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 1991

TABLE OF CONTENTS

	<u>Exhibit No.</u>	<u>Page No.</u>
General Obligation Certificates of Obligation - Series 1990 - continued		
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances	C-34	182
Contractual Obligation - Series 1991:		
Comparative Balance Sheets	C-35	183
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances	C-36	184
Certificate of Obligation - Series 1991:		
Comparative Balance Sheets	C-37	185
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances	C-38	186
Comparative Schedules of Revenues and Expenditures - Budget and Actual - Budgetary Basis	C-39	187
Capital Projects Funds:		
Purposes of Capital Projects Funds		189-190
Combining Balance Sheet	D-1	192-193
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	D-2	194-195
Total Schedules of Revenues and Expenditures - Budget and Actual - Budgetary Basis	D-3	196
Equestrian Capital Projects Fund:		
Comparative Balance Sheets	D-4	197
Comparative Statements of Revenues, Expenditures and Changes in Fund Balances	D-5	198

EL PASO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 1991

TABLE OF CONTENTS

	<u>Exhibit No.</u>	<u>Page No.</u>
Equestrian Capital Projects Fund - Continued		
Comparative Schedules of Revenues and Expenditures - Budget and Actual - Budgetary Basis	D-6	199
Courthouse Construction 1988:		
Comparative Balance Sheets	D-7	200
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balances	D-8	201
Comparative Schedule of Revenues and Expenditures - Budget and Actual - Budgetary Basis	D-9	202
County Archives Building Fund:		
Comparative Balance Sheets	D-10	203
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balances	D-11	204
Comparative Schedules of Revenues and Expenditures - Budget and Actual - Budgetary Basis	D-12	205
Coliseum Road Repaving Fund:		
Comparative Balance Sheets	D-13	206
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balances	D-14	207
Comparative Schedules of Revenues and Expenditures - Budget and Actual - Budgetary Basis	D-15	208
Lower Valley Health Clinic Fund:		
Comparative Balance Sheets	D-16	209
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balances	D-17	210

EL PASO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 1991

TABLE OF CONTENTS

	<u>Exhibit No.</u>	<u>Page No.</u>
Lower Valley Health Clinic Fund - Continued		
Comparative Schedules of Revenues and Expenditures - Budget and Actual - Budgetary Basis	D-18	211
Old Juvenile Justice Fund:		
Comparative Balance Sheets	D-19	212
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balances	D-20	213
Comparative Schedule of Revenues and Expenditures - Budget and Actual - Budgetary Basis	D-21	214
County Morgue Fund:		
Comparative Balance Sheets	D-22	215
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balances	D-23	216
Comparative Schedules of Revenues and Expenditures - Budget and Actual - Budgetary Basis	D-24	217
County Courthouse 90 Fund:		
Comparative Balance Sheets	D-25	218
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balances	D-26	219
Comparative Schedule of Revenues and Expenditures - Budget and Actual - Budgetary Basis	D-27	220
County Courthouse Furnishings Fund:		
Comparative Balance Sheets	D-28	221
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balances	D-29	222

EL PASO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 1991

TABLE OF CONTENTS

	<u>Exhibit No.</u>	<u>Page No.</u>
County Courthouse Furnishings Fund - Continued		
Comparative Schedules of Revenues and Expenditures - Budget and Actual - Budgetary Basis	D-30	223
Ascarate Park Substation Fund:		
Comparative Balance Sheets	D-31	224
Comparative Statements of Revenues, Expenditures, and Changes in Fund Balances	D-32	225
Comparative Schedules of Revenues and Expenditures - Budget and Actual - Budgetary Basis	D-33	226
Enterprise Fund:		
Combining Balance Sheet	E-1	227
Combining Statement of Revenues, Expenses and Changes in Retained Earnings	E-2	228
Combining Statement of Cash Flows Increases (Decreases) in Cash and Cash Equivalents	E-3	229-230
Parking Facilities Enterprise Fund:		
Comparative Balance Sheets	E-4	231
Comparative Statements of Revenues, Expenses, and Changes in Retained Earnings	E-5	232
Statements of Cash Flows Increases (Decreases) in Cash and Cash Equivalents	E-6	233-234
Sports Facilities Enterprise Fund:		
Comparative Balance Sheets	E-7	235
Comparative Statement of Revenues, Expenses, and Changes in Retained Earnings	E-8	236

EL PASO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 1991

TABLE OF CONTENTS

	<u>Exhibit No.</u>	<u>Page No.</u>
Sports Facilities Enterprise Fund - Continued		
Comparative Statements of Cash Flows Increases (Decreases) in Cash and Cash Equivalents	E-9	237
Trust and Agency Funds:		
Purposes of Trust and Agency Funds		239-242
Combining Balance Sheet	F-1	243-246
Health and Life Expendable Trust Fund:		
Comparative Balance Sheets	F-2	247
Statement of Changes in Assets, Liabilities and Fund Balances	F-3	248
Comparative Statements of Revenues, Expenses and Changes in Fund Balances	F-4	249
County Law Library Agency Fund:		
Comparative Balance Sheets	F-5	250
Statement of Changes in Assets and Liabilities	F-6	251
Social Security Agency Fund:		
Comparative Balance Sheets	F-7	252
Statement of Changes in Assets and Liabilities	F-8	253
County Employees' Retirement Agency Fund:		
Comparative Balance Sheets	F-9	254
Statement of Changes in Assets and Liabilities	F-10	255
West Texas Community Supervision and Corrections Program Agency Fund:		
Comparative Balance Sheets	F-11	256
Statement of Changes in Assets and Liabilities	F-12	257

EL PASO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 1991

TABLE OF CONTENTS

	<u>Exhibit No.</u>	<u>Page No.</u>
County Attorney Bad Check Operating Agency Fund:		
Comparative Balance Sheets	F-13	258
Statement of Changes in Assets and Liabilities	F-14	259
County Attorney Bad Check-Trust Agency Fund:		
Comparative Balance Sheets	F-15	260
Statement of Changes in Assets and Liabilities	F-16	261
County Attorney Food Stamp Fraud Prosecution Agency Fund:		
Comparative Balance Sheets	F-17	262
Statement of Changes in Assets and Liabilities	F-18	263
District Attorney Food Stamp Fraud Prosecution Agency Fund:		
Comparative Balance Sheets	F-19	264
Statement of Changes in Assets and Liabilities	F-20	265
Juvenile Board State-Aid Agency Fund:		
Comparative Balance Sheets	F-21	266
Statement of Changes in Assets and Liabilities	F-22	267
Juvenile Probation Supervision Agency Fund:		
Comparative Balance Sheets	F-23	268
Statement of Changes in Assets and Liabilities	F-24	269

EL PASO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 1991

TABLE OF CONTENTS

	<u>Exhibit No.</u>	<u>Page No.</u>
Project Care Agency Fund:		
Comparative Balance Sheets	F-25	270
Statement of Changes in Assets and Liabilities	F-26	271
Narcotics Detection and Apprehension Agency Fund:		
Comparative Balance Sheets	F-27	272
Statement of Changes in Assets and Liabilities	F-28	273
Payroll Agency Fund		
Comparative Balance Sheets	F-29	274
Statement of Changes in Assets and Liabilities	F-30	275
Foster Care System Study:		
Comparative Balance Sheets	F-31	276
Statement of Changes in Assets and Liabilities	F-32	277
Juvenile Board State Aid Border Project:		
Comparative Balance Sheets	F-33	278
Statement of Changes in Assets and Liabilities	F-34	279
County Deferred Compensation Fund:		
Comparative Balance Sheets	F-35	280
Statement of Changes in Assets and Liabilities	F-36	281
Juvenile Board State Aid-Intensive Supervision Treatment Fund:		
Comparative Balance Sheet	F-37	282
Statement of Changes in Assets and Liabilities	F-38	283

EL PASO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 1991

TABLE OF CONTENTS

	<u>Exhibit No.</u>	<u>Page No.</u>
Juvenile Board Diversionary Fund:		
Comparative Balance Sheets	F-39	284
Statement of Changes in Assets and Liabilities	F-40	285
Jail Commissary Profits Fund:		
Comparative Balance Sheets	F-41	286
Statement of Changes in Assets and Liabilities	F-42	287
Other Elected Officials Fund:		
Combining Balance Sheets	F-43	288
Tax Assessor-Collector Agency Fund:		
Comparative Balance Sheets	F-44	289
Statement of Changes in Assets and Liabilities	F-45	290
County Clerk Agency Fund:		
Comparative Balance Sheets	F-46	291
Statement of Changes in Assets and Liabilities	F-47	292
Sheriff and Justices of the Peace:		
Comparative Balance Sheets	F-48	293
Statement of Changes in Assets and Liabilities	F-49	294
District Clerk Agency Fund:		
Comparative Balance Sheets	F-50	295
Statement of Changes in Assets and Liabilities	F-51	296
Special Law Enforcement Imprest Fund:		

EL PASO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 1991

TABLE OF CONTENTS

	<u>Exhibit No.</u>	<u>Page No.</u>
Comparative Balance Sheets	F-52	297
Statement of Changes in Assets and Liabilities	F-53	298
 IRS Section 125 Health Fund:		
Comparative Balance Sheets	F-54	299
Statement of Changes in Assets and Liabilities	F-55	300
 IRS Section 457 Retirement Fund:		
Comparative Balance Sheets	F-56	301
Statement of Changes in Assets and Liabilities	F-57	302
 Juvenile Probation Juror Revenues:		
Comparative Balance Sheets	F-58	303
Statement of Changes in Assets and Liabilities	F-59	304
 General Fixed Assets Accounts Group:		
Comparative Schedule of General Fixed Assets - By Source	G-1	305
Schedule of General Fixed Assets - By Function and Activity	G-2	306-307
Schedule of Changes in General Fixed Assets - By Functions and Activity	G-3	308-309
	<u>Table No.</u>	<u>Page No.</u>
 STATISTICAL SECTION		
General Governmental Expenditures by Function	1	311
General Governmental Revenues by Source	2	312
General Governmental Tax Revenues by Source	2A	312
Property Tax Levies and Collections	3	313

EL PASO COUNTY, TEXAS
Comprehensive Annual Financial Report
For the Fiscal Year Ended September 30, 1991

TABLE OF CONTENTS

	<u>Table No.</u>	<u>Page No.</u>
Assessed and Estimated Actual Value of Property	4	314
Property Tax Rates - Direct and Overlapping Governments	5	315
Principal Taxpayers	6	316
Operating Budgets for Various Funds	7	317
Computation of Legal Debt Margin	8	318
Ratio of Net General Obligation Bonded Debt to Assessed Value and Net General Obligation Bonded Debt Per Capita	9	319
Ratio of Annual Debt Service Expenditures for General Obligation Bonded Debt to Total General Governmental Expenditures	10	320
Computation of Direct and Overlapping Bonded Debt - General Obligation Bonds	11	321
Tax Rates and Fund Allocations	12	322
Demographic Statistics	13	323
Property Value, Construction and Bank Deposits	14	324
Employee Retirement Fund	15	325
Miscellaneous Statistics	16	326-327

THIS PAGE WAS LEFT BLANK INTENTIONALLY



INTRODUCTORY SECTION



COUNTY OF EL PASO

OFFICE OF THE COUNTY AUDITOR

S E SEELY
COUNTY AUDITOR

January 15, 1992

307 TEXAS AVENUE
EL PASO, TEXAS 79901-1413

(915) 545-2057

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, 1991 is submitted herewith. This CAFR is required to be prepared and submitted to the above addressees by provisions contained in 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.

To facilitate the understanding of the County's financial affairs, 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, a copy of a Certificate of Achievement for Excellence in Financial Reporting, an organizational chart of the County Auditor's Office, an organizational chart of the County and a directory of principal officials. The financial section of the CAFR 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 of this CAFR 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 within the County.

The County is required to have a single audit conducted each year pursuant to the Single Audit Act of 1984 and the 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 auditors' reports about the internal control structure and compliance with applicable laws and regulations are contained in separate reports that were prepared by Bixler and Co., P. C., an independent certified public accounting firm.

A basis for preparing this CAFR for the County was the identification of the reporting entity. 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. The criteria used to determine oversight responsibility includes consideration of factors such as the ability to select the governing authority, to designate management, to control management, to significantly influence the operations and to direct the accountability of financial affairs and financial interdependency.

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 as part of 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.

Reflected in this report is the extensive range of services provided by the County. The basic services include judicial, public safety, roads and bridges, parks and recreation, general administration, and health and welfare.

ECONOMIC CONDITION AND OUTLOOK

El Paso County named, in the early days, for being a famous pass through the Rocky Mountains, is the western-most County in Texas, and is about equidistant from the cities of Houston, Texas, Los Angeles, California and Denver, Colorado. Also, being bordered on the east side by Hudspeth County, El Paso County is just to the north of the International Boundary between the United States and the Republic of Mexico, and touches Doña Ana County in the State of New Mexico. Figure 1 shows the exact location of El Paso County in relation to the rest of the State. The County is a major crossroads for continental north-south and east-west traffic. The County's population has been estimated by local officials to be 611,000; and, it spans a geographic area of about

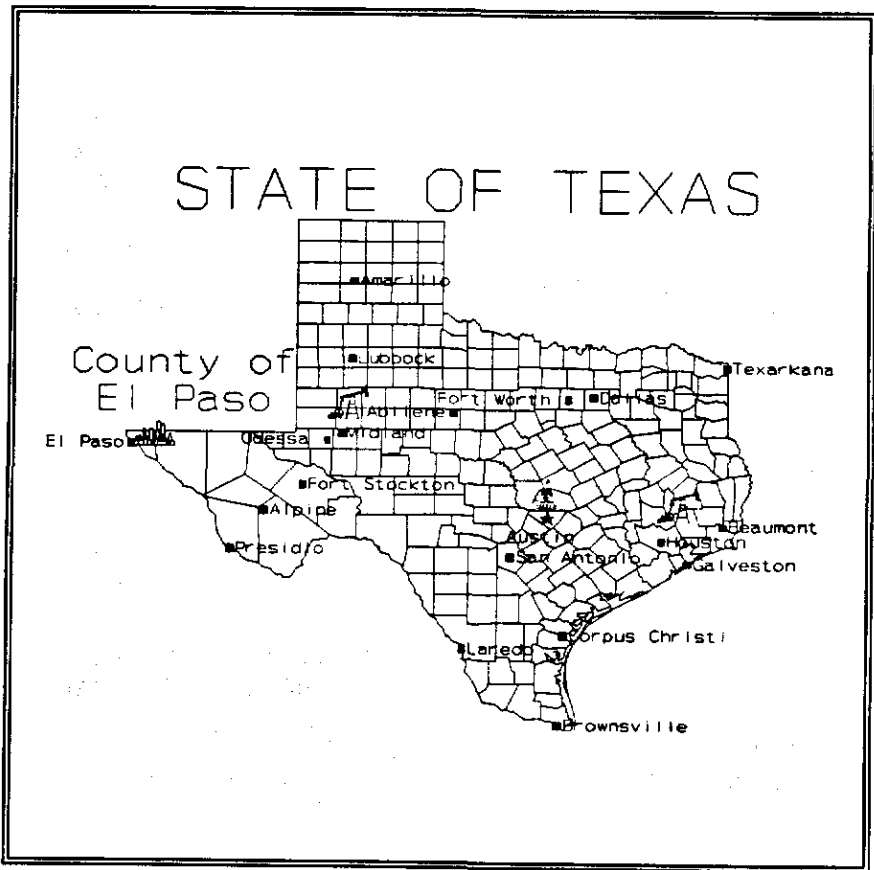


Figure 1

1,058 square miles. The population of the City of El Paso, the County seat, has been estimated by local officials to be 532,000. El Paso is the largest United States City on the United States-Mexico border, and it is the fourth largest City in the State, and the twenty-second largest City in the nation. Ciudad Juarez in Mexico, separated from El Paso County only by the Rio Grande River, has a population that has been estimated by their Chamber of Commerce to be over 1.2 million.

The County enjoys sound diversification in its economy. The County's economy is bolstered primarily by manufacturing, sizeable military establishments, farming, tourism, and domestic and foreign commerce. Apparel manufacturing is one of the leading industries in the area. Moreover, many local corporations operate "twin plants" that do various types of manufacturing in Ciudad Juarez while associated activities are done within 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 the fiscal year ending September 30, 1994.

We do, nonetheless, anticipate a few continuing unfavorable influences to the County's economy. The County's economy is and probably will continue to be tolerably sluggish because of the local high rate of unemployment. In comparison to the statewide unemployment rate of only 6.4 percent, El Paso had a double-digit unemployment rate of 10.2 percent in September 1991. 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 251,700, and 25,600 were unemployed in September 1991.

In the *Texas Economic Quarterly* publication for the fourth quarter in 1991 the Texas Comptroller of Public Accounts recently announced an encouraging and economically optimistic report for all major metropolitan statistical areas (MSAs) of the State. The State Comptroller's publication indicates that for the first time since 1982, Texas ranks among the top ten states in the rate of employment growth. In the 1990-91 national recession, only three of the ten most populous states (Texas, Ohio and Illinois) have experienced increases in employment since June 1990. Texas has not fallen into recession, but the nation's faltering economy has slowed growth in the State. Texas' moderately subdued growth of slightly more than 1 percent during the past year, nevertheless, was enough for the State to add more jobs than any other state in the nation. The Comptroller forecasts that slow to moderate growth will continue in Texas; and, that economic growth in the State will continue to outpace average growth in the United States by about one-half percent a year for the next few years.

In the same *Texas Economic Quarterly* publication the State Comptroller reported that the "El Paso MSA is one of the rising stars on the Texas horizon." Steady population and employment growth will differentiate the El Paso metro from other major Texas metros. Growth in personal income will outpace inflation, and the standard of living will improve. The unemployment rate will peak in 1991, and then begin a steady decline. Manufacturing in El Paso County will continue to be dependent on the United States and Texas economies, while the shift in the employment base to the trade and services sectors will position El Paso to accommodate the challenges of the 1990s.

Total nonfarm employment in El Paso County increased for the eighth consecutive year in 1991, gaining 2,700 jobs or 1.3 percent over 1990. Employment growth is expected to strengthen in 1992, increasing by 4,500 jobs or 2.1 percent. In 1993, the El Paso metro area should gain another 5,400 jobs.

Wholesale and retail trade dominate the County's economy with a powerful 25 percent share of employment in 1991. Trade employment will increase each year through 1993, continuing a growth trend dating back to 1984. In light of the national recession, the local trade sector is performing superbly.

Locally, the service sector replaced manufacturing as the metro's third largest employer in 1989, and will displace civilian government as the second largest employer in 1991. In 1991, employment in the service sector increased by 2.4 percent with stronger gains of 3.0 and 3.3 percent expected in 1992 and 1993.

The metro's manufacturing sector lost employment in 1990 and 1991. These declines were largely attributable to the national recession. As the national recession eases, rising consumer demand and reduced inventory levels will resurrect the manufacturing sector, especially in apparel, paper goods and printing. In 1992 manufacturing employment should stage a comeback, growing by 1.8 percent, with a stronger gain of 3.3 percent in 1993. Moreover, because of this region's economy being nourished by recent twin plant expansion in Mexico and El Paso County, local manufacturing gains should continue through, at least, 1995.

Personal income in this metro area climbed 6.6 percent in 1991, higher than the State's growth, but lower than the previous three years. Personal income growth will accelerate in 1992 and 1993, increasing by around 8.0 percent per year. On a per capita basis, this metro's income will grow slightly faster than the State's income average.

Population in the El Paso metro increased by 13,800 persons in 1991, a growth of 2.3 percent. Natural increase (births minus deaths) accounts for most of the County's growth, and this ought to be the case in the foreseeable future. Between 1991 and 1993, the

metro should add 29,500 residents, an average annual increase of 2.3 percent, reaching a total population of 654,000.

The somewhat sluggish metro economy in 1990 and 1991 has had a minor impact on unemployment. The 1991 rate of 10.8 percent will be marginally higher than the 10.5 percent in 1990, but the rate has been in double-digit levels each year since 1984. The unemployment rate will drop slightly in 1992 and 1993, reaching 10.4 percent. The El Paso metro unemployment rate has been, and will continue to be higher than the State's rate or those of other major metros.

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 either initiated, continued or accomplished during fiscal year 1991.

For example, on August 8, 1987 the County voters authorized the issuance of general obligation bonds totaling \$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. 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. The final construction phase of the new courthouse is near; and, this facility will be occupied early in 1992.

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 is connected to the new courthouse by a "skywalk." This parking facility became operational in July 1990. Although its operations are being augmented with ad valorem property tax revenues, it is accounted for as an enterprise fund.

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 project has been

finished, and the building is being used to archive County records and provide office space for other activities of the City and County.

For the Future. The original operating budget for fiscal year 1991 contained 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. During the first part of 1991, Commissioners Court discontinued this project.

Commissioners Court approved budgetary provisions 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 laboratory. 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. After 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. Estimated rental income in the amount of \$28,000 has been included in the fiscal year 1992 annual operating budget.

The 1991 fiscal year budget contained appropriated funds amounting to \$1,576,839 to erect an equestrian center. This center is being erected on the coliseum's grounds and will become fully operational during the first part of fiscal year 1992.

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 (GAAP). The County's internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of implementing and maintaining the controls should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires the use of 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 to 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 reviews and evaluations by management, external auditors 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, 1991 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 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 October 8, 1990, the Commissioners Court members adopted an operating budget for the twelve-month period ending September 30, 1991 totaling \$139,524,297. This budget was decreased by a net amount of \$1,804,594 during fiscal year 1991 with forty-one amendments. Many of these budgetary amendments were to: (1) adjust ongoing capital construction projects, (2) adjust budgetary provisions for different grants and (3) transfer appropriations that were determined by Commissioners Court to be in excess of current needs to various places that were discovered to be inadequately funded. After approval of these forty-one budgetary amendments, the operating budget totaled \$137,719,703. For comparative purposes, on October 16, 1991 the Commissioners Court approved and adopted an annual operating budget amounting to \$94,873,447 for fiscal year 1992.

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 the requested departmental appropriations and submits the information to the Commissioners Court.

Several public budgetary hearings are held by the Commissioners Court. As a rule, at least one representative from each department or agency will appear before the court to present and justify their request. Before determining the final budget, the Commissioners Court may increase, decrease or eliminate the amounts requested. Serving as a statutory "check and balance" to prevent deficit spending, 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 anticipated revenues.

As soon as the budget has been approved by Commissioners Court, the County Auditor continually monitors 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. The graph in Figure 2 is presented in order to display the history and trend of the County's budget totals.

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

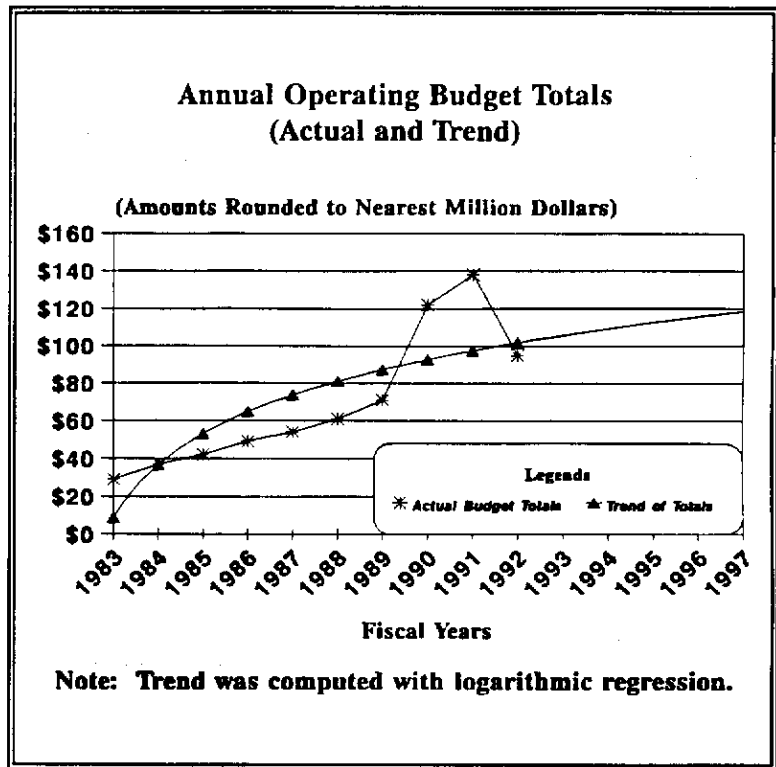


Figure 2

funds. Grant funds are budgeted for various fiscal periods depending on the contract years of the grants.

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, though, through legislative evolution, the El Paso County government is responsible for administering many other 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, 1991 and the amount and percentage of increases and decreases in relation to the prior year's corresponding revenues:

Revenues	Amount	Percent of Total	Increase (Decrease) from 1990	Percent of Increase (Decrease)
Taxes	\$40,413,304	55.83%	(\$527,928)	(1.29%)
Licenses and Permits	167,480	0.23%	(8,329)	(4.74%)
Intergovernmental	10,850,475	14.99%	(1,087,221)	(9.11%)
Service Fees	13,778,461	19.03%	568,315	4.30%
Fines and Forfeitures	1,514,163	2.09%	20,285	1.36%
Interest	3,543,562	4.90%	(1,379,514)	(28.02%)
Miscellaneous	2,122,003	2.93%	375,662	21.51%
Totals	\$72,389,448	100.00%	(\$2,038,730)	

The total actual revenues for fiscal year 1991 decreased from the previous fiscal year by 2.7 percent. The most significant decrease was in the interest classification. In spite of recently setting into motion better investment procedures, this sharp decrease in interest earned resulted from sagging interest rates

and dwindling capital projects and general fund principal to invest.

The most significant revenue increase resulted in the service fees classification. This increase is primarily attributable to the larger contributions made by the County to the self-funded health, dental and life insurance fund. The larger contributions were necessitated because of upward spiraling health and dental care costs. Also, because of newly enacted enabling legislation, the district clerk and the seven constables produced considerably more fees in fiscal year 1991 than were produced in the previous fiscal year.

In the taxes classification, while property tax revenues declined due to a tax rate reduction from \$0.19610 per \$100 assessed valuation to \$0.18669 per \$100 assessed valuation, the one-half percent sales and use tax offset, to some degree, the reduction in ad valorem property taxes. The sales and use tax revenues climbed by \$823,769 or 5.4 percent from fiscal year 1990 to fiscal year 1991. During fiscal year 1991 actual sales and use tax revenues were \$15,969,188. This compares to \$15,145,419 collected for fiscal year 1990. The estimated sales and use tax revenues are projected to generate revenues amounting to \$16,022,556 in fiscal year 1992. According to State legislation, if the actual sales and use tax revenues exceed the estimation, the difference must be restricted in a special fund for a period of three years. The graph presented in Figure 3 shows the trend of and ten fiscal year actual general governmental revenue totals of the County.

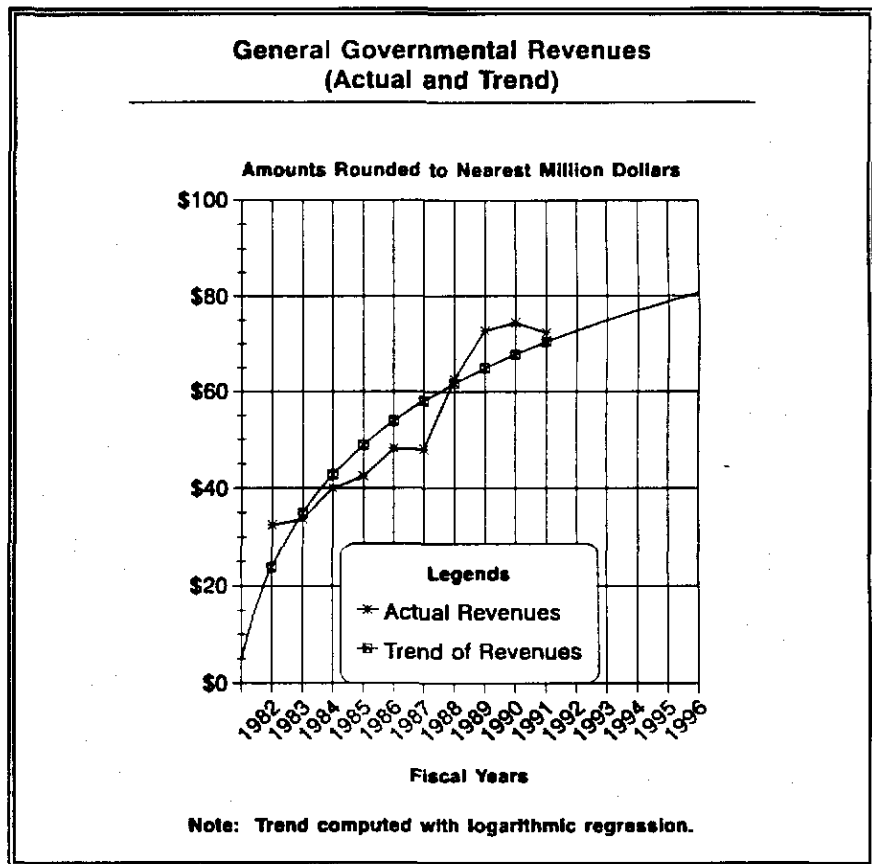


Figure 3

Miscellaneous revenues showed an impressive increase of 21.5 percent above the corresponding previous fiscal year's revenues. Forfeited drug seizure proceeds, telephone commissions earned from inmate calls, and charges for indirect services for administering grants were three major sources of revenues in this classification that contributed to this increase.

The fiscal year 1991 intergovernmental revenues decreased by 9.1 percent from fiscal year 1990. This decrease resulted, for the most part, because reimbursements from the City of El Paso for consolidated activities, such as consolidated data processing, trended downward.

The changes from the preceding fiscal year in the licenses and permits and the fine and forfeitures revenue classifications were fairly inconsequential. Due to an increase in the number of judicial cases processed, however, a nominal increase of \$20,285 resulted in the fines and forfeitures revenue classification above the prior fiscal year.

The table on the next page shows 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, 1991 and the percentages of increases and decreases in relation to the corresponding prior fiscal year's amounts:

Expenditures	Amount	Percent of Total	Increase (Decrease) from 1990	Percent of Increase (Decrease)
Current:				
General Government	\$18,659,702	17.48%	\$1,989,336	13.59%
Administration of Justice	9,838,951	9.22%	1,851,263	23.18%
Public Safety	24,206,763	22.68%	3,148,516	14.95%
Health and Welfare	11,974,649	11.22%	2,007,451	20.14%
Community Services	1,807,739	1.69%	596,847	49.29%
Resource Development	3,755,542	3.52%	456,716	13.84%
Culture and Recreation	2,228,459	2.09%	226,214	11.30%
Roads and Bridges	1,330,483	1.25%	(348,746)	(20.77%)
Capital Outlays	25,502,694	23.89%	2,331,503	10.06%
Debt Service:				
Principal	2,940,000	2.75%	305,000	11.57%
Interest	4,495,861	4.21%	(200,700)	(4.27)%
Fiscal Charges			(8,468)	(100.00)%
Totals	\$106,740,843	100.00%	\$12,597,897	

For the fifth consecutive year, the steep continuing increase in public safety expenditures outpaced all other classifications, other than the capital outlays classification. The most significant increase within the public safety expenditure category resulted from higher levels of compensation that were and still are being paid to the Sheriff's deputies pursuant to a collective bargaining agreement.

Expenditures in the health and welfare classification continued the familiar swift upward spiral. Most of this increase resulted from substantial increases in health and dental expenditures associated with the County's self-funded health, dental and life insurance program.

The general government expenditures, in the general fund, were \$2,409,817 or 12.34 percent less than the related appropriations in the amount of \$19,533,895. In this expenditure category, the consolidated data processing department's expenditures were \$253,345 less than the corresponding spending limit of \$3,159,801. Also, within this expenditure category, the courthouse and county archives building underspent the associated budgetary limits by \$286,923. 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 anticipated levels. The general and administrative index in the general fund had expenditures of \$2,898,277 which were \$808,872 less than the appropriated amount of \$3,707,149.

The administration of justice expenditure class reflected an annual increase of 23.2 percent. Because of an increase in the system's judicial caseload, more monies were required to fund the public defender's office and pay attorneys for defending indigents.

Expenditures for capital outlays increased by \$2,331,503 or 10.1 percent above the preceding fiscal year. Most of this increase was attributable to the costs associated with constructing and furnishing a new courthouse. Expenditures for this project will be much lower in fiscal year 1992 since most of the construction has been accomplished.

Infrastructure expenditures for roads and bridges decreased from the previous fiscal year by 20.8 percent. This reduction was a direct result of Commissioners Court abolishing a \$10 extra license plate fee on January 1, 1991. Subsequently, however, Commissioners Court reinstated an extra license plate fee of \$8.50 which became effective on January 1, 1992.

Resource development expenditures increased above the prior fiscal year by \$456,716 or 13.8 percent. A large part of this increase is the result of Commissioners Court funding a greater portion of the agricultural co-operative extension program. This program is jointly funded by the County and the State.

The culture and recreation expenditures were up by 11.3 percent. In this category, more funding was provided for the parks, pools, golf course, coliseum and libraries.

The County's total fiscal year 1991 expenditures exceeded the fiscal year 1990 expenditures by \$12,597,897 or 13.4 percent. The

expenditures of the general fund for the fiscal year 1991 totaled \$57,168,356 which is \$6,541,946 or 10.3 percent less than the related appropriations of \$63,710,302. A graph showing the trend of and some actual general governmental expenditure totals of the County is presented in Figure 4.

General Fund Equity and Other Credits. The general fund equity and other credits decreased by 66.9 percent in fiscal year 1991 from \$24,181,765 to \$8,001,458. This alarming decrease unambiguously signals that Commissioners Court quickened the trend of consuming its general fund equity at an astonishingly fast pace.

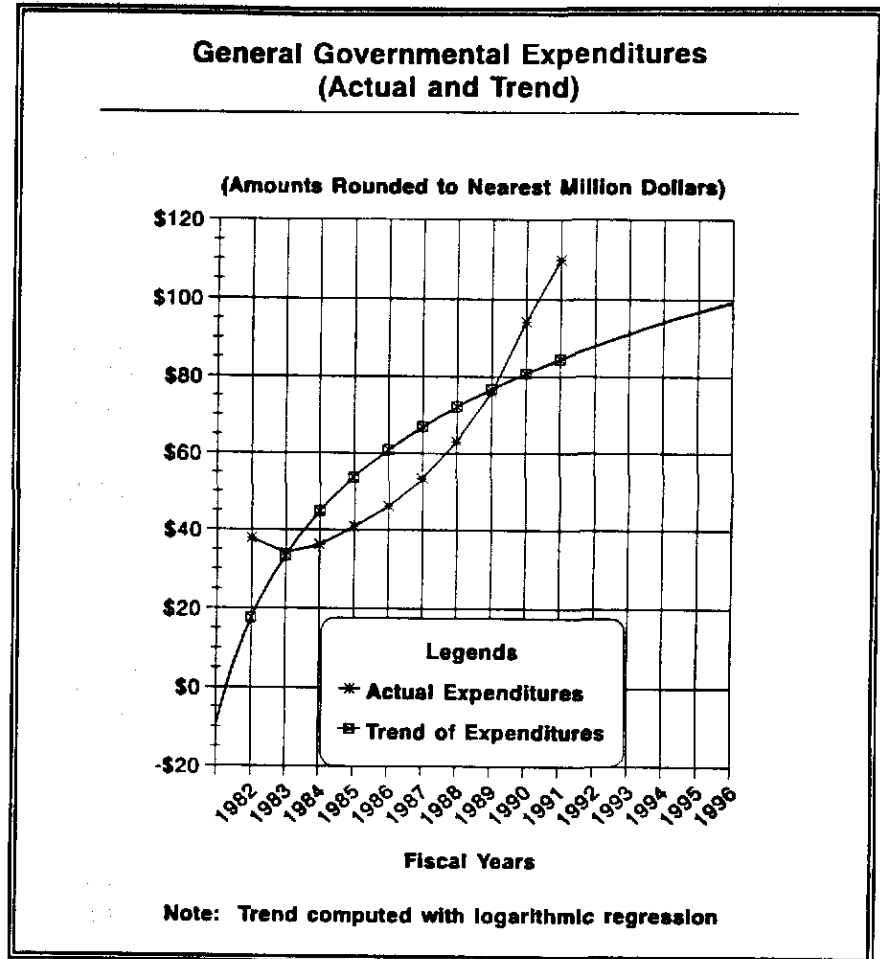


Figure 4

Enterprise Operations. The County established its first enterprise fund during fiscal year 1989 for a new parking facility. The County sold Parking Facility Revenue Certificates of Obligation on August 22, 1989 to finance the construction of this facility. Immediately after construction was finished, the facility became fully operational in the latter part of fiscal year 1990.

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, 1991, the County had net bonded debt amounting to \$75,792,433; a debt to assessed value ratio of 0.63% and a debt per capita ratio of \$124.05.

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, 1991, the County's net general obligation bonded debt of \$75,792,433 was well below the legal limit of \$526,567,000.

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, 1991:

<u>Equipment Contracts Payable:</u>	
Citicorp, N.A.	\$ 547,951
<u>Property Tax Bonds:</u>	
Juvenile Justice Center, Series 1986A	5,150,000
Courthouse Facility, Series 1987	1,575,000
Courthouse Facility, Series 1988	31,115,000
<u>Refunding Bonds:</u>	
Detention Facility, Series 1985	20,550,000
Rodeo Complex, Series 1986B	3,260,000
<u>Property Tax Certificates of Obligation:</u>	
Archives Bldg. Variable Rate Demand Certificates of Obligation, Series 1988	2,775,000
Ascarate Park Substation, Juvenile Justice Renovation, Courthouse and Morgue, Series 1990	8,085,000
Convention Center, Series 1991	220,000
<u>Public Property Finance Contractual Obligations:</u>	
Data Processing, Series 1989	270,000
Data Processing, Series 1990	400,000
Courthouse Furnishings, Series 1990A	3,700,000
Data Processing, Series 1991	250,000
<u>Vested Employee Benefits Payable:</u>	
Vested Vacation Leave	1,724,918
Total General Long-term Debt	\$79,622,869

Cash Management. Precisely following State legislation, Commissioners Court recently approved a revised investment policy. After implementing this new policy, the actual interest income for the County amounted to \$3,543,562 during fiscal year 1991. That is \$1,379,514 or 28.02 percent less than the previous year. Comparatively, the County produced interest income totaling \$4,923,076 during fiscal year 1990. The County had significantly less

principal to invest throughout fiscal year 1991 due to increasing general fund expenditures and expenditures associated with the construction projects, especially the new courthouse, parking facility and records archives facilities. The latest investment procedures allow idle funds to be invested faster in (1) United States Treasury securities, (2) fully FDIC insured and/or collateralized certificates of deposit at local commercial banks, (3) Texpool investments that are administered by the State Treasury, and (4) Discount notes issued by the following United States Agencies that have 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 energetically aggressive with its cash management and investment programs, **safety** is of paramount importance and concern. All County funds, from a cash management, cash flow and liquidity perspective, were in good condition as of September 30, 1991. All County monies are initially deposited into fully insured or fully collateralized interest bearing depository accounts that have 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 business day, the monies in these interest bearing depository accounts that are determined to be in excess of our daily operating requirements are invested. The County Auditor's Office always makes a conscientious effort to keep abreast of the latest developments associated with cash management and forecasting techniques to maximize interest earnings.

Risk Management. The County's risk management program is handled by a risk management coordinator in the Personnel Department. The risk management 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.

In addition, the Texas Association of Counties administers an intense accident prevention and loss control program free of charge for counties that participate in their group workers compensation plan. The program is designed to build and encourage County employee safety in the workplace. It is believed that there is a greater respect for the governing authority and a much higher awareness of work safety when employees realize that County management cares about their well being. The results of this program are reflected through lower costs for workers compensation contributions.

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 various 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 answers 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 controls are duties of the County Auditor. Some major duties of the County Auditor include financial reporting, directing payroll activities, managing internal auditing affairs, serving as the budget officer, performing the treasury functions, designing and prescribing accounting systems, financial planning, serving as the investment officer which includes regulating cash flow and 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 foremost function of the County, a political subdivision, is to facilitate the State's judicial system. The County, however, is also responsible for administering many other 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. Expenditures for any County activities that promote economic and cultural improvements for its citizens are 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 580 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, 1991 and subsequent statements or pronouncements which were published by the Governmental Accounting Standards Board. These materials are intended to provide authoritative accounting and financial reporting guidance for state and local governmental entities.

OTHER INFORMATION

Independent Audit. To comply with a State statute, the Commissioners Court appointed the firm of Bixler and Co., P. C., an independent certified public accounting firm, to do the fiscal year 1991 County financial audit. Besides meeting the requirements set forth in applicable State statutes, the audit met the requirements of the Federal Single Audit Act of 1984 and provisions contained in OMB Circular A-128. The external auditors' report on the general purpose financial statements and combining and individual fund statements and schedules is included in the financial section of this report. The external auditors' reports related specifically to 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, 1990. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

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. The County of El Paso has received a Certificate of Achievement for the last two consecutive years (fiscal years ended

1989 and 1990.) 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 those staff members who assisted with its preparation. Similarly, I convey special thanks to the members of Commissioners Court, their staff and all other County officials and employees 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, 1990

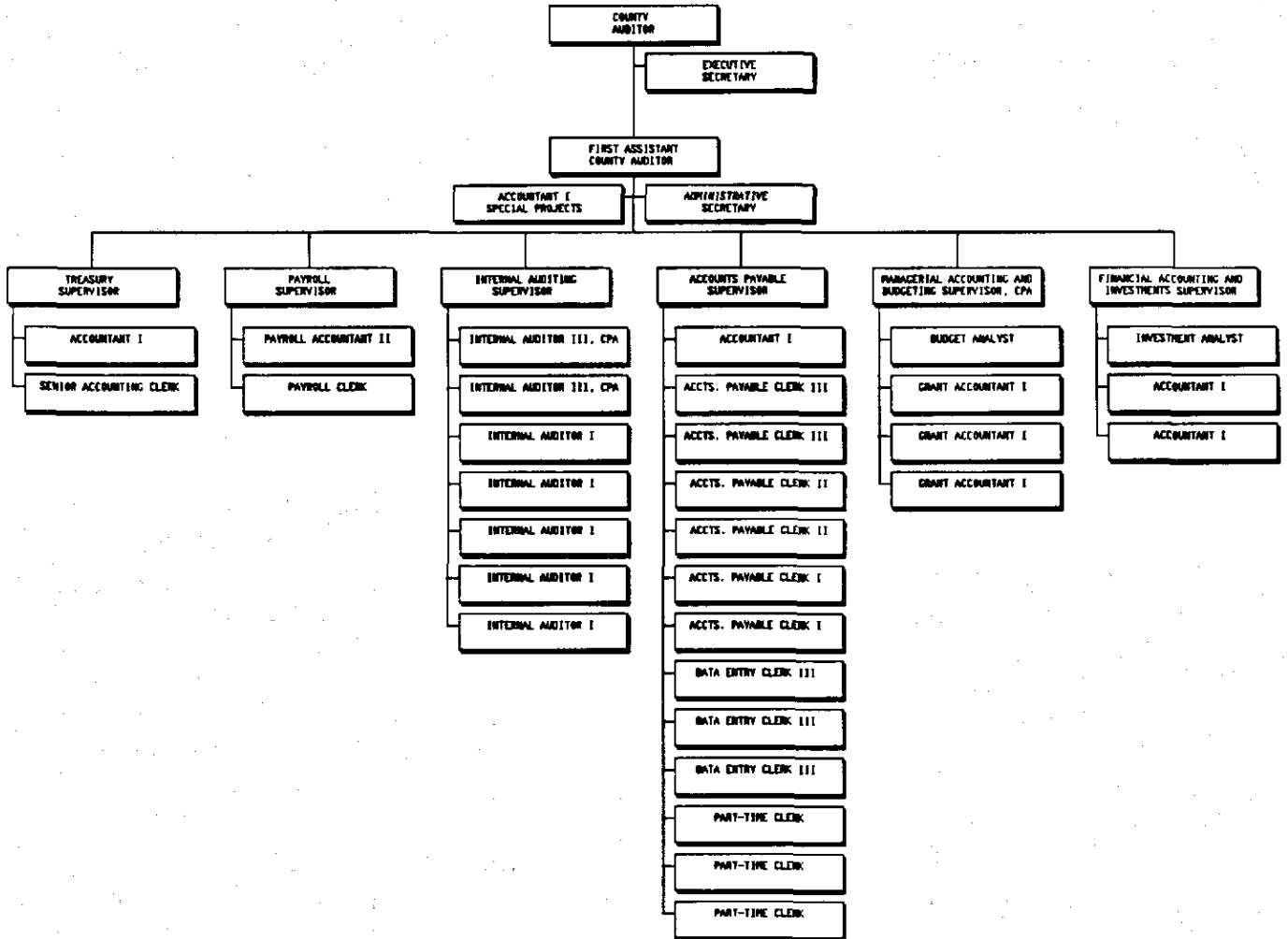
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFR's) achieve the highest standards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



[Signature]
President

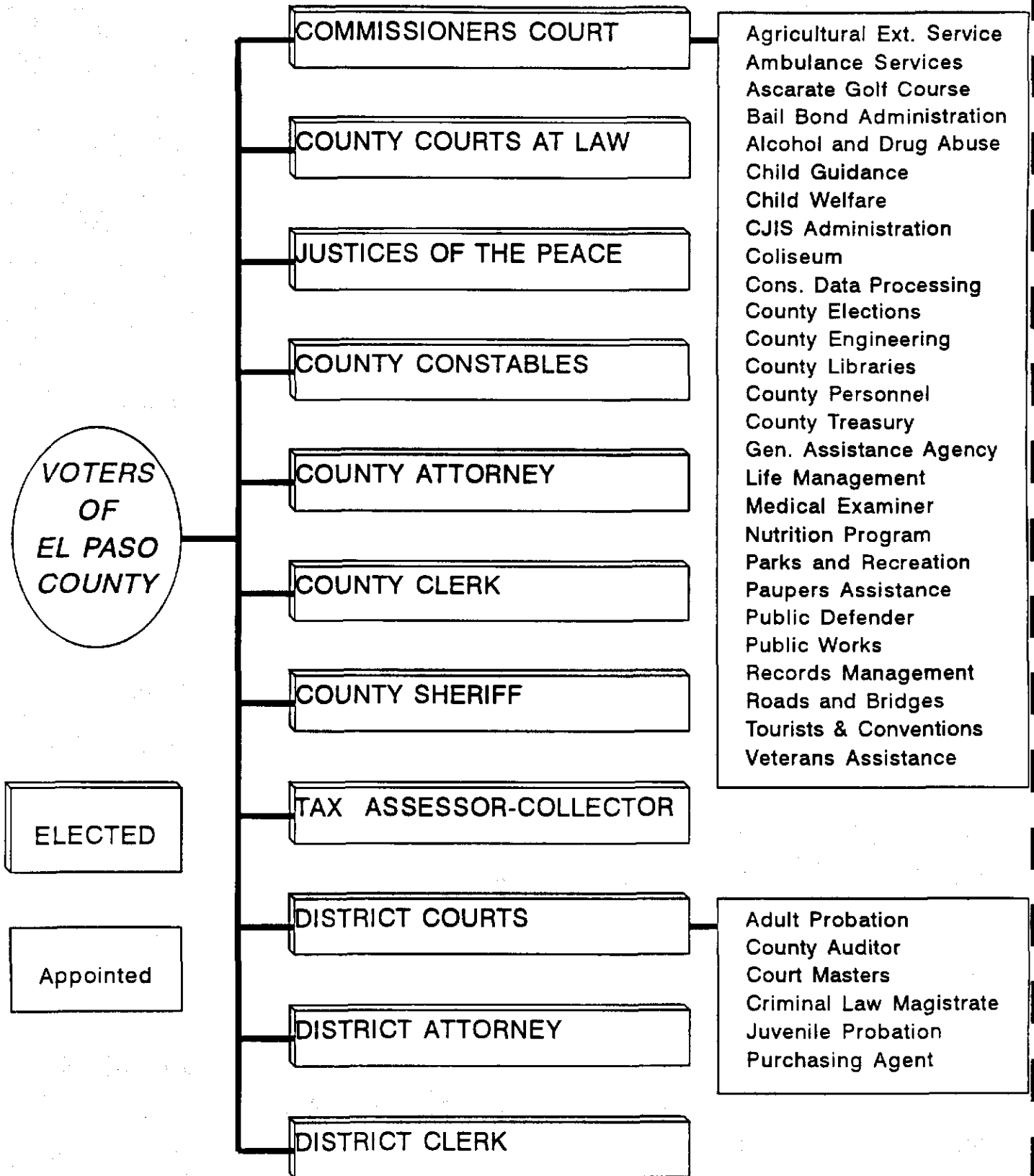
[Signature]
Executive Director

EL PASO COUNTY AUDITOR'S OFFICE
 ORGANIZATIONAL CHART
 AS OF SEPTEMBER 30, 1991



County of El Paso Organizational Chart

As of September 30, 1991



COUNTY OF EL PASO, TEXAS

Directory of Principal Officials

As of September 30, 1991

Commissioners Court (The Governing Body)

Alicia Chacón, 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
Jimmy Goldman, County Commissioner, 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
Herb Marsh, Jr., District Judge, 243rd Judicial District
José 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
Robert Dinsmoor, District Judge, 120th Judicial District
Lupe Rivera, District Judge, 168th Judicial District
Philip Martinez, 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
Kitty Schild, 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 Director
David C. Guaderrama, Public Defender

THIS PAGE WAS LEFT BLANK INTENTIONALLY

FINANCIAL SECTION

Bruce G. Boxler, C.P.A.
Raymond M. Larkin, C.P.A.
D. Gene Henderson, C.P.A.*
Linda G. Medlock, C.P.A.*
Michael C. Henry, C.P.A.
Andrew A. Haddad, C.P.A.

1280 HAWKINS
SUITE 200
EL PASO, TEXAS 79925
(915) 593-1280
FAX 594-8364

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, 1991, 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, 1991, 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 conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the foregoing table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements. These financial statements and schedules are the responsibility of the County's management. Such additional information has been subjected to the auditing procedures applied in our audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects when considered in relation to the general purpose financial statements taken as a whole.

The tables in the statistical section, listed in the foregoing table of contents, were not audited by us, and accordingly, we express no opinion on them.

Bixler and Company P.C.

El Paso, Texas
December 30, 1991

**GENERAL PURPOSE
FINANCIAL STATEMENTS**

THIS PAGE WAS LEFT BLANK INTENTIONALLY

County of El Paso, Texas
 Combined Balance Sheet - All Fund Types and Account Groups
 September 30, 1991
 (With comparative totals for September 30, 1990)

	Governmental Fund Types			Proprietary		Fiduciary		Account Groups			Totals	
	General	Special	Debt Service	Capital Projects	Fund Type	Fund Type	Trust and Agency	General Fixed Assets	General Long-Term Debt	1991	(Memorandum Only) 1990	
Assets and other debits												
Assets:												
Cash and cash equivalents.....	\$3,271,933	\$1,578,791	\$374,453	\$851,786	\$39,785	\$5,491,429				\$11,608,177	\$13,758,722	
Investments.....	5,517,222	300,000	436,722	8,037,393		6,287,143				20,578,480	45,606,890	
Receivables(net of allowances for uncollectibles):												
Interest.....	373,321	7,537	14,752	291,804	905	164,232				852,551	1,195,106	
Taxes.....	3,411,197		1,338,243							4,749,440	3,948,158	
Accounts.....	2,517,496	1,913,828	48,274	1,304,574	606	554,479				6,339,257	3,759,168	
Payroll.....						1,916,358				1,916,358	1,559,166	
Due from other funds.....	1,124,778									1,124,778	527,572	
Due from other governmental agencies.....						668,687				668,687	353,937	
Restricted assets:												
Cash and cash equivalents.....					328,791					328,791	290,240	
Investments.....					251,186					251,186	767,140	
Interest receivable.....					5,845					5,845	10,722	
Deferred charges.....					85,249					85,249	89,529	
Deferred compensation plan assets.....						1,455,056				1,455,056	1,075,305	
Inventory of supplies.....	52,839									52,839	111,694	
Land.....					1,007,361					6,415,269	6,331,627	
Buildings.....					6,262,426			\$5,407,908		62,262,780	55,550,010	
Accumulated depreciation - building.....					(426,984)			56,000,354		(426,984)	(145,390)	
Improvements other than buildings.....								3,384,818		3,384,818	2,291,024	
Machinery and equipment.....					184,757			13,529,925		13,714,682	8,210,626	
Accumulated depreciation - equipment.....					(59,367)			44,395,434		(59,367)	(19,286)	
Construction in progress.....										44,395,434	30,991,019	
Other debits:												
Amount to be provided for retire - ment of general long-term debt.....										\$77,897,951	68,874,917	
Total assets.....	\$16,268,786	\$3,800,156	\$2,212,444	\$10,485,557	\$7,680,560	\$16,537,384	\$122,718,439	\$77,897,951	\$257,601,277	\$245,137,896		

Liabilities, equity and other credits

Liabilities:											
Customer deposits payable.....					\$1,970					\$1,970	\$720
Vouchers payable.....					9,701					4,472,642	5,316,004
Payroll.....						\$1,550,095				1,916,358	1,559,166
Equipment contracts payable.....						209,159				547,951	839,917
Payable from restricted assets:								\$547,951			
Construction contracts payable.....										139,577	139,577
Revenue bonds payable.....					185,000					185,000	170,000
Accrued interest payable.....					64,883					64,883	66,200

County of El Paso, Texas
 Combined Balance Sheet - All Fund Types and Account Groups
 September 30, 1991
 (With comparative totals for September 30, 1990)

	Governmental Fund Types				Fiduciary			Account Groups			Totals		
	General	Special Revenue	Debt Service	Capital Projects	Proprietary		Fiduciary		General Fixed Assets	General Long-Term Debt	Memorandum Only	1991	1990
					Fund Type	Enterprise	Fund Type	Trust and Agency					
Liabilities, equity and other credits - Continued													
Due to:													
Other funds.....		1,092,778		2,000			30,000				1,124,778	527,572	
Other units.....	3,445						1,472,835				1,476,280	1,812,046	
Other governmental agencies.....	579,950	220,442					7,968,112				8,768,504	6,829,321	
Deferred revenues.....	2,892,969		\$1,102,084				3,954,186				7,949,239	6,648,671	
Revenue bonds payable.....					7,192,665						7,192,665	7,349,933	
Deferred compensation due employees.....							1,455,056				1,455,056	1,075,305	
General obligation bonds payable.....									\$77,350,000		77,350,000	68,035,000	
Fringe benefits payable.....	1,724,915										1,724,915	1,594,940	
Total liabilities.....	8,267,328	2,108,373	1,124,260	738,667	7,454,219	16,639,443			77,897,951		114,230,241	101,964,372	
Equity and other credits:													
Investment in general fixed assets.....									\$122,718,439		122,718,439	95,815,218	
Contributed capital.....											1,609,862	1,007,361	
Retained earnings:													
Reserved for:													
Revenue bond operations.....								(322,764)			(322,764)	(193,671)	
Revenue bond current debt service.....								(535,848)			(535,848)	454	
Unreserved.....								(524,909)			(524,909)	17,405	
Fund balances:													
Reserved for:													
Inventory, travel advances - sheriff, payroll, and change funds.....	66,750										66,750	62,630	
Excess sales tax revenues:													
reserved for general fund.....	936,397										936,397	936,397	
reserved for debt service.....	469,383										469,383	469,383	
Arbitrage rebate payments.....	222,787										222,787	222,787	
Aquatic center.....	1,204,629										1,204,629	1,204,629	
Debt service.....			1,088,184								1,088,184	1,753,811	
Health and life benefits.....												(304,232)	
Encumbrances.....	1,607,233	229,178		1,427,587							3,263,998	3,611,919	
Unreserved:													
Designated for:													
Capital projects.....				8,319,303							8,319,303	16,732,924	
Subsequent year's expenditures	3,336,000	1,135,819									4,471,819	21,732,799	
Undesignated.....	158,279	326,786									485,065	1,777,722	
Total equity and other credits.....	8,001,458	1,691,783	1,088,184	9,746,890	226,341	(102,059)			122,718,439		143,371,036	143,173,524	
Total liabilities, equity and other credits.....	\$16,268,786	\$3,800,156	\$2,212,444	\$10,485,557	\$7,680,560	\$16,537,384			\$122,718,439	\$77,897,951	\$257,601,277	\$245,137,896	

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, 1991
(With comparative totals for the fiscal year ended September 30, 1990)

	General	Special Revenue	Debt Service	Capital Projects	Fiduciary	Totals	
					Expendable Trust	(Memorandum Only)	
						1991	1990
Revenues:							
Taxes.....	\$32,781,629	\$1,126,690	\$6,504,985			\$40,413,304	\$40,941,232
Licenses and permits.....	167,480					167,480	175,809
Intergovernmental.....	1,908,820	8,941,655				10,850,475	11,937,696
Charges for services.....	10,876,214	217,358			\$2,684,889	13,778,461	13,210,146
Fines and forfeitures.....	1,514,163					1,514,163	1,493,878
Interest.....	1,829,105	158,181	199,805	\$1,348,301	8,170	3,543,562	4,923,076
Miscellaneous.....	785,580	1,120,611		215,812		2,122,003	1,746,341
Total revenues.....	49,862,991	11,564,495	6,704,790	1,564,113	2,693,059	72,389,448	74,428,178
Expenditures:							
Current:							
General government.....	17,889,614	770,088				18,659,702	16,427,401
Administration of justice.....	7,278,128	2,560,823				9,838,951	7,987,688
Public safety.....	24,206,763					24,206,763	21,058,247
Health and welfare.....	5,184,385	2,324,259			4,466,005	11,974,649	9,967,198
Community services.....		1,807,739				1,807,739	1,210,892
Resource development.....	422,741	3,332,801				3,755,542	3,298,826
Culture and recreation.....	1,905,241	323,218				2,228,459	2,002,245
Roads and bridges.....		1,330,483				1,330,483	1,679,229
Capital outlays.....	3,022,265	367,842		22,112,587		25,502,694	23,171,191
Debt Service:							
Principal.....			2,940,000			2,940,000	2,635,000
Interest.....			4,495,861			4,495,861	4,696,561
Fiscal agent's fees.....							8,468
Total expenditures.....	59,909,137	12,817,253	7,435,861	22,112,587	4,466,005	106,740,843	94,142,946
Excess (deficiency) of revenues over (under) expenditures.....	(10,046,146)	(1,252,758)	(731,071)	(20,548,474)	(1,772,946)	(34,351,395)	(19,714,768)
Other financing sources (uses):							
Bond proceeds.....	242,965	220,000	65,444	11,785,000		12,313,409	916,178
Sale of county annex.....							2,484,907
Operating transfers in.....	51,046	765,133	322,345	1,050,000	1,975,119	4,163,643	4,460,311
Operating transfers out.....	(3,222,745)	(775,641)	(322,345)			(4,320,731)	(4,488,346)
Total other financing sources (uses).....	(2,928,734)	209,492	65,444	12,835,000	1,975,119	12,156,321	3,373,050
Excess of revenues and other financing sources over (under) expenditures and other financing uses.....	(12,974,880)	(1,043,266)	(665,627)	(7,713,474)	202,173	(22,195,074)	(16,341,718)
Residual equity transfers out.....	(4,100,000)	(700,000)				(4,800,000)	
Excess of revenues and other financing sources over (under) expenditures and other financing uses and residual equity transfers out.....	(17,074,880)	(1,743,266)	(665,627)	(7,713,474)	202,173	(26,995,074)	(16,341,718)
Fund balances, October 1.....	24,181,765	3,435,049	1,753,811	17,460,364	(304,232)	46,526,757	62,999,992
Change in reserve for inventory.....	(310,056)					(310,056)	(131,517)
Residual equity transfers in.....	1,204,629					1,204,629	
Fund balances, September 30.....	\$8,001,458	\$1,691,783	\$1,088,184	\$9,746,890	(\$102,059)	\$20,426,256	\$46,526,757

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

County of El Paso, Texas
Combined Statement of Revenues and Expenditures
Budget and Actual - Budgetary Basis
General, Special Revenue, Debt Service and Capital Projects Funds
For the fiscal year ended September 30, 1991
(With comparative totals for the year ended September 30, 1990)

	General Fund			Special Revenue Funds			Total Actual
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	
Revenues:							
Taxes.....	\$32,419,545	\$31,457,915	(\$961,630)	\$980,000	\$1,121,670	\$141,670	\$1,121,670
Licenses and permits.....	172,000	166,796	(5,204)				
Intergovernmental revenues.....	1,835,151	1,800,763	(34,388)	3,591,250	3,603,507	12,257	8,729,728
Charges for services.....	10,560,055	10,052,700	(507,355)	384,715	247,701	(137,014)	247,701
Fines and forfeitures.....	1,267,100	1,375,300	108,200				
Interest.....	2,150,000	1,859,616	(290,384)	89,000	177,870	88,870	177,870
Miscellaneous.....	890,100	917,033	26,933	3,600	28,405	24,805	1,117,811
Total revenues.....	49,293,951	47,630,123	(1,663,828)	5,048,565	5,179,153	130,588	11,394,780
Expenditures:							
Current:							
General government.....	19,533,895	17,124,078	2,409,817	792,253	775,089	17,164	775,089
Administration of justice.....	7,511,795	6,987,247	524,548	139,950	127,115	12,835	2,558,288
Public safety.....	25,333,573	23,125,202	2,208,371				
Health and welfare.....	5,383,831	4,693,294	690,537				
Community services.....							2,324,259
Resource development.....	473,427	407,610	65,817	3,360,025	3,215,380	144,645	1,807,739
Culture - recreation.....	2,172,843	1,905,241	267,602	379,056	313,496	65,560	3,215,380
Roads and bridges.....				1,465,937	1,142,913	323,024	313,496
Capital outlays.....	3,300,938	2,925,684	375,254	308,958	120,851	180,107	1,142,913
Debt Service:							
Principal.....							367,842
Interest and fiscal charges.....							
Fiscal agent fees.....							
Total expenditures.....	63,710,302	57,168,356	6,541,946	6,438,179	5,694,844	743,335	12,505,006
Excess (deficiency) of revenues over (under) expenditures.....	(14,416,351)	(9,538,233)	4,878,118	(1,389,614)	(515,691)	873,923	(594,535)
Other financing sources (uses):							
Proceeds of bonds sold.....		242,965	242,965	220,000	220,000		220,000
Sale of county annex.....							
Operating transfer in.....	30,000	51,046	21,046	25,000	25,000		765,133
Operating transfer out.....	(3,226,972)	(3,222,745)	4,227	(724,596)	(724,596)		(775,641)
Net decrease in prior year's fund balance.....	21,713,323	(21,713,323)	(21,713,323)	2,569,210	(2,569,210)		
Total other financing sources (uses).....	18,516,351	(2,928,734)	(21,445,085)	\$2,089,614	(479,596)	(2,569,210)	209,492
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	4,100,000	(12,466,967)	(16,566,967)	700,000	(995,287)	(1,695,287)	(900,734)
Residual equity transfers out - aquatic	(\$4,100,000)	(4,100,000)	(\$700,000)	(\$700,000)	(700,000)	94,553	(900,734)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses and residual equity transfers out.....		(\$16,566,967)	(\$16,566,967)	(\$1,695,287)	(\$1,695,287)	\$94,553	(\$900,734)

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

County of El Paso, Texas
 Combined Statement of Revenues and Expenditures
 Budget and Actual -- Budgetary Basis
 General, Special Revenue, Debt Service and Capital Projects Funds
 For the fiscal year ended September 30, 1991
 (With comparative totals for the year ended September 30, 1990)

	Debt Service Funds		Capital Projects Funds		
	Budget	Actual	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:					
Taxes.....	\$6,448,834	\$6,444,811			(\$4,023)
Licenses and permits.....					
Intergovernmental revenues.....					
Charges for services.....					
Fines and forfeitures.....	142,000	205,262	63,262	\$1,768,632	\$674,888
Interest.....			30,000	197,598	167,598
Miscellaneous.....	6,590,834	6,650,073	59,239	1,966,230	842,486
Total revenues.....					
Expenditures:					
Current:					
General government.....					
Administration of justice.....					
Public safety.....					
Health and welfare.....					
Community services.....					
Resource development.....					
Culture -- recreation.....					
Roads and bridges.....					
Capital outlays.....					
Debt Service:					
Principal.....	2,940,000	2,940,000			
Interest and fiscal charges.....	4,540,948	4,495,861			45,087
Fiscal agent fees.....					
Total expenditures.....	7,480,948	7,435,861	45,087	31,586,486	20,867,755
Excess (deficiency) of revenues over (under) expenditures.....	(890,114)	(785,788)	104,326	(18,901,525)	11,561,217
Other financing sources (uses):					
Proceeds of bonds sold.....	207	207		11,762,000	10,498,640
Sale of county annex.....					(1,263,360)
Operating transfer in.....	21,300	322,345	301,045	1,250,000	(200,000)
Operating transfer out.....	(220,200)	(322,345)	(102,145)		
Net decrease in prior year's fund balance.....	1,088,807		(1,088,807)	17,450,742	(17,450,742)
Total other financing sources (uses).....	\$690,114	207	(889,907)	\$30,462,742	(18,914,102)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....					
Residual equity transfers out -- aquatic		(785,581)	(785,581)	(7,352,885)	(7,352,885)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses and residual equity transfers out.....		(\$785,581)	(\$785,581)	(\$7,352,885)	(\$7,352,885)

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

Exhibit 3. Cont.

County of El Paso, Texas
 Combined Statement of Revenues and Expenditures
 Budget and Actual - Budgetary Basis
 General, Special Revenue, Debt Service and Capital Projects Funds
 For the fiscal year ended September 30, 1991
 (With comparative totals for the year ended September 30, 1990)

	Totals					
	Budget	Actual	Variance Favorable (Unfavorable)	Grants-Actual	1991	1990
Revenues:						
Taxes.....	\$39,848,379	\$39,024,396	(\$823,983)		\$39,024,396	\$39,747,827
Licenses and permits.....	172,000	166,796	(5,204)		166,796	175,809
Intergovernmental revenues.....	5,426,401	5,404,270	(22,131)	\$5,126,221	10,530,491	11,117,051
Charges for services.....	10,944,770	10,300,401	(644,369)		10,300,401	10,638,552
Fines and forfeitures.....	1,267,100	1,375,300	108,200		1,375,300	1,478,296
Interest.....	3,474,744	4,011,380	536,636		4,011,380	5,176,514
Miscellaneous.....	923,700	1,143,036	219,336	1,089,406	2,232,442	1,697,028
Total revenues.....	62,057,094	61,425,579	(631,515)	6,215,627	67,641,206	70,031,077
Expenditures:						
Current:						
General government.....	20,326,148	17,899,167	2,426,981		17,899,167	16,652,698
Administration of justice.....	7,651,745	7,114,362	537,383	2,431,173	9,545,535	7,788,601
Public safety.....	25,333,573	23,125,202	2,208,371		23,125,202	20,264,162
Health and welfare.....	5,383,831	4,693,294	690,537	2,324,259	7,017,553	6,691,075
Community services.....				1,807,739	1,807,739	1,210,892
Resource development.....	3,833,452	3,622,990	210,462		3,622,990	3,222,767
Culture - recreation.....	2,551,899	2,218,737	333,162		2,218,737	1,918,977
Roads and bridges.....	1,465,937	1,142,913	323,024		1,142,913	1,679,229
Capital outlays.....	35,188,362	23,914,290	11,274,092	246,991	24,161,281	20,348,720
Debt Service:						
Principal.....	2,940,000	2,940,000			2,940,000	2,635,000
Interest and fiscal charges.....	4,540,948	4,495,861	45,087		4,495,861	4,696,561
Fiscal agent fees.....						8,468
Total expenditures.....	109,215,915	91,166,816	18,049,099	6,810,162	97,976,978	87,117,150
Excess (deficiency) of revenues over (under) expenditures.....	(47,158,821)	(29,741,237)	17,417,584	(594,535)	(30,335,772)	(17,086,073)
Other financing sources (uses):						
Proceeds of bonds sold.....	11,982,207	10,961,812	(1,020,395)		10,961,812	916,178
Sale of county annex.....						2,484,907
Operating transfer in.....	1,326,300	1,448,391	122,091	740,133	2,188,524	4,360,311
Operating transfer out.....	(4,171,768)	(4,269,686)	(97,918)	(51,045)	(4,320,731)	(4,488,346)
Net decrease in prior year's fund balance.....	42,822,082		(42,822,082)			
Total other financing sources (uses).....	51,958,821	8,140,517	(43,818,304)	689,088	8,829,605	3,273,050
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	4,800,000	(21,600,720)	(26,400,720)	94,553	(21,506,167)	(13,813,023)
Residual equity transfers out - aquatic	(\$4,800,000)	(4,800,000)			(4,800,000)	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses and residual equity transfers out.....	(\$26,400,720)	(\$26,400,720)		\$94,553	(\$26,306,167)	(\$13,813,023)

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

County of El Paso
Combined Statement of Revenues, Expenses and Changes
in Retained Earnings
All proprietary Fund Types
For the fiscal year ended September 30, 1991
(With comparative totals for the fiscal year ended September 30, 1990)

	Proprietary	Totals	
	Fund Types	(Memorandum Only)	
	Enterprise	1991	1990
Operating revenue:			
Parking fees.....	\$177,637	\$177,637	\$20,878
Miscellaneous.....	126	126	15
Total operating revenues.....	177,763	177,763	20,893
Operating expenses:			
Contracted services.....	100,101	100,101	14,234
Miscellaneous.....			2,093
Depreciation:			
Building.....	281,594	281,594	145,390
Equipment.....	40,081	40,081	19,284
Total operating expenses.....	421,776	421,776	181,001
Operating income (loss).....	(244,013)	(244,013)	(160,108)
Nonoperating revenues (expenses):			
Interest revenue.....	66,012	66,012	10,374
Interest expense.....	(528,283)	(528,283)	(70,466)
Bond issuance cost.....	(32,012)	(32,012)	(4,280)
Letter of credit fees			(13,969)
Management fee.....	(24,000)	(24,000)	(5,484)
Total nonoperating revenues (expenses).....	(518,283)	(518,283)	(83,825)
Income (loss) before operating transfers.....	(762,296)	(762,296)	(243,933)
Operating transfers in (out).....	157,088	157,088	28,035
Net income (loss) before extraordinary items.....	(605,208)	(605,208)	(215,898)
Extraordinary gain (loss) on defeasance of debt.....	(602,501)	(602,501)	
Net income (loss).....	(1,207,709)	(1,207,709)	
Retained earnings, October 1.....	(175,812)	(175,812)	40,086
Retained earnings, September 30.....	(\$1,383,521)	(\$1,383,521)	(\$175,812)

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, 1991
 (With comparative totals for September 30, 1990)

	Proprietary Fund Types	Totals (Memorandum Only)	
	Enterprise	1991	1990
Cash flows from operating activities:			
Cash received from customers.....	\$179,196	\$179,196	\$20,824
Cash payments for services and supplies.....	(91,729)	(91,729)	(14,998)
Net cash provided by operating activities.....	87,467	87,467	5,826
Cash flows from noncapital financing activities:			
Operating transfers in from General Fund.....	157,088	157,088	28,035
Net cash provided from noncapital financing activities.....	157,088	157,088	28,035
Cash flows from capital and related financing activities:			
Contributed from other funds.....	4,800,000	4,800,000	
Contributed to General Fund.....	(1,210,456)	(1,210,456)	
Proceeds from revenue bonds.....	7,634,595	7,634,595	
Payments for retirement of bonds.....	(7,784,337)	(7,784,337)	
Payments on issuance cost.....	(418,164)	(418,164)	
Payments for construction.....	(3,448,570)	(3,448,570)	(5,506,579)
Payments for equipment acquisitions.....	(30,188)	(30,188)	(154,569)
Reduction in cost of building.....	134,732	134,732	
Payment of letter of credit fee.....			(55,417)
Payment of management fee.....	(24,000)	(24,000)	(5,484)
Interest paid.....	(689,042)	(689,042)	(573,733)
Principal repayment.....	(170,000)	(170,000)	
Net cash provided (used) for capital and related financing activities.....	(1,205,430)	(1,205,430)	(6,295,782)
Cash flows from investing activities:			
Purchase of investments.....	(14,682,835)	(14,682,835)	(767,140)
Receipt of interest.....	516,781	516,781	277,820
Proceeds from sale and matured investments.....	15,198,789	15,198,789	5,266,857
Net cash provided (used) from investing activities.....	1,032,735	1,032,735	4,777,537
Net increase (decrease) in cash and cash equivalents.....	71,860	71,860	(1,484,384)
Cash and cash equivalents, October 1.....	296,716	296,716	1,781,100
Cash and cash equivalents, September 30.....	\$368,576	\$368,576	\$296,716
Operating income (loss).....	(\$244,013)	(\$244,013)	(\$160,108)
Adjustments to reconcile operating income to net cash provided by Operating activities:			
Depreciation expense.....	321,675	321,675	164,674
Decrease (increase) in accounts receivable.....	183	183	(789)
Increase in customer deposits payable.....	1,250	1,250	720
Increase in vouchers payable.....	8,372	8,372	1,329
Total adjustments.....	331,480	331,480	165,934
Net cash provided by operating activities.....	\$87,467	\$87,467	\$5,826

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, 1991
(With comparative totals for September 30, 1990)

	Proprietary Fund Types	Totals	
	Enterprise	(Memorandum Only)	
		1991	1990

**Schedule of Noncash Investing,
 Capital, and Financing Activities**

Construction.....	(\$2,992,870)	(\$2,992,870)	\$139,577
Incurred construction on account.....			(\$139,577)
Contribution of construction in progress to other funds.....	2,992,870	2,992,870	
Amortization of deferred charges.....	(418,164)	(418,164)	
Loss on defeasance of bonds.....	\$418,164	\$418,164	
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, 1991

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, 1991

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, 1991

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 and interest. The sources of revenues for this type of fund are interest earned from short-term investments, ad valorem property tax revenues allocated specifically for debt service requirements and hotel occupancy taxes.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1991

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. The revenue bond helped finance the construction of the project which is intended to be financed primarily by user fees. This fund also constituted the sports facility which was terminated on June 3, 1991.

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 primarily 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, 1991

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.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1991

Note 1. Summary of Significant Accounting Policies (Continued)

C. Basis of Accounting (Continued)

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.

The flow of economic resources measurement focus applied on 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, thus, annual appropriated budgets for all capital projects funds are utilized and appropriations at year end lapse forward to subsequent years until the project completion.

Formal budgetary integration is employed for the general fund, special revenue funds (other than grant funds), debt service funds and 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.

The adopted budget for fiscal year 1991 totaled \$139,524,297 which included non-budgeted grant funding of \$7,351,877 and non-budgeted enterprise funding of \$2,312,567. Throughout the year, the commissioners court amended the budget forty-one times, of which twelve had an effect on the overall County budget. These twelve amendments decreased total budgeted funding by \$1,804,594. The appropriation changes included revisions as follows:

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1991

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, 1991

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 8, 1990	\$68,191,042	\$7,491,996	\$7,700,941	\$46,475,872	\$129,859,851	\$7,351,879	\$2,312,567	\$139,524,297
November 26, 1990				(12,785,000)	(12,785,000)		12,785,000	- 0 -
December 10, 1990						243,895		243,895
December 17, 1990				(2,831,824)	(2,831,824)	105,359		(2,726,465)
May 1, 1991						19,000		19,000
June 26, 1991		220,000	207		220,207	40,000		260,207
July 10, 1991						(246,920)		(246,920)
July 24, 1991						472,637		472,637
August 7, 1991						64,193		64,193
August 13, 1991						28,334		28,334
September 18, 1991						45,000		45,000
September 25, 1991						25,671		25,671
October 2, 1991						(34,000)		(34,000)
October 9, 1991						43,854		43,854
Subtotal	68,191,042	7,711,996	7,701,148	30,859,048	114,463,234	8,158,902	15,097,567	137,719,703
Carry over reappropriation totals	2,846,232	150,779		727,438	3,724,449			3,724,449
Totals	\$71,037,274	\$7,862,775	\$7,701,148	\$31,586,486	\$118,187,683	\$8,158,902	\$15,097,567	\$141,444,152

On November 26, 1990 the County reduced the budget for the capital projects Aquatic Center by \$12,785,000. This budget was reclassified as an enterprise fund since it was partially funded by revenue bonds and expected to be repaid via user fees.

On December 10, 1990 grants were adjusted to contract amounts. These changes totaled \$251,627 and (\$7,732) relating to the Narcotics Detection and Apprehension and Special Law Enforcement grants respectively for a net change of \$243,895.

On December 17, 1990 the Court Master A.G. Title IV, Project Dare, Office of Treatment Improvement, Homeless Program, Adolescent Treatment, Alcohol and Drug Abuse Services grants increased in aggregate by \$105,359 and County Courthouse and County Archives Building capital project funds decreased in aggregate by \$2,831,824 for an overall decrease to the operating budget of \$2,726,465. These changes were required due to contract changes.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1991

Note 1. Summary of Significant Accounting Policies (Continued)

D. Budgets (Continued)

Grant funds were increased on May 1, 1991 for the Texas Community Development Program, Bailey Addition, and Cuadrilla Addition grants aggregating a total of \$19,000.

On June 26, 1991 the Special Revenue and Debt Service funds were increased by \$220,000 and \$207 respectively relating to the Tourist Convention Bureau certificates of obligations issuance. The Terp Oil and Gas Overcharge grant increased by \$40,000 for a total increase in the operating budget of \$260,207.

Grant funds were decreased again on July 10, 1991 by \$246,920. This decrease reflects adjustments for the Nutrition AAA, Nutrition DHS, Homeless Prevention and El Paso County Alcohol and Drug Abuse Services grants.

On July 24, 1991, grant funds were readjusted to contract amendments amounting to a total of \$472,637. The grants affected by this change included the Juvenile Justice Program, Comprehensive Domestic Violence, and Narcotics Detection and Apprehension.

On August 7, 1991, \$64,193 was added to grants. These grant changes included adjustments to the Adolescent Drug and Alcohol Treatment Program and Adjudication of Drug Offenders.

The Narcotics Detection and Apprehension was increased by \$28,334 on August 13, 1991. This increase was made due to a budget adjustment by the State.

On September 18, 1991 both the AAA and DHS Nutrition grants were increased by \$15,000 and \$30,000 respectively.

The Comprehensive Domestic Violence, Sheriff's Training Academy, and El Paso County Alcohol and Drug Abuse Services grant budgets were increased in aggregate by \$25,671 due to contract changes.

On October 2, 1991 the Comprehensive Domestic Violence grant once again was amended with a decrease of \$25,000. The Electronic Monitoring Program also known as the Juvenile Corrections grant was also decreased by \$9,000 due to changes in estimated revenues.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1991

Note 1. Summary of Significant Accounting Policies (Continued)

D. Budgets (Continued)

A final budgetary amendment was made relating to the Nutrition DHS grant on October 9, 1991 amounting to \$43,854. This change was made in response to a State amendment increasing revenues.

A reconciliation of revenues and expenditures on the budgetary basis to 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>
Revenues:				
Budgetary basis	\$47,630,123	\$5,179,153	\$6,650,073	\$ 1,966,230
Accrued in 1991 to be received in year 1992	2,232,868	197,536	51,500	(402,117)
Unbudgeted grant funds		<u>6,215,627</u>		
Revenues on modified accrual basis	<u>49,862,991</u>	<u>11,564,495</u>	<u>6,704,790</u>	<u>1,564,113</u>
Expenditures:				
Budgetary basis	57,168,356	5,694,844	7,435,861	20,867,755
Accrued during 1991 but paid in 1992	2,920,862	312,247		1,244,832
Unbudgeted grant funds		6,810,162		
Non-budgeted	(180,081)			
Expenditures on modified accrual basis	<u>59,909,137</u>	<u>12,817,253</u>	<u>7,435,861</u>	<u>22,112,587</u>
Revenues over (under) expenditures on the modified accrual basis	<u>(10,046,146)</u>	<u>(1,252,758)</u>	<u>(731,071)</u>	<u>(20,548,474)</u>
Other financing sources (uses):				
Budgetary basis	(2,928,734)	(479,596)	207	11,548,640
Accrued in 1991 to be received in 1992				1,286,360
Unbudgeted grant funds		689,088		
Non-budgeted			65,237	
Total other financing sources (uses) on modified accrual basis	<u>(2,928,734)</u>	<u>209,492</u>	<u>65,444</u>	<u>12,835,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses on the modified accrual basis	<u>(12,974,880)</u>	<u>(1,043,266)</u>	<u>(665,627)</u>	<u>(7,713,474)</u>
Residual equity transfers out	<u>(4,100,000)</u>	<u>(700,000)</u>		
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses and residual equity transfers out on the modified accrual basis	<u>(\$17,074,880)</u>	<u>(\$1,743,266)</u>	<u>(\$665,627)</u>	<u>(\$7,713,474)</u>

Non-budgeted revenue represents the Ascarate Golf Course Improvement and the District Attorney Drug forfeiture funds which had revenue related activity that was not budgeted. Also, the Debt Service Contractual Obligation Series 1990A and 1991 and the General Obligation Certificates of Obligation series 1990 had revenue and other financing sources related activity prior to formal budgeting in the new fiscal year starting October 1, 1991.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1991

Note 1. Summary of Significant Accounting Policies (Continued)

D. Budgets (Continued)

Additionally, non-budgeted expenditures represent net accrued vested/accumulated benefits of the current year of \$129,975 and a change in reserve for inventory of (\$310,056) representing the amount of supply inventory utilized during the year. The net accrued vested/accumulated benefits of the current year are \$1,724,918. The residual equity transfers out related to non-routine budgeted transfers.

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

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 bank. 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 or certificates of deposits. 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, of course, 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.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1991

Note 1. Summary of Significant Accounting Policies (Continued)

E. Cash and Investments (Continued)

Securities pledged to the County as collateral are held in the trust department of the County's depository bank. The County's cash and investment balances on September 30, 1991 were as follows:

	<u>Amount</u>	<u>Percent</u>
Cash and cash equivalents	\$11,608,177	35.43
Investments	20,578,480	62.80
Restricted Assets:		
Cash and cash equivalents	328,791	1.00
Investments	251,186	.77
	<u>\$32,766,634</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

Non-current 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, 1991, if any, are classified as prepaid items.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1991

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.

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 expectancy 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 expectancy of four years and ten years respectively.

Purchased fixed assets are valued at cost. 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, 1991

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, 1991, the County's total liability for vested vacation leave totaled \$1,724,918.

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 non-vesting 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, 1991

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 appropriated for expenditure or legally segregated for a specific future use. Reserved and unreserved in the retained earnings in the Enterprise Fund represent any revenue generated net of expenses from the restricted assets and operations. 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. Non-routine and non-recurring 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, 1991

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, 1991

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	\$6,211,698	\$6,619,921
Health & Life Benefits Fund	43,757	120,159
West Texas Regional Adult Probation	51,868	85,840
County Attorney Bad Check Operating Fund	65,984	70,098
Social Security and Withholding Tax Fund	9,472	9,677
Retirement Fund	212,217	625
Multi-County Task Force	40,105	40,276
Payroll	30,000	30,000
Juvenile Board State Aid	135,131	132,262
County Clerk	479,485	479,486
District Clerk	1,131,781	1,131,781
Sheriff and Justice's of the Peace	693,911	693,910
Tax Office	2,196,268	2,196,267
MDR Building - Revolving Fund	309,429	286,819
EPCO Parking Facility Reserve Fund	822	825
125 Health Benefit Fund	17,115	24,074
457 Supplemental Retirement	1,540	14,641
Special Law Enforcement Fund	1,385	1,388
Totals	<u>\$11,631,968</u>	<u>\$11,938,049</u>

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1991

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>\$18,982,326</u>
Amount collateralized with securities held by the pledging financial institutions trust department in the County's name	<u>\$ -0-</u>
Un-collateralized (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>\$18,982,326</u>

The cash flow statement for the Enterprise Fund is presented in compliance with 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. Investments are classified as to risk by the three categories listed below:

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1991

Note 3. Deposits and Investments (Continued)

- Category 1 - Insured or registered or 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, 1991:

	<u>1</u>	<u>Category</u> <u>2</u>	<u>3</u>	<u>Carrying</u> <u>Amount</u>	<u>Market</u> <u>Value</u>
Discount Agencies	\$5,398,818			\$5,398,818	\$5,398,818
Certificates of Deposit	167,571			167,571	167,571
Restricted Assets:					
Investments - U.S. Government Securities	251,186			251,186	254,745
Investment in Deferred Compensation Assets				<u>1,455,056</u>	<u>1,455,056</u>
TOTAL INVESTMENTS	<u>\$5,817,575</u>			<u>\$7,272,631</u>	<u>\$7,276,190</u>

The discount agency was purchased on September 30, 1991, therefore, the cost equals the market value.

Also, the County invests a large portion of its funds in Texpool. The carrying amount invested in Texpool is \$15,012,091 and its market value is \$15,730,947. The cash equivalent in the Parking Facility Enterprise Fund consists of investments in Texpool in the amount of \$25,000 with a fair market value of \$25,872. The cash equivalent in Restricted Assets consists of investments in Texpool with a carrying amount of \$280,000 and market value of \$282,154.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1991

Note 3. Deposits and Investments (Continued)

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>Replacement Fund</u>	<u>Total Restricted Assets</u>
Cash and cash equivalents	\$ 12,946	\$35,023	\$280,822	\$	\$328,791
Investments	251,186				251,186
Interest receivable	<u>3,278</u>	<u>413</u>	<u>2,154</u>		<u>5,845</u>
	<u>\$267,410</u>	<u>\$35,436</u>	<u>\$282,976</u>	<u>\$</u>	<u>\$585,822</u>

Note 4. Receivables

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Enterprise</u>	<u>Trust and Agency</u>	<u>Total</u>
Receivables:							
Interest	\$ 373,321	\$ 7,537	\$ 14,752	\$ 291,804	\$ 905	\$ 164,232	\$ 852,551
Interest in Restricted Assets.					5,845		5,845
Taxes	4,013,174		1,574,406				5,587,580
Accounts	2,517,496	1,913,828	48,274	1,813,437	606	554,479	6,848,120
Intergovernmental Payroll						1,916,358	1,916,358
Less: allowance for uncollectibles	<u>601,977</u>		<u>236,163</u>				<u>838,140</u>
Net total receivables	<u>\$6,302,014</u>	<u>\$1,921,365</u>	<u>\$1,401,269</u>	<u>\$2,105,241</u>	<u>\$7,356</u>	<u>\$2,635,069</u>	<u>\$14,372,314</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, 1991. 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.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1991

Note 5. Fixed Assets

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

	Balance October 1, 1990	Additions	Deductions	Completed Construction	Balance September 30, 1991
Land	\$ 5,324,266	\$ 83,642			\$ 5,407,908
Buildings	49,152,852	6,847,502			56,000,354
Improvements other than buildings	2,291,024	1,093,794			3,384,818
Machinery and equipment	8,056,057	5,480,709	\$ 6,841		13,529,925
Construction in progress	<u>30,991,019</u>	<u>19,917,748</u>	<u>1,093,794</u>	<u>5,419,539</u>	<u>44,395,434</u>
Total general fixed assets	<u>\$95,815,218</u>	<u>\$33,423,395</u>	<u>\$1,100,635</u>	<u>\$5,419,539</u>	<u>\$122,718,439</u>

The following is a summary of proprietary fund-type fixed assets as of September 30, 1991:

<u>Enterprise Fund</u>	
Land	\$1,007,361
Building	6,262,426
Less Accumulated Depreciation	(426,984)
Equipment	184,757
Less Accumulated Depreciation	(59,367)
Net fixed assets	<u>\$6,968,193</u>

It was realized during the year that the cost of the skywalk that connects the parking garage and the new courthouse building should have been accounted for in the capital project courthouse construction 1988 instead of the parking facility enterprise fund as was reported in the prior fiscal year. Consequently, the cost of the building in the parking facility enterprise fund was reduced by \$134,732 (the amount of the skywalk charged to the parking) in this fiscal year.

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

Building	22 years
Computer Equipment	4 years
Equipment	10 years

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1991

Note 6. Operating Leases

The County has various lease commitments for building and office space, vehicles, surveillance and data processing equipment. One of these leases is a non-cancelable operating lease. This lease is for office space for the agriculture co-op extension service for which four years remain. All other County leases cover a period of one year or less. During the fiscal year ended September 30, 1991, expenditures for non-cancelable operating leases amounted to \$48,000 while expenditures for all those operating leases covering one year or less amounted to \$1,047,952. The following is a schedule by years of future minimum rental payments for non-cancelable leases.

<u>Year Ending</u>	<u>Amount</u>
1992	\$ 48,000
1993	48,000
1994	48,000
1995	34,000
1996	-0-
Total	<u>\$178,000</u>

Note 7. Capital Leases and Installment Purchases

The County's outstanding capital lease and installment purchase obligations as of September 30, 1991 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.

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, 1991:

<u>Year ended September 30, 1991</u>	<u>CAPITAL LEASES</u>		
	<u>Citicorp, N.A.</u>	<u>Principal</u>	<u>Interest</u>
Current:			
1992	\$365,301	\$340,496	\$24,805
Long Term:			
1993	<u>182,650</u>	<u>177,577</u>	<u>5,073</u>
Total minimum lease payments	<u>\$547,951</u>	<u>\$518,073</u>	<u>\$29,878</u>

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1991

Note 8. Long-term Debt

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

	<u>Balance October 1, 1990</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance September 30, 1991</u>
Property Tax Bonds:				
Juvenile Justice Center-Series 1986A	\$ 5,475,000		\$ 325,000	\$ 5,150,000
Courthouse Facility-Series 1987	2,285,000		710,000	1,575,000
Courthouse Facility-Series 1988	31,315,000		200,000	31,115,000
Refunding Bonds:				
Jail Detention Facility-Series 1985	21,835,000		1,285,000	20,550,000
Equestrian-Series 1986B	3,370,000		110,000	3,260,000
Property Tax Certificates of Obligation:				
County Archives Building, Variable Rate Demand-Series 1988	2,850,000		75,000	2,775,000
Ascarate Park Substation, Juvenile Justice Renovation, Courthouse and Morgue Series 1990		\$8,085,000		8,085,000
Tourist Convention Center-Series 1991		220,000		220,000
Public Property Finance Contractual Obligations:				
Data Processing-Series 1989	395,000		125,000	270,000
Data Processing-Series 1990	510,000		110,000	400,000
Courthouse Furnishings-Series 1990A		3,700,000		3,700,000
Data Processing-Series 1991		250,000		250,000
Total Bonds	<u>68,035,000</u>	<u>12,255,000</u>	<u>2,940,000</u>	<u>77,350,000</u>
Equipment Contracts Payable:				
Citicorp, N.A.	<u>839,917</u>		<u>291,966</u>	<u>547,951</u>
Total General Long-Term Debt	<u>\$68,874,917</u>	<u>\$12,255,000</u>	<u>\$3,231,966</u>	<u>\$77,897,951</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 Equestrian Center (formerly called the rodeo complex) is payable with an allocation of one-fifth of every hotel occupancy tax penny collected for the County of El Paso and any revenue short falls are payable with property taxes. Also, principal and interest on the Tourist and Convention Center is payable with Hotel Occupancy taxes.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1991

Note 8. Long-term Debt

Bonds and certificates payable include the following:

	Interest Rates (%)	Date Issued	Series Matures	Balances September 30, 1991
Jail Detention Facility-Refunding, Series 1985	7.00- 9.30	1985	2002	\$20,550,000
Juvenile Justice Center, Series 1986A	6.00- 9.00	1986	2001	5,150,000
Equestrian, Series 1986B - Refunding	7.10- 10.10	1986	2006	3,260,000
Courthouse Facility, Series 1987	5.90- 7.90	1987	1993	1,575,000
Courthouse Facility, Series 1988	7.40 9.40	1988	2008	31,115,000
County Archives Building, Variable Rate Demand, Series 1988	Variable	1988	2018	2,775,000
Contractual Obligation, Series 1989	6.00 8.00	1989	1993	270,000
Contractual Obligation, Series 1990	6.50 8.50	1990	1994	400,000
Ascarate Park Substation, Juvenile Justice Renovation, Courthouse and Morgue-Series 1990	6.50 9.50	1990	2011	8,085,000
Courthouse Furnishings-Series 1990A	6.30 8.25	1990	2000	3,700,000
Data Processing-Series 1991	5.40 6.10	1991	1995	250,000
Tourist and Convention Bureau-Series 1991	5.10	1991	1992	220,000
Total Bonds and Certificates Payable				<u>\$77,350,000</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. Also the certificate of obligation, series 1991 matures on May 1, 1992.

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 \$2,775,000 as of September 30, 1991. The County entered into an irrevocable and transferable stand by Letter of Credit agreement with Sanwa Bank of Chicago valid through July 1992. The agreement initially had a stated amount of \$3,047,500 which was reduced to \$2,818,937.50 as of July 1991. The agreement shall be in effect at all times during which the certificates bear interest at the weekly variable rate to and including the fixed rate conversion date but not

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1991

Note 8. Long-term Debt (Continued)

thereafter. A fee of 0.5 percent 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, and to purchase furnishings for the new courthouse. 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 proceeds from the contractual obligations for the courthouse furnishings were accounted for in the capital projects fund and the proceeds from the other contractual obligations were accounted for in the departments the equipment was purchased for. The difference between the schedules below and amounts shown for bond proceeds in the general fund is due to the fact the County has not received all of the reimbursements. The proceeds from the certificates of obligation, series 1991 were used for tourist promotion purposes. The proceeds from certificates of obligation, series 1990 are being used for various projects such as the construction of the Ascarate Park substation, morgue, renovation of the old juvenile justice building, and finally additional funding to cover the completion of the courthouse construction.

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 1986A	
	Principal	Interest	Principal	Interest
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>\$20,550,000</u>	<u>\$4,700,931</u>	<u>\$5,150,000</u>	<u>\$2,017,042</u>

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1991

Note 8. Long-term Debt (Continued)

Fiscal Year ended September 30	General Obligation Refunding Bonds, Series 1986B		General Obligation Bonds, Series 1987	
	Principal	Interest	Principal	Interest
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>\$3,260,000</u>	<u>\$2,172,178</u>	<u>\$1,575,000</u>	<u>\$147,420</u>

Fiscal Year ended September 30	General Obligation Bonds, Series 1988		Contractual Obligation Series 1989	
	Principal	Interest	Principal	Interest
1992	\$ 205,000	\$ 2,475,945	\$130,000	\$16,460
1993	215,000	2,456,205	140,000	8,400
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>\$31,115,000</u>	<u>\$25,957,360</u>	<u>\$270,000</u>	<u>\$24,860</u>

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1991

Note 8. Long-term Debt (Continued)

Fiscal Year ended September 30	Contractual Obligation Series 1990		Certificate of Obligation Series 1990	
	Principal	Interest	Principal	Interest
1992	\$125,000	\$27,406	\$	\$1,084,738
1993	135,000	17,876	200,000	596,875
1994	140,000	9,100	210,000	577,400
1995	-	-	225,000	556,738
1996	-	-	250,000	534,175
1997	-	-	250,000	510,425
1998	-	-	300,000	484,300
1999	-	-	300,000	455,800
2000	-	-	350,000	426,325
2001	-	-	400,000	397,500
2002	-	-	400,000	370,100
2003	-	-	450,000	340,775
2004	-	-	450,000	309,500
2005	-	-	500,000	276,250
2006	-	-	500,000	241,250
2007	-	-	600,000	202,750
2008	-	-	600,000	160,750
2009	-	-	650,000	117,000
2010	-	-	700,000	71,500
2011	-	-	750,000	24,375
	<u>\$400,000</u>	<u>\$54,382</u>	<u>\$8,085,000</u>	<u>\$7,738,526</u>

Fiscal Year ended September 30	Contractual Obligation Series 1990A		Contractual Obligation Series 1991	
	Principal	Interest	Principal	Interest
1992		\$456,726	\$ 55,000	\$12,918
1993	\$350,000	240,875	60,000	9,753
1994	375,000	210,969	65,000	6,172
1995	400,000	180,750	70,000	2,135
1996	450,000	151,825	-	-
1997	475,000	122,450	-	-
1998	500,000	91,000	-	-
1999	550,000	56,875	-	-
2000	600,000	19,500	-	-
	<u>\$3,700,000</u>	<u>\$1,530,970</u>	<u>\$250,000</u>	<u>\$30,978</u>

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1991

Note 8. Long-term Debt (Continued)

Fiscal Year ended September 30	Certificate of Obligation Series 1991		Total General Obligation Bonds, Refunding Bonds, Certificates of Obligation and Contractual Obligations	
	Principal	Interest	Principal	Interest
	1992	\$220,000	\$11,220	\$ 3,345,000
1993	-	-	3,920,000	4,702,599
1994	-	-	4,135,000	4,335,689
1995	-	-	4,320,000	3,961,930
1996	-	-	4,560,000	3,661,951
1997	-	-	4,780,000	3,430,188
1998	-	-	5,015,000	3,178,828
1999	-	-	5,255,000	2,923,367
2000	-	-	5,640,000	2,576,403
2001	-	-	5,510,000	2,133,798
2002	-	-	5,070,000	1,811,213
2003	-	-	2,980,000	1,596,756
2004	-	-	3,185,000	1,365,188
2005	-	-	3,455,000	1,116,143
2006	-	-	3,700,000	848,730
2007	-	-	3,675,000	572,680
2008	-	-	3,930,000	287,290
2009	-	-	650,000	117,000
2010	-	-	700,000	71,500
2011	-	-	750,000	24,375
	<u>\$220,000</u>	<u>\$11,220</u>	<u>\$74,575,000</u>	<u>\$44,385,867</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, 1991 is \$552,335. 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, 1990	\$7,519,933
Issues	-0-
Maturities	(170,000)
Discount Amortization	<u>27,732</u>
Balance September 30, 1991	<u>\$7,377,665</u>

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1991

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

The Parking Facilities Revenue Bonds are payable from parking fee revenues generated by the facility. In addition to the pledge of the facility revenues, the County has pledged monies and investments, should the need arise, from its current property tax revenue base. Until the Parking Facility 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 which was reduced to \$8,232,785 as of August 15, 1991. A fee of 0.65 percent is payable on a quarterly basis until the expiration date. In the event of a mandatory redemption, the tender agent will call the bonds, and Sanwa Bank shall pay the bondholders the outstanding amount of the bonds. Consequently, Sanwa Bank shall become the owner of these bonds and the outstanding amount will be converted into an installment loan payable at the bank's prime commercial rate or the overnight federal funds rate plus 0.005% until maturity. These terms are included in the Letter of Credit Agreement.

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

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1991

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

The Series 1989 certificates mature on August 15 of each year with interest payable semiannually on February and August 15, with interest rates ranging from 6.2 to 7.00 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>
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>\$7,930,000</u>	<u>\$6,613,675</u>	<u>\$14,543,675</u>

Note 10. 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 \$20,550,000 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 \$3,260,000 at September 30, 1991. The original bonds were held in an escrow account and were called during September 1986.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1991

Note 11. Interfund Assets/Liabilities

Interfund asset and liability balances on September 30, 1991 were as follows:

<u>Due From/To Other Funds</u>		
<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Adjudication of Drug Offenders	\$ 27,438
	Adolescent Drug and Alcohol Treatment	789
	Alcohol and Drug Abuse Services	36,639
	Community Development Water/Sewer	138,871
	Community Development Westway Water District	26,261
	Comprehensive Anti DWI - Grant Fund	1,273
	Comprehensive Domestic Violence Program	8,958
	Courtmaster - A.G. Title IV	6,071
	E.P.C.A.D.S. Administration	2,364
	Homeless Prevention Program	18,638
	Juvenile Justice Program	8,400
	Juvenile Screening Unit	5,360
	Motorcycle Unit Task Force Program	77,642
	Narcotics Detection and Apprehension	487,081
	Nutrition AAA/DHS	136,975
	Office of Treatment and Improvement	4,774
	Purchase of Services - Juveniles	4,786
	Sheriff's Neighborhood Watch	1,615
	Special Investigations Group	21,523
	TDCA - Water/Sewer	18,519
	T.E.R.P. - Oil and Gas Overcharge	56,083
	Victim Witness Services	2,718
	Payroll - Trust Fund	30,000
	Capital Projects - Courthouse Furnishing	2,000
		<u>\$1,124,778</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, 1991.

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, 1991 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
September 30, 1991

Note 13. Subsequent Events

On October 23, 1991, Commissioners Court issued and delivered Tax and Revenue Anticipation Notes (TRANS) Series 1991, aggregating a principal amount of \$10,900,000. These notes were issued pursuant to *Vernon's Texas Civil Statutes, Article 1676c*, in anticipation of a cash shortage prior to the receipt of ad valorem tax revenues. The TRANS were issued at a net effective rate of 4.80 percent. Principal and interest in the amount of \$523,200 are due and payable on September 30, 1992. Total funds received amounted to \$10,940,244.89 representing \$10,900,000 principal, a premium of \$109 plus accrued interest of \$40,135.89 on the settlement date.

At the end of fiscal year 1991, the County health and life reserve had a deficit balance of \$102,059 due to the continued experience of unusually high medical expenses. Effective October 1, 1991 the Commissioners Court increased premiums marginally on County funded employee coverage and almost doubled all non-employee related coverage such as for dependent, family, retiree and COBRA coverage. This measure was taken as an attempt to address funding shortfalls experienced throughout the fiscal year just ended.

The joint venture contract with the County of El Paso as administrator of the Tourist and Convention Bureau and Performing Arts Center has been renegotiated with the City of El Paso. Effective February 1, 1992, the activities will be administered by the City of El Paso.

On January 1, 1991 a new County commissioners court was elected into office. The present court at its discretion formally acted on the International Aquatic Center Project which was entered into by the previous administration, and agreed to terminate this project. This termination resulted in the early extinguishment of debt of the revenue bonds on June 3, 1991.

On December 18, 1991 the El Paso County Commissioners Court reached a settlement with Silverton Construction Company regarding the International Aquatic Center Project which had been canceled. A law suit was settled for \$1,639,000 and the County's commitment to Silverton to complete the project will be based on specifications to be approved by the Commissioners Court at a later date.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1991

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. For the fiscal year just ended, 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 was also 66% while the City's share was 34%. The operating and capital budgets for the El Paso Convention and Performing Arts Center are funded 100 percent by the City and all assets, liabilities and fund equity belong to the City as well. The County, therefore, was solely responsible for the administration of the Center.

Future administration of these functions has been renegotiated by the County and City of El Paso as discussed in Note 13. Summary financial information of the Tourist and Convention Bureau for the fiscal year ended September 30, 1991 is presented below:

Cash and investments	\$ 702,782
Other assets	49,164
Total assets	<u>\$ 751,946</u>
Total liabilities	\$ 55,101
Total equity	696,845
Total liabilities and equity	<u>\$ 751,946</u>
Total revenues	\$1,762,252
Total expenditures	1,702,296
Net increase in equity	<u>\$ 59,956</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. Any contributions made to the deferred compensation plan, in compliance with Section 457 of the Internal Revenue Code, are 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.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1991

Note 15. Deferred Compensation (Continued)

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 state wide Texas County and District Retirement System (TCDRS). El Paso County is one of over 400 subdivisions administered by TCERS, an agent multiple-employer public employee retirement system. The TCERS was created by State legislation. The TCERS 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 earnings. Eligible employees are required to participate in the plan. The County's contribution for each employee, including interest allocated to the employee's account, is fully vested after 10 years of 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 TCERS 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 interest.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1991

Note 16. Employee Retirement Plan (Continued)

Plan Description (Continued)

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

Contribution Requirements

The County's total payroll for the fiscal year 1991 was \$40,012,875.34 of which \$37,685,440.44 was covered by the plan. Employer and employee contributions for the year were made as required and are detailed below. The County's current contribution rate payable by both employees and the County is 7% effective October 1, 1989.

Employee Contributions	\$2,359,494
Employer Contributions	\$2,359,494

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.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1991

Note 16. Employee Retirement Plan (Continued)

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 or \$2,359,494 of which the normal cost of 5.56% or \$1,874,113.05 is to fund the currently accruing monetary credits, while the remaining portion 1.44% or \$485,380.95, 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.

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, 1990. The actuarial valuation of net assets available for benefits as of December 31, 1990 was \$35,580,077. 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 104.1% of book value as of December 31, 1990.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1991

Note 16. Employee Retirement Plan (Continued)

Funding Status (Continued)

The excess pension benefit obligation for the County of El Paso reporting entity on December 31, 1990 includes the following:

Annuitants:		
Currently receiving benefits		\$ 2,132,790
Terminated employees		2,227,107
Members:		
Accumulated employee contributions including allocated investment earnings		12,163,766
Employer-financed vested		10,058,465
Employer-financed non-vested		4,441,649
Total		<u>\$31,023,777</u>
Net Assets Available for Benefits, at Book Value		\$35,580,077
Assets in Excess of Pension Benefit Obligation		4,556,300
Amortization Period		0.00 years

The funded ratio, the portion of the pension benefit obligation that is fully funded, is 114.7% 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 a change in the method used to allocate interest since the previous actuarial valuation. This change had the net effect of decreasing the pension benefit obligation by \$4,661,838.

Trend Information

Trend information gives an indication of the progress made towards the accumulation of sufficient assets to pay benefits as they are due. 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
1988	102.5%	2.3%	5.0%
1989	101.2%	1.0%	5.0%(through September 30, 1989 7.0% thereafter)
1990	114.7%	12.0%	7.0%

The required 10 year historical trend information is presented in the statistical section on page 325. For the years 1985 through 1990, the County has been able to accumulate an excess amount of assets over pension benefit obligation as shown in Table 15 of the statistical section.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1991

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 \$111.44, a retiree and spouse \$244.75, a retiree and children \$210.51 and a retiree and all family members \$343.82. These rates reflect the increases approved by the Commissioners Court on October 1, 1991 in an attempt to alleviate the funding problems of the County's self-funding health, dental and life insurance fund.

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 1990 tax rate was \$0.18669 per \$100 of assessed valuation, of which \$0.13440 was allocated for maintenance and operations and \$0.05229 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
September 30, 1991

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
Notes to the Financial Statements
September 30, 1991

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. As set forth in NCGA Statement 4, it is the policy of the County to accrue health claim liabilities relating to services rendered prior to October 1, but paid during the next fiscal year. Based on information provided by the health claim administrator's claim lag report, \$400,000 in health claims were accrued as of September 30, 1991 for health services rendered to plan beneficiaries but paid subsequent to the fiscal year end resulting in a deficit of \$102,059. As a result of the County's experience with excessive claims throughout the year and recurring deficits which slowed claim processing, transfers into this fund amounted to \$1,975,119, mainly from the general fund. Effective October 1, 1991, dependent and retiree coverage was substantially increased which has temporarily addressed the fund's deficit.

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, 1991 the health, dental and life insurance fund had a deficit fund equity balance of \$102,059 due to unusually high 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, 1991. Currently, the County has three debt issues

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1991

Note 21. Fund Equity (Continued)

which are subject to the above mentioned act including Court-house 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. The unreserved retained earnings in the Parking Facility Enterprise Fund is composed of \$25,586 in the Revenue Bond Construction Account and \$52,006 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 is 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, 1991.

Note 25. Deferred Revenues and Charges

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

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1991

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 \$10,046,146, \$1,252,758, \$731,071, \$20,548,474 and \$1,772,946 respectively, exist.

The excess in the general fund is largely due to the substantial increase in the use of fund equity to balance the budget and an increase of 14.94% in expenditures during the 1991 fiscal year.

Within the special revenue funds, the bulk of this excess relates directly to use of fund equity to balance budgets and 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 fund balances designated for subsequent years expenditures for debt services shown in the other sources and uses section.

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 have addressed this issue.

Note 27. Encumbrances Outstanding

As of September 30, 1991, encumbrances and reservation of fund balances amounted to \$3,263,998, of which \$1,607,233 related to the general fund, \$229,178 to the special revenue fund and \$1,427,587 to the capital projects fund.

Note 28. Construction and Other Significant Commitments

As of September 30, 1991, 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. Additional funds were received regarding the courthouse construction amounting to \$3,835,000 as mentioned below. The County refunded bonds in 1986 totaling approximately \$3,500,000 for the construction of a rodeo complex, of which \$2,600,000 was spent for the purchase of land.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1991

Note 28. Construction and Other Significant Commitments (Continued)

Commissioners Court has decided to use these funds to establish an equestrian center located on the grounds near the El Paso County Coliseum. During the early part of this fiscal year the County of El Paso issued \$8,085,000 Property Tax Certificates of Obligation, Series 1990 for construction of an Ascarate Park substation (this project was later canceled by the Commissioners Court), juvenile justice renovation, courthouse, and morgue. The funding amounts for these projects are \$3,200,000, \$3,835,000, \$523,000, and \$527,000 respectively and are expected to be completed by December 1992. During the year the County issued tax certificates of obligation amounting to \$220,000 relating to the Tourist and Convention Bureau. These obligations are to be repaid with hotel occupancy taxes.

Note 29. Interfund Transfers

The following are the operating transfers in and out as of September 30, 1991:

<u>Department</u>	<u>Transfers Out Actual</u>	<u>Transfers In Actual</u>
<u>General Fund</u>		
General & Administrative-Health & Life	\$1,878,119	
Texas Community Development Program	39,000	\$ 51,045
Intensive Community Treatment	26,350	
Comprehensive Domestic Violence-Match	47,601	
Juvenile Corrections Program-Employee Coliseum	19,577	
Juvenile Probation-Triad	447,404	
Special Investigations	62,500	
EPCADS-Match	131,439	
Juvenile Screening	52,174	
Homeless Program-County Match	22,500	
County Community Development	4,000	
Region VIII Training Academy	25,000	
Adolescent Drug & Alcohol Treatment-Match	130,731	
Parking Garage	34,103	
Office of Treatment Improvement-Match	157,088	
Drug Abuse Resistance Education-Match	24,000	
General Assistance	9,340	
Total	<u>111,819</u>	<u>\$ 51,045</u>
	<u>\$3,222,745</u>	

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1991

Note 29. Interfund Transfers (Continued)

<u>Department</u>	<u>Transfers Out Actual</u>	<u>Transfers In Actual</u>
<u>Special Revenue</u>		
Road and Bridge Fund	\$ 602,596	
Tourist Promotion	25,000	
Road & Bridge-Health Fund	97,000	
Grants-Juvenile Probation Trial	11,622	\$62,500
Grants TERP Nutritional Services	19	51,000
Grants-Juvenile Corrections	672	
Grants-TERP Oil & Gas Overcharge	9,495	60,819
Grants-Comprehensive Domestic Violence	29,237	47,601
National Trust Heritage		25,000
Adolescent Drug & Alcohol Treatment		34,103
Community Development Water/Sewer		25,000
Sheriff's Training Academy		130,731
Juvenile Justice Program		26,350
Special Investigations Unit		131,439
Drug Abuse Resistance Education		9,340
Texas Community Development Program		39,000
Homeless Prevention Program		3,432
Alcohol and Drug Abuse Services		52,741
Juvenile Corrections Program		19,577
Office Treatment Improvement		24,000
Juvenile Screening		22,500
Total	<u>\$ 775,641</u>	<u>\$765,133</u>

<u>Department</u>	<u>Transfers Out Actual</u>	<u>Transfers In Actual</u>
<u>Debt Service</u>		
Debt Service-Archives	\$ 172,992	
D.S.M.D.R. Revolving Fund	149,353	\$ 149,353
G.O.C.O. Obligation Archives		172,992
Total	<u>\$ 322,345</u>	<u>\$ 322,345</u>

<u>Department</u>	<u>Transfers Out Actual</u>	<u>Transfers In Actual</u>
<u>Expendable Trust</u>		
Health, Dental & Life Insurance	\$ _____	\$1,975,119
Total	\$ _____	<u>\$1,975,119</u>

<u>Department</u>	<u>Transfers Out Actual</u>	<u>Transfers In Actual</u>
<u>Enterprise</u>		
Enterprise-Sports Reserve	\$ 23,964	
Enterprise-Parking Reserve	525,176	
Enterprise-Sports Revenue	672,000	
Enterprise-Sports I/S	734,978	\$ 23,563
Enterprise Parking-Revenue	170,348	170,349
Enterprise-Sports		1,407,379
Enterprise-From G/F		157,088
Enterprise Interest & Sinking		525,176
Total	<u>\$2,126,466</u>	<u>\$2,283,555</u>

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1991

Note 29. Interfund Transfers (Continued)

<u>Department</u>	<u>Transfers Out Actual</u>	<u>Transfers In Actual</u>
<u>Capital Projects</u>		
Coliseum Road Paving		\$1,050,000
Total	\$	\$1,050,000
Grand Total	\$ 6,447,197	\$ 6,447,197

A transfer of \$525,177 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 \$170,349 was made out of Revenue Bond Operations into Revenue Bond Interest and Sinking to pay off the debt. Finally, a transfer of \$24,000 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.

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 unforeseen payroll liabilities or adjustments necessary during the normal course of operations and to protect against the possibility of an overdraft because of such adjustments. Payroll receivables and accruals represent those amounts which were due from individual funds to the payroll fund for the pay period ending September 30, 1991 in the amount of \$1,916,358.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1991

Note 31. Contributed Capital

The following are the increases and decreases in Contributed Capital during the year:

<u>Source</u>	<u>Parking Facility</u>	<u>Sports Facility</u>	<u>Total</u>
Initial Capital			
General Fund		\$ 4,100,000	\$ 4,100,000
Ascarate Park Improvement		700,000	700,000
Government - General Fixed Asset Account Group		(2,992,870)	(2,992,870)
Government - General Fund Net Additions		<u>(1,204,629)</u>	<u>(1,204,629)</u>
		\$ 602,501	\$ 602,501
Contributed Capital - October 1	<u>\$1,007,361</u>		<u>\$ 1,007,361</u>
Contributed Capital - September 30	<u>\$1,007,361</u>	<u>\$ 602,501</u>	<u>\$ 1,609,862</u>

The defeasance of the Sports Facility Revenue Bond resulted in the cancellation of the Sports Facility Enterprise Fund. Consequently, the amount spent for construction was contributed to General Fixed Asset Account Group and the remaining cash was contributed to General Fund to be used to pay a settlement with the contractor.

Note 32. Residual Equity Transfers - Government

The following are the increases and decreases in the residual equity transfers in governmental funds during the year.

<u>Department</u>	<u>Transfers Out Actual</u>	<u>Transfers In Actual</u>	<u>Total</u>
<u>General Fund</u>			
General & Administrative	<u>\$4,100,000</u>	<u>\$1,204,629</u>	<u>\$2,895,371</u>
Total	<u>\$4,100,000</u>	<u>\$1,204,629</u>	<u>\$2,895,371</u>
<u>Special Revenue</u>			
Ascarate Park Improvement	<u>\$ 700,000</u>		<u>\$ 700,000</u>
Total	<u>\$ 700,000</u>		<u>\$ 700,000</u>

Note 33. Federal Commodities

For the fiscal year ending September 30, 1991, the County received federal commodities amounting to \$625, \$30,160 and \$8,921 for the Juvenile Probation Department, the County Sheriff's Department, and EPCADS (El Paso County Alcohol and Drug Abuse Services) respectively, totaling \$39,706. The Nutrition Project grant commodities received have been excluded this year due to the fact that the program was administered by the Rio Grande Council of Governments.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1991

Note 34. 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, 1991 is presented below:

	<u>Parking</u>	<u>Sports</u>
Operating revenues	\$177,763	
Depreciation expense	321,675	
Operating income (loss)	(244,013)	
Operating transfer in	157,088	
Net income (loss)	(605,208)	(\$602,501)
Capital Contribution	1,007,361	602,501
Property, plant and equipment additions (reductions)	(104,544)	
Net working capital	29,625	
Total assets	7,680,560	
Bonds payable	7,930,000	
Total equity	226,341	

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

An extraordinary loss of \$602,501 in the sports facility enterprise fund resulted from the defeasance of the sports facility revenue bonds.

Note 35. Deficit Balances of Fund Equity

The health and life insurance reserve for health fund benefits shows a deficit of \$102,059 due to an increase in claims above the amount of health premium contributions in the fund. Commissioners Court has currently addressed the situation in order to meet future health and life insurance claims.

The Parking Facility Enterprise Fund shows a deficit of \$322,764 in the retained earnings operations account because of the amortization of discount and depreciation of fixed assets recorded in the statement of revenues, expenses and changes in retained earnings. Also, a deficit of \$535,848 shows in the reserve of current debt service because the interest was mostly paid out of bond proceeds and not revenues generated by the parking facility.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1991

Note 36. 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.

Note 37. Early Extinguishment of Debt

On November 8, 1990, the County issued El Paso County Sports Facilities Revenue Bonds, Series 1990 in the amount of \$7,600,000. The purpose of this fund was the construction of an olympic size swimming pool, also known as the Aquatic Center. The funding sources of this project included \$7,600,000 revenue bond proceeds, accrued interest of \$34,595.83 and contributed capital of \$4,800,000 comprised of \$4,100,000 and \$700,000 from the general fund and Ascarate Park improvement fund respectively.

On May 22, 1991 Commissioners Court issued an order for the defeasance of the Sports Facility Revenue Bonds. The County paid \$7,784,337, the reacquisition price, on the date of defeasance to the escrow agent to provide resources to purchase U.S. government state and local government series securities that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments. The net carrying amount on the date of defeasance is \$7,181,836 which consists of the par value of \$7,600,000 and unamortized deferred charges of \$418,164. The difference between the reacquisition price and the net carrying amount is \$602,501 which was classified as an extraordinary loss due to materiality.

THIS PAGE WAS LEFT BLANK INTENTIONALLY

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, 1991 and 1990

	1991	1990
Assets		
Cash.....	\$3,271,933	\$3,375,013
Investments.....	5,517,222	20,982,427
Receivables(net of allowances for uncollectibles):.....		
Interest.....	373,321	379,863
Taxes.....	3,411,197	2,950,918
Accounts.....	2,517,496	2,241,678
Due from other funds.....	1,124,778	527,572
Inventory of supplies.....	52,839	111,694
Total Assets.....	\$16,268,786	\$30,569,165
Liabilities and fund equity		
Liabilities:		
Vouchers payable.....	\$1,654,832	\$796,443
Payroll	1,411,217	1,188,772
Due to other funds.....		
Due to other governmental agencies.....	579,950	260,823
Due to others - misc. deposits.....	3,445	
Deferred revenues.....	2,892,969	2,546,422
Fringe benefits payable.....	1,724,915	1,594,940
Total liabilities.....	8,267,328	6,387,400
Fund equity:		
Reserved for:		
Encumbrances.....	1,607,233	2,766,277
Excess sales tax:		
Debt service.....	469,383	
General fund.....	936,397	936,397
Arbitrage rebate payments.....	222,787	222,787
Aquatic center.....	1,204,629	
Reserved for inventory, travel advances - sheriff, payroll and change funds.....	66,750	62,530
Unreserved, designated for specific programs.....		
Unreserved, designated for subsequent year's expenditures.....	3,336,000	18,860,387
Unreserved, undesignated.....	158,279	1,333,387
Total fund equity.....	8,001,458	24,181,765
Total liabilities and fund equity.....	\$16,268,786	\$30,569,165

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, 1991 and 1990

	1991	1990
Revenues:		
Taxes:		
Property.....	\$15,791,372	\$17,519,338
Sales.....	15,969,188	15,145,419
Bingo.....	150,520	152,750
Bank franchise.....	48,588	70,423
State mixed beverage.....	821,961	786,306
Licenses and permits.....	167,480	175,809
Intergovernmental.....	1,908,820	2,042,361
Charges for services.....	10,876,214	10,352,174
Fines and forfeitures.....	1,514,163	1,493,878
Interest.....	1,829,105	2,479,574
Miscellaneous.....	785,580	886,350
Total revenues.....	49,862,991	51,104,382
Expenditures:		
Current:		
General government.....	17,889,614	15,259,808
Administration of justice.....	7,278,128	6,111,823
Public safety.....	24,206,763	21,058,247
Health and welfare.....	5,184,385	4,185,829
Resource development.....	422,741	338,441
Culture and recreation.....	1,905,241	1,672,937
Capital outlays.....	3,022,265	3,153,060
Debt Service:		
Principal.....		115,000
Interest.....		17,830
Total expenditures.....	59,909,137	51,912,975
Excess (deficiency) of revenues over (under) expenditures.....	(10,046,146)	(808,593)
Other financing sources (uses):		
Bond proceeds.....	242,965	913,115
Operating transfers in.....	51,046	226,826
Operating transfers out.....	(3,222,745)	(2,591,482)
Total other financing sources (uses).....	(2,928,734)	(1,451,541)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(12,974,880)	(2,260,134)
Residual equity transfer out—aquatic.....	(4,100,000)	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses and residual equity transfer out.....	(17,074,880)	(2,260,134)
Fund balances, October 1.....	24,181,765	26,573,416
Change in reserve for inventory.....	(310,056)	(131,517)
Residual equity transfers in.....	1,204,629	
Fund balances, September 30.....	\$8,001,458	\$24,181,765

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

County of El Paso, Texas
General Fund
Comparative Schedules of Revenues and Expenditures
Budget and Actual - Budgetary Basis
For the fiscal years ended September 30, 1991 and 1990

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes:						
Property.....	\$15,813,504	\$15,710,156	(\$103,348)	\$17,348,683	\$17,530,676	\$181,993
Sales.....	15,655,641	14,726,690	(928,951)	13,797,204	13,936,853	139,649
Bingo.....	150,000	150,520	520	150,000	152,750	2,750
Franchise.....	70,400	48,588	(21,812)	136,600	70,423	(66,177)
State mixed beverage.....	730,000	821,961	91,961	648,300	786,306	138,006
Licenses and permits.....	172,000	166,796	(5,204)	186,410	175,809	(10,601)
Intergovernmental revenues.....	1,835,151	1,800,763	(34,388)	1,696,000	1,587,179	(108,821)
Charges for services.....	10,560,055	10,052,700	(507,355)	9,903,411	10,277,158	373,747
Fines and forfeitures.....	1,267,100	1,375,300	108,200	1,300,250	1,478,296	178,046
Interest.....	2,150,000	1,859,616	(290,384)	1,755,625	2,479,850	724,225
Miscellaneous.....	890,100	917,033	26,933	462,286	840,596	378,310
Total revenues.....	49,293,951	47,630,123	(1,663,828)	47,384,769	49,315,896	1,931,127
Expenditures:						
Current:						
General government.....	19,533,895	17,124,078	2,409,817	18,988,277	15,553,453	3,419,673
Administration of justice.....	7,511,795	6,987,247	524,548	6,627,135	5,933,403	693,732
Public safety.....	25,333,573	23,125,202	2,208,371	22,046,610	20,264,162	1,782,448
Health and welfare.....	5,383,831	4,693,294	690,537	4,780,514	4,124,824	655,690
Resource development.....	473,427	407,610	65,817	391,229	322,222	69,007
Culture and recreation.....	2,172,843	1,905,241	267,602	1,921,236	1,594,110	327,126
Capital outlays.....	3,300,938	2,925,684	375,254	4,654,593	3,053,133	1,601,460
Debt Service:						
Principal.....				115,000	115,000	
Interest.....				17,830	17,830	
Total expenditures.....	63,710,302	57,168,356	6,541,946	59,542,424	50,978,137	8,549,136
Excess (deficiency) of revenues over (under) expenditures.....	(14,416,351)	(9,538,233)	4,878,118	(12,157,655)	(1,662,241)	10,480,263
Other financing sources (uses):						
Contractual obligation bond proceeds.....		242,965	242,965	1,023,262	913,115	(110,147)
Operating transfers in.....	30,000	51,046	21,046		226,826	226,826
Operating transfers out.....	(3,226,972)	(3,222,745)	4,227	(2,682,552)	(2,591,482)	91,070
Net decrease in prior year's fund balance.....	21,713,323		(21,713,323)	13,816,945		(13,816,945)
Total other financing sources (uses).....	18,516,351	(2,928,734)	(21,445,085)	\$12,157,655	(1,451,541)	(13,609,196)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	4,100,000	(12,466,967)	(16,566,967)		(1,359,857)	(1,359,857)
Residual equity transfer out - aquatic.....	(\$4,100,000)	(4,100,000)				
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses other financing uses and residual equity transfer out.....		(\$16,566,967)	(\$16,566,967)		(\$1,359,857)	(\$1,359,857)

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

County of El Paso, Texas
General Fund
Comparative Schedules of Revenues and Expenditures
Budget and Actual - Budgetary Basis
For the fiscal years ended September 30, 1991 and 1990

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes:						
Ad valorem.....	\$15,813,504	\$15,710,156	(\$103,348)	\$17,348,683	\$17,530,676	\$181,993
Sales and use.....	15,655,641	14,726,690	(928,951)	13,797,204	13,936,853	139,649
Bingo.....	150,000	150,520	520	150,000	152,750	2,750
Bank franchise.....	70,400	48,588	(21,812)	136,600	70,423	(66,177)
State mixed beverage.....	730,000	821,961	91,961	648,300	786,306	138,006
Total taxes.....	32,419,545	31,457,915	(961,630)	32,080,787	32,477,008	396,221
Licenses and permits:						
Beer, wine and liquor licenses.....	140,000	137,916	(2,084)	158,410	144,724	(13,686)
Occupational licenses.....	28,000	25,547	(2,453)	24,000	27,085	3,085
Bail bond permits.....	4,000	3,333	(667)	4,000	4,000	
Total licenses and permits.....	172,000	166,796	(5,204)	186,410	175,809	(10,601)
Intergovernmental:						
Reimbursements-city.....	1,052,427	1,150,055	97,628	1,000,000	841,395	(158,605)
Reimbursements-TDHS lunch program.....	17,000	40,464	23,464	8,000	20,880	12,880
Reimbursements-other.....	765,724	610,244	(155,480)	688,000	724,904	36,904
Total intergovernmental.....	1,835,151	1,800,763	(34,388)	1,696,000	1,587,179	(108,821)
Charges for services:						
Bail bond filing fees.....	312,500	311,090	(1,410)	225,000	325,925	100,925
County attorney.....	280,000	337,287	57,287	305,100	321,835	16,735
County tax assessor-collector.....	2,415,000	2,305,685	(109,315)	2,403,600	2,427,321	23,721
County clerk.....	1,400,000	1,280,345	(119,655)	1,562,900	1,446,507	(116,393)
County judge.....	40	2	(38)	100	50	(50)
Constables:						
Precinct no. 1.....	15,575	12,990	(2,585)	13,000	16,238	3,238
Precinct no. 2.....	32,000	29,270	(2,730)	14,000	38,140	24,140
Precinct no. 3.....	18,750	22,660	3,910	10,000	23,522	13,522
Precinct no. 4.....	26,580	27,610	1,030	23,200	29,795	6,595
Precinct no. 5.....	19,000	20,600	1,600	16,000	22,645	6,645
Precinct no. 6.....	5,800	2,050	(3,750)	3,000	5,940	2,940
Precinct no. 7.....	4,330	4,540	210	2,200	5,315	3,115
District clerk.....	660,500	662,478	1,978	767,400	656,938	(110,462)
Justices of the peace:						
Precinct no. 1.....	8,000	7,495	(505)	11,000	8,642	(2,358)
Precinct no. 2.....	18,000	15,632	(2,368)	16,000	19,273	3,273
Precinct no. 3.....	11,000	12,720	1,720	10,500	11,491	991
Precinct no. 4.....	15,600	14,676	(924)	16,025	16,586	561
Precinct no. 5.....	12,000	12,073	73	12,025	13,015	990
Precinct no. 6.....	18,000	20,677	2,677	12,000	21,631	9,631
Precinct no. 7.....	5,400	5,976	576	5,400	6,934	1,534
County courts-at-law:						
County court-at-law no. 1.....	1,950	1,339	(611)	1,700	1,453	(247)
County court-at-law no. 2.....	1,600	1,236	(364)	1,600	1,255	(345)
County court-at-law no. 3.....	1,700	3,233	1,533	2,300	1,871	(429)
County court-at-law no. 4.....	1,400	1,512	112	2,300	1,233	(1,067)
County court-at-law no. 5.....	1,790	1,758	(32)	2,200	1,469	(731)
County sheriff.....	416,000	474,251	58,251	779,350	372,498	(406,852)
Concession revenues.....	211,600	224,471	12,871	203,100	199,053	(4,047)
Ascarate golf course.....	\$422,310	\$474,457	\$52,147	\$420,900	\$447,470	\$26,570

County of El Paso, Texas
General Fund
Comparative Schedules of Revenues and Expenditures
Budget and Actual - Budgetary Basis
For the fiscal years ended September 30, 1991 and 1990

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Charges for services - continued						
Golf course check fees.....	\$500	\$435	(\$65)		\$634	\$634
Boat launching fees.....	4,000	3,372	(628)	\$800	3,455	2,655
Coliseum security.....	6,800	(1,886)	(8,686)	5,500	7,313	1,813
Coliseum - ticketmaster.....	6,000	12,096	6,096	14,000	5,060	(8,940)
Ascarate park traffic control.....		207,480	207,480			
Coliseum parking.....	13,430	34,882	21,452			
Swimming pool receipts.....	13,000	12,211	(789)	7,000	10,563	3,563
Rentals.....	113,500	109,349	(4,151)	133,650	114,008	(19,642)
Western playland.....	151,000	158,077	7,077	142,700	177,955	35,255
Jail income - prisoners.....	2,418,000	2,171,567	(246,433)	1,866,286	2,521,345	655,059
Jail commissary sales.....	800,000	270,556	(529,444)	250,000	243,106	(6,894)
Jury fees.....	18,000	20,549	2,549	15,050	20,934	5,884
Special probate court fees.....	4,000	3,899	(101)		2,867	2,867
Sewage inspection fees.....	79,000	75,835	(3,165)	70,100	89,505	19,405
Bar attorney exemption fees.....	98,800	105,300	6,500	102,225	98,800	(3,425)
Family violence co. attny. fees.....	4,000	2,745	(1,255)		4,183	4,183
Pretrial div. fees - jail magistrate.....	150,000	203,429	53,429	131,000	180,373	49,373
Computer aided trans. serv. fees.....	1,000	12,445	11,445		1,392	1,392
Interpreter fees.....	2,000	1,950	(50)	3,000	3,040	40
Court reporter fees.....	132,000	145,150	13,150	131,100	144,173	13,073
County archives microfilm fees.....	18,600	20,142	1,542		5,741	5,741
Consolidated data processing fees.....				100		(100)
Tax office collections.....	190,000	195,004	5,004	189,000	198,666	9,666
Total charges for services.....	10,560,055	10,052,700	(507,355)	9,903,411	10,277,158	373,747
Fines and forfeitures:						
Misdemeanors, forfeited						
bonds.....	1,048,000	1,289,571	241,571	1,018,420	1,231,539	213,119
Fines - county attorney.....	217,000	83,167	(133,833)	280,000	243,596	(36,404)
Library fines.....	2,100	2,562	462	1,830	3,161	1,331
Total fines and forfeitures.....	1,267,100	1,375,300	108,200	1,300,250	1,478,296	178,046
Interest income.....	2,150,000	1,859,616	(290,384)	1,755,625	2,479,850	724,225
Miscellaneous:						
Purchasing - stock sales.....	400,000	226,950	(173,050)	203,580	152,994	(50,586)
Telephone commissions.....	85,000	110,669	25,669		106,035	106,035
Recycling paper sales.....		265	265		414	414
Indirect services.....	108,000	158,517	50,517	1,700	107,456	105,756
Allright parking.....	22,100	25,158	3,058	17,000	23,187	6,187
Reimbursement - courthouse insurance.....					2,242	2,242
Reimbursement - miscellaneous.....	20,000	828	(19,172)			
Property sales.....	5,000	6,072	1,072	100	6,418	6,318
Other.....	250,000	388,574	138,574	239,906	441,850	201,944
Total miscellaneous.....	890,100	917,033	26,933	462,286	840,596	378,310
Total revenues.....	\$49,293,951	\$47,630,123	(\$1,663,828)	\$47,384,769	\$49,315,896	\$1,931,127

County of El Paso, Texas
General Fund
Comparative Schedules of Revenues and Expenditures
Budget and Actual - Budgetary Basis
For the fiscal years ended September 30, 1991 and 1990

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Expenditures:						
Current:						
General government:						
County judge.....	\$192,541	\$183,126	\$9,415	\$184,184	\$163,492	\$20,692
Commissioner precinct no. 1.....	82,816	74,299	8,517	84,585	74,941	9,644
Commissioner precinct no. 2.....	83,343	71,446	11,897	83,307	75,632	7,675
Commissioner precinct no. 3.....	82,201	76,262	5,939	83,608	76,275	7,333
Commissioner precinct no. 4.....	82,479	73,435	9,044	88,086	74,621	13,465
County auditor and treasury	1,305,154	1,241,198	63,956	1,069,612	1,011,961	57,651
County treasury.....				150,208	135,057	
County purchasing agent.....	995,500	699,589	295,911	828,789	629,432	199,357
County personnel.....	45,543	34,480	11,063	186,655	149,326	37,329
Civil Service.....	142,924	141,058	1,866			
County clerk.....	779,581	718,988	60,593	737,817	684,266	53,551
Bail bond administration.....	82,225	66,182	16,043	72,816	50,824	21,992
District clerk.....	1,569,580	1,522,077	47,503	1,464,057	1,292,311	171,746
Data processing.....	3,159,801	2,906,456	253,345	2,827,590	2,439,185	388,405
County elections.....	617,560	594,551	23,009	798,764	749,246	49,518
County attorney.....	1,597,389	1,521,111	76,278	1,610,666	1,469,311	141,355
District attorney.....	2,089,642	1,916,676	172,966	1,815,893	1,660,460	155,433
County courthouse and archives maint.....	1,258,352	971,429	286,923	1,616,020	1,045,372	570,648
County communications.....	109,395	94,326	15,069	92,748	84,706	8,042
General and administrative.....	3,707,149	2,898,277	808,872	3,831,186	2,457,350	1,373,836
County tax assessor-collector.....	1,188,460	1,061,034	127,426	1,281,391	1,157,363	124,028
Records management.....	362,260	258,078	104,182	80,295	72,322	7,973
Total general government.....	19,533,895	17,124,078	2,409,817	18,988,277	15,553,453	3,419,673
Administration of justice:						
34th district court.....	124,486	116,414	8,072	121,854	106,876	14,978
41st district court.....	127,408	113,995	13,413	113,273	100,996	12,277
65th district court.....	129,494	118,298	11,196	119,575	109,358	10,217
120th district court.....	153,985	142,769	11,216	152,601	131,459	21,142
168th district court.....	138,221	127,254	10,967	130,187	115,846	14,341
171st district court.....	123,089	113,362	9,727	117,864	104,065	13,799
205th district court.....	128,320	115,026	13,294	119,854	104,524	15,330
210th district court.....	127,816	113,660	14,156	123,595	106,426	17,169
243rd district court.....	129,448	114,558	14,890	124,984	111,596	13,388
327th district court.....	165,570	152,357	13,213	151,492	141,106	10,386
346th district court.....	125,284	115,100	10,184	114,877	101,009	13,868
Council of judges administration.....	2,082,647	1,989,123	93,524	1,544,642	1,449,144	95,498
District judges-salary supplement.....	144,514	135,502	9,012	143,248	137,021	6,227
6th admin. judicial district.....	26,319	24,163	2,156	27,868	22,128	5,740
Court masters.....	363,803	333,694	30,109	274,756	259,441	15,315
Court master-child welfare board.....	200,640	187,714	12,926	177,262	161,244	16,018
Criminal law magistrate court.....	238,697	205,490	33,207	169,826	145,868	23,958
County courts administration.....	174,045	159,031	15,014	180,821	157,286	23,535
County court-at-law no. 1.....	149,000	140,649	8,351	145,808	123,913	21,895
County court-at-law no. 2.....	124,253	115,973	8,280	115,972	102,976	12,996
County court-at-law no. 3.....	136,641	124,226	12,415	128,756	109,914	18,842
County court-at-law no. 4.....	133,296	116,860	16,436	121,855	100,514	21,341
County court-at-law no. 5.....	127,266	115,060	12,206	115,842	99,074	16,768
Co. court-at-law judges salary supplement..	495,611	475,277	20,334	510,218	474,711	35,507
Criminal justice information system.....	186,380	171,997	14,383	178,338	148,608	29,730
Public defender.....	\$595,560	\$557,627	\$37,933	\$603,434	\$480,530	\$122,904

County of El Paso, Texas
General Fund
Comparative Schedules of Revenues and Expenditures
Budget and Actual - Budgetary Basis
For the fiscal years ended September 30, 1991 and 1990

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Administration of justice - continued						
Juvenile court administration.....	\$79,389	\$73,679	\$5,710	\$76,280	\$70,836	\$5,444
Justice of the peace no. 1.....	84,979	81,667	3,312	85,234	81,014	4,220
Justice of the peace no. 2.....	80,501	75,708	4,793	78,334	74,029	4,305
Justice of the peace no. 3.....	124,456	103,175	21,281	111,212	93,805	17,407
Justice of the peace no. 4.....	102,108	97,163	4,945	99,776	95,493	4,283
Justice of the peace no. 5.....	91,365	87,580	3,785	99,025	81,119	17,906
Justice of the peace no. 6.....	164,693	156,299	8,394	139,566	130,914	8,652
Justice of the peace no. 7.....	116,711	102,462	14,249	92,006	86,455	5,551
Court of civil appeals.....	15,800	14,335	1,465	16,900	14,105	2,795
Total administration of justice.....	7,511,795	6,987,247	524,548	6,627,135	5,933,403	693,732
Public safety:						
County sheriff and jail.....	22,036,169	20,118,654	1,917,515	18,969,601	17,556,525	1,413,076
Ambulance services.....	353,280	353,280		353,280	353,280	
Adult probation.....	239,818	229,024	10,794	193,477	183,013	10,464
Juvenile detention/probation.....	2,447,539	2,192,702	254,837	2,332,242	1,987,743	344,499
Constable precinct no. 1.....	31,350	27,980	3,370	24,453	22,770	1,683
Constable precinct no. 2.....	32,750	30,262	2,488	25,406	24,235	1,171
Constable precinct no. 3.....	32,001	29,373	2,628	23,426	21,795	1,631
Constable precinct no. 4.....	31,631	28,916	2,715	22,808	21,407	1,401
Constable precinct no. 5.....	31,806	27,406	4,400	23,812	22,178	1,634
Constable precinct no. 6.....	31,750	27,839	3,911	24,088	21,632	2,456
Constable precinct no. 7.....	31,959	28,449	3,510	23,240	21,373	1,867
Emergency management.....	33,520	31,317	2,203	30,777	28,211	2,566
Total public safety.....	25,333,573	23,125,202	2,208,371	22,046,610	20,264,162	1,782,448
Health and welfare:						
City-county health unit.....	3,013,355	2,551,805	461,550	2,204,982	1,789,804	415,178
Medical examiner.....	437,416	318,485	118,931	429,453	377,502	51,951
General assistance.....	613,063	583,699	29,364	717,984	666,686	51,298
Child welfare.....	636,597	636,248	349	740,753	711,451	29,302
Child guidance.....	45,000	45,000		45,000	45,000	
Life management.....	246,862	218,194	28,668	246,863	218,194	28,669
Charities.....	20,600	17,699	2,901	23,265	14,525	8,740
Mental health.....	95,250	76,687	18,563	140,000	101,132	38,868
C.A.S.A. program.....	5,000	5,000		5,000	5,000	
Keep El Paso beautiful.....	30,000	30,000				
Animal control.....	84,533	72,817	11,716	79,016	55,597	23,419
Center for the deaf.....	25,386	25,386		20,386	20,385	1
Shelter for battered women.....	45,341	45,341		45,341	45,341	
Retired senior volunt. program.....	20,124	10,062	10,062	18,604	15,729	2,875
Foster grandparent program.....	10,966	7,833	3,133	10,183	8,616	1,567
Veteran's assistance.....	54,338	49,038	5,300	53,684	49,862	3,822
Total health and welfare.....	5,383,831	4,693,294	690,537	4,780,514	4,124,824	655,690
Resource development:						
Agriculture co-op extension.....	324,784	293,551	31,233	242,208	205,527	36,681
Historical commission.....	42,255	17,255	25,000	67,255	42,255	25,000
Industrial development.....	30,000	30,000		30,000	30,000	
Economic and community development.....	76,388	66,804	9,584	51,766	44,440	7,326
Total resource development.....	\$473,427	\$407,610	\$65,817	\$391,229	\$322,222	\$69,007

County of El Paso, Texas
General Fund
Comparative Schedules of Revenues and Expenditures
Budget and Actual - Budgetary Basis
For the fiscal years ended September 30, 1991 and 1990

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Culture and recreation:						
Ascarate park.....	\$627,331	\$537,129	\$90,202	\$489,671	\$393,812	\$95,859
Golf course.....	606,448	556,511	49,937	552,555	488,108	64,447
Coliseum.....	574,159	517,524	56,635	535,875	493,285	42,590
Parks administration.....	78,008	71,481	6,527	33,263	27,930	5,333
County libraries.....	156,339	137,777	18,562	148,851	130,256	18,595
Rural parks and pools.....	130,558	84,819	45,739	161,021	60,719	100,302
Total culture and recreation.....	2,172,843	1,905,241	267,602	1,921,236	1,594,110	327,126
Capital outlays.....	3,300,938	2,925,684	375,254	4,654,593	3,053,133	1,601,460
Debt Service:						
Principal.....				115,000	115,000	
Interest.....				17,830	17,830	
Total expenditures.....	63,710,302	57,168,356	6,541,946	59,542,424	50,978,137	8,549,136
Excess (deficiency) of revenues over (under) expenditures.....	(14,416,351)	(9,538,233)	4,878,118	(12,157,655)	(1,662,241)	10,480,263
Other financing sources (uses):						
Contractual obligation bond proceeds.....		242,965	242,965	1,023,262	913,115	(110,147)
Operating transfers in.....	30,000	51,046	21,046		226,826	226,826
Operating transfers out.....	(3,226,972)	(3,222,745)	4,227	(2,682,552)	(2,591,482)	91,070
Net decrease in prior year's fund balance.....	21,713,323		(21,713,323)	13,816,945		(13,816,945)
Total other financing sources (uses).....	18,516,351	(2,928,734)	(21,445,085)	\$12,157,655	(1,451,541)	(13,609,196)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	4,100,000	(12,466,967)	(16,566,967)		(1,359,857)	(1,359,857)
Residual equity transfer out - aquatic.....	(\$4,100,000)	(4,100,000)				
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses and residual equity transfer out.....		(\$16,566,967)	(\$16,566,967)		(\$1,359,857)	(\$1,359,857)

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, 1991

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 the auto license registration 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 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.

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.

EL PASO COUNTY, TEXAS
Purposes of Special Revenue Funds
September 30, 1991

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.

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.

District Attorney 10% Drug Forfeiture Account

Funds deposited in this account are obtained through criminal asset forfeitures as stated in the Texas Legislative House Bill Number 1185. Of the gross amount to the District Attorney's office, 10% is to be deposited into this special account for drug abuse treatment and prevention programs as well as certain law enforcement purposes.

County of El Paso, Texas
Special Revenue Funds
Combining Balance Sheet
September 30, 1991
(With comparative totals for September 30, 1990)

	Road and Bridge	Tourists and Conventions/ Amphitheatre	El Paso Convention and Performing Arts Center	Coliseum Improvement	Tourist Promotion	Ascarate Golf Course Improvement	Ascarate Park Improvement
Assets							
Cash.....	\$204,384	\$702,782	\$122,514	\$2,428	\$223,747		\$15,773
Investments.....	250,000				50,000		
Receivables(net of allowances for uncollectibles):							
Interest.....	6,555				982		
Taxes.....							
Accounts.....	178	49,164	166,143				
Due from other funds.....							
Total assets.....	\$461,117	\$751,946	\$288,657	\$2,428	\$274,729		\$15,773
Liabilities and fund balances							
Liabilities:							
Vouchers payable.....	\$142,565	\$20,562	\$30,278	\$150			\$11,142
Accrued payroll.....	45,004	28,469	40,758				
Due to other funds.....							
Deferred revenues.....							
Due to other governmental agencies.....	100	191	217,621				
Total liabilities.....	187,669	49,222	288,657	150			11,142
Fund balances:							
Reserved:							
Reserve for change funds.....							
Reserve for encumbrances.....	64,185	3,425		207	\$160,000		825
Unreserved:							
Designated for specific projects.....							
Designated for subsequent year's expenditures.....	240,000	414,000		14,247	41,448		
Undesignated.....	(30,737)	285,299		(12,176)	73,281		3,806
Total fund balances.....	273,448	702,724		2,278	274,729		4,631
Total liabilities and fund balances.....	\$461,117	\$751,946	\$288,657	\$2,428	\$274,729		\$15,773

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

County of El Paso, Texas
 Special Revenue Funds
 Combining Balance Sheet
 September 30, 1991
 (With comparative totals for September 30, 1990)

	Alternative Dispute Resolution Center	National Trust Heritage Tourism Program	District Attorney Drug Forfeitures	Grants	Totals	
					Year Ended 1991	1990
Assets						
Cash.....	\$13,529	\$6,895	\$2,622	\$284,117	\$1,578,791	\$2,296,095
Investments.....					300,000	1,367,000
Receivables(net of allowances for uncollectibles):						
Interest.....					7,537	31,494
Taxes.....						
Accounts.....				1,698,343	1,913,828	1,210,258
Due from other funds.....						
Total assets.....	\$13,529	\$6,895	\$2,622	\$1,982,460	\$3,800,156	\$4,904,847
Liabilities and fund balances						
Liabilities:						
Vouchers payable.....	\$11,509	\$293		\$282,672	\$499,171	\$512,381
Accrued payroll.....		1,375		180,376	295,982	227,938
Due to other funds.....				1,092,778	1,092,778	497,572
Deferred revenues.....						
Due to other governmental agencies.....	2,020			510	220,442	231,907
Total liabilities.....	13,529	1,668		1,556,336	2,108,373	1,469,798
Fund balances:						
Reserved:						
Reserve for change funds.....						100
Reserve for encumbrances.....		536			229,178	118,202
Unreserved:						
Designated for specific projects.....						
Designated for subsequent year's expenditures.....				426,124	1,135,819	2,872,412
Undesignated.....		4,691	\$2,622		326,786	444,335
Total fund balances.....		5,227	2,622	426,124	1,691,783	3,435,049
Total liabilities and fund balances.....	\$13,529	\$6,895	\$2,622	\$1,982,460	\$3,800,156	\$4,904,847

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

County of El Paso, Texas
Special Revenue Funds
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal year ended September 30, 1991
(With comparative totals for the fiscal year ended
September 30, 1990)

	El Paso						
	Road and	Tourists and	Convention	Coliseum	Tourist	Ascarate	Ascarate
	Bridge	Conventions/ Amphitheatre	and Performing Arts Center	Improvement	Promotion	Golf Course Improvement	Park Improvement
Revenues:							
Taxes.....		\$1,126,690					
Intergovernmental revenues.....	\$1,399,123	598,594	\$1,794,801				
Charges for services.....		11,275		\$8,174		(\$30,443)	\$98,702
Interest.....	120,365	19,698	12,515	702	\$3,413		1,488
Miscellaneous.....	16,650	11,874	59				
Total revenues.....	1,536,138	1,768,131	1,807,375	8,876	3,413	(30,443)	100,190
Expenditures:							
Current:							
General government.....	648,574	121,514					
Administration of justice.....							
Health and welfare.....							
Community services.....							
Resource development.....		1,541,375	1,791,426				
Culture and recreation.....		24,411		21,701	208,814		22,273
Roads and bridges.....	1,330,483						
Capital outlays.....	88,067	14,996	15,949	857			(1,152)
Total expenditures.....	2,067,124	1,702,296	\$1,807,375	22,558	208,814		21,121
Excess (deficiency) of revenues over (under) expenditures.....	(530,986)	65,835		(13,682)	(205,401)	(30,443)	79,069
Other financing sources							
(uses):							
Proceeds of bonds sold.....		220,000					
Operating transfers in.....							
Operating transfers out.....	(699,596)				(25,000)		
Total other financing sources (uses)....	(699,596)	220,000			(25,000)		
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(1,230,582)	285,835		(13,682)	(230,401)	(30,443)	79,069
Residual equity transfer out—aquatic.....							(700,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses and residual equity transfer out.....	(1,230,582)	285,835		(13,682)	(230,401)	(30,443)	(620,931)
Fund balances, October 1.....	1,504,030	416,889		15,960	505,130	\$30,443	625,562
Fund balances, September 30.....	\$273,448	\$702,724		\$2,278	\$274,729		\$4,631

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

County of El Paso, Texas
Special Revenue Funds
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal year ended September 30, 1991
(With comparative totals for the fiscal year ended
September 30, 1990)

	Alternative Dispute Resolution Center	National Trust Heritage Tourism Program	District Attorney Drug Forfeitures	Grants	Totals	
					1991	Years Ended 1990
Revenues:						
Taxes.....					\$1,126,690	\$1,077,152
Intergovernmental revenues.....		\$22,916		\$5,126,221	8,941,655	9,895,335
Charges for services.....	\$129,650				217,358	402,262
Interest.....					158,181	152,499
Miscellaneous.....			\$2,622	1,089,406	1,120,611	329,759
Total revenues.....	129,650	22,916	2,622	6,215,627	11,564,495	11,857,007
Expenditures:						
Current:						
General government.....					770,088	1,167,593
Administration of justice.....	129,650			2,431,173	2,560,823	1,875,865
Health and welfare.....				2,324,259	2,324,259	2,566,251
Community services.....				1,807,739	1,807,739	1,210,892
Resource development.....					3,332,801	2,960,385
Culture and recreation.....		46,019			323,218	329,308
Roads and bridges.....					1,330,483	1,679,229
Capital outlays.....		2,134		246,991	367,842	919,803
Total expenditures.....	\$129,650	48,153		6,810,162	12,817,253	12,709,326
Excess (deficiency) of revenues over (under) expenditures.....		(25,237)	2,622	(594,535)	(1,252,758)	(852,319)
Other financing sources						
(uses):						
Proceeds of bonds sold.....					220,000	
Operating transfers in.....		25,000		740,133	765,133	1,689,755
Operating transfers out.....				(51,045)	(775,641)	(586,611)
Total other financing sources (uses)....		25,000		689,088	209,492	1,103,144
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(237)	2,622	94,553	(1,043,266)	250,825
Residual equity transfer out - aquatic.....					(700,000)	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses and residual equity transfer out.....		(237)	2,622	94,553	(1,743,266)	250,825
Fund balances, October 1.....		5,464		331,571	3,435,049	3,184,224
Fund balances, September 30.....		\$5,227	\$2,622	\$426,124	\$1,691,783	\$3,435,049

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

County of El Paso, Texas
Special Revenue Funds
Total Schedules of Revenues and Expenditures
Budget and Actual - Budgetary Basis
For the fiscal year ended September 30, 1991
(With comparative totals for the fiscal year ended
September 30, 1990)

	Special Revenue Funds				Total Actual 1991	Total Actual 1990
	Budget	Actual	Variance Favorable (Unfavorable)	Grants		
Revenues:						
Taxes.....	\$980,000	\$1,121,670	\$141,670		\$1,121,670	\$1,077,152
Licenses and permits.....						
Intergovernmental revenues.....	3,591,250	3,603,507	12,257	\$5,126,221	8,729,728	9,529,872
Charges for services.....	384,715	247,701	(137,014)		247,701	361,394
Fines and forfeitures.....						
Interest income.....	89,000	177,870	88,870		177,870	142,955
Miscellaneous.....	3,600	28,405	24,805	1,089,406	1,117,811	329,217
Total revenues.....	5,048,565	5,179,153	130,588	6,215,627	11,394,780	11,857,007
Expenditures:						
Current:						
General government.....	792,253	775,089	17,164		775,089	1,099,245
Administration of justice.....	139,950	127,115	12,835	2,431,173	2,558,288	1,855,198
Health and welfare.....				2,324,259	2,324,259	2,566,251
Community services.....				1,807,739	1,807,739	1,210,892
Resource development.....	3,360,025	3,215,380	144,645		3,215,380	2,900,545
Culture and recreation.....	379,056	313,496	65,560		313,496	324,867
Roads and bridges.....	1,465,937	1,142,913	323,024		1,142,913	1,679,229
Capital outlays.....	300,958	120,851	180,107	246,991	367,842	881,575
Total expenditures.....	6,438,179	5,694,844	743,335	6,810,162	12,505,006	12,671,098
Excess (deficiency) of revenues over (under) expenditures.....	(1,389,614)	(515,691)	873,923	(594,535)	(1,110,226)	(814,091)
Other financing sources (uses):						
Proceeds of bonds sold.....	220,000	220,000			220,000	
Operating transfer in.....	25,000	25,000		740,133	765,133	1,689,755
Operating transfer out.....	(724,596)	(724,596)		(51,045)	(775,641)	(586,611)
Net decrease in prior year's fund balance.....	2,569,210		(2,569,210)			
Total other financing sources (uses).....	2,089,614	(479,596)	(2,569,210)	689,088	209,492	1,103,144
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	700,000	(995,287)	(1,695,287)	94,553	(900,734)	250,825
Residual equity transfer out - aquatic.....	(\$700,000)	(700,000)			(700,000)	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses and residual equity transfer out - aquatic		(\$1,695,287)	(\$1,695,287)	\$94,553	(\$1,600,734)	\$250,825

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, 1991 and 1990

	1991	1990
Assets		
Cash.....	\$204,384	\$118,698
Investments.....	250,000	1,367,000
Receivables:		
Interest.....	6,555	31,494
Accounts.....	178	59,859
Total assets.....	\$461,117	\$1,577,051
 Liabilities and fund balances		
Liabilities:		
Vouchers payable.....	\$142,565	\$32,246
Accrued payroll.....	45,004	40,775
Due to other governmental agencies.....	100	
Total liabilities.....	187,669	73,021
Fund balances:		
Reserved for encumbrances.....	64,185	22,898
Unreserved:		
Designated for subsequent year's expenditures.....	240,000	1,476,466
Undesignated	(30,737)	4,666
Total fund balances.....	273,448	1,504,030
Total liabilities and fund balances.....	\$461,117	\$1,577,051

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, 1991 and 1990

	1991	1990
Revenues:		
Intergovernmental revenues:		
Lateral road receipts.....	\$65,733	\$65,738
Auto license fee collections.....	1,333,390	3,325,083
Total intergovernmental revenues.....	1,399,123	3,390,821
Interest income.....	120,365	105,934
Miscellaneous revenues:		
Reimbursements (oil, gas).....	2,551	2,851
Other.....	14,099	1,440
Total miscellaneous revenues.....	16,650	4,291
Total revenues	1,536,138	3,501,046
Expenditures:		
Current:		
General government:		
Salaries - office.....	166,199	143,115
Office expense - engineering.....	6,877	2,718
Insurance - workers compensation.....	151,931	132,385
Social security.....	72,764	71,513
Retirement contributions.....	66,969	65,695
Insurance - health, dental and life.....	76,671	72,379
Indirect service.....	103,927	103,927
Road resurfacing study.....		471,180
Miscellaneous.....	3,236	3,003
Total general government.....	648,574	1,065,915
Road and bridge construction and maintenance:		
Salaries - precincts.....	790,814	790,947
Road resurfacing.....	158,654	473,024
Street lights.....	87,187	81,577
Vehicle operating expense.....	786	1,605
Travel.....	1,602	3,329
Gas, oil, grease expense.....	92,645	112,604
Operating expense-precinct.....	198,795	216,143
Total road and bridge construction and maintenance.....	1,330,483	1,679,229
Capital outlays.....	88,067	210,303
Total expenditures	2,067,124	2,955,447
Excess (deficiency) of revenues over (under) expenditures.....	(530,986)	545,599
Other financing sources (uses):		
Operating transfers out.....	(699,596)	(200,000)
Total other financing sources (uses).....	(699,596)	(200,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(1,230,582)	345,599
Fund balances, October 1.....	1,504,030	1,158,431
Fund balances, September 30.....	\$273,448	\$1,504,030

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 Schedules of Revenues and Expenditures
Budget and Actual - Budgetary Basis
Fiscal years ended September 30, 1991 and 1990

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Intergovernmental revenues:						
Lateral road receipts.....	\$65,000	\$65,733	\$733	\$65,000	\$65,738	\$738
Auto license fee collections.....	1,246,610	1,333,390	86,780	3,056,825	3,265,224	208,399
Total intergovernmental revenues.....	1,311,610	1,399,123	87,513	3,121,825	3,330,962	209,137
Interest income.....	72,000	145,293	73,293	53,300	92,171	38,871
Miscellaneous revenues:						
Reimbursements (oil, gas).....	2,400	2,373	(27)	64,000	2,851	(61,149)
Other.....	200	14,099	13,899	200	1,440	1,240
Total miscellaneous revenues.....	2,600	16,472	13,872	64,200	4,291	(59,909)
Total revenues.....	1,386,210	1,560,888	174,678	3,239,325	3,427,424	188,099
Expenditures:						
Current:						
General government:						
Salaries - office.....	170,660	166,199	4,461	143,220	107,006	36,214
Office expense - engineering.....	7,343	6,877	466	4,731	2,718	2,013
Social security.....	77,621	72,764	4,857	71,606	71,513	93
Retirement contributions.....	71,030	66,969	4,061	65,783	65,695	88
Insurance - health, dental and life.....	77,472	81,672	(4,200)	72,381	72,379	2
Insurance - workers compensation.....	158,261	151,931	6,330	139,475	132,385	7,090
Indirect service.....	104,000	103,927	73	103,927	103,927	
Road resurfacing study.....				472,429	438,941	33,488
Miscellaneous.....	3,713	3,236	477	3,010	3,003	7
Total general government.....	670,100	653,575	16,525	1,076,562	997,567	78,995
Road and bridge construction and maintenance:						
Salaries - precincts.....	801,990	745,810	56,180	795,767	790,947	4,820
Road resurfacing.....	231,891	158,654	73,237	493,934	473,024	20,910
Street lights.....	93,069	87,187	5,882	82,300	81,577	723
Vehicle operating expense.....	1,191	786	405	1,678	1,605	73
Travel.....	3,032	1,602	1,430	3,330	3,329	1
Gas, oil, grease expense.....	112,288	92,645	19,643	129,754	112,604	17,150
Operating expense - general.....	222,476	56,229	166,247	249,663	216,143	33,520
Total road and bridge construction and maintenance.....	1,465,937	1,142,913	323,024	1,756,426	1,679,229	77,197
Capital outlays.....	95,047	88,067	6,980	230,945	210,303	20,642
Total expenditures.....	2,231,084	1,884,555	346,529	3,063,933	2,887,099	176,834
Excess(deficiency) of revenues over (under) expenditures.....	(844,874)	(323,667)	521,207	175,392	540,325	364,933
Other financing sources (uses):						
Operating transfers out.....	(699,596)	(699,596)		(200,000)	(200,000)	
Net decrease in prior years fund balance.....	1,544,470		(1,544,470)	24,608		(24,608)
Total other financing sources (uses).....	\$844,874	(699,596)	(1,544,470)	(\$175,392)	(200,000)	(24,608)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(\$1,023,263)	(\$1,023,263)		\$340,325	\$340,325

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, 1991 and 1990

	1991	1990
Assets		
Cash.....	\$702,782	\$398,328
Accounts receivable.....	49,164	40,980
Total assets.....	\$751,946	\$439,308
Liabilities and fund balances		
Liabilities:		
Vouchers payable.....	\$20,562	\$3,213
Accrued payroll.....	28,469	19,119
Due to other governments.....	191	87
Total liabilities.....	49,222	22,419
Fund balances:		
Reserved:		
Reserved for change funds.....		100
Reserved for encumbrances.....	3,425	9,140
Unreserved:		
Designated for subsequent years expenditures.....	414,000	139,645
Undesignated	285,299	268,004
Total fund balances.....	702,724	416,889
Total liabilities and fund balances.....	\$751,946	\$439,308

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, 1991 and 1990

	1991	1990
Revenues:		
Hotel occupancy taxes.....	\$1,126,690	\$1,077,152
Amphitheater.....	11,275	7,740
Intergovernmental revenues.....	598,594	532,956
Interest income.....	19,698	14,048
Miscellaneous.....	11,874	5,733
Total revenues.....	1,768,131	1,637,629
Expenditures:		
Current:		
General government:		
Social security.....	44,973	38,172
Retirement.....	42,400	34,602
Insurance - health and life.....	26,217	22,445
Insurance - unemployment.....	1,580	1,550
Insurance - workers compensation.....	6,344	4,909
Total general government.....	121,514	101,678
Resource development:		
Tourist and convention center:		
Salaries.....	605,072	503,428
Office expense.....	9,863	13,426
Printing and duplication.....	23,492	19,704
Dues and advertising.....	499,041	339,040
Operating/promotion/travel.....	282,545	322,819
Rentals - leases.....	13,902	10,422
Communications.....	37,823	34,355
Mileage reimbursement.....	1,833	3,006
Indirect service.....	52,395	
Professional services.....	15,409	53,910
Total resource development.....	1,541,375	1,300,110
Culture and recreation		
Amphitheatre:		
Salaries.....	13,734	13,286
Operating expense.....	10,677	8,347
Total culture and recreation.....	24,411	21,633
Capital outlays:		
Resource development equipment.....	14,996	37,064
Total capital outlays.....	14,996	37,064
Total expenditures.....	1,702,296	1,460,485
Excess (deficiency) of revenues over		
(under) expenditures.....	65,835	177,144
Other financing sources (uses):		
Proceeds of bonds sold.....	220,000	
Transfers in.....		150,000
Total other financing sources		
(uses).....	220,000	150,000
Excess (deficiency) of revenues and		
other financing sources over (under)		
expenditures and other financing		
uses.....	285,835	327,144
Fund balances, October 1.....	416,889	89,745
Fund balances, September 30.....	\$702,724	\$416,889

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 Schedules of Revenues and Expenditures
Budget and Actual—Budgetary Basis
Fiscal years ended September 30, 1991 and 1990

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Hotel occupancy taxes.....	\$980,000	\$1,121,670	\$141,670	\$810,000	\$1,077,152	\$267,152
Amphitheater.....	2,000	11,175	9,175	100	7,740	7,640
Intergovernmental revenues.....	490,000	551,512	61,512	405,000	492,156	87,156
Interest income.....	10,000	19,698	9,698	15,000	14,048	(952)
Miscellaneous.....	1,000	11,874	10,874	239,745	5,733	(234,012)
Total revenues.....	1,483,000	1,715,929	232,929	1,469,845	1,596,829	126,984
Expenditures:						
Current:						
General government:						
Social security.....	45,047	44,973	74	38,375	38,172	203
Retirement.....	42,484	42,400	84	34,695	34,602	93
Insurance - health and life.....	26,560	26,217	343	23,380	22,445	935
Insurance - unemployment.....	1,608	1,580	28	1,640	1,550	90
Insurance - workers compensation.....	6,454	6,344	110	5,355	4,909	446
Total general government.....	122,153	121,514	639	103,445	101,678	1,767
Resource development:						
Tourist and convention center:						
Salaries.....	605,490	576,603	28,887	503,693	503,428	265
Office expense.....	11,352	9,863	1,489	14,028	13,426	602
Printing and duplication.....	26,149	23,492	2,657	22,400	19,704	2,696
Dues and advertising.....	499,124	499,041	83	339,181	339,040	141
Operating/promotion/travel.....	284,064	264,629	19,435	325,967	322,819	3,148
Rentals and leases.....	14,033	13,902	131	10,735	10,422	313
Communications.....	39,143	37,823	1,320	34,500	34,355	145
Mileage reimbursement.....	2,242	1,833	409	3,100	3,006	94
Indirect service.....	52,395	52,395				
Professional services.....	16,072	15,409	663	53,987	53,910	77
Total resource development.....	1,550,064	1,494,990	55,074	1,307,591	1,300,110	7,481
Culture and recreation						
Amphitheatre:						
Salaries.....	13,833	13,734	99	13,300	13,286	14
Operating expense.....	11,030	10,677	353	8,384	8,347	37
Total culture and recreation.....	24,863	24,411	452	21,684	21,633	51
Capital outlays:						
Resource development equipment.....	15,060	14,996	64	37,125	37,064	61
Total capital outlays.....	15,060	14,996	64	37,125	37,064	61
Total expenditures.....	1,712,140	1,655,911	56,229	\$1,469,845	1,460,485	9,360
Excess (deficiency) of revenues over (under) expenditures.....	(229,140)	60,018	289,158		136,344	136,344
Other financing sources (uses):						
Proceeds of bonds sold.....	220,000	220,000				
Transfers in.....					150,000	150,000
Net decrease in prior year's fund balance.....	9,140		(9,140)			
Total other financing sources (uses).....	\$229,140	220,000	(9,140)		150,000	150,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		\$280,018	\$280,018		\$286,344	\$286,344

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, 1991 and 1990**

	1991	1990
Assets		
Cash.....	\$122,514	\$147,257
Accounts receivable.....	166,143	147,120
Total assets.....	\$288,657	\$294,377
 Liabilities and fund balances		
Liabilities:		
Vouchers payable.....	\$30,278	\$20,001
Accrued payroll.....	40,758	44,576
Due to other governmental agencies.....	217,621	229,800
Total liabilities.....	288,657	294,377
 Fund balances:		
Total fund balances.....	\$288,657	\$294,377

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, 1991 and 1990

	1991	1990
Revenues:		
Intergovernmental revenues.....	\$1,794,801	\$1,668,896
Interest income.....	12,515	
Miscellaneous.....	59	851
Total revenues.....	1,807,375	1,669,747
Expenditures:		
Current:		
Resource development:		
Salaries.....	957,863	878,102
Social security.....	72,871	66,511
Retirement.....	45,329	42,366
Insurance health and life.....	46,482	45,077
Insurance - unemployment.....	2,741	2,643
Insurance - workers compensation.....	53,334	42,136
Mileage reimbursement.....	2,274	3,861
Office expense.....	40,572	9,637
Dues and advertising.....	16,170	49,377
Printing/Duplicating.....	15,591	14,548
Maintenance and repair.....	64,625	59,745
Vehicle operating expense.....	1,703	1,663
Operating - promotion/travel.....		29,640
Operating supplies.....	27,922	22,382
Utilities.....	283,598	281,763
Employee training.....	5,495	4,034
Travel and transportation.....	12,818	8,812
Professional services.....	142,038	97,978
Total resource development.....	1,791,426	1,660,275
Capital outlays.....	15,949	9,472
Total expenditures.....	\$1,807,375	\$1,669,747
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 Schedules of Revenues and Expenditures
Budget and Actual—Budgetary Basis
Fiscal years ended September 30, 1991 and 1990

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Intergovernmental revenues.....	\$1,764,640	\$1,629,956	(\$134,684)	\$1,669,500	\$1,404,092	(\$265,408)
Interest income.....		8,258	8,258			
Miscellaneous.....		59	59	68,998	851	(68,147)
Total revenues.....	1,764,640	1,638,273	(126,367)	1,738,498	1,404,943	(333,555)
Expenditures:						
Current:						
Resource development:						
Salaries.....	957,930	917,105	40,825	899,309	839,522	59,787
Social security.....	73,043	72,871	172	67,305	66,511	794
Retirement.....	45,791	45,329	462	43,508	42,366	1,142
Insurance – health and life.....	47,296	46,482	814	47,985	45,077	2,908
Insurance – unemployment.....	2,741	2,741		3,585	2,643	942
Insurance – workers compensation.....	53,335	46,141	7,194	46,152	42,136	4,016
Mileage reimbursement.....	2,378	2,082	296	5,540	3,861	1,679
Office expense.....	43,452	38,605	4,847	11,511	(10,300)	21,811
Dues and advertising.....	16,608	16,170	438	49,986	49,377	609
Printing/duplicating.....	16,309	14,445	1,864	18,258	14,548	3,710
Maintenance and repair.....	70,629	60,625	10,004	71,386	59,745	11,641
Vehicle operating expense.....	1,904	1,450	454	1,768	1,663	105
Promotion.....				32,073	29,640	2,433
Supplies.....	31,516	26,178	5,338	26,899	22,382	4,517
Utilities/communications.....	284,961	270,121	14,840	287,184	281,763	5,421
Employee training.....	6,015	5,495	520	4,550	4,034	516
Travel.....	13,206	12,818	388	10,019	8,812	1,207
Professional services.....	142,847	141,732	1,115	101,245	97,978	3,267
Total resource development.....	1,809,961	1,720,390	89,571	1,728,263	1,601,758	126,505
Capital outlays.....	17,413	15,949	1,464	10,235	9,472	763
Total expenditures.....	1,827,374	1,736,339	91,035	\$1,738,498	1,611,230	127,268
Excess(deficiency) of revenues over (under) expenditures.....	(62,734)	(98,066)	(35,332)		(206,287)	(206,287)
Other financing sources (uses):						
Net decrease in prior year's fund balance.....						
	62,734		(62,734)			
Total other financing sources (uses).....	\$62,734		(62,734)			
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(\$98,066)	(\$98,066)		(\$206,287)	(\$206,287)

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, 1991 and 1990

	1991	1990
Assets		
Cash.....	\$2,428	\$17,579
Accounts receivable.....		542
Total assets.....	\$2,428	\$18,121
Liabilities and fund balances		
Liabilities:		
Vouchers payable.....	\$150	\$2,161
Total liabilities.....	150	2,161
Fund balances:		
Reserved:		
Reserved for encumbrances.....	207	6,644
Unreserved:		
Designated for subsequent year's expenditures.....	14,247	7,603
Undesignated	(12,176)	1,713
Total fund balances.....	2,278	15,960
Total liabilities and fund balances.....	\$2,428	\$18,121

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

County of El Paso, Texas
Coliseum Improvement Special Revenue Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances

For the fiscal years ended September 30, 1991 and 1990

	1991	1990
Revenues:		
Charges for services:		
Coliseum parking fees.....	\$8,174	\$38,750
Total charges for services.....	8,174	38,750
Interest income.....	702	
Total revenues	8,876	38,750
Expenditures:		
Current:		
Culture and recreation:		
Maintenance and repair.....	12,819	37,865
Contracted services.....	8,882	6,623
Total culture and recreation.....	21,701	44,488
Capital outlays.....	857	17,379
Total expenditures	22,558	61,867
Excess(deficiency) of revenues over		
(under) expenditures.....	(13,682)	(23,117)
Fund balances, October 1	15,960	39,077
Fund balances, September 30	\$2,278	\$15,960

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

County of El Paso, Texas
Coliseum Improvement Special Revenue Fund
Comparative Schedules of Revenues and Expenditures
Budget and Actual - Budgetary Basis
Fiscal years ended September 30, 1991 and 1990

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Charges for services:						
Coliseum parking fees.....	\$22,765	\$8,174	(\$14,591)	\$40,000	\$38,208	(\$1,792)
Total charges for services.....	22,765	8,174	(14,591)	40,000	38,208	(1,792)
Interest income.....		702	702			
Total revenues.....	22,765	8,876	(13,889)	40,000	38,208	(1,792)
Expenditures:						
Current:						
Culture and recreation:						
Maintenance and repair.....	13,026	12,669	357	42,911	35,704	7,207
Contracted services.....	8,882	8,882		11,162	6,623	4,539
Total culture and recreation.....	21,908	21,551	357	54,073	42,327	11,746
Capital outlays.....	2,645	857	1,788	23,401	17,379	6,022
Total expenditures.....	24,553	22,408	2,145	77,474	59,706	17,768
Excess (deficiency) of revenues over (under) expenditures.....	(1,788)	(13,532)	(11,744)	(37,474)	(21,498)	15,976
Other financing sources (uses):						
Net decrease in prior years fund balance...	1,788		(1,788)	37,474		(37,474)
Total other financing sources (uses).....	\$1,788		(1,788)	\$37,474		(37,474)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(\$13,532)	(\$13,532)		(\$21,498)	(\$21,498)

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, 1991 and 1990

	1991	1990
Assets		
Cash.....	\$223,747	\$505,130
Investments.....	50,000	
Interest receivable.....	982	
Total assets.....	\$274,729	\$505,130
Liabilities and fund balances		
Liabilities:		
Total liabilities.....		
Fund balances:		
Reserved:		
Reserve for encumbrances.....	\$160,000	\$30,288
Unreserved:		
Designated for subsequent year's expenditures.....	41,448	410,563
Undesignated	73,281	64,279
Total fund balances.....	274,729	505,130
Total liabilities and fund balances.....	\$274,729	\$505,130

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

County of El Paso, Texas
Tourist Promotion Special Revenue Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended September 30, 1991 and 1990

	1991	1990
Revenues:		
Interest income.....	\$3,413	\$24,572
Total revenues.....	3,413	24,572
Expenditures:		
Current:		
Culture and recreation.....	208,814	177,683
Total expenditures.....	208,814	177,683
Excess (deficiency) of revenues over (under) expenditures.....	(205,401)	(153,111)
Other financing sources (uses):		
Transfer out.....	(25,000)	(159,788)
Total other financing sources (uses).....	(25,000)	(159,788)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(230,401)	(312,899)
Fund balances, October 1.....	505,130	818,029
Fund balances, September 30.....	\$274,729	\$505,130

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

County of El Paso, Texas
Tourist Promotion Special Revenue Fund
Comparative Schedules of Revenues and Expenditures
Budget and Actual - Budgetary Basis
Fiscal years ended September 30, 1991 and 1990

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest income.....	\$7,000	\$2,431	(\$4,569)	\$298,794	\$28,791	(\$270,003)
Total revenues.....	7,000	2,431	(4,569)	298,794	28,791	(270,003)
Expenditures:						
Current:						
Culture and recreation.....	258,068	208,814	49,254	209,124	178,835	30,289
Total culture and recreation.....	258,068	208,814	49,254	209,124	178,835	30,289
Capital outlays.....	164,783		164,783	68,888		68,888
Total expenditures.....	422,851	208,814	214,037	278,012	178,835	99,177
Excess (deficiency) of revenues over (under) expenditures.....	(415,851)	(206,383)	209,468	20,782	(150,044)	(170,826)
Other financing sources (uses):						
Transfers out.....	(25,000)	(25,000)		(159,788)	(159,788)	
Net decrease in prior year's fund balance.....	440,851		(440,851)	139,006		(139,006)
Total other financing sources (uses).....	\$415,851	(25,000)	(440,851)	(\$20,782)	(159,788)	(139,006)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(\$231,383)	(\$231,383)		(\$309,832)	(\$309,832)

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, 1991 and 1990

	1991	1990
Assets		
Cash.....		\$30,443
Total assets.....		\$30,443
 Liabilities and fund balances		
Liabilities:		
Total liabilities.....		
 Fund balances:		
Unreserved:		
Designated for subsequent year's expenditures.....		\$22,797
Undesignated		7,646
Total fund balances.....		30,443
Total liabilities and fund balances.....		\$30,443

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, 1991 and 1990

	1991	1990
Revenues:		
Park traffic control fees.....	(\$30,443)	
Total revenues.....	(30,443)	
Expenditures:		
Capital outlays.....		\$38,228
Total expenditures.....		38,228
Excess (deficiency) of revenues over (under) expenditures.....	(30,443)	(38,228)
Fund balances, October 1.....	\$30,443	68,671
Fund balances, September 30.....		\$30,443

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, 1991 and 1990

	1991	1990
Assets		
Cash.....	\$15,773	\$595,685
Accounts receivable.....		38,554
Total assets.....	\$15,773	\$634,239
Liabilities and fund balances		
Liabilities:		
Vouchers payable.....	\$11,142	\$8,677
Total liabilities.....	11,142	8,677
Fund balances:		
Reserved:		
Reserved for encumbrances.....	825	45,907
Unreserved:		
Designated for subsequent year's expenditures.....		483,767
Undesignated	3,806	95,888
Total fund balances.....	4,631	625,562
Total liabilities and fund balances.....	\$15,773	\$634,239

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, 1991 and 1990

	1991	1990
Revenues:		
Charges for services:		
Park traffic control fees.....	\$98,702	\$236,147
Total charges for services.....	98,702	236,147
Interest income.....	1,488	
Total revenues.....	100,190	236,147
Expenditures:		
Current:		
Culture and recreation:		
Salaries and fringe.....	7,879	
Operating expense—general.....	14,394	7,690
Contracted services.....		39,365
Total culture and recreation.....	22,273	47,055
Capital outlays.....	(1,152)	474,938
Total expenditures.....	21,121	521,993
Excess (deficiency) of revenues over (under) expenditures.....	79,069	(285,846)
Other financing sources (uses):		
Transfers in — general fund.....		450,000
Total other financing sources (uses):.....		450,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	79,069	164,154
Residual equity transfer out—aquatic.....	(700,000)	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses and residual equity transfer out.....	(620,931)	
Fund balances, October 1.....	625,562	461,408
Fund balances, September 30.....	\$4,631	\$625,562

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 Schedules of Revenues and Expenditures
 Budget and Actual—Budgetary Basis
 Fiscal years ended September 30, 1991 and 1990

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Charges for services:						
Park traffic control fees.....	\$220,000	\$98,702	(\$121,298)	\$150,000	\$195,279	\$45,279
Total charges for services.....	220,000	98,702	(121,298)	150,000	236,147	86,147
Interest income.....		1,488	1,488			
Total revenues.....	220,000	100,190	(119,810)	150,000	236,147	86,147
Expenditures:						
Current:						
Culture and recreation:						
Salaries and fringe.....	7,879	7,879				
Operating.....	15,218	6,490	8,728	18,500	7,690	10,810
Public utilities.....				20,000		20,000
Contracted services.....				100,000	36,240	63,760
Total culture and recreation.....	23,097	14,369	8,728	138,500	43,930	94,570
Capital outlays.....	3,805	(1,152)	4,957	658,839	474,938	183,901
Total expenditures.....	26,902	13,217	13,685	797,339	518,868	278,471
Excess (deficiency) of revenues over (under) expenditures.....	193,098	86,973	(106,125)	(647,339)	(282,721)	364,618
Other financing sources (uses):						
Transfers in - general fund.....					450,000	450,000
Net decrease in prior years fund balance.....	506,902		(506,902)	647,339		(647,339)
Total other financing sources (uses).....	506,902		(506,902)	\$647,339	450,000	(197,339)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	700,000	86,973	(613,027)		167,279	167,279
Residual equity transfer out—aquatic.....	(\$700,000)	(700,000)				
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses and residual equity transfer out.....		(\$613,027)	(\$613,027)		\$167,279	\$167,279

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, 1991 and 1990

	1991	1990
Assets		
Cash.....	\$13,529	\$10,915
Due from other funds.....		
Total assets.....	\$13,529	\$10,915
Liabilities and fund balances		
Liabilities:		
Vouchers payable.....	\$11,509	\$8,895
Due to other governmental agencies.....	2,020	2,020
Total liabilities.....	13,529	10,915
Fund balances:		
Total fund balances.....		
Total liabilities and fund balances.....	\$13,529	\$10,915

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, 1991 and 1990

	1991	1990
Revenues:		
Charges for services:		
Alternative dispute resolution system fees.....	\$129,650	\$119,625
Total charges for services.....	129,650	119,625
Interest income.....		
Total revenues.....	129,650	119,625
Expenditures:		
Current:		
Administration of justice.....	129,650	119,625
Total expenditures.....	\$129,650	\$119,625
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 Schedules of Revenues and Expenditures
Budget and Actual - Budgetary Basis
Fiscal years ended September 30, 1991 and 1990

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Charges for services:						
Alternative dispute resolution system fees.....	\$139,950	\$129,650	(\$10,300)	\$125,000	\$119,625	(\$5,375)
Total charges for services.....	139,950	129,650	(10,300)	125,000	119,625	(5,375)
Interest income.....						
Total revenues.....	139,950	129,650	(10,300)	125,000	119,625	(5,375)
Expenditures:						
Current:						
Administration of justice.....	139,950	127,115	12,835	132,995	99,137	33,858
Total expenditures.....	\$139,950	127,115	12,835	132,995	99,137	33,858
Excess (deficiency) of revenues over (under) expenditures.....		2,535	2,535	(7,995)	20,488	28,483
Other financing sources (uses):						
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.....		\$2,535	\$2,535	\$20,488		\$20,488

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

County of El Paso, Texas
District Attorney Drug Forfeiture Fund
Comparative Balance Sheets
September 30, 1991 and 1990

	1991	1990
Assets		
Cash.....	\$2,622	
Total assets	\$2,622	
 Liabilities and fund balances		
Liabilities:		
Total liabilities		
 Fund balances:		
Undesignated.....	\$2,622	
Total fund balances	2,622	
Total liabilities and fund balances	\$2,622	

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

County of El Paso, Texas
District Attorney Drug Forfeitures
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended September 30, 1991 and 1990

	1991	1990
Revenues:		
State drug forfeitures.....	\$2,622	
Total revenues.....	2,622	
Expenditures:		
Total expenditures.....		
Excess (deficiency) of revenues over (under) expenditures.....	2,622	
Fund balances, October 1.....		
Fund balances, September 30.....	\$2,622	

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, 1991 and 1990

	1991	1990
Assets		
Cash.....	\$6,895	\$6,787
Total assets.....	\$6,895	\$6,787
Liabilities and fund balances		
Liabilities:		
Accounts payable.....	\$293	
Accrued payroll liabilities	1,375	\$1,323
Total liabilities.....	1,668	1,323
Fund balances:		
Reserved for encumbrances.....	536	3,325
Undesignated.....	4,691	2,139
Total fund balances.....	5,227	5,464
Total liabilities and fund balances.....	\$6,895	\$6,787

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, 1991 and 1990

	1991	1990
Revenues:		
Contributions—city.....	\$22,916	
Total revenues	<u>22,916</u>	
Expenditures:		
Culture and recreation.....		
Salaries.....	30,000	\$2,308
Social security.....	2,295	176
Retirement.....	2,100	161
Insurance — health and life.....	1,033	
Insurance — workers compensation.....	283	
Insurance — unemployment.....	90	3
Operating.....	10,218	1,676
Total culture and recreation	<u>46,019</u>	
Capital outlays.....	2,134	
Total expenditures	<u>48,153</u>	<u>4,324</u>
Excess(deficiency) of revenues over (under) expenditures.....	<u>(25,237)</u>	<u>(4,324)</u>
Other financing sources (uses):		
Transfers in.....	25,000	9,788
Total other financing sources (uses)	<u>25,000</u>	<u>9,788</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	<u>(237)</u>	<u>5,464</u>
Fund balances, October 1	<u>5,464</u>	
Fund balances, September 30	<u>\$5,227</u>	<u>\$5,464</u>

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

County of El Paso, Texas
National Trust Heritage Tourist Program
Comparative Schedules of Revenues and Expenditures
Budget and Actual—Budgetary Basis
Fiscal years ended September 30, 1991 and 1990

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Intergovernmental:						
Contributions—city.....	\$25,000	\$22,916	(\$2,084)			
Total revenues.....	25,000	22,916	(2,084)			
Expenditures:						
Culture and recreation:						
Salaries.....	30,000	28,625	1,375	\$3,462	\$985	\$2,477
Social security.....	2,295	2,295		265	176	89
Retirement.....	2,100	2,100		243	161	82
Insurance — health and life.....	1,272	1,033	239	107		107
Insurance — unemployment.....	90	90		11	3	8
Insurance — workers compensation.....	1,950	283	1,667	700		700
Operating.....	13,413	9,925	3,488	5,000	1,676	3,324
Total culture and recreation.....	51,120	44,351	6,769	9,788	3,001	6,787
Capital outlays.....	2,205	2,134	71			
Total expenditures.....	53,325	46,485	6,840	9,788	3,001	6,787
Excess(deficiency) of revenues over (under) expenditures.....	(28,325)	(23,569)	4,756	(9,788)	(3,001)	6,787
Other financing sources (uses):						
Transfers in.....	25,000	25,000			9,788	9,788
Net decrease in prior year's fund balance.....	3,325		(3,325)	9,788		(9,788)
Total other financing sources (uses).....	\$28,325	25,000	(3,325)	\$9,788	9,788	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		\$1,431	\$1,431		\$6,787	\$5,464

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

THIS PAGE WAS LEFT BLANK INTENTIONALLY

EL PASO COUNTY, TEXAS
Purposes of Special Revenue Funds
September 30, 1991

GRANTS

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 and will consist of an aerated and evaporation ponding system or an equally acceptable facility.

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 drunk drivers' behavior in their jurisdiction.

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.

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.

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.

EL PASO COUNTY, TEXAS
Purposes of Special Revenue Funds
September 30, 1991

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.

Drug Education Unit

The funds for this program are provided by Narcotics Detection and Apprehension program income. This program was established to provide up-to-date drug education to schools, civic groups, churches, and business groups. The Unit will also provide informative displays at malls and shopping centers.

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.

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.

Homeless Prevention Program

The Texas Department of Community Affairs awarded this grant to provide temporary shelter for homeless and eminently homeless individuals. The program included renovations to an existing facility and providing supportive services to these individuals. The City of El Paso also provided a community block grant in conjunction with TDCA.

E.P.C.A.D.S. Administration

These funds consist of program income and county matches for the El Paso County Alcohol and Drug Abuse Services grant. The funds are used to pay administration expenditures related to the Adolescent, Office of Treatment Improvement, and Alcohol and Drug Abuse grants.

EL PASO COUNTY, TEXAS
Purposes of Special Revenue Funds
September 30, 1991

GRANTS

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.

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.

Juvenile Probation - Triad

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

Juvenile 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, 1991

GRANTS

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.

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 congregate 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.

Office of Treatment Improvement

This grant was awarded by the Texas Commission on Alcohol and Drug Abuse. It was awarded to enhance existing drug abuse programs by providing services to critical populations such as adolescents and hispanics.

Purchase of Juvenile Services Grant

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

EL PASO COUNTY, TEXAS
Purposes of Special Revenue Funds
September 30, 1991

GRANTS

Purchase of Patrol Vehicles

The Narcotics Detection and Apprehension program income funds are used for this program. These funds will be used to purchase eight patrol vehicles to utilize sheriff's reserve deputies and increase coverage of normally unpatrolled areas of El Paso County along the Texas/Mexico border.

Selective Investigations and Interdiction Unit

This grant was awarded by the Texas Criminal Justice Division. The funds are to be used to target individuals with the objective of identifying drug related assets and resources subject to forfeiture in accordance with state and federal laws.

Seven Member Motorcycle Unit

The Narcotics Detection and Apprehension program income account provides the funds to be used by this unit. Funds will be used to establish a motorcycle traffic section within the Sheriff's Department. The purpose of the program will be to provide traffic enforcement, narcotics interdiction and accident investigation.

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.

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, 1991**

GRANTS

State Legalization Impact Assistance Grant (S.L.I.A.G.)

The Texas Department of Human Services has awarded the State Legalization Impact Assistance Grant to be used exclusively for individuals going through the amnesty process. The program provides food, utilities, housing, clothing, prescriptions and other basic necessities.

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.

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.

Texas Community Development Program - Azaleas Subdivision

The Texas Department of Commerce and the County of El Paso have contracted to provide water and sewer facilities in the Colonia de las Azaleas Subdivision.

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.

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, 1991

GRANTS

Victim Assistance/County Attorney Program

The Texas Criminal Justice Division has awarded this grant to enable expansion of the existing victim witness program. Services to be provided include: crisis intervention counseling; transportation to hospitals; police headquarters; prosecutors' offices and courts; assistance in securing compensation benefits and impact statements; and assistance in obtaining protective orders.

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.

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.

County of El Paso, Texas
Special Revenue Funds
Combining Balance Sheet - Grant Funds
For the year ended September 30, 1991
(With comparative totals for the year ended September 30, 1990)

Fund	Assets			Liabilities			Total Liabilities and Fund Balances
	Cash - Demand Deposits	Accounts Receivable	Total Assets	Accrued Payroll	Due to Other Governments	Total Liabilities	
Adjudication of drug offenders.....		\$39,934	\$39,934	\$4,659	\$27,438	\$34,422	\$39,934
Adolescent drug and alcohol treatment.....		7,201	7,201	5,634	789	7,201	7,201
Alcohol and drug abuse services.....		113,591	113,591	26,732	36,639	72,842	113,591
Bailey addition project.....	\$15,245		15,245				15,245
Community development - water/sewer.....		177,273	177,273	32,211	138,871	171,082	177,273
Community development - westway water district.....		26,261	26,261		26,261	26,261	26,261
Comprehensive anti dwi.....		2,463	2,463				2,463
Comprehensive domestic violence program.....		19,176	19,176	4,674	8,958	13,762	19,176
Court master (A.G. Title IV).....		12,002	12,002	265	6,071	12,002	12,002
Cuadrilla addition project.....	10,952	2,562	13,514	143		143	13,371
Drug abuse resistance education.....	7,414	758	8,172				8,172
Drug education unit.....	8,487	6,387	14,874	8,487		14,874	14,874
E.P.C.A.D.S. administration.....		25,330	25,330	6,430	2,364	12,730	25,330
Homeless prevention program.....		27,235	27,235	7,898	18,638	26,536	27,235
Hud community development block grant.....	43,125		43,125				43,125
Juvenile corrections program.....	349	3,121	3,470				3,470
Juvenile justice program.....		12,976	12,976	2,860	8,400	11,927	12,976
Juvenile probation - in ad.....	28,839	28,930	57,769	24,099		24,099	57,769
Juvenile screening unit.....		8,625	8,625	31	5,360	7,548	8,625
Motorcycle unit task force program.....		134,276	134,276	44,681	77,642	134,276	134,276
Narcotics detection/prehension.....		536,480	536,480	39,041	487,081	536,480	536,480
Nutrition AA/DHS.....		267,759	267,759	85,836	136,975	267,759	267,759
Office of treatment improvement.....		13,439	13,439	684	4,774	8,844	13,439
Purchase of services - juveniles.....		15,388	15,388	3,651	4,786	8,437	15,388
Sheriff's neighborhood watch.....		1,615	1,615		1,615	1,615	1,615
Sheriff's training academy.....	45,992	32,040	78,032	3,094		4,209	78,032
Special investigations group.....		63,594	63,594	7,216	21,523	40,576	63,594
State general assistance.....	22,857		22,857				22,857
S.L.A.G. program.....	2,434	353	2,787	2,787		2,787	2,787
Tdea - jobs bill.....	11,251		11,251				11,251
Tdea - water/sewer.....		18,519	18,519		18,519	18,519	18,519
Texas community development program.....	86,940	1,530	88,470	6,738		6,738	88,470
T.E.R.P. nutritional services.....	232	4,008	4,240	2,379	50	2,429	4,240
T.E.R.P. - oil and gas overcharge.....		85,097	85,097	27,234	56,083	83,317	85,097
Victim witness services.....		10,420	10,420	12	2,718	3,648	10,420
Balances September 30, 1991.....	\$284,117	\$1,698,343	\$1,982,460	\$282,672	\$180,376	\$426,124	\$1,982,460
Balances September 30, 1990.....	\$465,273	\$923,203	\$1,388,476	\$437,188	\$122,145	\$569,333	\$1,388,476

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, 1991
(With Comparative totals for the year ended September 30, 1990)

Fund	Beginning Balance	Revenues	Expenditures (Current)	Net Change in Fund Balances During the Year	Ending Balance
Adjudication of drug offenders.....	\$14,454	\$70,849	\$79,791	(\$8,942)	\$5,512
Adolescent drug and alcohol treatment.....	2,012	352,673	354,685	(2,012)	
Alcohol and drug abuse services.....	2,446	979,759	941,456	38,303	40,749
Bailey addition project.....	2,810	12,639	204	12,435	15,245
Community development - water/sewer.....	58,879	202,273	254,961	(52,688)	6,191
Community development - westway water district.....		26,261	26,261		
Comprehensive anti dwi.....		7,281	6,091	1,190	1,190
Comprehensive domestic violence program.....	25,676	83,677	103,939	(20,262)	5,414
Court master (A.G. Title IV).....		153,353	153,353		
Cuadrilla addition project.....	12,382	2,561	1,572	989	13,371
Drug abuse resistance education.....	4,639	11,787	8,254	3,533	8,172
Drug education unit.....		15,991	15,991		
E.P.C.A.D.S. administration.....		25,460	12,860	12,600	12,600
Homeless prevention program.....		116,858	116,159	699	699
Hud community development block grant.....	45,367	6,915	9,157	(2,242)	43,125
Juvenile corrections program.....	1,226	28,620	26,376	2,244	3,470
Juvenile justice program.....		82,443	81,394	1,049	1,049
Juvenile probation - triad.....	41,961	172,236	180,527	(8,291)	33,670
Juvenile screening unit.....	685	53,440	53,048	392	1,077
Motorcycle unit task force program.....		134,276	134,276		
Narcotics detection/apprehension.....		1,310,227	1,310,227		
Nutrition AAA/DHS.....	10,341	1,926,451	1,936,792	(10,341)	
Office of treatment improvement.....		246,187	241,592	4,595	4,595
Purchase of services - juveniles.....	6,951	39,499	39,499		6,951
Sheriff's training academy.....	45,104	212,086	183,367	28,719	73,823
Special investigations group.....	20,040	289,805	286,827	2,978	23,018
State - general assistance.....	22,857				22,857
S.L.I.A.G. program.....		2,787	2,787		
Tdca - jobs bill.....	11,251				11,251
Texas community development program.....		90,530	8,798	81,732	81,732
T.E.R.P. - nutritional services.....		81,725	79,914	1,811	1,811
T.E.R.P. - oil and gas overcharge.....		191,156	189,376	1,780	1,780
Victim witness services.....	2,490	25,955	21,673	4,282	6,772
Balances September 30, 1991.....	\$331,571	\$6,955,760	\$6,861,207	\$94,553	\$426,124
Balances September 30, 1990.....	\$548,863	\$5,675,333	\$5,892,625	(\$217,292)	\$331,571

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, 1991
 (With comparative totals for the year ended September 30, 1990)

Funds	Federal/ State Grants	Inter- governmental	Interest	Other	Total Revenues	Transfers In	Total Revenues and Other Financing Sources
Adjudication of drug offenders.....	\$70,849				\$70,849		\$70,849
Adolescent drug and alcohol treatment.....	316,970			\$1,600	318,570	\$34,103	352,673
Alcohol and drug abuse services.....	814,648			112,370	927,018	52,741	979,759
Bailey addition.....	12,639				12,639		12,639
Community development - water/sewer.....	177,273				177,273	25,000	202,273
Community development - westway water district.....	26,261				26,261		26,261
Comprehensive anti dwi.....	7,281				7,281		7,281
Comprehensive domestic violence.....	36,076				36,076	47,601	83,677
Court master (A.G. Title IV).....	153,353				153,353		153,353
Cuadrilla addition project.....	2,561				2,561		2,561
Drug abuse resistance education.....	2,447				2,447	9,340	11,787
Drug education unit.....	15,991				15,991		15,991
E.P.C.A.D.S. administration.....				25,460	25,460		25,460
Homeless prevention program.....	105,759			7,667	113,426	3,432	116,858
Hud community development block grant.....				6,915	6,915		6,915
Juvenile corrections program.....	9,043				9,043	19,577	28,620
Juvenile justice program.....	56,093				56,093	26,350	82,443
Juvenile probation - triad.....	109,736				109,736	62,500	172,236
Juvenile screening unit.....	30,940				30,940	22,500	53,440
Motorcycle unit task force program.....				134,276	134,276		134,276
Narcotics detection/apprehension.....	622,539			687,688	1,310,227		1,310,227
Nutrition AAA/DHS.....	25,311	\$1,901,940		(800)	1,926,451		1,926,451
Office of treatment improvement.....	222,187				222,187	24,000	246,187
Purchase of services - juveniles.....	39,499				39,499		39,499
Sheriff's training academy.....	81,355				81,355	130,731	212,086
Special investigations group.....	158,366				158,366	131,439	289,805
S.L.I.A.G. program.....	353			2,434	2,787		2,787
Texas community development program.....	1,530			50,000	51,530	39,000	90,530
T.E.R.P. - nutritional services.....	30,725				30,725	51,000	81,725
T.E.R.P. - oil and gas overcharge.....	74,148			56,189	130,337	60,819	191,156
Victim witness services.....	20,348			5,607	25,955		25,955
Balances September 30, 1991.....	\$3,224,281	\$1,901,940		\$1,089,406	\$6,215,627	\$740,133	\$6,955,760
Balances September 30, 1990.....	\$2,933,391	\$1,369,271	\$7,945	\$318,884	\$4,629,491	\$1,045,842	\$5,675,333

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, 1991
(With comparative totals for the year ended September 30, 1990)

Funds	Administra- tion of				Total		Total	
	Justice	Health and Welfare	Community Services	Capital Outlays	Expenditures	Transfers Out	Expenditures and Other Financing Uses	
Adjudication of drug offenders.....	\$75,796			\$3,995	\$79,791		\$79,791	
Adolescent drug and alcohol treatment.....			\$354,604	81	354,685		354,685	
Alcohol and drug abuse services.....			933,720	7,736	941,456		941,456	
Bailey addition project.....			204		204		204	
Community development - water/sewer.....			254,961		254,961		254,961	
Community development - westway water district.....			26,261		26,261		26,261	
Comprehensive anti dwi.....	6,091				6,091		6,091	
Comprehensive domestic violence.....	74,702				74,702	\$29,237	103,939	
Court master (A.G. Title IV).....	153,353				153,353		153,353	
Cuadrilla addition project.....			1,572		1,572		1,572	
Drug abuse resistance education.....				1,124	8,254		8,254	
Drug education unit.....	7,130				7,130		7,130	
E.P.C.A.D.S. administration.....	15,991				15,991		15,991	
Homeless prevention program.....			12,860		12,860		12,860	
Hud community development block grant.....		\$116,159			116,159		116,159	
Juvenile corrections program.....		9,157			9,157		9,157	
Juvenile justice program.....	25,704				25,704	672	26,376	
Juvenile probation - triad.....	81,394				81,394		81,394	
Juvenile screening unit.....	168,905				168,905	11,622	180,527	
Motorcycle unit task force program.....	53,048			76,529	129,577		129,577	
Narcotics detection/apprehension.....	57,747			104,142	161,889		161,889	
Nutrition AAA/DHS.....	1,206,085	1,936,380		412	3,142,877		3,142,877	
Office of treatment improvement.....			214,759	26,833	241,592		241,592	
Purchase of services - juveniles.....	39,499				39,499		39,499	
Sheriff's neighborhood watch.....								
Sheriff's training academy.....	183,050			317	183,367		183,367	
Special investigations group.....	261,005			25,822	286,827		286,827	
S.L.I.A.G. program.....		2,787			2,787		2,787	
Texas community development program.....			8,798		8,798		8,798	
T.E.R.P. - nutritional services.....		79,895			79,895	19	79,914	
T.E.R.P. - oil and gas overcharge.....		179,881			179,881	9,495	189,376	
Victim witness services.....	21,673				21,673		21,673	
Balances September 30, 1991.....	\$2,431,173	\$2,324,259	\$1,807,739	\$246,991	\$6,810,162	\$51,045	\$6,861,207	
Balances September 30, 1990.....	\$1,756,240	\$2,566,251	\$1,210,892	\$132,419	\$5,665,802	\$226,823	\$5,892,625	

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

THIS PAGE WAS LEFT BLANK INTENTIONALLY

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, 1991

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 an equestrian 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.

**Variable Rate Demand General Obligation
Certificate of Obligation, Series 1988 - Revolving Fund**

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, 1991

Contractual Obligation Bond, Series 1989

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

Contractual 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.

Contractual Obligation, Series 1990A

This fund is used for payment of principal and interest for the new furniture purchased for the new courthouse.

General Obligation Certificate of Obligation, Series 1990

This fund is used for payment of principal and interest on bonds issued to pay for the construction of a morgue, an Ascarate Park substation, the renovation of the old juvenile justice center and construction of the new courthouse.

Contractual Obligation, Series 1991

This fund is used for payment of principal and interest for the purchase of equipment for Data Processing.

Certificate of Obligation, Series 1991

This fund is used for the payment of principal and interest for the development of tourism for El Paso County and for the El Paso Convention Center.

County of El Paso, Texas
Debt Service Funds
Combining Balance Sheets
For the fiscal year ended September 30, 1991
(With comparative totals for the fiscal year ended
September 30, 1990)

	General Obligation Refunding Bonds Series 1985	General Obligation Bonds Series 1986A	General Obligation Refunding Bonds Series 1986B	General Obligation Bonds Series 1987	General Obligation Bonds Series 1988
Assets					
Cash.....		\$8,273	\$10,531	\$23,503	\$5,336
Investments.....		38,000	268,000	54,000	10,000
Receivables(net of allowances for uncollectibles):					
Interest.....	\$2,227	1,352	2,559	1,114	3,321
Taxes.....	478,413	24,361		167,514	547,564
Accounts.....	8,512	434	1,255	2,981	9,743
Due from other funds.....					
Total assets.....	\$489,152	\$72,420	\$282,345	\$249,112	\$575,964
Liabilities and fund balances					
Liabilities:					
Vouchers payable.....					
Due to other funds.....					
Deferred revenues.....	\$393,985	\$20,065		\$137,952	\$450,935
Total liabilities.....	393,985	20,065		137,952	450,935
Fund balances:					
Reserved for debt service.....	95,167	52,355	\$282,345	111,160	125,029
Total fund balances.....	95,167	52,355	282,345	111,160	125,029
Total liabilities and fund balances.....	\$489,152	\$72,420	\$282,345	\$249,112	\$575,964

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

County of El Paso, Texas
Debt Service Funds
Combining Balance Sheets
For the fiscal year ended September 30, 1991
(With comparative totals for the fiscal year ended
September 30, 1990)

	Variable Rate Demand General Obligation Certificates of Obligation Series 1988	Variable Rate Demand General Obligation Certificates of Obligation Series 1988 Revolving Fund	Contractual Obligation Bonds Series 1989	Contractual Obligation Bonds Series 1990	Contractual Obligation Bonds Series 1990A
Assets					
Cash.....		\$309,429	\$8,787	\$5,655	\$793
Investments.....			1,000		18,000
Receivables(net of allowances for uncollectibles):					
Interest.....	\$1,171	1,030	23	549	515
Taxes.....	51,999		34,434	33,958	
Accounts.....	12,014	12,118	613	604	
Due from other funds.....					
Total assets.....	\$65,184	\$322,577	\$44,857	\$40,766	\$19,308
Liabilities and fund balances					
Liabilities:					
Vouchers payable.....	\$11,088	\$11,088			
Due to other funds.....					
Deferred revenues.....	42,824		\$28,357	\$27,966	
Total liabilities.....	53,912	11,088	28,357	27,966	
Fund balances:					
Reserved for debt service.....	11,272	311,489	\$16,500	\$12,800	\$19,308
Total fund balances.....	11,272	311,489	16,500	12,800	19,308
Total liabilities and fund balances.....	\$65,184	\$322,577	\$44,857	\$40,766	\$19,308

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

County of El Paso, Texas
Debt Service Funds
Combining Balance Sheets
For the fiscal year ended September 30, 1991
(With comparative totals for the fiscal year ended
September 30, 1990)

	Certificate of Obligation Series 1990	Contractual Obligation Bonds Series 1991	Certificate of Obligation Series 1991	Totals Year Ended	
				1991	1990
Assets					
Cash.....	\$607	\$1,332	\$207	\$374,453	\$402,567
Investments.....	47,722			436,722	1,118,731
Receivables(net of allowances for uncollectibles):					
Interest.....	891			14,752	24,457
Taxes.....				1,338,243	997,240
Accounts.....				48,274	32,070
Due from other funds.....					
Total assets.....	\$49,220	\$1,332	\$207	\$2,212,444	\$2,575,065
Liabilities and fund balances					
Liabilities:					
Vouchers payable.....				\$22,176	
Due to other funds.....					
Deferred revenues.....				1,102,084	\$821,254
Total liabilities.....				1,124,260	821,254
Fund balances:					
Reserved for debt service.....	\$49,220	\$1,332	\$207	1,088,184	1,753,811
Total fund balances.....	49,220	1,332	207	1,088,184	1,753,811
Total liabilities and fund balances.....	\$49,220	\$1,332	\$207	\$2,212,444	\$2,575,065

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, 1991
(With comparative totals for the fiscal year ended
September 30, 1990)

	General Obligation Refunding Bonds Series 1985	General Obligation Bonds Series 1986A	General Obligation Refunding Bonds Series 1986B	General Obligation Bonds Series 1987	General Obligation Bonds Series 1988
Revenues:					
Ad valorem property taxes.....	\$2,273,974	\$101,459		\$773,395	\$2,504,516
Hotel occupancy taxes.....			\$281,536		
Total taxes.....	2,273,974	101,459	281,536	773,395	2,504,516
Interest earnings.....	27,693	29,232	23,799	21,814	60,232
Total revenues.....	2,301,667	130,691	305,335	795,209	2,564,748
Expenditures:					
Debt Service:					
Principal	1,285,000	325,000	110,000	710,000	200,000
Interest.....	987,822	397,185	253,197	139,490	2,494,980
Fiscal agent's fees.....					
Total expenditures.....	2,272,822	722,185	363,197	849,490	2,694,980
Excess (deficiency) of revenues over (under) expenditures.....	28,845	(591,494)	(57,862)	(54,281)	(130,232)
Other financing sources(uses):					
Operating transfers in.....					
Operating transfers out.....					
Proceeds of bonds sold.....					
Total other financing sources (uses).....					
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources (uses).....	28,845	(591,494)	(57,862)	(54,281)	(130,232)
Fund balances, October 1.....	66,322	643,849	340,207	165,441	255,261
Fund balances, September 30.....	\$95,167	\$52,355	\$282,345	\$111,160	\$125,029

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, 1991
(With comparative totals for the fiscal year ended
September 30, 1990)

	Variable Rate		Contractual Obligation Bonds Series 1989	Contractual Obligation Bonds Series 1990	Contractual Obligation Bonds Series 1990A
	Variable Rate Demand General Obligation Certificates of Obligation Series 1988	Variable Rate Demand General Obligation Certificates of Obligation Series 1988 Revolving Fund			
Revenues:					
Ad valorem property taxes.....	\$243,058		\$164,659	\$162,388	
Hotel occupancy taxes.....					
Total taxes.....	243,058		164,659	162,388	
Interest earnings.....	9,549	\$14,839	3,301	4,723	\$869
Total revenues.....	252,607	14,839	167,960	167,111	869
Expenditures:					
Debt Service:					
Principal	75,000		125,000	110,000	
Interest.....	149,353		26,460	47,374	
Fiscal agent's fees.....					
Total expenditures.....	224,353		151,460	157,374	
Excess (deficiency) of revenues over (under) expenditures.....	28,254	14,839	16,500	9,737	869
Other financing sources(uses):					
Operating transfers in.....	149,353	172,992			
Operating transfers out.....	(172,992)	(149,353)			
Proceeds of bonds sold.....					18,439
Total other financing sources (uses)....	(23,639)	23,639			18,439
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources (uses).....	4,615	38,478	16,500	9,737	19,308
Fund balances, October 1.....	6,657	273,011		3,063	
Fund balances, September 30.....	\$11,272	\$311,489	\$16,500	\$12,800	\$19,308

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, 1991
(With comparative totals for the fiscal year ended
September 30, 1990)

	Certificate	Contractual	Certificate	Totals	
	of Obligation Series 1990	Obligation Bonds Series 1991	of Obligation Series 1991	Year Ended	
				1991	1990
Revenues:					
Ad valorem property taxes.....				\$6,223,449	\$5,920,420
Hotel occupancy taxes.....				281,536	269,424
Total taxes.....				6,504,985	6,189,844
Interest earnings.....	\$3,742	\$12		199,805	275,552
Total revenues.....	3,742	12		6,704,790	6,465,396
Expenditures:					
Debt Service:					
Principal				2,940,000	2,520,000
Interest.....				4,495,861	4,678,731
Fiscal agent's fees.....					8,468
Total expenditures.....				7,435,861	7,207,199
Excess (deficiency) of revenues over (under) expenditures.....	3,742	12		(731,071)	(741,803)
Other financing sources(uses):					
Operating transfers in.....				322,345	1,310,252
Operating transfers out.....				(322,345)	(1,310,253)
Proceeds of bonds sold.....	45,478	1,320	\$207	65,444	3,063
Total other financing sources (uses).....	45,478	1,320	207	65,444	3,062
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing sources (uses).....	49,220	1,332	207	(665,627)	(738,741)
Fund balances, October 1.....				1,753,811	2,492,552
Fund balances, September 30.....	\$49,220	\$1,332	\$207	\$1,088,184	\$1,753,811

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

County of El Paso, Texas
Debt Service Funds
Total Schedules of Revenues and Expenditures
Budget and Actual - Budgetary Basis
For the fiscal year ended September 30, 1991
(With comparative totals for the fiscal year ended September 30, 1990)

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$6,203,834	\$6,163,275	(\$40,559)	\$5,862,708	\$5,924,243	\$61,535
Hotel occupancy taxes.....	245,000	281,536	36,536		269,424	269,424
Total taxes.....	6,448,834	6,444,811	(4,023)	5,862,708	6,193,667	330,959
Interest earnings.....	142,000	205,262	63,262	72,000	288,331	216,331
Total revenues.....	6,590,834	6,650,073	59,239	5,934,708	6,481,998	547,290
Expenditures:						
Debt Service:						
Principal.....	2,940,000	2,940,000		2,520,000	2,520,000	
Interest.....	4,540,948	4,495,861	45,087	4,748,478	4,678,731	69,747
Fiscal agent's fees.....				39,052	8,468	30,584
Total expenditures.....	7,480,948	7,435,861	45,087	7,307,530	7,207,199	100,331
Excess (deficiency) of revenues over (under) expenditures.....	(890,114)	(785,788)	104,326	(1,372,822)	(725,201)	647,621
Other financing sources (uses):						
Operating transfers in.....	21,300	322,345	301,045	337,782	1,310,252	972,470
Operating transfers out.....	(220,200)	(322,345)	(102,145)		(1,310,253)	(1,310,253)
Proceeds of bonds sold.....	207	207			3,063	3,063
Net decrease in prior year's fund balance.....	1,088,807		(1,088,807)	1,035,040		(1,035,040)
Total other financing sources (uses).....	\$890,114	207	(889,907)	\$1,372,822	3,062	(1,369,760)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(\$785,581)	(\$785,581)		(\$722,139)	(\$722,139)

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, 1991 and 1990

	1991	1990
Assets		
Cash.....		\$2,442
Investments.....		
Receivables (net of allowances for uncollectibles):		
Interest.....	\$2,227	
Taxes.....	478,413	306,185
Accounts.....	8,512	9,846
Total assets.....	\$489,152	\$318,473
Liabilities and fund balances		
Liabilities:		
Deferred revenues.....	\$393,985	\$252,151
Total liabilities.....	393,985	252,151
Fund balances:		
Reserved for debt service.....	95,167	66,322
Total fund balances.....	95,167	66,322
Total liabilities and fund balances.....	\$489,152	\$318,473

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, 1991 and 1990

	1991	1990
Revenues:		
Ad valorem property taxes.....	\$2,273,974	\$1,817,755
Interest earnings.....	27,693	37,039
Total revenues.....	2,301,667	1,854,794
Expenditures:		
Debt service:		
Principal	1,285,000	1,190,000
Interest.....	987,822	1,085,335
Fiscal agent's fees.....		855
Total expenditures.....	2,272,822	2,276,190
Excess (deficiency) of revenues over (under) expenditures.....	28,845	(421,396)
Other financing sources (uses):		
Operating transfers in.....		21,500
Total other financing sources (uses).....		21,500
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	28,845	(399,896)
Fund balances, October 1.....	66,322	466,218
Fund balances, September 30.....	\$95,167	\$66,322

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

County of El Paso, Texas
General Obligation Refunding - Series 1985
Comparative Schedules of Revenues and Expenditures
Budget and Actual - Budgetary Basis
For the fiscal years ended September 30, 1991 and 1990

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$2,217,784	2,243,579	\$25,795	\$1,800,059	\$1,818,930	\$18,871
Interest earnings.....	55,000	25,467	(29,533)	37,000	44,678	7,678
Total revenues.....	2,272,784	2,269,046	(\$3,738)	1,837,059	1,863,608	26,549
Expenditures:						
Debt service:						
Principal	1,285,000	1,285,000		1,190,000	1,190,000	
Interest.....	987,823	987,822	1	1,085,335	1,085,335	
Fiscal agent's fees.....				5,000	855	4,145
Total expenditures.....	2,272,823	2,272,822	1	2,280,335	2,276,190	4,145
Excess (deficiency) of revenues over (under) expenditures.....	(39)	(3,776)	(3,737)	(443,276)	(412,582)	30,694
Other financing sources (uses):						
Net decrease in prior year's fund balance.....	39		(39)	443,276		(443,276)
Transfers in.....					21,500	21,500
Total other financing sources (uses).....	\$39		(39)	\$443,276	21,500	(421,776)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(\$3,776)	(\$3,776)		(\$391,082)	(\$391,082)

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, 1991 and 1990

	<u>1991</u>	<u>1990</u>
Assets		
Cash.....	\$8,273	\$46,968
Investments.....	38,000	562,637
Receivables (net of allowances for uncollectibles):		
Interest.....	1,352	16,454
Taxes.....	24,361	85,279
Accounts.....	434	2,743
Total assets.....	<u><u>\$72,420</u></u>	<u><u>\$714,081</u></u>
Liabilities and fund balances		
Liabilities:		
Deferred revenues.....	\$20,065	\$70,232
Total liabilities.....	<u>20,065</u>	<u>70,232</u>
Fund balances:		
Reserved for debt service.....	52,355	643,849
Total fund balances.....	<u>52,355</u>	<u>643,849</u>
Total liabilities and fund balances.....	<u><u>\$72,420</u></u>	<u><u>\$714,081</u></u>

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, 1991 and 1990

	1991	1990
Revenues:		
Ad valorem property taxes.....	\$101,459	\$506,298
Interest earnings.....	29,232	65,234
Total revenues	130,691	571,532
Expenditures:		
Debt Service:		
Principal	325,000	300,000
Interest.....	397,185	425,310
Fiscal agent's fees.....		805
Total expenditures	722,185	726,115
Excess (deficiency) of revenues over (under) expenditures.....	(591,494)	(154,583)
Other financing sources (uses):		
Operating transfers in.....		635,305
Operating transfers out.....		(635,305)
Total other financing sources (uses)		
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(591,494)	(154,583)
Fund balances, October 1	643,849	798,432
Fund balances, September 30	\$52,355	\$643,849

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

County of El Paso, Texas
 General Obligation Bonds—Series 1986A
 Comparative Schedules of Revenues and Expenditures
 Budget and Actual – Budgetary Basis
 For the fiscal years ended September 30, 1991 and 1990

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$112,895	\$112,210	(\$685)	\$501,349	\$506,626	\$5,277
Interest earnings.....	20,000	44,332	24,332	6,000	54,744	48,744
Total revenues.....	132,895	156,542	23,647	507,349	561,370	54,021
Expenditures:						
Debt service:						
Principal	325,000	325,000		300,000	300,000	
Interest.....	397,185	397,185		425,310	425,310	
Fiscal agent's fees.....				5,000	805	4,195
Total expenditures.....	722,185	722,185		730,310	726,115	4,195
Excess (deficiency) of revenues over (under) expenditures.....	(589,290)	(565,643)	23,647	(222,961)	(164,745)	58,216
Other financing sources (uses):						
Operating transfers in.....					635,305	635,305
Operating transfers out.....					(635,305)	(635,305)
Net decrease in prior year's fund balance.....	589,290		(589,290)	222,961		(222,961)
Total other financing sources (uses).....	\$589,290		(589,290)	\$222,961		(222,961)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(\$565,643)	(\$565,643)		(\$164,745)	(\$164,745)

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, 1991 and 1990

	1991	1990
Assets		
Cash.....	\$10,531	\$7,381
Investments.....	268,000	329,624
Receivables(net of allowances for uncollectibles):		
Interest.....	2,559	3,202
Taxes.....		
Accounts.....	1,255	
Total assets	\$282,345	\$340,207
 Liabilities and fund balances		
Liabilities:		
Total liabilities		
Fund balances:		
Reserved for debt service.....	\$282,345	\$340,207
Total fund balances	282,345	340,207
Total liabilities and fund balances	\$282,345	\$340,207

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, 1991 and 1990

	1991	1990
Revenues:		
Hotel occupancy taxes.....	\$281,536	\$269,424
Interest earnings.....	23,799	29,310
Total revenues.....	305,335	298,734
 Expenditures:		
Debt Service:		
Principal	110,000	100,000
Interest.....	253,197	263,802
Fiscal agent's fees.....		1,921
Total expenditures.....	363,197	365,723
Excess (deficiency) of revenues over (under) expenditures.....	(57,862)	(66,989)
Fund balances, October 1.....	340,207	407,196
Fund balances, September 30.....	\$282,345	\$340,207

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

County of El Paso, Texas
General Obligation Refunding—Series 1986B
Comparative Schedules of Revenues and Expenditures
Budget and Actual – Budgetary Basis
For the fiscal years ended September 30, 1991 and 1990

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Hotel occupancy taxes.....	\$245,000	\$281,536	\$36,536		\$269,424	\$269,424
Interest earnings.....		24,442	24,442		38,662	38,662
Total revenues.....	245,000	\$305,978	60,978		308,086	308,086
Expenditures:						
Debt service:						
Principal	110,000	110,000		\$100,000	100,000	
Interest.....	253,198	253,197	1	263,803	263,802	1
Fiscal agent's fees.....				5,000	1,921	3,079
Total expenditures.....	363,198	363,197	1	368,803	365,723	3,080
Excess (deficiency) of revenues over (under) expenditures.....	(118,198)	(57,219)	60,979	(368,803)	(57,637)	311,166
Other financing sources (uses):						
Net decrease in prior year's fund balance.....	\$118,198		(118,198)	368,803		(368,803)
Total other financing sources (uses).....			(118,198)	\$368,803		(368,803)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(\$57,219)	(\$57,219)		(\$57,637)	(\$57,637)

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, 1991 and 1990

	<u>1991</u>	<u>1990</u>
Assets		
Cash.....	\$23,503	\$49,498
Investments.....	54,000	81,006
Receivables (net of allowances for uncollectibles):		
Interest.....	1,114	2,258
Taxes.....	167,514	156,627
Accounts.....	2,981	5,037
Total assets.....	<u>\$249,112</u>	<u>\$294,426</u>
 Liabilities and fund balances		
Liabilities:		
Deferred revenues.....	\$137,952	\$128,985
Total liabilities.....	<u>137,952</u>	<u>128,985</u>
Fund balances:		
Reserved for debt service.....	111,160	165,441
Total fund balances.....	<u>111,160</u>	<u>165,441</u>
Total liabilities and fund balances.....	<u>\$249,112</u>	<u>\$294,426</u>

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, 1991 and 1990

	1991	1990
Revenues:		
Ad valorem property taxes.....	\$773,395	\$929,857
Interest earnings.....	21,814	27,662
Total revenues.....	795,209	957,519
 Expenditures:		
Debt Service:		
Principal.....	710,000	670,000
Interest.....	139,490	179,020
Fiscal agent's fees.....		1,132
Total expenditures.....	849,490	850,152
Excess (deficiency) of revenues		
over (under) expenditures.....	(54,281)	107,367
Fund balances, October 1.....	165,441	58,074
Fund balances, September 30.....	\$111,160	\$165,441

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

County of El Paso, Texas
General Obligation Bonds Series-1987
Comparative Schedules of Revenues and Expenditures
Budget and Actual - Budgetary Basis
For the fiscal years ended September 30, 1991 and 1990

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$776,659	\$771,475	(\$5,184)	\$920,765	\$930,456	\$9,691
Interest earnings.....	7,000	22,958	15,958	3,000	25,447	22,447
Total revenues.....	783,659	794,433	10,774	923,765	955,903	32,138
Expenditures:						
Debt service:						
Principal.....	710,000	710,000		670,000	670,000	
Interest.....	139,490	139,490		248,765	179,020	69,745
Fiscal agent's fees.....				5,000	1,132	3,868
Total expenditures.....	849,490	849,490		\$923,765	850,152	73,613
Excess (deficiency) of revenues over (under) expenditures.....	(65,831)	(55,057)	10,774		105,751	105,751
Other financing sources (uses):						
Operating transfers in.....	21,300		(21,300)			
Net decrease in prior year's fund balance.....	44,531		(44,531)			
Total other financing sources (uses).....	\$65,831		(65,831)			
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(\$55,057)	(\$55,057)		\$105,751	\$105,751

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, 1991 and 1990

	<u>1991</u>	<u>1990</u>
Assets		
Cash.....	\$5,336	\$21,359
Investments.....	10,000	145,464
Receivables (net of allowances for uncollectibles)		
Interest.....	3,321	1,388
Taxes.....	547,564	417,247
Accounts.....	9,743	13,418
Total assets.....	<u><u>\$575,964</u></u>	<u><u>\$598,876</u></u>
 Liabilities and fund balances		
Liabilities:		
Deferred revenues.....	\$450,935	\$343,615
Total liabilities.....	<u>450,935</u>	<u>343,615</u>
Fund balances:		
Reserved for debt service.....	125,029	255,261
Total fund balances.....	<u>125,029</u>	<u>255,261</u>
Total liabilities and fund balances.....	<u><u>\$575,964</u></u>	<u><u>\$598,876</u></u>

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, 1991 and 1990

	<u>1991</u>	<u>1990</u>
Revenues:		
Ad valorem property taxes.....	\$2,504,516	\$2,477,116
Interest earnings.....	60,232	83,140
Total revenues.....	<u>2,564,748</u>	<u>2,560,256</u>
 Expenditures:		
Debt Service:		
Principal.....	200,000	185,000
Interest.....	2,494,980	2,513,075
Fiscal agent's fees.....		768
Total expenditures.....	<u>2,694,980</u>	<u>2,698,843</u>
Excess (deficiency) of revenues over (under) expenditures.....	(130,232)	(138,587)
Fund balances, October 1.....	<u>255,261</u>	<u>393,848</u>
Fund balances, September 30.....	<u>\$125,029</u>	<u>\$255,261</u>

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

County of El Paso, Texas
General Obligation Bonds—Series 1988
Comparative Schedules of Revenues and Expenditures
Budget and Actual — Budgetary Basis
For the fiscal years ended September 30, 1991 and 1990

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$2,538,431	\$2,481,519	(\$56,912)	\$2,452,918	\$2,478,716	\$25,798
Interest earnings.....	40,000	58,299	18,299	26,000	83,140	57,140
Total revenues.....	2,578,431	2,539,818	(38,613)	2,478,918	2,561,856	82,938
Expenditures:						
Debt service:						
Principal.....	200,000	200,000		185,000	185,000	
Interest.....	2,494,980	2,494,980		2,513,075	2,513,075	
Fiscal agents fees.....				5,000	768	4,232
Total expenditures.....	2,694,980	2,694,980		2,703,075	2,698,843	4,232
Excess (deficiency) of revenues over (under) expenditures.....	(116,549)	(155,162)	(38,613)	(224,157)	(136,987)	87,170
Other financing sources (uses):						
Operating transfers in.....				224,157		(224,157)
Net decrease in prior year's fund balance.....	116,549		(116,549)			
Total other financing sources (uses).....	\$116,549		(116,549)	\$224,157		(224,157)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(\$155,162)	(\$155,162)		(\$136,987)	(\$136,987)	

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, 1991 and 1990

	1991	1990
Assets		
Cash.....		
Investments.....		
Receivables (net of allowances for uncollectibles):		
Interest.....	\$1,171	
Taxes.....	51,999	\$31,902
Accounts.....	12,014	1,026
Due from other funds.....		
Total assets	\$65,184	\$32,928
 Liabilities and fund balances		
Liabilities:		
Vouchers Payable.....	\$11,088	
Due to other funds.....		
Deferred revenues.....	42,824	\$26,271
Total liabilities	53,912	26,271
Fund balances:		
Reserved for debt service.....	11,272	6,657
Total fund balances	11,272	6,657
Total liabilities and fund balances	\$65,184	\$32,928

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, 1991 and 1990

	1991	1990
Revenues:		
Ad valorem property taxes.....	\$243,058	\$189,394
Interest earnings.....	9,549	18,586
Total revenues.....	252,607	207,980
Expenditures:		
Debt Service:		
Principal.....	75,000	75,000
Interest.....	149,353	212,189
Fiscal agent's fees.....		2,987
Total expenditures.....	224,353	290,176
Excess (deficiency) of revenues over (under) expenditures.....	28,254	(82,196)
Other financing sources (uses):		
Operating transfers in.....	149,353	373,378
Operating transfers out.....	(172,992)	(301,569)
Total other financing sources (uses).....	(23,639)	71,809
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	4,615	(10,387)
Fund balances, October 1.....	6,657	17,044
Fund balances, September 30.....	\$11,272	\$6,657

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 Schedules of Revenues and Expenditures
Budget and Actual - Budgetary Basis
For the fiscal years ended September 30, 1991 and 1990

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$241,000	\$239,514	(\$1,486)	\$187,617	\$189,515	\$1,898
Interest earnings.....	20,000	8,377	(11,623)		28,234	28,234
Total revenues.....	261,000	247,891	(13,109)	187,617	217,749	30,132
Expenditures:						
Debt service:						
Principal.....	75,000	75,000		75,000	75,000	
Interest.....	186,000	149,353	36,647	212,190	212,189	1
Fiscal agent's fees.....				14,052	2,987	11,065
Total expenditures.....	\$261,000	224,353	36,647	301,242	290,176	11,066
Excess (deficiency) of revenues over (under) expenditures.....		23,538	23,538	(113,625)	(72,427)	41,198
Other financing sources (uses):						
Operating transfers in.....		149,353	149,353	113,625	373,378	259,753
Operating transfers out.....		(172,992)	(172,992)		(301,569)	(301,569)
Total other financing sources (uses).....		(23,639)	(23,639)	\$113,625	71,809	(41,816)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(\$101)	(\$101)		(\$618)	(\$618)

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, Revolving Fund
Comparative Balance Sheets
September 30, 1991 and 1990

	1991	1990
Assets		
Cash.....	\$309,429	\$271,856
Receivables(net of allowances for uncollectibles):		1,155
Interest.....	1,030	
Accounts.....	12,118	
Total assets.....	\$322,577	\$273,011
 Liabilites and fund balances		
Liabilities:		
Vouchers payable.....	\$11,088	
Total liabilities.....	11,088	
Fund balances		
Reserved for debt service.....	311,489	\$273,011
Total fund balances.....	311,489	273,011
Total liabilites and fund balances.....	\$322,577	\$273,011

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

County of El Paso, Texas
Variable Rate Demand 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, 1991 and 1990

	1991	1990
Revenues:		
Interest earnings.....	\$14,839	\$14,581
Total revenues.....	14,839	14,581
 Expenditures:		
Total expenditures.....		
Excess (deficiency) of revenues over (under) expenditures.....	14,839	14,581
Other financing sources (uses):		
Operating transfers in.....	172,992	280,069
Operating transfers out.....	(149,353)	(373,379)
Total other financing sources (uses).....	23,639	(93,310)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	38,478	(78,729)
Fund balances, October 1.....	273,011	351,740
Fund balances, September 30.....	\$311,489	\$273,011

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, Revolving Fund
Comparative Schedules of Revenues and Expenditures
Budget and Actual - Budgetary Basis
For the fiscal years ended September 30, 1991 and 1990

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest earnings.....		\$13,934	\$13,934		\$13,426	\$13,426
Total revenues.....		13,934	13,934		13,426	13,426
Expenditures:						
Total expenditures.....						
Excess (deficiency) of revenues over (under) expenditures.....		13,934	13,934		13,426	13,426
Other financing sources (uses):						
Operating transfers in.....		172,992	172,992		280,069	280,069
Operating transfers out.....	(\$220,200)	(149,353)	70,847		(373,379)	(373,379)
Net decrease in prior year's fund balance.....	\$220,200		(220,200)			
Total other financing sources (uses).....		23,639	23,639		(93,310)	(93,310)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		\$37,573	\$37,573		(\$79,884)	(\$79,884)

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

County of El Paso, Texas
Contractual Obligations - Series 1989
Comparative Balance Sheets
September 30, 1991 and 1990

	1991	1990
Assets		
Cash.....	\$8,787	
Investments.....	1,000	
Receivables(net of allowances for uncollectibles):		
Interest.....	23	
Taxes.....	34,434	
Accounts.....	613	
Total assets	\$44,857	
 Liabilites and fund balances		
Liabilities:		
Deferred revenues.....	\$28,357	
Total liabilities	28,357	
Fund balances		
Reserved for debt service.....	16,500	
Total fund balances	16,500	
Total liabilites and fund balances	\$44,857	

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

County of El Paso, Texas
Contractual Obligations – Series 1989
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended September 30, 1991 and 1990

	1991	1990
Revenues:		
Ad valorem property taxes.....	\$164,659	
Interest earnings.....	3,301	
Total revenues.....	167,960	
 Expenditures:		
Debt service:		
Principal.....	125,000	
Interest.....	26,460	
Total expenditures.....	151,460	
Excess (deficiency) of revenues over (under) expenditures.....	16,500	
Other financing sources (uses):		
Total other financing sources (uses).....		
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	16,500	
Fund balances, October 1.....		
Fund balances, September 30.....	\$16,500	

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

County of El Paso, Texas
Contractual Obligations - Series 1989
Comparative Schedules of Revenues and Expenditures
Budget and Actual - Budgetary Basis
For the fiscal years ended September 30, 1991 and 1990

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$159,690	\$158,582	(\$1,108)			
Interest earnings.....		3,278	3,278			
Total revenues.....	159,690	161,860	2,170			
Expenditures:						
Debt service:						
Principal.....	125,000	125,000				
Interest.....	34,690	26,460	8,230			
Total expenditures.....	\$159,690	151,460	8,230			
Excess (deficiency) of revenues over (under) expenditures.....		\$10,400	\$10,400			

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

County of El Paso, Texas
Contractual Obligations – Series 1990
Comparative Balance Sheets
September 30, 1991 and 1990

	1991	1990
Assets		
Cash.....	\$5,655	\$3,063
Investments.....		
Receivables (net of allowances for uncollectibles):		
Interest.....	549	
Taxes.....	33,958	
Accounts.....	604	
Total assets.....	\$40,766	\$3,063
 Liabilities and fund balances		
Liabilities:		
Deferred revenues.....	\$27,966	
Total liabilities.....	27,966	
Fund balance:		
Reserved for debt service.....	12,800	\$3,063
Total fund balances.....	12,800	3,063
Total liabilities and fund balances.....	\$40,766	\$3,063

The notes to the financial statements are an integral 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, 1991 and 1990

	1991	1990
Revenues:		
Ad valorem property taxes.....	\$162,388	
Interest earnings.....	4,723	
Total revenues.....	167,111	
 Expenditures:		
Debt service:		
Principal.....	110,000	
Interest.....	47,374	
Total expenditures.....	157,374	
Excess (deficiency) of revenues over (under) expenditures.....	9,737	
Other financing sources (uses):		
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 uses.....	9,737	3,063
Fund balances, October 1.....	3,063	
Fund balances, September 30.....	\$12,800	\$3,063

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

County of El Paso, Texas
Contractual Obligations - Series 1990
Comparative Schedules of Revenues and Expenditures
Budget and Actual - Budgetary Basis
For the fiscal years ended September 30, 1991 and 1990

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$157,375	\$156,396	(\$979)			
Interest earnings.....		4,175	4,175			
Total revenues.....	157,375	160,571	3,196			
Expenditures:						
Debt service:						
Principal.....	110,000	110,000				
Interest.....	47,375	47,374	1			
Total expenditures.....	\$157,375	157,374	1			
Excess (deficiency) of revenues over (under) expenditures.....		3,197	3,197			
Other financing sources (uses):						
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.....		\$3,197	\$3,197		\$3,063	\$3,063

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

County of El Paso, Texas
Contractual Obligation – Series 1990A
Comparative Balance Sheets
September 30, 1991 and 1990

	<u>1991</u>	<u>1990</u>
Assets		
Cash.....	\$793	
Investments.....	18,000	
Interest receivable.....	515	
Total assets.....	<u>\$19,308</u>	
Liabilites and fund balances		
Liabilities:		
Total liabilities.....		
Fund balances		
Reserved for debt service.....	\$19,308	
Total fund balances.....	<u>19,308</u>	
Total liabilites and fund balances.....	<u>\$19,308</u>	

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

County of El Paso, Texas
Contractual Obligations – Series 1990A
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended September 30, 1991 and 1990

	1991	1990
Revenues:		
Interest earnings.....	\$869	
Total revenues.....	869	
 Expenditures:		
Total expenditures.....		
Excess (deficiency) of revenues over (under) expenditures.....	869	
Other financing sources (uses):		
Proceeds of bonds sold.....	18,439	
Total other financing sources (uses).....	18,439	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	19,308	
Fund balances, October 1.....		
Fund balances, September 30.....	\$19,308	

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

County of El Paso, Texas
General Obligation Certificates of Obligation – Series 1990
Comparative Balance Sheets
September 30, 1991 and 1990

	1991	1990
Assets		
Cash.....	\$607	
Investments.....	47,722	
Interest receivable.....	891	
Total assets.....	\$49,220	
 Liabilites and fund balances		
Liabilities:		
Total liabilities.....		
Fund balances		
Reserved for debt service.....	\$49,220	
Total fund balances.....	49,220	
Total liabilites and fund balances.....	\$49,220	

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

County of El Paso, Texas
General Obligation Certificates of Obligation – Series 1990
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended September 30, 1991 and 1990

	1991	1990
Revenues:		
Interest earnings.....	\$3,742	
Total revenues.....	3,742	
Expenditures:		
Total expenditures.....		
Excess (deficiency) of revenues over (under) expenditures.....	3,742	
Other financing sources (uses):		
Proceeds of bonds sold.....	45,478	
Total other financing sources (uses).....	45,478	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	49,220	
Fund balances, October 1.....		
Fund balances, September 30.....	\$49,220	

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

County of El Paso, Texas
Contractual Obligations – Series 1991
Comparative Balance Sheets
September 30, 1991 and 1990

	1991	1990
Assets		
Cash.....	\$1,332	
Interest receivable.....		
Total assets.....	\$1,332	
 Liabilities and fund balances		
Liabilities:		
Total liabilities.....		
Fund balances		
Reserved for debt service.....	\$1,332	
Total fund balances.....	1,332	
Total liabilities and fund balances.....	\$1,332	

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

County of El Paso, Texas
Contractual Obligations – Series 1991
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended September 30, 1991 and 1990

	1991	1990
Revenues:		
Interest earnings.....	\$12	
Total revenues.....	12	
Expenditures:		
Total expenditures.....		
Excess (deficiency) of revenues over (under) expenditures.....	12	
Other financing sources (uses):		
Proceeds of bonds sold.....	1,320	
Total other financing sources (uses).....	1,320	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	1,332	
Fund balances, October 1.....		
Fund balances, September 30.....	\$1,332	

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

County of El Paso, Texas
Certificate of Obligations – Series 1991
Comparative Balance Sheets
September 30, 1991 and 1990

	<u>1991</u>	<u>1990</u>
Assets		
Cash.....	\$207	
Interest receivable.....		
Total assets.....	<u>\$207</u>	
Liabilites and fund balances		
Liabilities:		
Total liabilities.....		
Fund balances		
Reserved for debt service.....	\$207	
Total fund balances.....	<u>207</u>	
Total liabilites and fund balances.....	<u>\$207</u>	

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

County of El Paso, Texas
Certificates of Obligation - Series 1991
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended September 30, 1991 and 1990

	<u>1991</u>	<u>1990</u>
Revenues:		
Total revenues		
 Expenditures:		
Total expenditures		
Excess (deficiency) of revenues over (under) expenditures.....		
Other financing sources (uses):		
Proceeds of bonds sold.....	\$207	
Total other financing sources (uses)	207	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	207	
Fund balances, October 1		
Fund balances, September 30	<u>\$207</u>	

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

County of El Paso, Texas
Certificates of Obligation - Series 1991
Comparative Schedules of Revenues and Expenditures
Budget and Actual - Budgetary Basis
For the fiscal years ended September 30, 1991 and 1990

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Total revenues.....						
Expenditures:						
Debt service:						
Interest.....	\$207		\$207			
Total expenditures.....	207		207			
Excess (deficiency) of revenues over (under) expenditures.....	(207)		207			
Other financing sources (uses):						
Proceeds of bonds sold.....	207	\$207				
Total other financing sources (uses).....	\$207	207				
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		\$207	\$207			

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

THIS PAGE WAS LEFT BLANK INTENTIONALLY

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, 1991

Equestrian Capital Projects Fund

This fund is used to account for the construction of an equestrian complex. Proceeds from general obligation refunding bonds are used to finance this construction project. This project was formerly accounted for as the Rodeo Capital Projects Fund.

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 and renovation of a building to be used for storage and office space. 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.

Old Juvenile Justice Center Capital Projects Fund

This fund is used to account for the construction and renovation to the old Juvenile Justice Center. Proceeds from general obligation certificates of obligation are used to finance this project.

County Morgue Capital Projects Funds

This fund is used to account for the construction of a new county medical examiner facility. Proceeds from general obligation certificates of obligation are used to finance this project.

EL PASO COUNTY, TEXAS
Purposes of Capital Projects Funds
September 30, 1991

County Courthouse 90 Capital Projects Fund

This fund is used to account for the final phase of the construction of the new county courthouse. Proceeds from general obligation certificates of obligation are used to finance this project.

Courthouse Furnishings Capital Projects Fund

This fund is used to account for the acquisition of equipment and furnishings for the new county courthouse. Proceeds from Public Property Finance Contractual Obligations are used to finance this project.

Ascarate Park Substation Capital Projects Fund

This fund is used to account for the construction of a Sheriff's Department substation. Proceeds from general obligation certificates of obligation are used to finance this project.

THIS PAGE WAS LEFT BLANK INTENTIONALLY

County of El Paso, Texas
 Capital Projects Funds
 Combining Balance Sheet
 September 30, 1991

(With comparative totals for September 30, 1990)

	Equestrian Center	Courthouse Construction 1988	County Archives Building	Coliseum Road Repaving	Lower Valley Health Clinic	Old Juvenile Justice Building
Assts						
Cash.....	\$155,752	\$293,643	\$40,114	\$2,042	\$452	\$785
Investments.....	359,465		171,000	320,000	272,000	148,000
Interest receivable.....	6,616	52,633	4,433	15,377	5,427	3,230
Accounts receivable.....			18,214			
Total assets.....	\$521,833	\$346,276	\$233,761	\$337,419	\$277,879	\$152,015
Liabilities and fund balances						
Liabilities:						
Vouchers payable.....	\$14,192	\$67,933				
Due to other funds.....						
Total liabilities.....	14,192	67,933				
Fund balances:						
Reserved:						
Reserved for encumbrances.....		355,046			\$96,856	
Unreserved:						
Designated for capital projects.....	507,641	(76,703)	\$233,761	\$337,419	181,023	\$152,015
Total fund balances.....	507,641	278,343	233,761	337,419	277,879	152,015
Total liabilities and fund balances.....	\$521,833	\$346,276	\$233,761	\$337,419	\$277,879	\$152,015

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

County of El Paso, Texas
 Capital Projects Funds
 Combining Balance Sheet
 September 30, 1991

(With comparative totals for September 30, 1990)

	County			Ascarate		Totals
	County Morgue	Courthouse 90	Courthouse Furnishings	Park Substation	Year Ended 1991 1990	
Assets						
Cash.....	\$52,096	\$65,822		\$241,080	\$851,786	\$204,803
Investments.....	3,145,948	3,420,338		200,642	8,037,393	19,065,915
Interest receivable.....	18,586	37,932	\$145,306	2,264	291,804	709,871
Accounts receivable.....			1,286,360		1,304,574	
Total assets.....	\$3,216,630	\$3,524,092	\$1,431,666	\$443,986	\$10,485,557	\$19,980,589
Liabilities and fund balances						
Liabilities:						
Vouchers payable.....			\$145,679		\$736,667	\$2,520,225
Due to other funds.....			2,000		\$2,000	
Total liabilities.....			147,679		738,667	2,520,225
Fund balances:						
Reserved:						
Reserved for encumbrances.....			975,685		1,427,587	727,440
Unreserved:						
Designated for capital projects.....	\$3,216,630	3,015,229	308,302	\$443,986	8,319,303	16,732,924
Total fund balances.....	3,216,630	3,015,229	1,283,987	443,986	9,746,890	17,460,364
Total liabilities and fund balances.....	\$3,216,630	\$3,524,092	\$1,431,666	\$443,986	\$10,485,557	\$19,980,589

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, 1991
 (With comparative totals for the fiscal year ended 1990)

	Equestrian Center	Courthouse Construction 1988	County Archives Building	Coliseum Road Repaving	Lower Valley Health Clinic	Old Juvenile Justice
Revenues:						
Interest.....	\$94,112	\$585,725	\$46,970	\$27,362	\$19,587	\$20,222
Miscellaneous.....						
Reimbursements-city.....			215,812			
Total revenues.....	94,112	585,725	262,782	27,362	19,587	20,222
Expenditures:						
Construction.....	969,083	14,608,242	337,905			342,557
Land.....					83,642	
Buildings.....						
Coliseum road repaving and refencing.....				980,888		
Architect.....	128,874	210,000	24,764	50,737	12,360	32,282
Furniture and fixtures.....						
Consulting and legal.....	16,828	407,897	6,252	27,417		15,305
Miscellaneous.....	1,114,785	15,226,139	368,921	1,059,042	96,002	5,063
Total expenditures.....	(1,020,673)	(14,640,414)	(106,139)	(1,031,680)	(76,415)	(374,985)
Excess (deficiency) of revenues over (under) expenditures.....						
Other financing sources (uses):						
General obligation bond proceeds.....						527,000
Sale of county annex.....						
Operating transfers in.....				1,050,000		
Operating transfers out.....						
Total other financing sources (uses).....				1,050,000		527,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....						
	(1,020,673)	(14,640,414)	(106,139)	18,320	(76,415)	152,015
Fund balances, October 1.....	1,528,314	14,918,757	339,900	319,099	354,294	
Fund balances, September 30.....	\$507,641	\$278,343	\$233,761	\$337,419	\$277,879	\$152,015

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, 1991
 (With comparative totals for the fiscal year ended 1990)

	County			Ascarate Park Substation	Totals	
	County Morgue	Courthouse 90	Courthouse Furnishings		1991	1990
Revenues:						
Interest.....	\$170,699	\$212,423	\$145,306	\$25,895	\$1,348,301	\$1,997,113
Miscellaneous.....						1,500
Reimbursements-city.....					215,812	528,732
Total revenues.....	170,699	212,423	145,306	25,895	1,564,113	2,527,345
Expenditures:						
Construction.....		1,032,194		52,958	17,342,939	14,807,132
Land.....					83,642	
Buildings.....					980,888	3,306,496
Coliseum road repaving and refencing.....					614,613	34,752
Architect.....	126,884			28,712	2,553,213	494,445
Furniture and fixtures.....			2,553,213			
Consulting and legal.....	27,185		8,106	4,443	55,039	
Miscellaneous.....				18,796	482,253	455,503
Total expenditures.....	154,069	1,032,194	2,561,319	104,909	22,112,587	19,098,328
Excess (deficiency) of revenues over (under) expenditures.....	16,630	(819,771)	(2,416,013)	(79,014)	(20,548,474)	(16,570,983)
Other financing sources (uses):						
General obligation bond proceeds.....	3,200,000	3,835,000	3,700,000	523,000	11,785,000	2,484,907
Sale of county annex.....					1,050,000	1,133,478
Operating transfers in.....						
Operating transfers out.....						
Total other financing sources (uses).....	3,200,000	3,835,000	3,700,000	523,000	12,835,000	3,618,385
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	3,216,630	3,015,229	1,283,987	443,986	(7,713,474)	(12,952,598)
Fund balances, October 1.....					17,460,364	30,412,962
Fund balances, September 30.....	\$3,216,630	\$3,015,229	\$1,283,987	\$443,986	\$9,746,890	\$17,460,364

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

County of El Paso, Texas
 Capital Projects Funds
 Total Schedules of Revenues and Expenditures
 Budget and Actual - Budgetary Basis
 For the fiscal year ended September 30, 1991
 (with comparative totals for the fiscal year ended
 September 30, 1990)

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....	\$1,093,744	\$1,348,301	\$254,557	\$1,972,144	\$2,265,378	\$293,234
Miscellaneous.....					1,500	1,500
Reimbursements-city.....	30,000	215,812	185,812	564,000	525,715	(38,285)
Total revenues.....	1,123,744	1,564,113	440,369	2,536,144	2,792,593	256,449
Expenditures:						
Construction.....	24,538,461	17,342,939	7,195,522	16,578,484	12,333,778	4,244,706
Land.....	83,643	83,642	1			
Buildings.....				3,315,151	3,172,812	142,339
Coliseum road repaving and refencing.....	1,280,248	980,888	299,360	350,000	11,531	338,469
Architect.....	701,765	614,613	87,152	498,638	471,739	26,899
Furniture and fixtures.....	3,680,000	2,553,213	1,126,787			
Equipment.....				147,001		147,001
Consulting and legal.....	105,000	55,039	49,961			
Miscellaneous.....	1,197,369	482,253	715,116	549,316	424,152	125,164
Excess estimated revenues over appropriations.....				13,787,645		13,787,645
Total expenditures.....	31,586,486	22,112,587	9,473,899	35,226,235	16,414,012	18,812,223
Excess (deficiency) of revenues over (under) expenditures.....	(30,462,742)	(20,548,474)	9,914,268	(32,690,091)	(13,621,419)	19,068,672
Other financing sources (uses):						
General obligation bond proceeds.....	11,762,000	11,785,000	23,000			
Sale of county annex.....				2,484,907	2,484,907	
Operating transfers in.....	1,250,000	1,050,000	(200,000)	1,133,478	1,133,478	
Net decrease in prior year's fund balance.....	17,450,742		(17,450,742)	29,089,377		(29,089,377)
Total other financing sources (uses)..	\$30,462,742	12,835,000	(17,627,742)	\$32,707,762	3,618,385	(29,089,377)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(\$7,713,474)	(\$7,713,474)		(\$12,952,598)	(\$10,020,705)

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

County of El Paso, Texas
Equestrian Center Capital Projects Fund
Comparative Balance Sheets
September 30, 1991 and 1990

	1991	1990
Assets		
Cash.....	\$155,752	\$2,273
Investments.....	359,465	1,488,404
Interest receivable.....	6,616	37,637
Total assets.....	\$521,833	\$1,528,314
 Liabilities and fund balances		
Liabilities:		
Total liabilities.....	\$14,192	
Fund balances:		
Unreserved:		
Designated for capital projects.....	507,641	\$1,528,314
Total fund balances.....	507,641	1,528,314
Total liabilities and fund balances.....	\$521,833	\$1,528,314

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

County of El Paso, Texas
Equestrian Center Capital Projects Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended September 30, 1991 and 1990

	1991	1990
Revenues:		
Interest.....	\$94,112	\$115,734
Total revenues.....	94,112	115,734
Expenditures:		
Architect fees.....	128,874	
Construction.....	969,083	
Miscellaneous.....	16,828	
Total expenditures.....	1,114,785	
Excess (deficiency) of revenues over (under) expenditures.....	(1,020,673)	115,734
Fund balances, October 1.....	1,528,314	1,412,580
Fund balances, September 30.....	\$507,641	\$1,528,314

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

County of El Paso, Texas
Equestrian Center Capital Projects Fund
Comparative Schedules of Revenues and Expenditures
Budget and Actual - Budgetary Basis
For the fiscal years ended September 30, 1991 and 1990

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....	\$50,000	\$125,133	\$75,133		\$89,694	\$89,694
Total revenues.....	50,000	125,133	75,133		89,694	89,694
Expenditures:						
Architect	140,000	128,874	11,126.00			
Construction.....	1,396,839	969,083	427,756.00			
Miscellaneous.....	40,000	3,334	36,666.00			
Total expenditures.....	1,576,839	1,101,291	475,548			
Excess (deficiency) of revenues over (under) expenditures.....	(1,526,839)	(976,158)	550,681		\$89,694	\$89,694
Other financing sources(uses)						
Net decrease in prior year's fund balance.....	1,526,839		(1,526,839)			
Total other financing sources(uses)...	\$1,526,839		(1,526,839)			
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....		(\$976,158)	(\$976,158)			

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, 1991 and 1990

	<u>1991</u>	<u>1990</u>
Assets		
Cash.....	\$293,643	\$140,645
Investments.....		16,633,511
Interest receivable.....	52,633	653,760
Total assets.....	<u>\$346,276</u>	<u>\$17,427,916</u>
Liabilities and fund balances		
Liabilities:		
Vouchers payable.....	\$67,933	\$2,509,159
Total liabilities.....	<u>67,933</u>	<u>2,509,159</u>
Fund balances:		
Reserved:		
Reserved for encumbrances.....	355,046	118
Unreserved:		
Designated for capital projects.....	(76,703)	14,918,639
Total fund balances.....	<u>278,343</u>	<u>14,918,757</u>
Total liabilities and fund balances.....	<u>\$346,276</u>	<u>\$17,427,916</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
For the fiscal years ended September 30, 1991 and 1990

	<u>1991</u>	<u>1990</u>
Revenues:		
Interest.....	\$585,725	\$1,782,863
Miscellaneous.....		1,500
Total revenues.....	<u>585,725</u>	<u>1,784,363</u>
Expenditures:		
Construction.....	14,608,242	14,807,132
Architect.....	210,000	328,698
Miscellaneous.....	407,897	377,548
Total expenditures.....	<u>15,226,139</u>	<u>15,513,378</u>
Excess (deficiency) of revenues over (under) expenditures.....	(14,640,414)	(13,729,015)
Fund balances, October 1.....	<u>14,918,757</u>	<u>28,647,772</u>
Fund balances, September 30.....	<u>\$278,343</u>	<u>\$14,918,757</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 Schedules of Revenues and Expenditures
 Budget and Actual - Budgetary Basis
 For the fiscal years ended September 30, 1991 and 1990

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....	\$1,033,744	\$1,186,852	\$153,108	\$1,901,541	\$2,095,299	\$193,758
Miscellaneous.....					1,500	1,500
Total revenues.....	1,033,744	1,186,852	153,108	1,901,541	2,096,799	195,258
Expenditures:						
Construction.....	14,937,383	14,031,446	905,937	16,228,484	12,333,778	3,894,706
Architect.....	210,000	210,000		332,889	305,992	26,897
Miscellaneous.....	805,117	407,897	397,220	422,986	364,449	58,537
Excess estimated revenues over appropriations.....				13,564,954		13,564,954
Total expenditures.....	15,952,500	14,649,343	1,303,157	30,549,313	13,004,219	17,545,094
Excess (deficiency) of revenues over (under) expenditures.....	(14,918,756)	(13,462,491)	1,456,265	(28,647,772)	(10,907,420)	17,740,352
Other financing sources (uses):						
Net decrease in prior year's fund balance.....	14,918,756		(14,918,756)	28,647,772		(28,647,772)
Total other financing sources (uses).....	\$14,918,756		(14,918,756)	\$28,647,772		(28,647,772)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(\$13,462,491)	(\$13,462,491)		(\$13,729,015)	(\$10,907,420)

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, 1991 and 1990

	1991	1990
Assets		
Cash.....	\$40,114	\$50,216
Investments.....	171,000	282,000
Interest receivable.....	4,433	10,329
Accounts receivable.....	18,214	
Total assets.....	\$233,761	\$342,545
 Liabilities and fund balances		
Liabilities:		
Vouchers payable.....		\$2,645
Total liabilities.....		2,645
Fund balances:		
Reserved:		
Reserved for encumbrances.....		62,074
Unreserved:		
Designated for capital projects.....	\$233,761	277,826
Total fund balances.....	233,761	339,900
Total liabilities and fund balances.....	\$233,761	\$342,545

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, 1991 and 1990

	1991	1990
Revenues:		
Interest.....	\$46,970	\$90,266
Reimbursements - city.....	215,812	528,732
Total revenues.....	262,782	618,998
Expenditures:		
Construction.....	337,905	
Buildings.....		3,306,496
Architect.....	24,764	165,747
Miscellaneous.....	6,252	64,254
Total expenditures.....	368,921	3,536,497
Excess (deficiency) of revenues over (under) expenditures.....	(106,139)	(2,917,499)
Other financing sources (uses):		
Sale of county annex building.....		2,484,907
Operating transfers in.....		433,478
Total other financing sources.....		2,918,385
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(106,139)	886
Fund balances, October 1.....	339,900	339,014
Fund balances, September 30.....	\$233,761	\$339,900

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 Schedules of Revenues and Expenditures
Budget and Actual - Budgetary Basis
For the fiscal years ended September 30, 1991 and 1990

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....	\$10,000	\$52,866	\$42,866	\$70,603	\$80,385	\$9,782
Reimbursements-city.....	30,000	197,598	167,598	564,000	525,715	(38,285)
Total revenues.....	40,000	250,464	210,464	634,603	606,100	(28,503)
Expenditures:						
Construction.....	348,882	337,905	10,977			
Buildings.....				3,315,151	3,172,812	142,339
Architect.....	24,765	24,764	1	165,749	165,747	2
Equipment.....				147,001		147,001
Miscellaneous.....	6,252	6,252		126,330	59,703	66,627
Excess estimated revenues over appropriations.....				222,691		222,691
Total expenditures.....	379,899	368,921	10,978	3,976,922	3,398,262	578,660
Excess (deficiency) of revenues over (under) expenditures.....	(339,899)	(118,457)	221,442	(3,342,319)	(2,792,162)	550,157
Other financing sources (uses):						
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.....	339,899		(339,899)	423,934		(423,934)
Total other financing sources (uses).....	\$339,899		(339,899)	\$3,342,319	2,918,385	(423,934)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(\$118,457)	(\$118,457)		\$886	\$886

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, 1991 and 1990

	1991	1990
Assets		
Cash.....	\$2,042	\$10,669
Investments.....	320,000	313,000
Interest receivable.....	15,377	3,851
Total assets.....	\$337,419	\$327,520
 Liabilities and fund balances		
Liabilities:		
Vouchers payable.....		\$8,421
Total liabilities.....		8,421
Fund balances:		
Reserved:		
Reserved for encumbrances.....		315,248
Unreserved:		
Designated for capital projects.....	\$337,419	3,851
Total fund balances.....	337,419	319,099
Total liabilities and fund balances.....	\$337,419	\$327,520

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, 1991 and 1990

	<u>1991</u>	<u>1990</u>
Revenues:		
Interest.....	\$27,362	\$3,851
Total revenues.....	<u>27,362</u>	<u>3,851</u>
Expenditures:		
Coliseum road repaving and refencing.....	980,888	34,752
Architect fees.....	50,737	
Miscellaneous.....	27,417	
Total expenditures.....	<u>1,059,042</u>	<u>34,752</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(1,031,680)</u>	<u>(30,901)</u>
Other financing sources (uses):		
Operating transfers in.....	1,050,000	350,000
Total other financing sources (uses).....	<u>1,050,000</u>	<u>350,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	18,320	319,099
Fund balances, October 1.....	<u>319,099</u>	
Fund balances, September 30.....	<u>\$337,419</u>	<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 Schedules of Revenues and Expenditures
Budget and Actual - Budgetary Basis
For the fiscal years ended September 30, 1991 and 1990

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....		\$15,836	\$15,836			
Total revenues.....		15,836	15,836			
Expenditures:						
Coliseum road repaving and refencing.....	\$1,280,248	980,888	299,360	\$350,000	\$11,531	\$338,469
Architect	57,000	50,737	6,263			
Miscellaneous.....	28,000	27,417	583			
Total expenditures.....	1,365,248	1,059,042	306,206	350,000	11,531	338,469
Excess (deficiency) of revenues over (under) expenditures.....	(1,365,248)	(1,043,206)	322,042	(350,000)	(11,531)	\$338,469
Other financing sources (uses):						
Operating transfers in.....	1,050,000	1,050,000		350,000	350,000	
Net decrease in prior year's fund balance.....	315,248		(315,248)			
Total other financing sources (uses).....	\$1,365,248	1,050,000	(315,248)	\$350,000	350,000	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		\$6,794	\$6,794		\$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, 1991 and 1990

	1991	1990
Assets		
Cash.....	\$452	\$1,000
Investments.....	272,000	349,000
Interest receivable.....	5,427	4,294
Total assets.....	\$277,879	\$354,294
 Liabilities and fund balances		
Liabilities:		
Total liabilities.....		
Fund balances:		
Reserved:		
Reserved for encumbrances.....	\$96,856	\$350,000
Unreserved:		
Designated for capital projects.....	181,023	4,294
Total fund balances.....	277,879	354,294
Total liabilities and fund balances.....	\$277,879	\$354,294

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, 1991 and 1990

	1991	1990
Revenues:		
Interest.....	\$19,587	\$4,294
Total revenues.....	19,587	4,294
Expenditures:		
Architect fees.....	12,360	
Land.....	83,642	
Total expenditures.....	96,002	
Excess (deficiency) of revenues over (under) expenditures.....	(76,415)	4,294
Other financing sources (uses):		
Operating transfers in.....		350,000
Total other financing sources (uses).....		350,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(76,415)	354,294
Fund balances, October 1.....	354,294	
Fund balances, September 30.....	\$277,879	\$354,294

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 Schedules of Revenues and Expenditures
Budget and Actual - Budgetary Basis
For the fiscal years ended September 30, 1991 and 1990

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....		\$18,454	\$18,454			
Total revenues.....		18,454	18,454			
Expenditures:						
Architect	\$20,000	12,360	7,640			
Land.....	83,643	83,642	1			
Construction.....	148,357		148,357	\$350,000		\$350,000
Miscellaneous.....	98,000		98,000			
Total expenditures.....	350,000	96,002	253,998	350,000		350,000
Excess (deficiency) of revenues over (under) expenditures.....	(350,000)	(77,548)	272,452	(350,000)		350,000
Other financing sources (uses):						
Operating transfers in.....				350,000	350,000	
Net decrease in prior year's fund balance.....	350,000		(350,000)			
Total other financing sources (uses).....	\$350,000		(350,000)	\$350,000	350,000	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(\$77,548)	(\$77,548)		\$354,294	\$350,000

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

County of El Paso, Texas
Old Juvenile Justice Center Capital Projects Fund
Comparative Balance Sheets
September 30, 1991 and 1990

	1991	1990
Assets		
Cash.....	\$785	
Investments.....	148,000	
Interest receivable.....	3,230	
Total assets.....	\$152,015	
 Liabilities and fund balances		
Liabilities:		
Vouchers payable.....		
Total liabilities.....		
Fund balances:		
Reserved:		
Reserved for encumbrances.....		
Unreserved:		
Designated for capital projects.....	\$152,015	
Total fund balances.....	152,015	
Total liabilities and fund balances.....	\$152,015	

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

County of El Paso, Texas
Old Juvenile Justice Center Capital Projects Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended September 30, 1991 and 1990

	1991	1990
Revenues:		
Interest.....	\$20,222	
Total revenues.....	20,222	
Expenditures:		
Construction.....	342,557	
Architect.....	32,282	
Consulting and legal.....	15,305	
Miscellaneous.....	5,063	
Total expenditures.....	395,207	
Excess (deficiency) of revenues over (under) expenditures.....	(374,985)	
Other financing sources (uses):		
Bond proceeds.....	527,000	
Total other financing sources (uses).....	527,000	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	152,015	
Fund balances, October 1.....		
Fund balances, September 30.....	\$152,015	

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

County of El Paso, Texas
Old Juvenile Justice Center Capital Projects Fund
Comparative Schedules of Revenues and Expenditures
Budget and Actual – Budgetary Basis
For the fiscal years ended September 30, 1991 and 1990

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....		\$16,992	\$16,992			
Total revenues.....		16,992	16,992			
Expenditures:						
Construction.....	\$362,000	342,557	19,443			
Architect.....	60,000	32,282	27,718			
Consulting and legal.....	25,000	15,305	9,695			
Miscellaneous.....	80,000	5,063	74,937			
Total expenditures.....	527,000	395,207	131,793			
Excess (deficiency) of revenues over (under) expenditures.....	(527,000)	(378,215)	148,785			
Other financing sources (uses):						
Bond proceeds.....	527,000	527,000				
Total other financing sources (uses).....	\$527,000	527,000				
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		\$148,785	\$148,785			

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

County of El Paso, Texas
County Morgue Capital Projects Fund
Comparative Balance Sheets
September 30, 1991 and 1990

	1991	1990
Assets		
Cash.....	\$52,096	
Investments.....	3,145,948	
Interest receivable.....	18,586	
Total assets.....	\$3,216,630	
 Liabilities and fund balances		
Liabilities:		
Vouchers payable.....		
Total liabilities.....		
Fund balances:		
Reserved:		
Reserved for encumbrances.....		
Unreserved:		
Designated for capital projects.....	\$3,216,630	
Total fund balances.....	3,216,630	
Total liabilities and fund balances.....	\$3,216,630	

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

County of El Paso, Texas
County Morgue Capital Projects Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended September 30, 1991 and 1990

	1991	1990
Revenues:		
Interest.....	\$170,699	
Total revenues.....	170,699	
Expenditures:		
Architect.....	126,884	
Consulting and legal.....	27,185	
Total expenditures.....	154,069	
Excess (deficiency) of revenues over (under) expenditures.....	16,630	
Other financing sources (uses):		
Bond proceeds.....	3,200,000	
Total other financing sources (uses).....	3,200,000	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	3,216,630	
Fund balances, October 1.....		
Fund balances, September 30.....	\$3,216,630	

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

County of El Paso, Texas
County Morgue Capital Projects Fund
Comparative Schedules of Revenues and Expenditures
Budget and Actual – Budgetary Basis
For the fiscal years ended September 30, 1991 and 1990

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....		\$152,113	\$152,113			
Total revenues.....		152,113	152,113			
Expenditures:						
Construction.....	\$2,900,000		2,900,000			
Architect.....	150,000	126,884	23,116			
Consulting and legal.....	50,000	27,185	22,815			
Miscellaneous.....	100,000		100,000			
Total expenditures.....	3,200,000	154,069	3,045,931			
Excess (deficiency) of revenues over (under) expenditures.....	(3,200,000)	(1,956)	3,198,044			
Other financing sources (uses):						
Bond proceeds.....	3,200,000	3,200,000				
Total other financing sources (uses).....	\$3,200,000	3,200,000				
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		\$3,198,044	\$3,198,044			

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

County of El Paso, Texas
County Courthouse 90 Capital Projects Fund
Comparative Balance Sheets
September 30, 1991 and 1990

	1991	1990
Assets		
Cash.....	\$65,822	
Investments.....	3,420,338	
Interest receivable.....	37,932	
Total assets.....	\$3,524,092	
 Liabilities and fund balances		
Liabilities:		
Vouchers payable.....	\$508,863	
Total liabilities.....	508,863	
Fund balances:		
Reserved:		
Reserved for encumbrances.....		
Unreserved:		
Designated for capital projects.....	3,015,229	
Total fund balances.....	3,015,229	
Total liabilities and fund balances.....	\$3,524,092	

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

County of El Paso, Texas
County Courthouse 90 Capital Projects Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended September 30, 1991 and 1990

	<u>1991</u>	<u>1990</u>
Revenues:		
Interest.....	\$212,423	
Total revenues.....	212,423	
Expenditures:		
Construction.....	1,032,194	
Total expenditures.....	1,032,194	
Excess (deficiency) of revenues over (under) expenditures.....	(819,771)	
Other financing sources (uses):		
Bond proceeds.....	3,835,000	
Total other financing sources (uses).....	3,835,000	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	3,015,229	
Fund balances, October 1.....		
Fund balances, September 30.....	\$3,015,229	

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

County of El Paso, Texas
County Courthouse 90 Capital Projects Fund
Comparative Schedules of Revenues and Expenditures
Budget and Actual – Budgetary Basis
For the fiscal years ended September 30, 1991 and 1990

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....		\$174,491	\$174,491			
Total revenues.....		174,491	174,491			
Expenditures:						
Construction.....	\$4,035,000	523,331	3,511,669			
Total expenditures.....	4,035,000	523,331	3,511,669			
Excess (deficiency) of revenues over (under) expenditures.....	(4,035,000)	(348,840)	3,686,160			
Other financing sources (uses):						
Bond proceeds.....	3,835,000	3,835,000				
Operating transfers in.....	200,000		(200,000)			
Total other financing sources (uses).....	\$4,035,000	3,835,000	(200,000)			
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		\$3,486,160	\$3,486,160			

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

County of El Paso, Texas
Courthouse Furnishings Capital Projects Fund
Comparative Balance Sheets
September 30, 1991 and 1990

	1991	1990
Assets		
Interest receivable.....	\$145,306	
Accounts receivable.....	1,286,360	
Total assets	\$1,431,666	
 Liabilities and fund balances		
Liabilities:		
Vouchers payable.....	\$145,679	
Due to other funds.....	2,000	
Total liabilities	147,679	
Fund balances:		
Reserved:		
Reserved for encumbrances.....	975,685	
Unreserved:		
Designated for capital projects.....	308,302	
Total fund balances	1,283,987	
Total liabilities and fund balances	\$1,431,666	

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

County of El Paso, Texas
Courthouse Furnishings Capital Projects Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended September 30, 1991 and 1990

	1991	1990
Revenues:		
Interest.....	\$145,306	
Total revenues.....	145,306	
Expenditures:		
Consulting and legal.....	8,106	
Furniture and fixtures.....	2,553,213	
Total expenditures.....	2,561,319	
Excess (deficiency) of revenues over (under) expenditures.....	(2,416,013)	
Other financing sources (uses):		
Bond proceeds.....	3,700,000	
Total other financing sources (uses).....	3,700,000	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	1,283,987	
Fund balances, October 1.....		
Fund balances, September 30.....	\$1,283,987	

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

County of El Paso, Texas
Courthouse Furnishings Capital Projects Fund
Comparative Schedules of Revenues and Expenditures
Budget and Actual - Budgetary Basis
For the fiscal years ended September 30, 1991 and 1990

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....						
Total revenues.....						
Expenditures:						
Consulting and legal.....	\$20,000	\$8,106	\$11,894			
Furniture and fixtures.....	3,680,000	2,407,534	1,272,466			
Total expenditures.....	3,700,000	2,415,640	1,284,360			
Excess (deficiency) of revenues over (under) expenditures.....	(3,700,000)	(2,415,640)	1,284,360			
Other financing sources (uses):						
Bond proceeds.....	3,700,000	2,413,640	(1,286,360)			
Total other financing sources (uses).....	\$3,700,000	2,413,640	(1,286,360)			
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(\$2,000)	(\$2,000)			

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

County of El Paso, Texas
Ascarate Park Substation Capital Projects Fund
Comparative Balance Sheets
September 30, 1991 and 1990

	1991	1990
Assets		
Cash.....	\$241,080	
Investments.....	200,642	
Interest receivable.....	2,264	
Total assets.....	\$443,986	
 Liabilities and fund balances		
Liabilities:		
Vouchers payable.....		
Total liabilities.....		
Fund balances:		
Reserved:		
Reserved for encumbrances.....		
Unreserved:		
Designated for capital projects.....	\$443,986	
Total fund balances.....	443,986	
Total liabilities and fund balances.....	\$443,986	

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

County of El Paso, Texas
Ascarate Park Substation Projects Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended September 30, 1991 and 1990

	1991	1990
Revenues:		
Interest.....	\$25,895	
Total revenues.....	25,895	
Expenditures:		
Construction.....	52,958	
Architect.....	28,712	
Consulting and legal.....	4,443	
Miscellaneous.....	18,796	
Total expenditures.....	104,909	
Excess (deficiency) of revenues over (under) expenditures.....	(79,014)	
Other financing sources (uses):		
Bond proceeds.....	523,000	
Total other financing sources (uses).....	523,000	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	443,986	
Fund balances, October 1.....		
Fund balances, September 30.....	\$443,986	

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

County of El Paso, Texas
Ascarate Park Substation Capital Projects Fund
Comparative Schedules of Revenues and Expenditures
Budget and Actual - Budgetary Basis
For the fiscal years ended September 30, 1991 and 1990

	1991			1990		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....		\$25,895	\$25,895			
Total revenues.....		25,895	25,895			
Expenditures:						
Construction.....	\$410,000	52,958	357,042			
Architect.....	40,000	28,712	11,288			
Consulting and legal.....	10,000	4,443	5,557			
Miscellaneous.....	40,000	18,796	21,204			
Total expenditures.....	500,000	104,909	395,091			
Excess (deficiency) of revenues over (under) expenditures.....	(500,000)	(79,014)	420,986			
Other financing sources (uses):						
Bond proceeds.....	500,000	523,000	23,000			
Total other financing sources (uses).....	\$500,000	523,000	23,000			
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		\$443,986	\$443,986			

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

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.

County of El Paso
Enterprise Funds
Combining Balance Sheet
September 30, 1991
(With comparative totals for September 30, 1990)

	Parking Facility	Sports Facility	Totals	
			1991	1990
Assets				
Current assets:				
Cash and cash equivalents.....	\$39,785		\$39,785	\$6,476
Interest receivable.....	905		905	
Accounts receivable.....	606		606	789
Total current assets.....	41,296		41,296	7,265
Restricted assets:				
Cash and cash equivalents.....	328,791		328,791	290,240
Investments.....	251,186		251,186	767,140
Interest receivable.....	5,845		5,845	10,722
Total restricted assets.....	585,822		585,822	1,068,102
Deferred charge.....	85,249		85,249	89,529
Fixed assets:				
Land.....	1,007,361		1,007,361	1,007,361
Building.....	6,262,426		6,262,426	6,397,158
Accumulated depreciation - building.....	(426,984)		(426,984)	(145,390)
Equipment.....	184,757		184,757	154,569
Accumulated depreciation - equipment.....	(59,367)		(59,367)	(19,286)
Total fixed assets (net of accumulated depreciation).....	6,968,193		6,968,193	7,394,412
Total assets.....	\$7,680,560		\$7,680,560	\$8,559,308
Liabilities and fund equity				
Current liabilities:				
Customer deposits payable.....	\$1,970		\$1,970	\$720
Vouchers payable.....	9,701		9,701	1,329
Total current liabilities.....	11,671		11,671	2,049
Current liabilities payable from restricted assets:				
Construction contracts payable.....				139,577
Revenue bonds payable.....	185,000		185,000	170,000
Accrued interest payable.....	64,883		64,883	66,200
Total current liabilities payable from restricted assets.....	249,883		249,883	375,777
Noncurrent liabilities:				
Revenue bonds payable (net of unamortized discounts).....	7,192,665		7,192,665	7,349,933
Total noncurrent liabilities.....	7,192,665		7,192,665	7,349,933
Total liabilities.....	7,454,219		7,454,219	7,727,759
Fund equity:				
Contributed capital - Government.....	1,007,361	\$602,501	1,609,862	1,007,361
Total contributed capital.....	1,007,361	602,501	1,609,862	1,007,361
Retained earnings:				
Reserved for revenue bond operations.....	(322,764)		(322,764)	(193,671)
Reserved for revenue bond current debt service.....	(535,848)		(535,848)	454
Unreserved.....	77,592	(602,501)	(524,909)	17,405
Total retained earnings.....	(781,020)	(\$602,501)	(1,383,521)	(175,812)
Total equity.....	226,341		226,341	831,549
Total liabilities and equity.....	\$7,680,560		\$7,680,560	\$8,559,308

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

**County of El Paso
Enterprise Funds
Combining Statement of Revenues, Expenses and Changes
in Retained Earnings
For the fiscal year ended September 30, 1991
(With comparative totals for the fiscal year ended September 30, 1990)**

	Parking Facility	Sports Facility	Totals	
			1991	1990
Operating revenue:				
Parking fees.....	\$177,637		\$177,637	\$20,878
Miscellaneous.....	126		126	15
Total operating revenues.....	177,763		177,763	20,893
Operating expenses:				
Contracted services.....	100,101		100,101	14,234
Miscellaneous.....				2,093
Depreciation:				
Building.....	281,594		281,594	145,390
Equipment.....	40,081		40,081	19,284
Total operating expenses.....	421,776		421,776	181,001
Operating income (loss).....	(244,013)		(244,013)	(160,108)
Nonoperating revenues (expenses):				
Interest revenue.....	66,012		66,012	10,374
Interest expense.....	(528,283)		(528,283)	(70,466)
Bond issuance cost.....	(32,012)		(32,012)	(4,280)
Letter of credit fees.....				(13,969)
Management fee.....	(24,000)		(24,000)	(5,484)
Total nonoperating revenues (expenses).....	(518,283)		(518,283)	(83,825)
Income (loss) before operating transfers.....	(762,296)		(762,296)	(243,933)
Operating transfers in (out).....	157,088		157,088	28,035
Net income (loss) before extraordinary items.....	(605,208)		(605,208)	(215,898)
Extraordinary gain (loss) on defeasance of debt.....		(\$602,501)	(602,501)	
Net income (loss).....	(605,208)	(602,501)	(1,207,709)	
Retained earnings, October 1.....	(175,812)		(175,812)	40,086
Retained earnings, September 30.....	(\$781,020)	(\$602,501)	(\$1,383,521)	(\$175,812)

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

County of El Paso, Texas
Enterprise Funds
Combining Statement of Cash Flows
Increase (Decrease) in Cash and Cash Equivalents
For fiscal year ended September 30, 1991
(With comparative totals for the fiscal year ended September 30, 1990)

	Parking Facility	Sports Facility	Totals	
			1991	1990
Cash flows from operating activities:				
Cash received from customers.....	\$179,196		\$179,196	\$20,824
Cash payments for services and supplies.....	(91,729)		(91,729)	(14,998)
Net cash provided by operating activities.....	87,467		87,467	5,826
Cash flows from noncapital financing activities:				
Operating transfers in from General Fund.....	157,088		157,088	28,035
Net cash provided from noncapital financing activities.....	157,088		157,088	28,035
Cash flows from capital and related financing activities:				
Contributed from other funds.....		\$4,800,000	4,800,000	
Contributed to General Fund.....		(1,210,456)	(1,210,456)	
Proceeds from revenue bonds.....		7,634,595	7,634,595	
Payments for retirement of bonds.....		(7,784,337)	(7,784,337)	
Payments on issuance cost.....		(418,164)	(418,164)	
Payments for construction.....	(139,577)	(3,308,993)	(3,448,570)	(5,506,579)
Payments for equipment acquisitions.....	(30,188)		(30,188)	(154,569)
Reduction in cost of building.....	134,732		134,732	
Payment of letter of credit fee.....				(55,417)
Payment of management fee.....	(24,000)		(24,000)	(5,484)
Interest paid.....	(529,600)	(159,442)	(689,042)	(573,733)
Principal repayment.....	(170,000)		(170,000)	
Net cash provided (used) for capital and related financing activities.....	(758,633)	(446,797)	(1,205,430)	(6,295,782)
Cash flows from investing activities:				
Purchase of investments.....	(844,851)	(13,837,984)	(14,682,835)	(767,140)
Receipt of interest.....	69,984	446,797	516,781	277,820
Proceeds from sale and matured investments.....	1,360,805	13,837,984	15,198,789	5,266,857
Net cash provided (used) from investing activities.....	585,938	\$446,797	1,032,735	4,777,537
Net increase (decrease) in cash and cash equivalents.....	71,860		71,860	(1,484,384)
Cash and cash equivalents, October 1.....	296,716		296,716	1,781,100
Cash and cash equivalents, September 30.....	\$368,576		\$368,576	\$296,716
Operating income (loss).....	(\$244,013)		(\$244,013)	(\$160,108)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation expense.....	321,675		321,675	164,674
Decrease (increase) in accounts receivable.....	183		183	(789)
Increase in customer deposits payable.....	1,250		1,250	720
Increase in vouchers payable.....	8,372		8,372	1,329
Total adjustments.....	331,480		331,480	165,934
Net cash provided by operating activities.....	\$87,467		\$87,467	\$5,826

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

County of El Paso, Texas
Enterprise Funds
Combining Statement of Cash Flows
Increase (Decrease) in Cash and Cash Equivalents
For fiscal year ended September 30, 1991
(With comparative totals for the fiscal year ended September 30, 1990)

	Parking Facility	Sports Facility	Totals	
			1991	1990
Schedule of Noncash Investing, Capital, and Financing Activities				
Construction.....		(\$2,992,870)		\$139,577
Incurred construction on account.....				(\$139,577)
Contribution of construction in progress to other funds.....		2,992,870		
Amortization of deferred charges.....		(418,164)		
Loss on defeasance of bonds.....		\$418,164		
Net effect of noncash transactions.....				

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

County of El Paso
 Parking Facilities Enterprise Fund
 Comparative Balance Sheet
 September 30, 1991 and 1990

	1991	1990
Assets		
Current assets:		
Cash and cash equivalents.....	\$39,785	\$6,476
Investment.....		
Interest receivable.....	905	
Accounts receivable.....	606	789
Total current assets.....	41,296	7,265
Restricted assets:		
Cash and cash equivalents.....	328,791	290,240
Investments.....	251,186	767,140
Interest receivable.....	5,845	10,722
Total restricted assets.....	585,822	1,068,102
Deferred charge.....	85,249	89,529
Fixed assets:		
Land.....	1,007,361	1,007,361
Building.....	6,262,426	6,397,158
Accumulated depreciation - building.....	(426,984)	(145,390)
Equipment.....	184,757	154,569
Accumulated depreciation - equipment.....	(59,367)	(19,286)
Fixed assets (net of accumulated depreciation).....	6,968,193	7,394,412
Total assets.....	\$7,680,560	\$8,559,308
Liabilities and fund equity		
Current liabilities:		
Customer deposits payable.....	\$1,970	\$720
Vouchers payable.....	9,701	1,329
Total current liabilities.....	11,671	2,049
Current liabilities payable from restricted assets:		
Construction contracts payable.....		139,577
Revenue bonds payable.....	185,000	170,000
Accrued interest payable.....	64,883	66,200
Total current liabilities payable from restricted assets.....	249,883	375,777
Noncurrent liabilities:		
Revenue bonds payable (net of unamortized discounts).....	7,192,665	7,349,933
Total noncurrent liabilities.....	7,192,665	7,349,933
Total liabilities.....	7,454,219	7,727,759
Fund equity:		
Contributed capital - Government.....	1,007,361	1,007,361
Total contributed capital.....	1,007,361	1,007,361
Retained earnings:		
Reserved for revenue bond operations.....	(322,764)	(193,671)
Reserved for revenue bond current debt service.....	(535,848)	454
Unreserved.....	77,592	17,405
Total retained earnings.....	(781,020)	(175,812)
Total equity.....	226,341	831,549
Total liabilities and equity.....	\$7,680,560	\$8,559,308

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, 1991 and 1990

	1991	1990
Operating revenue:		
Parking fees.....	\$177,637	\$20,878
Miscellaneous.....	126	15
Total operating revenues.....	177,763	20,893
Operating expenses:		
Contracted services.....	100,101	14,234
Miscellaneous.....		2,093
Depreciation:		
Building.....	281,594	145,390
Equipment.....	40,081	19,284
Total operating expenses.....	421,776	181,001
Operating income (loss).....	(244,013)	(160,108)
Nonoperating revenues (expenses):		
Interest revenue.....	66,012	10,374
Interest expense.....	(528,283)	(70,466)
Bond issuance cost.....	(32,012)	(4,280)
Letter of credit fees		(13,969)
Management fee.....	(24,000)	(5,484)
Total nonoperating revenues (expenses).....	(518,283)	(83,825)
Income (loss) before operating transfers.....	(762,296)	(243,933)
Operating transfers in (out).....	157,088	28,035
Net income (loss).....	(605,208)	(215,898)
Retained earnings, October 1.....	(175,812)	40,086
Retained earnings, September 30.....	(\$781,020)	(\$175,812)

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

County of El Paso, Texas
Parking Facilities Enterprise Fund
Comparative Statements of Cash Flows
Increase (Decrease) in Cash and Cash Equivalents
For the fiscal years ended September 30, 1991 and 1990

	1991	1990
Cash flows from operating activities:		
Cash received from customers.....	\$179,196	\$20,824
Cash payments for services and supplies.....	(91,729)	(14,998)
Net cash provided by operating activities.....	87,467	5,826
Cash flows from noncapital financing activities:		
Operating transfers in from General Fund.....	157,088	28,035
Net cash provided from noncapital financing activities.....	157,088	28,035
Cash flows from capital and related financing activities:		
Payments for construction.....	(139,577)	(5,506,579)
Payments for equipment acquisitions.....	(30,188)	(154,569)
Reduction in cost of building.....	134,732	
Payment of letter of credit fee.....		(55,417)
Payment of management fee.....	(24,000)	(5,484)
Interest paid.....	(529,600)	(573,733)
Principal repayment.....	(170,000)	
Net cash provided (used) for capital and related financing activities.....	(758,633)	(6,295,782)
Cash flows from investing activities:		
Purchase of investments.....	(844,851)	(767,140)
Receipt of interest.....	69,984	277,820
Matured investments.....	1,360,805	5,266,857
Net cash provided (used) from investing activities.....	585,938	4,777,537
Net increase (decrease) in cash and cash equivalents.....	71,860	(1,484,384)
Cash and cash equivalents, October 1.....	296,716	1,781,100
Cash and cash equivalents, September 30 (including \$12,946, \$35,023 and \$280,822 in restricted accounts in 1990).....	\$368,576	\$296,716
Operating income (loss).....	(\$244,013)	(\$160,108)
Adjustments to reconcile operating income to net cash provided by Operating activities:		
Depreciation expense.....	321,675	164,674
Decrease (increase) in accounts receivable.....	183	(789)
Increase in customer deposits payable.....	1,250	720
Increase in vouchers payable.....	8,372	1,329
Total adjustments.....	331,480	165,934
Net cash provided by operating activities.....	\$87,467	\$5,826

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

County of El Paso, Texas
Parking Facilities Enterprise Fund
Comparative Statements of Cash Flows
Increase (Decrease) in Cash and Cash Equivalents
For the fiscal years ended September 30, 1991 and 1990

	1991	1990
Schedule of Noncash Investing, Capital, and Financing Activities		
Construction.....		\$139,577
Incurred construction on account.....		(\$139,577)
Net effect of noncash transactions.....		

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

County of El Paso
Sports Facilities Enterprise Fund
 Comparative Balance Sheet
 September 30, 1991 and 1990

	<u>1991</u>	<u>1990</u>
Assets:		
Total assets.....		
Liabilities:		
Total liabilities.....		
Fund equity:		
Contributed capital – Government.....	\$602,501	
Total contributed capital.....	602,501	
Retained earnings:		
Unreserved.....	(602,501)	
Total retained earnings.....	(\$602,501)	
Total equity.....		
Total liabilities and equity.....		

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

County of El Paso
Sports Facilities Enterprise Fund
Comparative Statement of Revenues, Expenses and Changes
in Retained Earnings
For the fiscal years ended September 30, 1991 and 1990

	1991	1990
Operating income.....		
Nonoperating revenues (expenses):		
Total nonoperating revenues (expenses).....		
Net income before extraordinary items.....		
Extraordinary gain (loss) on defeasance of debt.....	(\$602,501)	
Net income.....	(602,501)	
Retained earnings, October 1.....		
Retained earnings, September 30.....	(\$602,501)	

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

County of El Paso, Texas
 Sports Facilities Enterprise Fund
 Comparative Statements of Cash Flows
 Increase (Decrease) in Cash and Cash Equivalents
 For the fiscal years ended September 30, 1991 and 1990

	1991	1990
Cash flows from capital and related financing activities:		
Contributed from other funds.....	\$4,800,000	
Contributed to general fund.....	(1,210,456)	
Proceeds from revenue bonds.....	7,634,595	
Payments for retirement of bonds.....	(7,784,337)	
Payments for Issuance Cost.....	(418,164)	
Payments for construction.....	(3,308,993)	
Interest Paid.....	(159,442)	
Net cash provided (used) for capital and related financing activities.....	(446,797)	
Cash flows from investing activities:		
Proceeds from sale and matured investments.....	13,837,984	
Receipt of interest.....	446,797	
Purchase of investments.....	(13,837,984)	
Net cash provided (used) from investing activities.....	\$446,797	
Net increase in cash and cash equivalents.....		
Cash and cash equivalents, October 1.....		
Cash and cash equivalents, September 30.....		

**Schedule of Noncash Investing,
 Capital, and Financing Activities**

Construction.....	(\$2,992,870)	
Contribution of construction in progress to other funds.....	2,992,870	
Amortization of deferred charges.....	(418,164)	
Loss on defeasance of bonds.....	\$418,164	
Net effect of noncash transactions.....		

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

THIS PAGE WAS LEFT BLANK INTENTIONALLY

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, 1991

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 Community Supervision and Corrections Program

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, 1991

District Attorney Food Stamp Prosecution

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

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.

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.

EL PASO COUNTY, TEXAS
Purposes of Trust and Agency Funds
September 30, 1991

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 contracts 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 Supervision

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

Juvenile Board 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.

Special Law Enforcement Imprest Fund

This fund is used to account for the payment of confidential expenditures related to the Special Investigations Group grant.

EL PASO COUNTY, TEXAS
Purposes of Trust and Agency Funds
September 30, 1991

IRS Section 125 Health Fund

This fund is used to account for employee contributions to a cafeteria plan under provisions of the Internal Revenue Code Section 125. This plan is administered by PCA, Inc., an affiliate of National Annuity Programs, Inc.

IRS Section 457 Supplement Retirement Fund

This is a clearing account for employee contributions to a supplemental retirement plan as provided under Section 457 of the Internal Revenue Code. This plan is administered by National Annuity Programs, Inc.

Juvenile Probation Juror Revenues

This fund is used to account for donations of jury duty pay made by jurors. These funds are to be used for the benefit of juveniles through the Juvenile Probation Department.

County of El Paso, Texas
Trust and Agency
Combining Balance Sheet
September 30, 1991

(With comparative totals for September 30, 1990)

	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
Assets							
Cash.....	\$43,757	\$45,937	\$9,472	\$212,217	\$51,868	\$65,984	\$34,507
Investments.....		224,000			1,750,000		
Receivables:							
Interest.....		4,874					
Accounts.....	286,572	9,495	35	570	25,070	3,522	4,065
Payroll.....	127,136		445,914	219,990			
Due from other governmental agencies.....							
Deferred compensation plan assets.....							
Total Assets.....	\$457,465	\$284,306	\$455,421	\$432,777	\$1,826,938	\$69,506	\$38,572
Liabilities and fund balances							
Liabilities:							
Vouchers payable.....	\$558,695	\$8,657	\$440,384	\$432,313	\$42,628	\$12,005	\$11,063
Accrued payroll.....		2,051			192,231	1,576	
Due to other funds.....							
Due to other units.....							
Due to other governmental agencies.....	829	273,598	15,037	464	1,591,679	55,925	27,509
Deferred revenue.....					400		
Deferred compensation due employees.....							
Total liabilities.....	\$559,524	\$284,306	\$455,421	\$432,777	\$1,826,938	\$69,506	\$38,572
Fund balances:							
Reserved for health fund benefits.....	(102,059)						
Total fund balances.....	(102,059)						
Total liabilities and fund balances.....	\$457,465	\$284,306	\$455,421	\$432,777	\$1,826,938	\$69,506	\$38,572

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, 1991

(With comparative totals for September 30, 1990)

	Agency Funds						
	County Attorney Food Stamp Fraud Pros. Fund	District Attorney Food Stamp Fraud Pros. Fund	Juvenile Board State Aid	Juvenile Probation Supervision	Project Care	Narcotics Detection Apprehension	County Payroll
Assets							
Cash.....	\$48,881	\$7,436	\$56,206	\$107,743	\$28,796	\$40,105	\$30,000
Investments.....						4,035,572	
Receivables:							
Interest.....						159,358	
Accounts.....			347		862	172	
Payroll.....							1,123,318
Due from other governmental agencies.....							
Deferred compensation plan assets.....							
Total Assets.....	\$48,881	\$7,436	\$56,553	\$107,743	\$29,658	\$4,235,207	\$1,153,318
Liabilities and fund balances							
Liabilities:							
Vouchers payable.....			\$9,301		\$744	\$3,350	
Accrued payroll.....			11,799				
Due to other funds.....							\$30,000
Due to other units.....							
Due to other governmental agencies.....	\$48,881	\$7,436	35,453	\$107,243	28,914	4,231,857	1,123,318
Deferred revenue.....				500			
Deferred compensation due employees.....							
Total liabilities.....	48,881	7,436	56,553	107,743	29,658	4,235,207	1,153,318
Fund balances:							
Reserved for health fund benefits.....							
Total fund balances.....							
Total liabilities and fund balances.....	\$48,881	\$7,436	\$56,553	\$107,743	\$29,658	\$4,235,207	\$1,153,318

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, 1991

(With comparative totals for September 30, 1990)

	Agency					
	Foster Care System Study	Juvenile Board State Aid Border Project	County Deferred Compensation	Juvenile Board Intensive Supervision Treatment	Juvenile Board Diversionary Treatment	Jail Commissary Profits
Assets						
Cash.....	\$6,069	\$14,493		\$24,857	\$39,575	\$73,332
Investments.....						
Receivables:						
Interest.....						
Accounts.....					1,936	3,750
Payroll.....						
Due from other governmental agencies.....						
Deferred compensation plan assets.....			\$1,455,056			
Total Assets	\$6,069	\$14,493	\$1,455,056	\$24,857	\$41,511	\$77,082
Liabilities and fund balances						
Liabilities:						
Vouchers payable.....	\$744	\$1,953		\$3,408	\$8,653	\$26
Accrued payroll.....				1,502		
Due to other funds.....						
Due to other units.....						
Due to other governmental agencies.....	5,325	12,540		19,947	32,858	77,056
Deferred revenue.....						
Deferred compensation due employees.....			\$1,455,056			
Total liabilities	6,069	14,493	1,455,056	24,857	41,511	77,082
Fund balances:						
Reserved for health fund benefits.....						
Total fund balances						
Total liabilities and fund balances	\$6,069	\$14,493	\$1,455,056	\$24,857	\$41,511	\$77,082

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, 1991

(With comparative totals for September 30, 1990)

	Agency						Totals	
	Other Elected Officials	Special Law Enforcement Imprest Fund	IRS Section 125 Health Fund	IRS Section 457 Retirement	Juvenile Probation Juror Revenues	Year Ended		
						1991	1990	
Assets								
Cash.....	\$4,501,445	\$1,385	\$17,115	\$1,540	\$28,709	\$5,491,429	\$7,473,768	
Investments.....	277,571					6,287,143	3,072,817	
Receivables:								
Interest.....						164,232	49,421	
Accounts.....	185,526	4	5,971	26,570	12	554,479	274,373	
Payroll.....						1,916,358	1,559,166	
Due from other governmental agencies.....	668,687					668,687	353,937	
Deferred compensation plan assets.....						1,455,056	1,075,305	
Total Assets.....	\$5,633,229	\$1,389	\$23,086	\$28,110	\$28,721	\$16,537,384	\$13,858,787	
Liabilities and fund balances								
Liabilities:								
Vouchers payable.....		\$1,500	\$1,770	\$12,901		\$1,550,095	\$1,485,626	
Accrued payroll.....						209,159	142,456	
Due to other funds.....						30,000	30,000	
Due to other units.....	\$1,472,835					1,472,835	1,812,046	
Due to other governmental agencies.....	207,108	(111)	21,316	15,209	\$28,721	7,968,112	6,336,591	
Deferred revenue.....	3,953,286					3,954,186	3,280,995	
Deferred compensation due employees.....						1,455,056	1,075,305	
Total liabilities.....	5,633,229	1,389	23,086	28,110	28,721	16,639,443	14,163,019	
Fund balances:								
Reserved for health fund benefits.....						(102,059)	(304,232)	
Total fund balances.....						(102,059)	(304,232)	
Total liabilities and fund balances.....	\$5,633,229	\$1,389	\$23,086	\$28,110	\$28,721	\$16,537,384	\$13,858,787	

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

**County of El Paso, Texas
Health and Life Benefit Trust Fund
Comparative Balance Sheets
September 30, 1991 and 1990**

	1991	1990
Assets		
Cash.....	\$43,757	\$35,786
Receivables:		
Interest.....		542
Accounts.....	286,572	5,138
Payroll.....	127,136	
Total assets.....	\$457,465	\$41,466
Liabilities and fund balances		
Liabilities:		
Vouchers payable.....	\$558,695	\$345,154
Due to other governmental agencies.....	829	544
Total liabilities.....	559,524	345,698
Reserved for health benefits.....	(102,059)	(304,232)
Total liabilities and fund balances.....	\$457,465	\$41,466

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, 1991

	Balance Oct. 1, 1990	Additions	Deletions	Balance Sept. 30, 1991
Assets				
Cash.....	\$35,786	\$4,764,957	\$4,756,986	\$43,757
Receivables:				
Interest.....	542		542	
Accounts.....	5,138	286,572	5,138	286,572
Payroll.....		127,136		127,136
Total assets.....	\$41,466	\$5,178,665	\$4,762,666	\$457,465
Liabilities and fund balances				
Liabilities:				
Vouchers payable.....	\$345,154	\$558,692	\$345,151	\$558,695
Due to other govern- mental agencies.....	544	2,603,394	2,603,109	829
Total liabilities.....	345,698	3,162,086	2,948,260	559,524
Reserved for health benefits.....	(304,232)	390,604	188,431	(102,059)
Total liabilities and fund balances.....	\$41,466	\$3,552,690	\$3,136,691	\$457,465

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, 1991 and 1990

	1991	1990
Revenues:		
Charges for services:		
Contributions.....	\$2,684,889	\$2,455,710
Interest earnings.....	8,170	18,338
Total revenues.....	2,693,059	2,474,048
Expenditures:		
Health and welfare:		
Claims.....	4,247,147	3,046,403
Administrative.....	65,117	70,382
Miscellaneous.....	153,741	98,333
Total expenditures.....	4,466,005	3,215,118
Excess (deficiency) of revenues over (under) expenditures.....	(1,772,946)	(741,070)
Other financing sources (uses):		
Transfers in.....	1,975,119	100,000
Total other financing sources (uses).....	1,975,119	100,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures.....	202,173	(641,070)
Fund balances October 1	(304,232)	336,838
Fund balances September 30.....	(\$102,059)	(\$304,232)

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, 1991 and 1990**

	1991	1990
Assets		
Cash.....	\$45,937	\$69,609
Investments.....	224,000	125,000
Receivables:		
Interest.....	4,874	2,701
Accounts.....	9,495	6,419
Total assets.....	\$284,306	\$203,729
Liabilities		
Vouchers payable.....	\$8,657	\$929
Payroll.....	2,051	1,892
Due to other governmental agencies.....	273,598	200,908
Total liabilities.....	\$284,306	\$203,729

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, 1991

	Balance Oct. 1, 1990	Additions	Deletions	Balance Sept. 30, 1991
Assets				
Cash.....	\$69,609	\$470,850	\$494,522	\$45,937
Investments.....	125,000	284,000	185,000	224,000
Receivables:				
Interest.....	2,701	4,874	2,701	4,874
Accounts.....	6,419	9,495	6,419	9,495
Total assets.....	\$203,729	\$769,219	\$688,642	\$284,306
Liabilities				
Vouchers payable.....	\$929	\$163,153	\$155,425	\$8,657
Payroll.....	1,892	2,051	1,892	2,051
Due to other govern- mental agencies.....	200,908	75,391	2,701	273,598
Total liabilities.....	\$203,729	\$240,595	\$160,018	\$284,306

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, 1991 and 1990

	1991	1990
Assets		
Cash.....	\$9,472	\$9,643
Receivables:		
Interest.....		45
Accounts.....	35	
Payroll.....	445,914	362,025
Total assets.....	\$455,421	\$371,713
Liabilities		
Vouchers payable.....	\$440,384	\$361,025
Due to other governmental agencies.....	15,037	10,688
Total liabilities.....	\$455,421	\$371,713

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, 1991

	Balance Oct. 1, 1990	Additions	Deletions	Balance Sept. 30, 1991
Assets				
Cash.....	\$9,643	\$10,992,582	\$10,992,753	\$9,472
Receivables:				
Interest.....	45		45	
Accounts.....		35		35
Payroll.....	362,025	445,914	362,025	445,914
Total assets.....	\$371,713	\$11,438,531	\$11,354,823	\$455,421
Liabilities				
Vouchers payable.....	\$361,025	\$441,421	\$362,062	\$440,384
Due to other govern- mental agencies.....	10,688	10,629,992	10,625,643	15,037
Total liabilities.....	\$371,713	\$11,071,413	\$10,987,705	\$455,421

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, 1991 and 1990**

	1991	1990
Assets		
Cash.....	\$212,217	\$366,557
Receivables:		
Interest.....		664
Accounts.....	570	
Payroll.....	219,990	181,591
Total assets.....	\$432,777	\$548,812
Liabilities		
Vouchers payable.....	\$432,313	\$548,310
Due to other governmental agencies.....	464	502
Total liabilities.....	\$432,777	\$548,812

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, 1991

	Balance Oct. 1, 1990	Additions	Deletions	Balance Sept. 30, 1991
Assets				
Cash.....	\$366,557	\$5,468,584	\$5,622,924	\$212,217
Receivables:				
Interest.....	664		664	
Accounts.....		777	207	570
Payroll.....	181,591	219,990	181,591	219,990
Total assets.....	\$548,812	\$5,689,351	\$5,805,386	\$432,777
Liabilities				
Vouchers payable.....	\$548,310	\$432,669	\$548,666	\$432,313
Due to other govern- mental agencies.....	502	5,276,945	5,276,983	464
Total liabilities.....	\$548,812	\$5,709,614	\$5,825,649	\$432,777

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, 1991 and 1990

	1991	1990
Assets		
Cash.....	\$51,868	\$1,590,622
Investments.....	1,750,000	
Accounts receivable.....	25,070	31,813
Total assets.....	\$1,826,938	\$1,622,435
Liabilities		
Vouchers payable.....	\$42,628	\$36,277
Payroll.....	192,231	129,302
Due to other governmental agencies.....	1,591,679	1,456,456
Deferred revenue.....	400	400
Total liabilities.....	\$1,826,938	\$1,622,435

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, 1991

	Balance Oct. 1, 1990	Additions	Deletions	Balance Sept. 30, 1991
Assets				
Cash.....	\$1,590,622	\$12,117,902	\$13,656,656	\$51,868
Investments.....		6,800,000	5,050,000	1,750,000
Accounts receivable.....	31,813	30,349	37,092	25,070
Total assets.....	\$1,622,435	\$18,948,251	\$18,743,748	\$1,826,938
Liabilities				
Vouchers payable.....	\$36,277	\$44,834	\$38,483	\$42,628
Payroll.....	129,302	192,231	129,302	192,231
Due to other govern- mental agencies.....	1,456,456	1,133,929	998,706	1,591,679
Deferred revenue.....	400			400
Total liabilities.....	\$1,622,435	\$1,370,994	\$1,166,491	\$1,826,938

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, 1991 and 1990

	1991	1990
Assets		
Cash.....	\$65,984	\$44,927
Receivables		
Interest.....		215
Accounts.....	3,522	203
Total assets.....	\$69,506	\$45,345
Liabilities		
Vouchers payable.....	\$12,005	\$352
Payroll.....	1,576	1,077
Due to other governmental agencies.....	55,925	43,916
Total liabilities.....	\$69,506	\$45,345

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, 1991

	Balance Oct. 1, 1990	Additions	Deletions	Balance Sept. 30, 1991
Assets				
Cash.....	\$44,927	\$130,686	\$109,629	\$65,984
Receivables				
Interest.....	215		215	
Accounts.....	203	3,522	203	3,522
Total assets.....	\$45,345	\$134,208	\$110,047	\$69,506
Liabilities				
Vouchers payable.....	\$352	\$23,655	\$12,002	\$12,005
Payroll.....	1,077	1,576	1,077	1,576
Due to other govern- mental agencies.....	43,916	131,426	119,417	55,925
Total liabilities.....	\$45,345	\$156,657	\$132,496	\$69,506

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, 1991 and 1990

	1991	1990
Assets		
Cash.....	\$34,507	\$36,180
Accounts receivable.....	4,065	998
Total assets.....	\$38,572	\$37,178
Liabilities		
Vouchers payable.....	\$11,063	
Due to other governmental agencies.....	27,509	\$37,178
Total liabilities.....	\$38,572	\$37,178

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
Statement of Changes in Assets and Liabilities
For the fiscal year ended September 30, 1991

	<u>Balance</u> <u>Oct. 1, 1990</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>Sept. 30, 1991</u>
Assets				
Cash.....	\$36,180	\$521,820	\$523,493	\$34,507
Accounts receivable.....	998	4,065	998	4,065
Total assets.....	\$37,178	\$525,885	\$524,491	\$38,572
Liabilities				
Vouchers payable.....		\$30,746	\$19,683	\$11,063
Due to other govern- mental agencies.....	\$37,178	(1,629)	8,040	27,509
Total liabilities.....	\$37,178	\$29,117	\$27,723	\$38,572

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, 1991 and 1990

	1991	1990
Assets		
Cash.....	\$48,881	\$28,421
Total assets.....	\$48,881	\$28,421
Liabilities		
Vouchers payable.....		\$910
Due to other governmental agencies.....	\$48,881	27,511
Total liabilities.....	\$48,881	\$28,421

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, 1991

	Balance Oct. 1, 1990	Additions	Deletions	Balance Sept. 30, 1991
Assets				
Cash.....	\$28,421	\$38,011	\$17,551	\$48,881
Total assets.....	\$28,421	\$38,011	\$17,551	\$48,881
Liabilities				
Vouchers payable.....	\$910	\$12,324	\$13,234	
Due to other govern- mental agencies.....	27,511	33,642	12,272	\$48,881
Total liabilities.....	\$28,421	\$45,966	\$25,506	\$48,881

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, 1991 and 1990

	1991	1990
Assets		
Cash.....	\$7,436	\$4,023
Accounts receivable.....		670
Total assets.....	\$7,436	\$4,693
Liabilities		
Due to other governmental agencies.....	\$7,436	\$4,693
Total liabilities.....	\$7,436	\$4,693

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, 1991

	Balance Oct. 1, 1990	Additions	Deletions	Balance Sept. 30, 1991
Assets				
Cash.....	\$4,023	\$2,613	(\$800)	\$7,436
Accounts receivable.....	670		670	
Total assets.....	\$4,693	\$2,613	(\$130)	\$7,436
Liabilities				
Due to other govern- mental agencies.....	\$4,693	\$2,743		\$7,436
Total liabilities.....	\$4,693	\$2,743		\$7,436

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, 1991 and 1990

	1991	1990
Assets		
Cash.....	\$56,206	\$115,176
Accounts receivable.....	347	69
Total assets	\$56,553	\$115,245
Liabilities		
Vouchers payable.....	\$9,301	\$5,951
Payroll.....	11,799	10,185
Due to other governmental agencies.....	35,453	99,109
Total liabilities	\$56,553	\$115,245

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, 1991

	Balance Oct. 1, 1990	Additions	Deletions	Balance Sept. 30, 1991
Assets				
Cash.....	\$115,176	\$431,898	\$490,868	\$56,206
Accounts receivable.....	69	315	37	347
Total assets.....	\$115,245	\$432,213	\$490,905	\$56,553
Liabilities				
Vouchers payable.....	\$5,951	\$14,997	\$11,647	\$9,301
Payroll.....	10,185	11,799	10,185	11,799
Due to other govern- mental agencies.....	99,109	112,045	175,701	35,453
Total liabilities.....	\$115,245	\$138,841	\$197,533	\$56,553

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, 1991 and 1990**

	1991	1990
Assets		
Cash.....	\$107,743	\$82,945
Accounts receivable.....		
Total assets.....	\$107,743	\$82,945
Liabilities		
Vouchers payable.....		\$32
Due to other governmental agencies.....	\$107,243	82,413
Deferred revenue.....	500	500
Total liabilities.....	\$107,743	\$82,945

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, 1991

	Balance Oct. 1, 1990	Additions	Deletions	Balance Sept. 30, 1991
Assets				
Cash.....	\$82,945	\$42,516	\$17,718	\$107,743
Accounts receivable.....				
Total assets.....	\$82,945	\$42,516	\$17,718	\$107,743
Liabilities				
Vouchers payable.....	\$32	\$17,688	\$17,720	
Due to other govern- mental agencies.....	82,413	40,806	15,976	\$107,243
Deferrred revenues.....	500			500
Total liabilities.....	\$82,945	\$58,494	\$33,696	\$107,743

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, 1991 and 1990

	1991	1990
Assets		
Cash.....	\$28,796	\$36,142
Accounts receivable.....	862	100
Total assets.....	\$29,658	\$36,242
Liabilities		
Vouchers payable.....	\$744	\$100
Due to other governmental agencies.....	28,914	36,142
Total liabilities.....	\$29,658	\$36,242

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, 1991

	Balance			Balance
	Oct. 1, 1990	Additions	Deletions	Sept. 30, 1991
Assets				
Cash.....	\$36,142	\$56,948	\$64,294	\$28,796
Accounts receivable.....	100	862	100	862
Total assets.....	\$36,242	\$57,810	\$64,394	\$29,658
Liabilities				
Vouchers payable.....	\$100	\$42,921	\$42,277	\$744
Due to other govern- mental agencies.....	36,142	18,877	26,105	28,914
Total liabilities.....	\$36,242	\$61,798	\$68,382	\$29,658

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, 1991 and 1990

	1991	1990
Assets		
Cash.....	\$40,105	\$187,226
Investments.....	4,035,572	2,837,817
Receivables		
Interest.....	159,358	45,254
Accounts.....	172	40,000
Total assets.....	\$4,235,207	\$3,110,297
Liabilities		
Vouchers payable.....	\$3,350	\$157,370
Due to other governmental agencies.....	4,231,857	2,952,927
Total liabilities.....	\$4,235,207	\$3,110,297

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, 1991

	Balance Oct. 1, 1990	Additions	Deletions	Balance Sept. 30, 1991
Assets				
Cash.....	\$187,226	\$4,382,434	\$4,529,555	\$40,105
Investments.....	2,837,817	3,342,960	2,145,205	4,035,572
Receivables				
Interest.....	45,254	159,358	45,254	159,358
Accounts.....	40,000	50,172	90,000	172
Total assets.....	\$3,110,297	\$7,934,924	\$6,810,014	\$4,235,207
Liabilities				
Vouchers payable.....	\$157,370	\$3,350	\$157,370	\$3,350
Due to other govern- mental agencies.....				
	2,952,927	1,714,134	435,204	4,231,857
Total liabilities.....	\$3,110,297	\$1,717,484	\$592,574	\$4,235,207

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, 1991 and 1990

	1991	1990
Assets		
Cash.....	\$30,000	\$30,000
Payroll receivable.....	1,123,318	1,015,550
Total assets.....	\$1,153,318	\$1,045,550
Liabilities		
Due to other funds.....	\$30,000	\$30,000
Due to other governmental agencies.....	1,123,318	1,015,550
Total liabilities.....	\$1,153,318	\$1,045,550

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, 1991

	Balance Oct. 1, 1990	Additions	Deletions	Balance Sept. 30, 1991
Assets				
Cash.....	\$30,000	\$30,392,245	\$30,392,245	\$30,000
Payroll receivable.....	1,015,550	1,174,397	1,066,629	1,123,318
Total assets.....	\$1,045,550	\$31,566,642	\$31,458,874	\$1,153,318
Liabilities				
Due to other funds.....	\$30,000			\$30,000
Due to other govern- mental agencies.....	1,015,550	\$29,376,695	\$29,268,927	1,123,318
Total liabilities.....	\$1,045,550	\$29,376,695	\$29,268,927	\$1,153,318

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, 1991 and 1990

	1991	1990
Assets		
Cash.....	\$6,069	\$2,165
Total assets.....	\$6,069	\$2,165
Liabilities		
Vouchers Payable.....	\$744	
Due to other governmental agencies.....	5,325	\$2,165
Total liabilities.....	\$6,069	\$2,165

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, 1991

	Balance Oct. 1, 1990	Additions	Deletions	Balance Sept. 30, 1991
Assets				
Cash.....	\$2,165	\$3,460	(\$444)	\$6,069
Total assets.....	\$2,165	\$3,460	(\$444)	\$6,069
Liabilities				
Vouchers payable.....		\$4,129	\$3,385	\$744
Due to other governmental agencies.....	\$2,165		(3,160)	5,325
Total liabilities.....	\$2,165	\$4,129	\$225	\$6,069

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, 1991 and 1990**

	1991	1990
Assets		
Cash.....	\$14,493	\$6,022
Total assets.....	\$14,493	\$6,022
Liabilities.....		
Accounts payable.....	\$1,953	\$1,311
Due to other governmental agencies.....	12,540	4,711
Total liabilities.....	\$14,493	\$6,022

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, 1991

	Balance Oct. 1, 1990	Additions	Deletions	Balance Sept. 30, 1991
Assets				
Cash.....	\$6,022	\$30,289	\$21,818	\$14,493
Total assets.....	\$6,022	\$30,289	\$21,818	\$14,493
Liabilities				
Accounts payable.....	\$1,311	\$1,953	\$1,311	\$1,953
Due to other govern- mental agencies.....	4,711	7,829		12,540
Total liabilities.....	\$6,022	\$9,782	\$1,311	\$14,493

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, 1991 and 1990**

	1991	1990
Assets		
Deferred compensation plan assets.....	\$1,455,056	\$1,075,305
Total assets	\$1,455,056	\$1,075,305
Liabilities		
Deferred compensation due employees.....	\$1,455,056	\$1,075,305
Total liabilities	\$1,455,056	\$1,075,305

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, 1991

	Balance Oct. 1, 1990	Additions	Deletions	Balance Sept. 30, 1991
Assets				
Deferred compensation plan assets.....	\$1,075,305	\$379,751		\$1,455,056
Total assets.....	\$1,075,305	\$379,751		\$1,455,056
Liabilities				
Deferred compensation due employees.....	\$1,075,305	\$379,751		\$1,455,056
Total liabilities.....	\$1,075,305	\$379,751		\$1,455,056

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

County of El Paso, Texas
Juvenile Board—Intensive Supervision Treatment Fund
Comparative Balance Sheets
September 30, 1991 and 1990

	1991	1990
Assets		
Cash.....	\$24,857	\$19,139
Total assets.....	\$24,857	\$19,139
Liabilities		
Vouchers payable.....	\$3,408	
Payroll.....	1,502	
Due to other governmental agencies.....	19,947	\$19,139
Total liabilities.....	\$24,857	\$19,139

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

County of El Paso, Texas
Juvenile Board—Intensive Supervision Treatment Fund
Statement of Changes in Assets and Liabilities
For the fiscal year ended September 30, 1991

	Balance Oct. 1, 1990	Additions	Deletions	Balance Sept. 30, 1991
Assets				
Cash.....	\$19,139	\$41,646	\$35,928	\$24,857
Total assets.....	\$19,139	\$41,646	\$35,928	\$24,857
Liabilities				
Vouchers payable.....		\$5,209	\$1,801	\$3,408
Payroll.....		1,502		1,502
Due to other govern- mental agencies.....	\$19,139	35,287	34,479	19,947
Total liabilities.....	\$19,139	\$41,998	\$36,280	\$24,857

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

County of El Paso, Texas
Juvenile Board Diversionary Treatment Fund
Comparative Balance Sheets
September 30, 1991 and 1990

	1991	1990
Assets		
Cash.....	\$39,575	\$30,900
Accounts receivable.....	1,936	11,400
Total assets.....	\$41,511	\$42,300
Liabilities		
Vouchers payable.....	\$8,653	
Due to other governmental agencies.....	32,858	\$42,300
Total liabilities.....	\$41,511	\$42,300

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

County of El Paso, Texas
Juvenile Board Diversionary Treatment Fund
Statement of Changes in Assets and Liabilities
For the fiscal year ended September 30, 1991

	Balance Oct. 1, 1990	Additions	Deletions	Balance Sept. 30, 1991
Assets				
Cash.....	\$30,900	\$72,469	\$63,794	\$39,575
Accounts receivable.....	11,400	26,050	35,514	1,936
Total assets.....	\$42,300	\$98,519	\$99,308	\$41,511
Liabilities				
Vouchers payable.....		\$18,790	\$10,137	\$8,653
Due to other govern- mental agencies.....	\$42,300	68,113	77,555	32,858
Total liabilities.....	\$42,300	\$86,903	\$87,692	\$41,511

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, 1991 and 1990**

	1991	1990
Assets		
Cash.....	\$73,332	\$87,390
Accounts receivable.....	3,750	
Total assets.....	\$77,082	\$87,390
Liabilities		
Vouchers payable.....	\$26	\$27,905
Due to other governmental agencies.....	77,056	59,485
Total liabilities.....	\$77,082	\$87,390

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, 1991

	Balance Oct. 1, 1990	Additions	Deletions	Balance Sept. 30, 1991
Assets				
Cash.....	\$87,390	\$33,148	\$47,206	\$73,332
Accounts receivable.....		3,750		3,750
Total assets.....	\$87,390	\$36,898	\$47,206	\$77,082
Liabilities				
Vouchers payable.....	\$27,905	\$19,442	\$47,321	\$26
Due to other govern-- mental agencies.....	59,485	36,600	19,029	77,056
Total liabilities.....	\$87,390	\$56,042	\$66,350	\$77,082

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, 1991**

(With comparative totals for September 30, 1990)

	Tax Assessor Collector	County Clerk	Sheriff's Department & Justices of the Peace	District Clerk	Totals Year Ended	
					1991	1990
Assets						
Cash.....	\$2,196,268	\$479,485	\$693,911	\$1,131,781	\$4,501,445	\$4,690,895
Investments.....		277,571			277,571	110,000
Accounts receivable.....	7,043	21,578	156,295	610	185,526	177,563
Due from other governmental agencies.....	217		668,470		668,687	353,937
Total Assets.....	\$2,203,528	\$778,634	\$1,518,676	\$1,132,391	\$5,633,229	\$5,332,395
Liabilities						
Due to other units.....	\$322	\$248,305	\$416,777	\$807,431	\$1,472,835	\$1,812,046
Due to other govern- mental agencies.....	197,274	8,902	932		207,108	240,254
Deferred revenue.....	2,005,932	521,427	1,100,967	324,960	3,953,286	3,280,095
Total liabilities.....	\$2,203,528	\$778,634	\$1,518,676	\$1,132,391	\$5,633,229	\$5,332,395

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, 1991 and 1990**

	1991	1990
Assets		
Cash.....	\$2,196,268	\$2,146,496
Accounts receivable.....	7,043	25,235
Due from other governmental agencies.....	217	68
Total assets.....	\$2,203,528	\$2,171,799
Liabilities		
Due to other units.....	\$322	\$235
Due to other governmental agencies.....	197,274	230,689
Deferred revenue.....	2,005,932	1,940,875
Total liabilities.....	\$2,203,528	\$2,171,799

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, 1991

	Balance Oct. 1, 1990	Additions	Deletions	Balance Sept. 30, 1991
Assets				
Cash.....	\$2,146,496	\$107,737,855	\$107,688,083	\$2,196,268
Accounts receivable.....	25,235	248,688	266,880	7,043
Due from other governmental agencies.....	68	3,445	3,296	217
Total assets.....	\$2,171,799	\$107,989,988	\$107,958,259	\$2,203,528
Liabilities				
Due to other units.....	\$235	\$1,826	\$1,739	\$322
Due to other govern- mental agencies.....	230,689	22,689,379	22,722,794	197,274
Deferred revenue.....	1,940,875	61,009,040	60,943,983	2,005,932
Total liabilities.....	\$2,171,799	\$83,700,245	\$83,668,516	\$2,203,528

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, 1991 and 1990**

	1991	1990
Assets		
Cash.....	\$479,485	\$285,543
Investments.....	277,571	110,000
Accounts receivable.....	21,578	19,616
Due from other governmental agencies.....		128,326
Total Assets.....	\$778,634	\$543,485
Liabilities		
Due to other units.....	\$248,305	\$135,387
Due to other governmental agencies.....	8,902	8,685
Deferred revenue.....	521,427	399,413
Total liabilities.....	\$778,634	\$543,485

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, 1991

	Balance Oct. 1, 1990	Additions	Deletions	Balance Sept. 30, 1991
Assets				
Cash.....	\$285,543	\$2,418,453	\$2,224,511	\$479,485
Investments.....	110,000	170,529	2,958	277,571
Accounts receivable.....	19,616	198,019	196,057	21,578
Due from other governmental agencies.....	128,326		128,326	
Total assets.....	\$543,485	\$2,787,001	\$2,551,852	\$778,634
Liabilities				
Due to other units.....	\$135,387	\$172,192	\$59,274	\$248,305
Due to other govern- mental agencies.....	8,685	108,190	107,973	8,902
Deferred revenue.....	399,413	1,642,440	1,520,426	521,427
Total liabilities.....	\$543,485	\$1,922,822	\$1,687,673	\$778,634

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, 1991 and 1990

	1991	1990
Assets		
Cash.....	\$693,911	\$639,109
Accounts receivable.....	156,295	132,485
Due from other governmental agencies.....	668,470	225,543
Total assets.....	\$1,518,676	\$997,137
Liabilities		
Due to other units.....	\$416,777	\$421,205
Due to other governmental agencies.....	932	880
Deferred revenue.....	1,100,967	575,052
Total liabilities.....	\$1,518,676	\$997,137

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, 1991

	Balance Oct. 1, 1990	Additions	Deletions	Balance Sept. 30, 1991
Assets				
Cash.....	\$639,109	\$5,735,884	\$5,681,082	\$693,911
Accounts receivable.....	132,485	313,829	290,019	156,295
Due from other governmental agencies.....	225,543	2,605,951	2,163,024	668,470
Total assets.....	\$997,137	\$8,655,664	\$8,134,125	\$1,518,676
Liabilities				
Due to other units.....	\$421,205	\$2,575,491	\$2,579,919	\$416,777
Due to other govern- mental agencies.....	880	3,147	3,095	932
Deferred revenue.....	575,052	3,445,565	2,919,650	1,100,967
Total liabilities.....	\$997,137	\$6,024,203	\$5,502,664	\$1,518,676

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, 1991 and 1990**

	1991	1990
Assets		
Cash.....	\$1,131,781	\$1,619,747
Accounts receivable.....	610	227
Total assets.....	\$1,132,391	\$1,619,974
Liabilities		
Due to other units.....	\$807,431	\$1,255,219
Deferred revenue.....	324,960	364,755
Total liabilities.....	\$1,132,391	\$1,619,974

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, 1991**

	Balance Oct. 1, 1990	Additions	Deletions	Balance Sept. 30, 1991
Assets				
Cash.....	\$1,619,747	\$17,678,143	\$18,166,109	\$1,131,781
Accounts receivable.....	227	198,741	198,358	610
Total assets.....	\$1,619,974	\$17,876,884	\$18,364,467	\$1,132,391
Liabilities				
Due to other units.....	\$1,255,219	\$488,264	\$936,052	\$807,431
Deferred revenue.....	364,755	1,684,319	1,724,114	324,960
Total liabilities.....	\$1,619,974	\$2,172,583	\$2,660,166	\$1,132,391

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

County of El Paso, Texas
Special Law Enforcement Imprest Fund
Comparative Balance Sheets
September 30, 1991 and 1990

	1991	1990
Assets		
Cash.....	\$1,385	
Accounts receivable.....	4	
Total assets.....	\$1,389	
Liabilities		
Vouchers payable.....	\$1,500	
Due to other governmental agencies.....	(111)	
Total liabilities.....	\$1,389	

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

County of El Paso, Texas
Special Law Enforcement Imprest Fund
Statement of Changes in Assets and Liabilities
For the fiscal year ended September 30, 1991

	Balance Oct. 1, 1990	Additions	Deletions	Balance Sept. 30, 1991
Assets				
Cash.....		\$2,385	\$1,000	\$1,385
Accounts receivable.....		4		4
Total assets.....		\$2,389	\$1,000	\$1,389
Liabilities				
Vouchers payable.....		\$1,500		\$1,500
Due to other govern- mental agencies.....			\$111	(111)
Total liabilities.....		\$1,500	\$111	\$1,389

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

County of El Paso, Texas
IRS Section 125 Health Benefits Fund
Comparative Balance Sheets
September 30, 1991 and 1990

	1991	1990
Assets		
Cash.....	\$17,115	
Accounts receivable.....	5,971	
Total assets.....	\$23,086	
Liabilities		
Vouchers payable.....	\$1,770	
Due to other governmental agencies.....	21,316	
Total liabilities.....	\$23,086	

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

County of El Paso, Texas
IRS Section 125 Health Fund
Statement of Changes in Assets and Liabilities
For the fiscal year ended September 30, 1991

	Balance Oct. 1, 1990	Additions	Deletions	Balance Sept. 30, 1991
Assets				
Cash.....		\$80,050	\$62,935	\$17,115
Accounts receivable.....		5,971		5,971
Total assets.....		\$86,021	\$62,935	\$23,086
Liabilities				
Vouchers payable.....		\$1,770		\$1,770
Due to other govern- mental agencies.....		21,316		21,316
Total liabilities.....		\$23,086		\$23,086

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

**County of El Paso, Texas
 IRS Section 457 Retirement Fund
 Comparative Balance Sheets
 September 30, 1991 and 1990**

	1991	1990
Assets		
Cash.....	\$1,540	
Accounts receivable.....	26,570	
Total assets	\$28,110	
Liabilities		
Vouchers payable.....	\$12,901	
Due to other governmental agencies.....	15,209	
Total liabilities	\$28,110	

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

County of El Paso, Texas
IRS Section 457 Supplement Retirement Fund
Statement of Changes in Assets and Liabilities
For the fiscal year ended September 30, 1991

	Balance Oct. 1, 1990	Additions	Deletions	Balance Sept. 30, 1991
Assets				
Cash.....		\$384,138	\$382,598	\$1,540
Accounts receivable.....		26,570		26,570
Total assets.....		\$410,708	\$382,598	\$28,110
Liabilities				
Vouchers payable.....		\$12,901		\$12,901
Due to other govern- mental agencies.....		408,311	\$393,102	15,209
Total liabilities.....		\$421,212	\$393,102	\$28,110

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

County of El Paso, Texas
Juvenile Probation Juror Revenues
Comparative Balance Sheets
September 30, 1991 and 1990

	<u>1991</u>	<u>1990</u>
Assets		
Cash.....	\$28,709	
Accounts receivable.....	12	
Total assets.....	<u>\$28,721</u>	
Liabilities		
Vouchers payable.....		
Due to other governmental agencies.....	\$28,721	
Total liabilities.....	<u>\$28,721</u>	

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

County of El Paso, Texas
Juvenile Probation Juror Revenues
Statement of Changes in Assets and Liabilities
For the fiscal year ended September 30, 1991

	Balance Oct. 1, 1990	Additions	Deletions	Balance Sept. 30, 1991
Assets				
Cash.....		\$28,757	\$48	\$28,709
Accounts receivable.....		12		12
Total assets.....		\$28,769	\$48	\$28,721
Liabilities				
Vouchers payable.....		\$48	\$48	
Due to other govern- mental agencies.....		28,721		\$28,721
Total liabilities.....		\$28,769	\$48	\$28,721

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

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, 1991 and 1990

	<u>1991</u>	<u>1990</u>
General fixed assets:		
Land.....	\$5,407,908	\$5,324,266
Buildings.....	56,000,354	49,152,852
Improvements other than buildings.....	3,384,818	2,291,024
Machinery and equipment.....	13,529,925	8,056,057
Construction in progress.....	44,395,434	30,991,019
Total general fixed assets.....	<u><u>\$122,718,439</u></u>	<u><u>\$95,815,218</u></u>
Investment in general fixed assets by source:		
General fund.....	\$13,211,529	\$7,737,661
Special revenue funds.....	3,689,513	2,595,719
Capital projects funds.....	105,817,397	85,481,838
Total investment in general fixed assets.....	<u><u>\$122,718,439</u></u>	<u><u>\$95,815,218</u></u>

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, 1991

Function and Activity	Improvement Machinery			Total
	Land	Buildings	Other Than Buildings and Equipment in Progress	
General government:				
County judge.....			\$39,192	\$39,192
County auditor.....			110,111	110,111
County treasurer.....			5,196	5,196
County purchasing agent.....			257,359	257,359
County personnel.....			27,289	27,289
County clerk.....			83,206	83,206
County commissioners.....			22,510	22,510
Bail bond administration.....			2,685	2,685
District clerk.....			81,515	81,515
Data processing.....			2,434,589	2,434,589
County elections.....			48,783	48,783
County attorney.....			65,138	65,138
District attorney.....			82,959	82,959
County courthouse and archives.....	\$5,324,266	\$18,670,015	1,921,748	25,916,029
Courthouse furnishings.....			2,561,319	2,561,319
County communications.....			22,257	22,257
County tax assessor-collector.....			139,345	139,345
Records management.....			331,242	331,242
Total general government.....	\$5,324,266	\$18,670,015	8,236,443	32,230,724
Administration of justice:				
District courts administration.....			19,934	19,934
34th district court.....			18,006	18,006
41st district court.....			9,354	9,354
65th district court.....			13,014	13,014
120th district court.....			14,518	14,518
168th district court.....			9,434	9,434
171st district court.....			9,532	9,532
205th district court.....			6,353	6,353
210th district court.....			3,815	3,815
243rd district court.....			7,983	7,983
327th district court.....			6,724	6,724
346th district court.....			16,224	16,224
County law library.....			16,278	16,278
Court masters.....			21,290	21,290
Criminal law magistrate court.....			3,098	3,098
County courts administration.....			8,143	8,143
County court—at-law no. 1.....			14,488	14,488
County court—at-law no. 2.....			7,195	7,195
County court—at-law no. 3.....			9,435	9,435
County court—at-law no. 4.....			17,779	17,779
County court—at-law no. 5.....			7,672	7,672
Criminal justice information system administration.....			15,561	15,561
Public defender administration.....			19,003	19,003
Justice of the peace no. 1.....			20,023	20,023
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.....			11,885	11,885
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, 1991

Function and Activity	Improvement Machinery				Total
	Land	Buildings	Buildings Other Than	Equipment and Construction in Progress	
Administration of justice—continued					
Justice of the peace no. 6.....				\$37,550	\$37,550
Justice of the peace no. 7.....				22,824	22,824
Court of civil appeals.....				43,147	43,147
Detoxification center.....				95,316	95,316
Total administration of justice..				530,525	530,525
Public safety:					
County sheriff and jail.....	\$30,889,266			1,824,491	32,713,757
Adult probation.....				35,992	35,992
Juvenile detention/probation.....	6,441,073	\$13,701		208,842	6,663,616
Narcotics detection & apprehension...				111,976	111,976
Total public safety.....	37,330,339	13,701		2,181,301	39,525,341
Health and welfare:					
General assistance.....				4,162	4,162
Child guidance.....					
Medical examiner.....				100,261	100,261
Nutrition.....				318,396	318,396
Veterans' assistance.....				3,126	3,126
Lower Valley Health Clinic.....	\$83,642				83,642
Total health and welfare.....	83,642			425,945	509,587
Resource development:					
Agricultural co-op extension.....				39,818	39,818
Tourist and convention center.....				126,359	126,359
Economic & community development				5,315	5,315
Total resource development.....				171,492	171,492
Culture and recreation:					
Ascarate park/golf course.....				637,255	637,255
Coliseum.....		1,093,794		136,682	1,230,476
County library.....				21,817	21,817
Total culture and recreation.....		1,093,794		795,754	1,889,548
Road and bridges.....			2,277,323	1,188,465	3,465,788
Construction in progress:					
Construction in progress Courthouse..				\$40,736,019	40,736,019
Construction in progress Old Juvenile Justice Center.....				395,207	395,207
Construction in progress Morgue.....				154,069	154,069
Construction in progress Ascarate Park Substation.....				104,909	104,909
Construction in progress Lower Valley Health Clinic.....				12,360	12,360
Construction in progress Aquatic Center.....				2,992,870	2,992,870
Total Construction in progress..				44,395,434	44,395,434
Total general fixed assets.....	\$5,407,908	\$56,000,354	\$4,478,612	\$13,529,925	\$44,395,434
					\$122,718,439

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, 1991

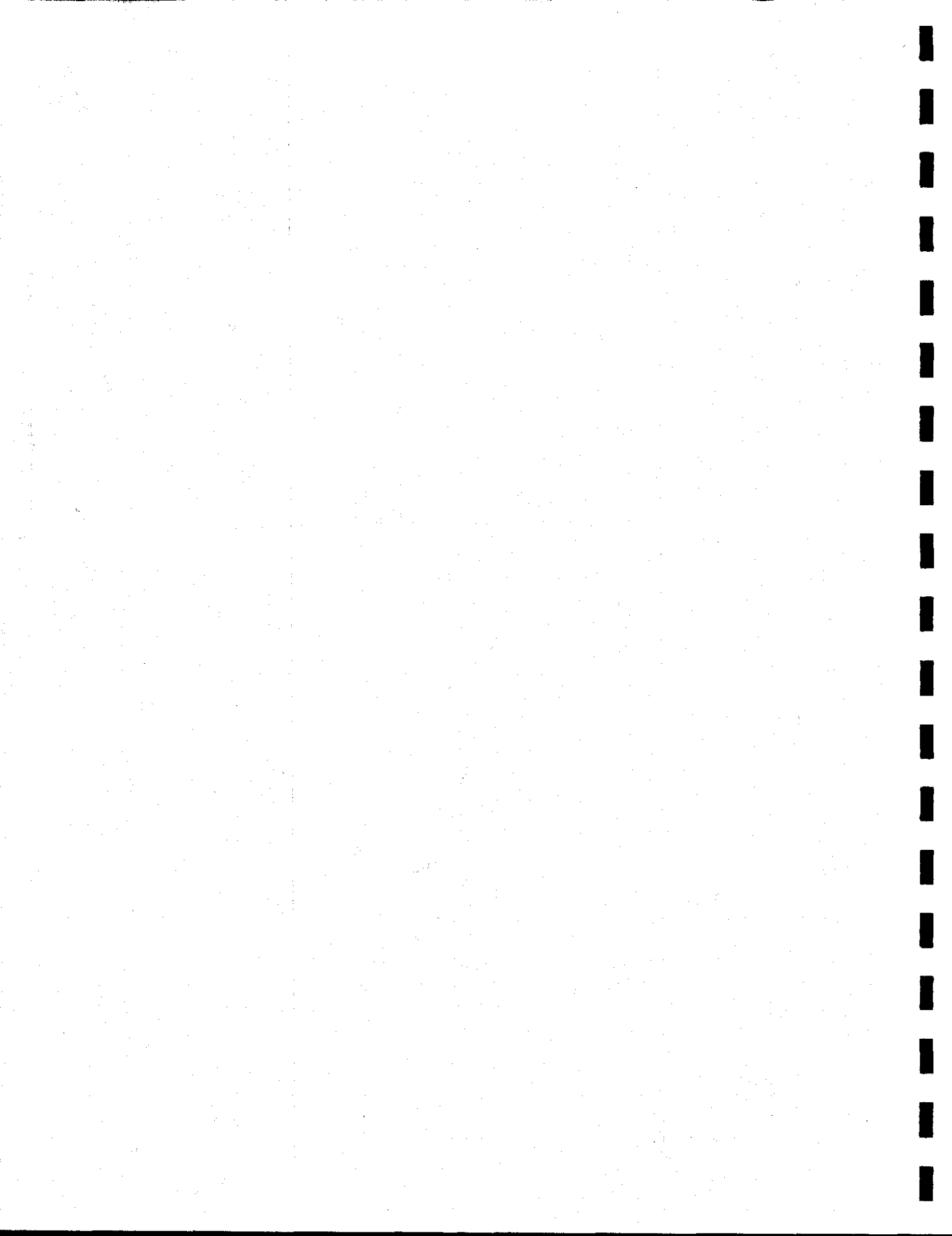
Function and activity	General Fixed Assets			General Fixed Assets
	October 1, 1990	Additions	Deductions	September 30, 1991
General government:				
County judge.....	\$37,098	\$2,094		\$39,192
County auditor.....	94,134	15,977		110,111
County treasurer.....	5,196			5,196
County purchasing agent.....	240,475	16,884		257,359
County personnel.....	27,289			27,289
County clerk.....	82,021	1,185		83,206
County commissioners.....	18,792	3,718		22,510
Bail bond administration.....	2,685			2,685
District clerk.....	68,962	12,553		81,515
Data processing.....	1,671,059	767,520	\$3,990	2,434,589
County elections.....	48,434	349		48,783
County attorney.....	62,118	3,020		65,138
District attorney.....	76,303	6,656		82,959
County courthouse and archives.....	17,651,935	8,264,094		25,916,029
Courthouse furnishings.....		2,561,319		2,561,319
County communications.....	8,168	14,089		22,257
County tax assessor—collector.....	135,618	5,022	1,295	139,345
Records management.....	33,726	297,515		331,241
Total general government.....	20,264,013	11,971,995	5,285	32,230,723
Administration of justice:				
District courts administration.....	11,990	7,944		19,934
34th district court.....	14,743	3,263		18,006
41st district court.....	6,034	3,320		9,354
65th district court.....	12,317	697		13,014
120th district court.....	9,977	4,541		14,518
168th district court.....	9,034	400		9,434
171st district court.....	8,453	1,079		9,532
205th district court.....	5,815	538		6,353
210th district court.....	3,815			3,815
243rd district court.....	6,433	1,550		7,983
327th district court.....	6,724			6,724
346th district court.....	15,846	378		16,224
County law library.....	3,199	13,079		16,278
Court masters.....	14,674	6,616		21,290
Criminal law magistrate court.....	1,054	2,044		3,098
County courts administration.....	1,503	6,640		8,143
County court—at-law no. 1.....	10,531	3,957		14,488
County court—at-law no. 2.....	6,530	665		7,195
County court—at-law no. 3.....	8,223	1,212		9,435
County court—at-law no. 4.....	17,350	429		17,779
County court—at-law no. 5.....	7,293	379		7,672
Criminal justice information system administration.....	15,561			15,561
Public defender administration.....	16,004	2,999		19,003
Justice of the peace no. 1.....	\$16,588	\$3,435		\$20,023

County of El Paso, Texas
 Schedule of Changes in General Fixed Assets—By Function and Activity
 For the fiscal year ended September 30, 1991

Function and activity	General Fixed Assets			General Fixed Assets
	October 1, 1990	Additions	Deductions	September 30, 1991
Administration of justice—Continued				
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	\$397		11,885
Justice of the peace no. 5.....	14,759			14,759
Justice of the peace no. 6.....	25,744	11,806		37,550
Justice of the peace no. 7.....	16,477	6,347		22,824
Court of civil appeals.....	43,147			43,147
Detoxification center.....	76,036	19,280		95,316
Total administration of justice...	427,530	102,995		530,525
Public safety:				
County sheriff and jail.....	32,648,174	67,140	\$1,556	32,713,758
Adult probation.....	32,643	3,349		35,992
Juvenile detention/probation.....	6,658,920	4,696		6,663,616
Narcotic detection & apprehension....	41,288	70,688		111,976
Total public safety.....	39,381,025	145,873	1,556	39,525,342
Health and welfare:				
General assistance.....	3,655	507		4,162
Child guidance.....				
Medical examiner.....	75,114	25,147		100,261
Nutrition.....	318,396			318,396
Veteran's assistance.....	3,126			3,126
Lower Valley Health Clinic.....		83,642		83,642
Total health and welfare.....	400,291	109,296		509,587
Resource development:				
Agricultural co-op extension.....	33,221	6,597		39,818
Tourist and convention center.....	113,173	13,186		126,359
Economic & community dev.....	447	4,868		5,315
Total resource development.....	146,841	24,651		171,492
Culture and recreation:				
Ascarate park/golf course.....	580,916	56,339		637,255
Coliseum.....	136,363	1,094,113		1,230,476
County library.....	21,817			21,817
Total culture and recreation.....	739,096	1,150,452		1,889,548
Roads & bridges.....	3,465,403	385		3,465,788
Construction in progress.....	30,991,019	19,917,748	6,513,333	44,395,434
Total general fixed assets.....	\$95,815,218	\$33,423,395	\$6,520,174	\$122,718,439

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

THIS PAGE WAS LEFT BLANK INTENTIONALLY



STATISTICAL SECTION

Table 1

County of El Paso, Texas
General Governmental Expenditures by Function (1)
Last Ten Fiscal Years
(Unaudited)
(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
1982	\$ 8,811	\$2,757	\$ 5,513	\$ 4,991	-	\$ 917	\$ 769	\$1,271	\$1,778	\$11,087	\$ 37,894
1983	8,643	3,034	6,708	4,336	-	1,112	1,288	1,234	2,223	5,779	34,357
1984	9,867	3,014	8,732	4,984	-	1,171	2,343	1,292	2,188	2,670	36,261
1985	12,116	3,197	9,927	3,806	-	1,623	2,569	1,248	2,152	4,154	40,792
1986	10,654	4,368	12,151	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	9,967	1,211	2,002	3,299	1,679	7,340	23,171	94,142
1991	18,660	9,839	24,207	11,975	1,808	2,228	3,755	1,330	7,436	25,503	106,741

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

Table 2

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

Fiscal Year	Licenses and Inter-governmental Charges for							Total
	Taxes	Permits	governmental	Services	Fines	Interest	Miscellaneous	
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
1991	40,413	168	10,851	13,778	1,514	3,543	2,122	72,389

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

Table 2A

County of El Paso, Texas
General Governmental Tax Revenues by Source
Last Ten Fiscal Years
(Unaudited)
(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
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
1991	22,015	15,969	1,408	150	49	-	822	40,413

County of El Paso, Texas
Property Tax Levies and Collections
Last Ten Fiscal Years
(Unaudited)
(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
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
1991	22,169	20,629	93.05	1,386	22,015	99.31	3,389	15.29

Table 4

County of El Paso, Texas
Assessed and Estimated Actual Value of Property
Last Ten Fiscal Years
(Unaudited)
(amounts expressed in thousands)

Fiscal Year	Real Property		Personal Property		Exemptions	Total		Ratio of Total Assessed Value to
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Real Property	Assessed Value	Estimated Actual Value	Total Estimated Actual Value
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
1991	11,549,574	11,549,574	2,086,753	2,086,753	1,589,151	12,047,176	13,636,327	88.35

Table 5

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

Name of Government	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991
Anthony Ind. School District	\$.79000	\$.78000	\$.81000	\$.96500	\$.86840	\$.92450	\$.73800	\$.86500	\$1.04000	\$.33000
Canutillo Ind. School District	.95000	.94000	.94000	.64880	.64680	.72670	.72256	.83300	1.01250	.41400
City of Anthony	.31000	.31000	.31000	.28000	.19992	.24161	.23796	.21005	.23664	.23590
City of El Paso	.53120	.53120	.53120	.45224	.45948	.49533	.49542	.51616	.56024	.60746
City of Horizon									.12547	.12547
City of Socorro						.33000	.33000	.33000	.28000	.29811
Clint Ind. School District	1.08000	1.08000	1.38000	1.32000	1.29000	1.26000	1.29000	1.63000	1.70000	.61200
County of El Paso	.22300	.23098	.23098	.20823	.22610	.22610	.22610	.19610	.18669	.25356
El Paso Community College	.05273	.05493	.06473	.05756	.06746	.06731	.09833	.09375	.09696	.09894
El Paso County Education District										.83600
EPCO Rural Fire Prev. Dist. No. 1	.03000	.03000	.03000	.03000	.02999	.03000	.03000	.02967	.03000	.03000
EPCO Rural Fire Prev. Dist. No. 2						.30000	.03000	.03000	.03000	.03000
EPCO Tornillo Water Improvement Dist.							1.00000	.09720	.08415	.08690
EPCO Water Authority (Horizon)	.55550	.53000	.53000	.58000	.58000	.53250	.50000	.49500	.50000	.45523
El Paso Ind. School District	.72600	.75770	.77410	.67820	.45948	.73493	.77309	1.00390	1.00390	.36451
Fabens Ind. School District	1.07000	1.07000	1.07000	.93000	.99500	1.15000	1.15000	1.15000	1.15000	.35400
Hacienda Del Norte Water Imp. Dist.	.35000	.34000	.33990	.20865	.19745	.19386	.19828	.14848	.14583	.14437
Homestead Municipal Util. Dist. No. 1					1.51000	1.17396	1.18612	1.32635	1.32635	1.32635
Homestead Municipal Util. Dist. No. 2							.50000	1.50000		
Lower Valley Water Authority						.12000	.12000	.12000	.12000	.12000
R. E. Thomason General Hospital	.13166	.16186	.16186	.14360	.14448	.14920	.18701	.18804	.28230	.21468
San Elizario Ind. School District	1.51000	1.93000	1.90000	1.28000	1.29600	1.27469	1.01848	.98263	1.67148	1.00941
Socorro Ind. School District	.94000	1.14000	1.03000	.75030	.75030	1.04258	1.03000	1.19960	1.38680	.51736
Tornillo Ind. School District	1.25000	1.38500	1.30000	1.09000	1.05388	1.05070	1.06583	1.05936	1.49000	.50456
Town of Clint	.16000	.16170	.15700	.12456	.24453	.24430	.24430	.24430	.23962	.24497
Westway Water Imp. District	1.10000	1.10000	1.10000	.64000	.61517	.62134	.56000	.81748	1.04398	1.01852
Ysleta Ind. School District	.80500	.87060	.87060	.76959	.76902	.80207	.80207	1.00022	.99784	.42000

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

Table 6

County of El Paso, Texas
Principal Taxpayers
September 30, 1991
(Unaudited)
(amounts expressed in thousands)

Taxpayer	Type of Business	1991 Assessed Valuation	Percentage of Total Assessed Valuation
Southwestern Bell Telephone	Telephone communications	\$ 153,267	1.27%
Phelps-Dodge Refining Corp.	Copper refinery	145,220	1.21
El Paso Electric Company	Electric utility	131,084	1.09
Baxter Healthcare Corp.	Medical supplies	129,848	1.08
Chevron U.S.A., Inc.	Oil refinery	115,017	0.95
El Paso Natural Gas Company	Natural gas pipeline supplier	97,243	0.81
ASARCO, Inc.	Smelting and refining	68,067	0.56
Rockwell International Corp.	Electronics manufacturer	65,718	0.55
El Paso Refinery, Inc.	Oil refinery	59,993	0.50
Southern Union Gas Company	Natural gas utility	36,375	0.30
Totals		<u>\$1,001,832</u>	<u>8.32%</u>

Table 7

County of El Paso, Texas
Operating Budgets for Various Funds
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Debt Service Fund	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Total
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
1991	7,701,148	68,191,042	15,870,898	30,859,048	15,097,567	137,719,703

Table 8

County of El Paso, Texas
Computation of Legal Debt Margin
September 30, 1991
(Unaudited)
(amounts expressed in thousands)

Assessed Valuation:	
Assessed Value of Real Property	\$ 9,960,423
Assessed Value of Personal Property	<u>2,086,753</u>
Total Assessed Value	<u><u>\$12,047,176</u></u>
Legal debt margin:	
Debt limitation – 5% of Total Assessed Value	\$ 602,359
Debt Applicable to Limitation:	
Total bonded debt	\$77,350
Less: Amount available for repayment of general obligation bonds	<u>1,558</u>
Total debt applicable to limitation	<u><u>75,792</u></u>
Legal debt margin	<u><u>\$ 526,567</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
(Unaudited)

Fiscal Year	Population(1)(2)	Assessed Value(1)	Gross Bonded Debt(1)	Less Debt Service Fund(1)(3)	Net Bonded Debt(1)	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt Per Capita
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
1991	611	12,047,176	77,350	1,558	75,792	0.63	124.05

(1) Amounts expressed in thousands.

(2) Source: El Paso Chamber of Commerce.

(3) Amounts available for repayment of general obligation bonds.

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
(Unaudited)
(amounts expressed in thousands)

Fiscal Year	Principal	Interest Plus Agent and Noncommitant Fees	Total Debt Service	Total General Governmental Expenditures (1)	Ratio of Debt Service to General Governmental Expenditures
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	46,037	4.66
1987	250	3,317	3,567	53,292	6.69
1988	1,375	2,051	3,426	63,020	5.44
1989	2,080	5,789	7,869	75,869	10.37
1990	2,520	4,687	7,207	94,142	7.66
1991	2,940	4,496	7,436	106,741	6.97

(1) Includes general, special revenue, debt service and capital projects 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, 1991
 (Unaudited)

Jurisdiction	General Obligation Bonded Debt Outstanding	Percentage Applicable to County of El Paso	Amount Applicable to County of El Paso
Direct:			
County of El Paso	\$ 77,350	100%	\$ 77,350
Overlapping:			
Anthony Independent School District	2,487	100	2,487
Canutillo Independent School District	1,408	100	1,408
City of Anthony	564	100	564
City of El Paso	102,535	100	102,535
City of Socorro	61	100	61
Clint Independent School District	1,721	100	1,721
El Paso Community College	20,000	100	20,000
El Paso County Water Authority (Horizon)	1,712	100	1,712
El Paso Independent School District	107,500	100	107,500
Fabens Independent School District	2,355	100	2,355
Homestead Municipal Utility District	1,995	100	1,995
R. E. Thomason General Hospital	52,320	100	52,320
San Elizario Independent School District	3,655	100	3,655
Socorro Independent School District	81,815	100	81,815
Tornillo Independent School District	2,135	100	2,135
Westway Water Improvement District	861	100	861
Ysleta Independent School District	89,554	100	89,554
TOTAL	\$550,028	100%	\$550,028

Table 12

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

Fiscal Year	Total Tax Rate	Maintenance and Operations Tax Rate	Debt Service Tax Rate
1982	\$0.20000	\$0.17189	\$0.02811
1983	0.22300	0.19315	0.02985
1984	0.23098	0.20893	0.02205
1985	0.23098	0.22102	0.00996
1986	0.20823	0.18779	0.02044
1987	0.22610	0.19512	0.03098
1988	0.22610	0.19856	0.02754
1989	0.22610	0.15822	0.06788
1990	0.19610	0.13890	0.05720
1991	0.18669	0.13440	0.05229

(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
(Unaudited)**

Fiscal Year	Population(1)	Per Capita Income(1)	Median Age(2)	Education Level		Unemployment Rate (3)
				In Years of Formal Schooling(2)	Schools Enrollment(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	11.9	141,124	10.7
1991	611,000	11,361	27.0	12.3	160,774	10.8

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
(Unaudited)

Fiscal Year	Property Value (1)				Commercial Construction (2)		Residential Construction (2)		Bank Deposits(1)(3)
	Commercial	Residential	Exemptions	Total	Number of units	Value(1)	Number of units	Value(1)	
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
1991	5,318,168	8,318,159	1,589,151	12,047,176	205	85,777	1,341	74,077	6,824,250

(1) Amounts expressed in thousands.

(2) Source: Public Inspection Department, City of El Paso, Texas.

Table 15

County of El Paso, Texas
Employee Retirement Plan
Analysis of Funding Progress
Last Ten Calendar Years
(Unaudited)
(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
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
1990	35.5	31.0	114.7	4.5	37.7	12.0

County of El Paso, Texas
Miscellaneous Statistics
September 30, 1991
(Unaudited)

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
1960	314,070
1970	359,291
1980	479,899
1990	606,783
1991	611,000

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%
1990	256,700	229,300	10.7%
1991	259,900	231,800	10.8%

Table 16, Cont.

Road and Highways

There are about 580 miles of roads in the County.

Employees

The County employs 2,036 people, including those people employed by the Sheriff's department.

Recreation

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.

Educational
Facilities

University of Texas at El Paso
enrollment - 16,524 students
El Paso Community College
enrollment - 17,149 students
High schools - 24
Junior high schools - 28
Intermediate and elementary schools - 93
Private schools - 20 elementary and 6 high
schools
Business and vocational schools - 33

Medical
Facilities

Twenty four hospitals provide 2,060 beds.
County ratios:
Doctors to population, 1 to 503
Dentists to population, 1 to 4,050
Hospital beds to population, 1 to 293

William Beaumont Army Medical Center serving active and retired military personnel, has 371 beds not included in the above figures.

Finance

Federal and state chartered banks - 12
with 29 branch locations.
Savings and loan associations - 5 with 10
branch locations.
Credit Unions - 23 with 32 branch locations.

Retail Sales

	1988	1989	1990
	\$3,485,610,020	\$3,354,529,601	\$6,824,250,000

Cultural

Churches	348
Major newspapers	2
Radio stations	22
Local television station	10
Cable TV is available	

THIS PAGE WAS LEFT BLANK INTENTIONALLY