



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED SEPTEMBER 30

1992

COUNTY OF EL PASO, TEXAS

Comprehensive Annual Financial Report For the Fiscal Year Ended September 30, 1992

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

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INTRODUCTORY SECTION



COUNTY OF EL PASO
OFFICE OF THE COUNTY AUDITOR

S. E. SEELY
COUNTY AUDITOR

January 13, 1993

ROOM 406 COUNTY COURTHOUSE BUILDING
500 EAST SAN ANTONIO STREET
EL PASO, TEXAS 79901-2421
(915) 546-2040

The Honorable District Judges, County Court at Law Judges, Probate Judge 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, 1992 is submitted herewith as required by the provisions contained in the *Texas Local Government Code*, § 114.025. The County Auditor's staff prepared this CAFR.

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 that states 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 improve the readers' understanding of the County's financial affairs, this CAFR has been divided into 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 contains the general purpose financial statements, notes to the financial statements, combining and individual fund and account group financial statements and schedules, as well as the independent auditors' opinion about the financial statements and schedules. The statistical section shows selected unaudited financial, demographic and miscellaneous information about the County, generally presented on a multiyear basis.

The County has a single audit each year pursuant to the provisions of 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 prepared by Bixler and Co., P. C., an independent certified public accounting firm. The County's single audit for the fiscal year ended September 30, 1992 disclosed no material weaknesses in the internal control structure.

A basis for preparing this CAFR for the County was the identification of the reporting entity. According to guidelines of 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: (1) select the governing authority, (2) designate management, (3) control management, (4) significantly influence operations, and (5) direct the accountability of financial affairs and financial interdependency.

This CAFR includes all organizations, activities, functions, funds and account groups where the County can exercise significant oversight responsibility. The County provides a broad range of services including judicial, public safety, parks, recreational and cultural enrichment, health and welfare, general administration, and roads and bridges. The following governmental entities are located within the geographic boundaries of the County, but they have substantial independence and 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.

ECONOMIC CONDITION AND OUTLOOK

El Paso County, named in the early days for being a well-known pass through the Rocky Mountains, is the most western County in Texas, and is about equidistant from Houston, Texas, Los Angeles, California and Denver, Colorado. Also, 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 New Mexico. To the right, 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 621,000; and, it spans a geographic area of about 1,058 square miles. The population of the City of El Paso, the

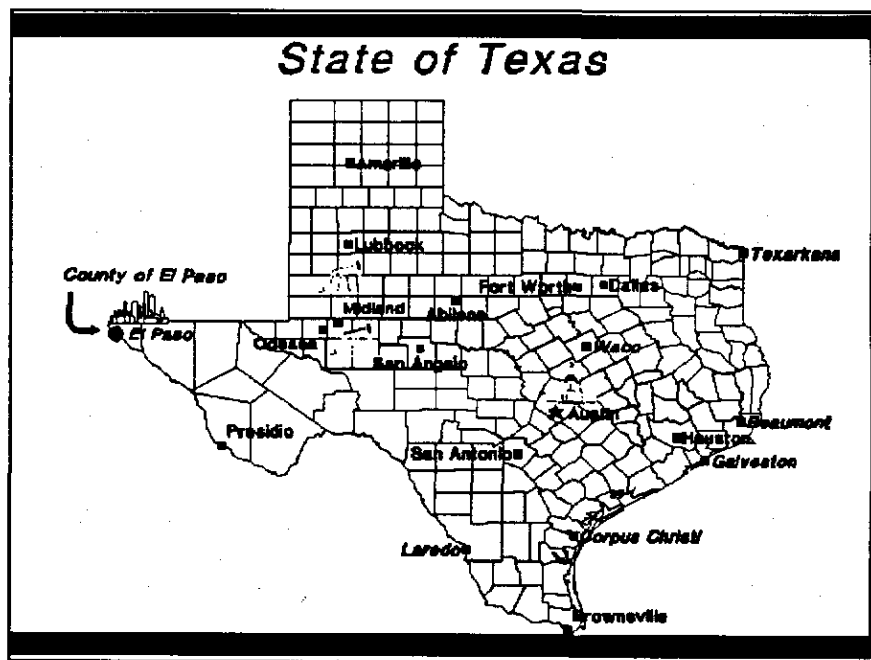


Figure 1

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. 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 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 predominately by manufacturing, military establishments including Fort Bliss and Biggs Field, ore smelting, refining, food processing, educational facilities including the University of Texas at El Paso and El Paso Community College, farming, tourism, and domestic and foreign commerce. The *Texas Almanac* states cattle, hogs, cotton and pecans are primary sources of agricultural income. Also, apparel manufacturing is one of the leading industries in the area. Moreover, a substantial manufacturing sector exists mainly due to the maquiladora or "twin plant" program with the Republic of Mexico. The "twin plant" program permits various portions of manufacturing to be performed 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, at least, the fiscal year ending September 30, 1996.

We do, nonetheless, expect 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 continuing locally high rate of unemployment. In comparison to the statewide unemployment rate of only 7.5 percent, El Paso had a double-digit unemployment rate of 10.7 percent in September 1992. According to a recent newsletter from the Texas Employment Commission, El Paso had a total civilian labor force of 258,000 and 27,500 were unemployed in September 1992.

In the *Fiscal Notes* publication for July 1992, the Texas Comptroller of Public Accounts announced that an improving economy and State fiscal climate have earned Texas much higher grades in 1992 than last years mediocre marks. Texas' moderately subdued growth of slightly more than 1 percent during 1991, nevertheless, was enough for the State to add more jobs than any other state in the nation. The State 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 September 1992 edition of the *Texas Economic Quarterly*, the State Comptroller reported that the U. S. economy is technically in recovery, even though growth is very slow. Nevertheless, some improvement in the U. S. economy will benefit Texas and allow the continuation of moderate growth through 1993. The U. S. economy hit bottom in the spring of 1991 and has been in recovery since then. That recovery, however, has been very hard to see.

Continuing a pattern established since late 1989, the Texas economy is outpacing the United States. Over the past year, statewide nonfarm employment has increased by about 1 percent compared to almost no growth nationally. At the same time, the statewide unemployment rate of 7.4 percent is below the national rate of 7.7 percent.

The El Paso Metropolitan area continues to grow, but the 1991 rate of growth slowed. The manufacturing, finance, insurance and real estate sectors have been especially hurt by the national recession. Personal income and the population in El Paso, however, continued to grow substantially in 1991. Future job growth is expected for all sectors in 1992 and 1993.

Total nonfarm employment in the El Paso Metropolitan area was stable in 1991, up just 0.1 percent, due to a weak recovery from the national recession. Although El Paso did add jobs for the eighth straight year, the Metro did so by a very slim margin. Future job growth should become more vigorous as the national economy gains momentum. Between 1991 and 1993, total nonfarm employment in El Paso County should increase by 8,900 jobs, an average annual growth rate of 2.1 percent. Industries with the strongest growth rate will be manufacturing, wholesale and retail trade and services. Mining, transportation, public utilities, finance, insurance and real estate sectors will continue to grow through 1993, though very slowly.

The renewed attraction of El Paso as a favorable business environment, coupled with low interest rates, should stimulate construction activity. Construction of industrial facilities such as the two new Lee Company and the Leviton plants, with new home construction, should lead the way in reversing the County's 9.3 percent employment decline in 1991. Through 1993, about 300 construction jobs will be added yearly, an average annual growth of 3.7 percent.

The County's personal income will continue to grow faster than the State's, increasing to 8.4 billion dollars in 1993, or 8.0 percent annual growth from 1991. However, per capita personal income of \$12,523 in 1992 will remain comparatively low, at around 69 percent of the State average.

Natural increase (births less deaths) remains the major contributor to the County's population growth, adding over 10,500 persons per year. The County is expected to add about 24,000 people between 1991 and 1993, or 1.9 percent growth per year. The population in the County should reach 630,000 in 1993.

MAJOR INITIATIVES

For the Year. Some major goals of the County, that may not be obvious from reading the financial statements included in this CAFR, were either started, continued or accomplished during fiscal year 1992.

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. Though the new courthouse construction is to a very small degree still incomplete, the facility was fully occupied during the middle of 1992. The latest projections show that the final construction touches should be finished during April of this year.

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. Even though this facility's operations are being augmented with ad valorem property tax revenues, it is being 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, the Commissioners Court members 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 the County. These variable rate Certificates of Obligation were refunded on March 17, 1992 by issuing General Obligation Refunding Bonds with fixed rates.

Taking advantage of the prevailing low interest rates, on June 4, 1992 the County issued Refunding Bonds totaling \$29,510,000 to refund portions of the Detention Facility Bonds issued in 1985, the Juvenile Justice Facility Bonds issued in 1986, the Rodeo Complex Bonds issued in 1986 and the Courthouse Bonds issued in 1988.

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 in Ascarate Park. 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 were 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 temporarily halted this project because of litigation and local controversies. On June 3, 1991 the County paid \$7,784,337 to defease these Revenue Bonds; and, on March 17, 1992 the County issued General Obligation Bonds in the amount of \$655,330 to payoff a portion of the legal settlement against the County. This project, on a smaller scale, was later resumed and will be paid from the \$2,020,000 Certificates of Obligation proceeds issued in March 1992. This project is running ahead of schedule. It is expected that this project will be finished in April 1993.

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 are being used to construct a new County medical examiner's facility, including a morgue and crime laboratory. This ultramodern facility is scheduled to be finished and operational in a few months.

On March 17, 1992, the County issued \$3,100,000 Certificates of Obligation for improving, renovating and equipping the County's detention facility. This project is now in progress. After completion, it is anticipated that the detention facility will meet the State's minimum requirements for required certification.

On November 28, 1990 Commissioners Court issued Certificates of Obligation totaling \$527,000 for constructing and improving the old juvenile justice building. This facility has been renovated and is being 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 \$30,000 for this facility has been included in the fiscal year 1993 annual operating budget.

The 1991 fiscal year budget contained appropriated funds amounting to \$1,576,839 to build an equestrian center. This center has been built on the coliseum's grounds and became fully operational during 1992. Estimated equestrian center rental income in the amount of \$7,000 has been included in the fiscal year 1993 annual operating budget.

So that the Sheriff will be able to discontinue the sporadic releases of inmates when the State's incarceration limits are exceeded and to improve the inmates habitation conditions by reducing overcrowding, on November 3, 1992 the voters overwhelmingly approved the issuance of General Obligation Bonds in an amount not to exceed \$35,000,000 to construct a new jail annex. It is anticipated that this project will proceed very quickly.

FINANCIAL INFORMATION

The management of the County is responsible for setting up and maintaining an internal control system designed to assure that the assets of the County are protected from loss, theft or misuse and to assure 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 system is designed to provide reasonable, but not absolute, assurance that these goals 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 system is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control system 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 system, 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, 1992 provided no instances of material weaknesses in the internal control system or significant violations of applicable laws and regulations.

Budgeting Controls. The County maintains budgetary controls. The goal of maintaining these budgetary controls is to insure 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.

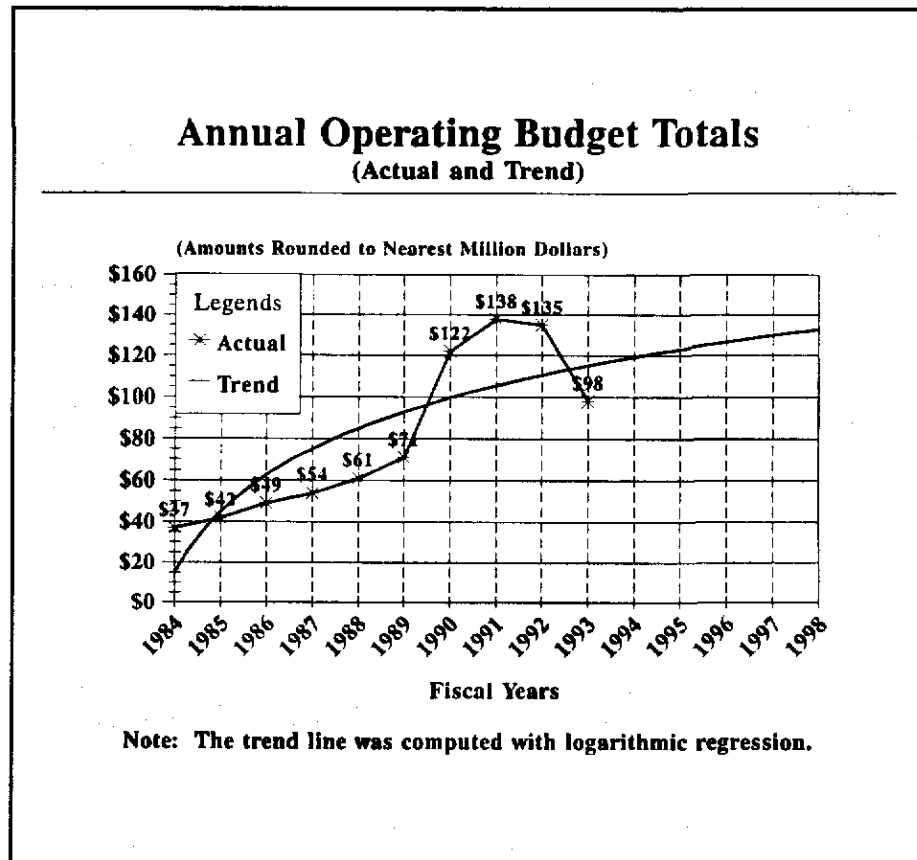
On October 16, 1991 the Commissioners Court members adopted an operating budget for the twelve-month period ending September 30, 1992 totaling \$94,873,447. This budget was increased by Commissioners Court by a net amount of \$39,873,135 during fiscal year 1992 with thirty-four amendments. Many of these budgetary amendments were to: (1) adjust 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 activities that were discovered to be inadequately funded. After Commissioners Court approval of these thirty-four budgetary amendments, the operating budget totaled \$134,746,582. For comparative purposes, on October 7, 1992 the Commissioners Court approved and adopted an annual operating budget amounting to \$97,876,139 for the fiscal year beginning October 1, 1992.

Pursuant to the *Texas Local Government Code*, § 111.032, the County Auditor serves as the budget officer for the commissioners court 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 prepares an estimate of revenues and a compilation of the departmental requests and submits the information to the Commissioners Court.

Normally, many public budgetary hearings are held by the Commissioners Court. As a rule, during at least one of the public hearings, one or more representatives 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 statutorily prescribed "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 frequently informs the Commissioners Court of the condition of the various budgetary accounts. According to State legislation, purchase orders and contracts are not valid until the County Auditor has certified that money is or will be available to make payments.



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

Formal budgetary integration is employed for the general fund, special revenue funds, capital projects funds and debt service funds. Grant funds are budgeted for various fiscal periods depending on the length of the contractual agreements of the grants. The graph in Figure 2 is presented to display a ten year history and the trend of the County's annual operating budget totals.

General Government Functions. The County is a political subdivision of the State. The State created counties for the principal purpose of assisting 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, 1992 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 1991	Percent of Increase (Decrease)
Taxes	\$49,416,272	57.23%	\$9,002,968	22.28%
Licenses and Permits	199,167	0.23%	31,687	18.92%
Intergovernmental	10,471,465	12.13%	(379,010)	(3.49%)
Service Fees	19,270,012	22.32%	5,491,551	39.86%
Fines and Forfeitures	2,039,842	2.36%	525,679	34.72%
Interest	1,897,459	2.20%	(1,646,103)	(46.45%)
Miscellaneous	3,055,930	3.54%	933,927	44.01%
Totals	\$86,350,147	100.00%	\$13,960,699	

The total actual revenues for fiscal year 1992 increased from the previous fiscal year by 19.3 percent. The most significant increase was in the taxes classification. Within the taxes classification, the general fund's property taxes increased by 36.7 percent. Most of this increase resulted from the property tax rate being increased from \$0.250356 per \$100 assessed valuation in 1991 to \$0.26038 per \$100 assessed valuation in 1992. Also, the sales and use tax revenues registered a substantial increase of \$1,167,893 or 7.3 percent. 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. After the first three years, excess sales and use tax revenues, if any, must be used to satisfy debt service requirements. If there are no debt service requirements, the excess revenues may be used for any legal purpose.

The Licenses and Permits revenues increased nominally by \$31,687 or 18.9 percent above the previous year. This increase is representative of the continued local population and economic growth.

Intergovernmental revenues marked a nominal decrease of \$379,010 or 3.5 percent. Much of this decrease was the result of less being reimbursed by the City for data processing services.

A significant revenue increase of \$5,491,551 or 39.9 percent resulted in the service fees classification. Payments for retaining Federal and City inmates caused the largest increase in this classification. Also, newly enacted legislation enabled the district clerk, the county clerk, and the seven constables to produce considerably more fees in fiscal year 1992 than were produced in the previous fiscal year.

Fines and forfeitures logged an increase of \$525,679 or 34.7 percent above the previous year. Most of this increase is attributable to an intensified effort made by the county attorney's office to collect outstanding bond forfeitures.

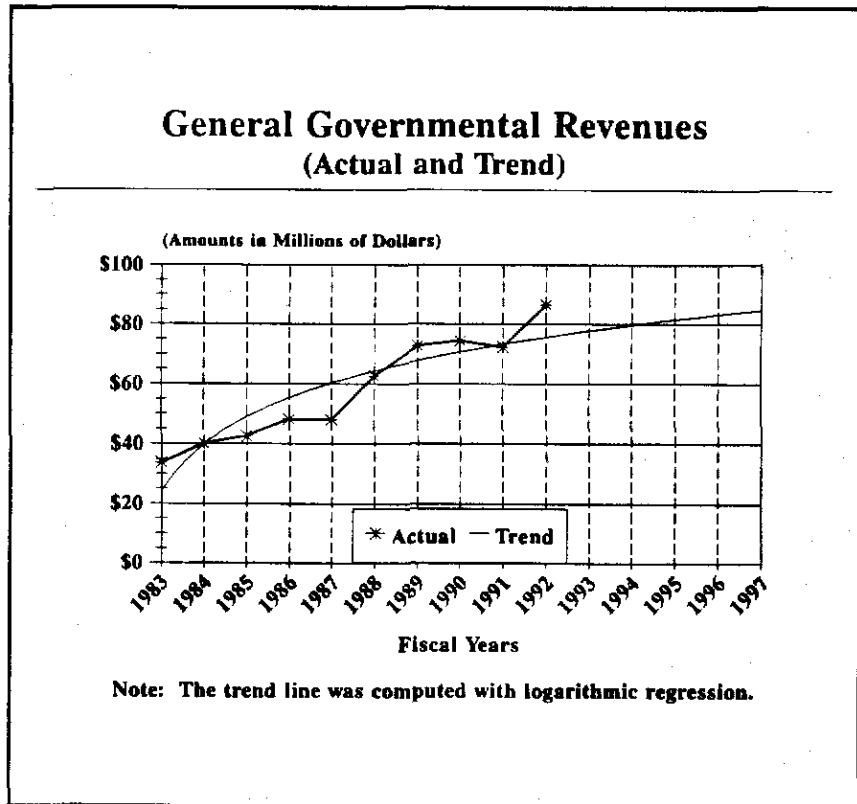


Figure 3

Interest income continued its sharp decline for the second consecutive year. The descending interest rates combined with very limited amounts of principal to invest caused this source of revenue to drop from the previous year by \$1,646,103 or 46.5 percent.

Miscellaneous revenues showed an impressive increase of 44.0 percent above the corresponding previous fiscal year's revenues. Telephone commissions earned from inmate calls, and charges for indirect services for administering grants were two of the primary sources of revenues in this classification that contributed to this increase. The graph presented in Figure 3 shows the trend and history of the actual general governmental revenue totals of the County.

The following table 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, 1992 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 1991	Percent of Increase (Decrease)
Current:				
General Government	\$19,990,397	20.48%	\$ 1,330,695	7.13%
Administration of Justice	10,904,467	11.17%	1,065,516	10.83%
Public Safety	24,555,992	25.16%	349,229	1.47%
Health and Welfare	10,937,042	11.20%	(1,037,607)	(8.67%)
Community Services	2,536,400	2.60%	728,661	40.31%
Resource Development	3,390,007	3.47%	(365,535)	(9.73%)
Culture and Recreation	3,697,935	3.79%	1,372,895	59.05%
Roads and Bridges	1,515,377	1.55%	184,894	13.90%
Capital Outlays	7,418,156	7.60%	(17,987,957)	(70.80%)
Debt Service:				
Principal	6,120,000	6.27%	3,180,000	108.16%
Interest	5,309,931	5.44%	814,070	18.11%
Refinancing	585,775	.60%	585,775	100.00%
Arbitrage Rebate	20,600	.02%	20,600	100.00%
Refunding Bond Costs	640,561	.66%	640,561	100.00%
Totals	\$97,622,640	100.00%	(\$9,118,203)	

Total 1992 expenditures dropped by the net amount of \$9,118,203 or 8.5 percent from the 1991 level. Most of this drop resulted in the capital outlays classification as the construction of the new courthouse neared completion. Expenditures for capital outlays decreased by \$17,987,957 or 70.8 percent below the preceding fiscal year. Most of this decrease was attributable to the reduction of the 1992 costs associated with constructing and furnishing a new courthouse. Expenditures for this project will end this fiscal year since the project will be completed.

The County's general government expenditures, in the general fund, were \$370,193 or 2.0 percent less than the related expenditures in the previous year. Within this expenditure category, the consolidated data processing department's expenditures were \$97,789 less than the corresponding spending limit of \$2,997,814. The most noticeable underspending in this class occurred within the general and administrative index mainly because spending authorizations for legal services, contingencies, postage and general operating expenses were not required as anticipated. The general and administrative index in the general fund had

expenditures of \$2,492,326 which were \$609,424 less than the appropriated amount of \$3,101,750.

The administration of justice expenditures class reflected an annual increase of 10.8 percent. Because of the continued increase of the judicial caseload, more funds were required to operate the courts, the public defender's office and pay attorneys for defending indigents.

Public safety expenditures registered only a modest increase of 1.5 percent above the previous year. As in previous years, most of this increase occurred in the Sheriff's Department for law enforcement.

The health and welfare expenditures decreased by \$1,037,607 or 8.7 percent from the previous fiscal year. Smaller amounts were allocated to the city-county health unit, medical examiner, general assistance, child welfare, mental health and animal control.

The community services expenditure classification increased by \$728,661 or 40.3 percent above the previous year. All of this increase is attributable to increased grant funding

Resource development expenditures decreased below the prior fiscal year by \$365,535 or 9.7 percent. Some of this decrease is the result of Commissioners Court funding a smaller portion of the agricultural co-operative extension program. This program is jointly funded by the State and the County. Also, the Commissioners

Court did not provide funding for the Historical Commission.

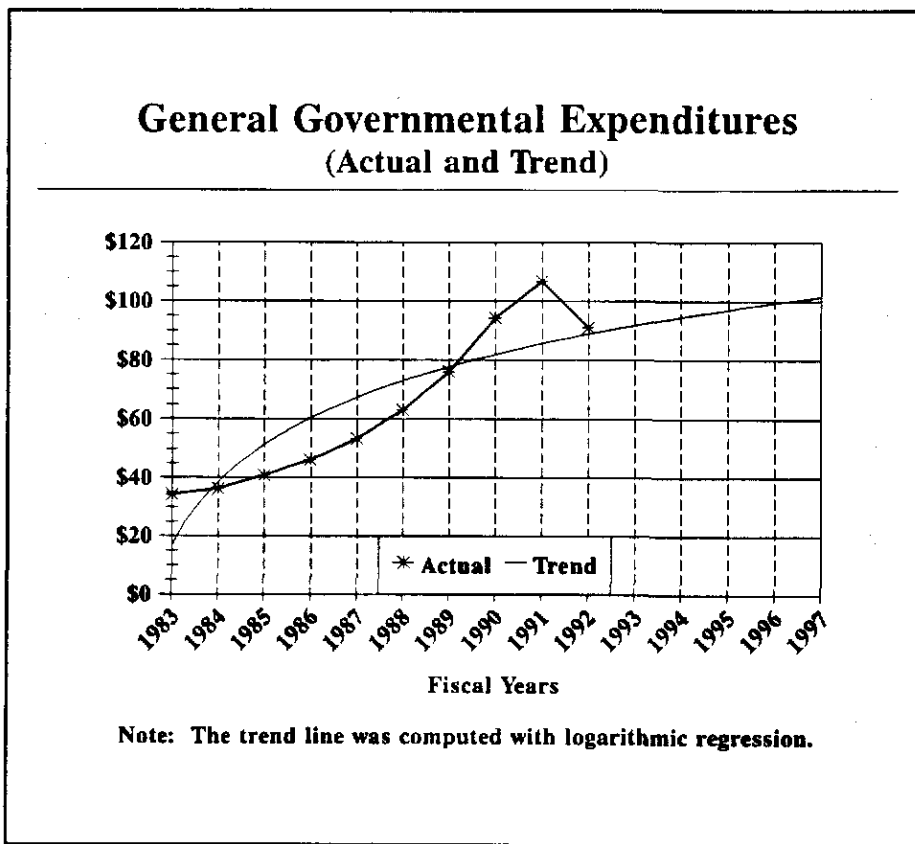


Figure 4

The culture and recreation expenditures were down by \$1,372,895 or 59.1 percent from the previous year due to Commissioners Court budgetary "belt-tightening." In this category, less funding was provided for the parks, pools, golf course, coliseum and library.

Infrastructure expenditures for roads and bridges increased from the previous fiscal year by 13.9 percent. This increase was a direct result of Commissioners Court establishing an \$8.50 extra license plate fee on January 1, 1992. This additional source of revenue allows Commissioners Court to provide better maintenance of existing roads; and, construct new roads and bridges at a faster rate.

The debt service expenditures were up substantially mainly because of the financing arrangements for the new courthouse. Also, the financing for the acquisition and renovation of the archives building attributed to this increase. 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 33.1 percent in fiscal year 1992 from \$8,001,458 to \$5,351,680. This continual decrease conclusively signals that Commissioners Court is continuing the alarming trend of consuming its general fund equity at a disturbing rate.

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, 1992, the County had net bonded debt amounting to \$73,512,401; a debt to assessed value ratio of 0.57% and a debt per capita ratio of \$118.38.

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, 1992, the County's net general obligation bonded debt of \$73,512,401 was well below the legal limit of \$566,763,276.

During 1992, the Standard and Poor's Corporation downgraded the County's long-standing rating from AA to AA- and Moody's Investors Service downgraded the County's rating from A1 to A on all of its bonded indebtedness. These ratings may be changed, suspended or withdrawn as a result of changes in, or unavailability of information. The 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. . . . Plus (+) or Minus (-): The ratings from AA to CCC may be modified

by the addition of a plus or minus to show relative standing within the major rating categories."

According to Standard and Poor's Corporation, their downgraded rating resulted from "significant deterioration in the financial position during fiscal 1991 and continued financial pressure in fiscal 1992, coupled with lack of a plan to restore fiscal stability." The Standard and Poor's outlook, however, is stable because the expectation is that the County will take the necessary steps to balance the fiscal 1992 budget and restore recurring budget balance for fiscal 1993 and beyond.

A written opinion in a Moody's Municipal Credit Report dated February 25, 1992, disclosed that the "sharp decline in the General Fund Balance reflecting the sizeable drawdown in the recently ended fiscal 1991 financial results and the anticipated further drawdown of nearly the entire undesignated General Fund balance greatly narrows financial flexibility and contributes to the rating revision from A1 to A. The large assessment base remains stable with healthy total tax collections. New county administration appears committed to restoring financial integrity"

Moody's Investors Service assigned the rating of MIG 1 to the \$5,000,000 Tax and Revenue Anticipation Notes sold on September 9, 1992. These notes are dated October 1, 1992 and due September 30, 1993. The MIG 1 rating is a short-term loan rating. According to Moody's, "This designation denotes best quality. There is present strong protection by established cash flows, superior liquidity support or demonstrated broad based access to the market for refinancing."

The following is a condensation of the County's long-term debt balances as of September 30, 1992:

Equipment Contracts Payable:

Citicorp, N.A.	\$	182,650
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Property Tax Bonds:

Juvenile Justice Center, Series 1986A	3,100,000
Courthouse Facility, Series 1987	815,000
Courthouse Facility, Series 1988	12,285,000

Refunding Bonds:

Detention Facility, Series 1985	8,103,373
Rodeo Complex, Series 1986B	935,000
Archives and Aquatic Settlement, Series 1992	3,200,000
Detention Facility, Juvenile Justice, Rodeo Complex and Courthouse, Series 1992B	29,510,000

Property Tax Certificates of Obligation:

Ascarate Park Substation, Juvenile Justice Renovation, Courthouse and Morgue Series 1990	8,085,000
Detention Facility Improvement and Ascarate Park Swimming Pool, Series 1992A	5,120,000

Public Property Finance Contractual Obligation:

Data Processing, Series 1989	140,000
Data Processing, Series 1990	275,000
Courthouse Furnishings, Series 1990A	3,700,000
Data Processing, Series 1991	195,000

Total General Long-term Debt

\$75,646,023

Cash Management. Closely following State legislation the County Auditor serves as the Investment Officer. In this regard, Commissioners Court recently approved a revised investment policy. After implementing this revised policy, the actual interest income for the County amounted to \$1,897,459 during fiscal year 1992. That is \$1,646,103 or 46.5 percent less than the previous year. Comparatively, the County produced interest income totaling \$3,543,562 during fiscal year 1991. The County had significantly less principal to invest throughout fiscal year 1992 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. 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, 1992. All County monies are initially deposited into fully insured or fully collateralized interest bearing depository accounts that have been approved by Commissioners Court according to 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 more than 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 affairs are handled by an Insurance Coordinator. The Insurance coordinator is responsible for identifying and assessing the County's exposures and vulnerabilities to various risks, and recommending the most cost-effective approaches to lessen the identified risks. To improve the County's performance in this crucial area, however, the Commissioners Court included an appropriation in the fiscal year 1993 operating budget to employ an additional Risk Management Coordinator.

In addition, the Texas Association of Counties administers an impressive 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. The County tries to take full advantage of this free program. It is believed 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 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 annual operating budgets, approve budgetary amendments, approve expenditures 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 that is made up of eleven State District Judges, five County Court at Law Judges and a Probate Judge. 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 help 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 class are expenditures of the County Judge and County Commissioners.

Administration of Justice. El Paso County provides the funding to operate a Probate Court and five County Courts at Law. It also provides facilities and pays for a sizeable 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 aid 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 several public parks, two public swimming pools, a public golf course and a lake. 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. Also, an Equestrian Center is operated on the Coliseum's grounds. In addition, the County gives hotel occupancy tax revenues to the City of El Paso to operate an amphitheatre located in McKelligon Canyon Park.

Roads and Bridges. The County maintains about 580 miles of roads, streets and highways and many 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 combined, 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 June 30, 1992 and subsequent statements or pronouncements that 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 the *Texas Local Government Code*, § 115.045, the Commissioners Court appointed the firm of Bixler and Co., P. C., an independent certified public accounting firm, to do the fiscal year 1992 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, 1991. 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 three consecutive years (fiscal years ended 1989 - 1991). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA.

Acknowledgments. I sincerely thank the members of Commissioners Court, the Council of Judges and the other County officials and employees for their roles in directing the financial affairs of the County in a very responsible and professional manner. Also, the prompt preparation of this Comprehensive Annual Financial Report would not have been accomplished without the assistance of the County Auditor's hardworking staff; and, the expert services rendered by our independent auditors, Bixler and Co., P. C.

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, 1991

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



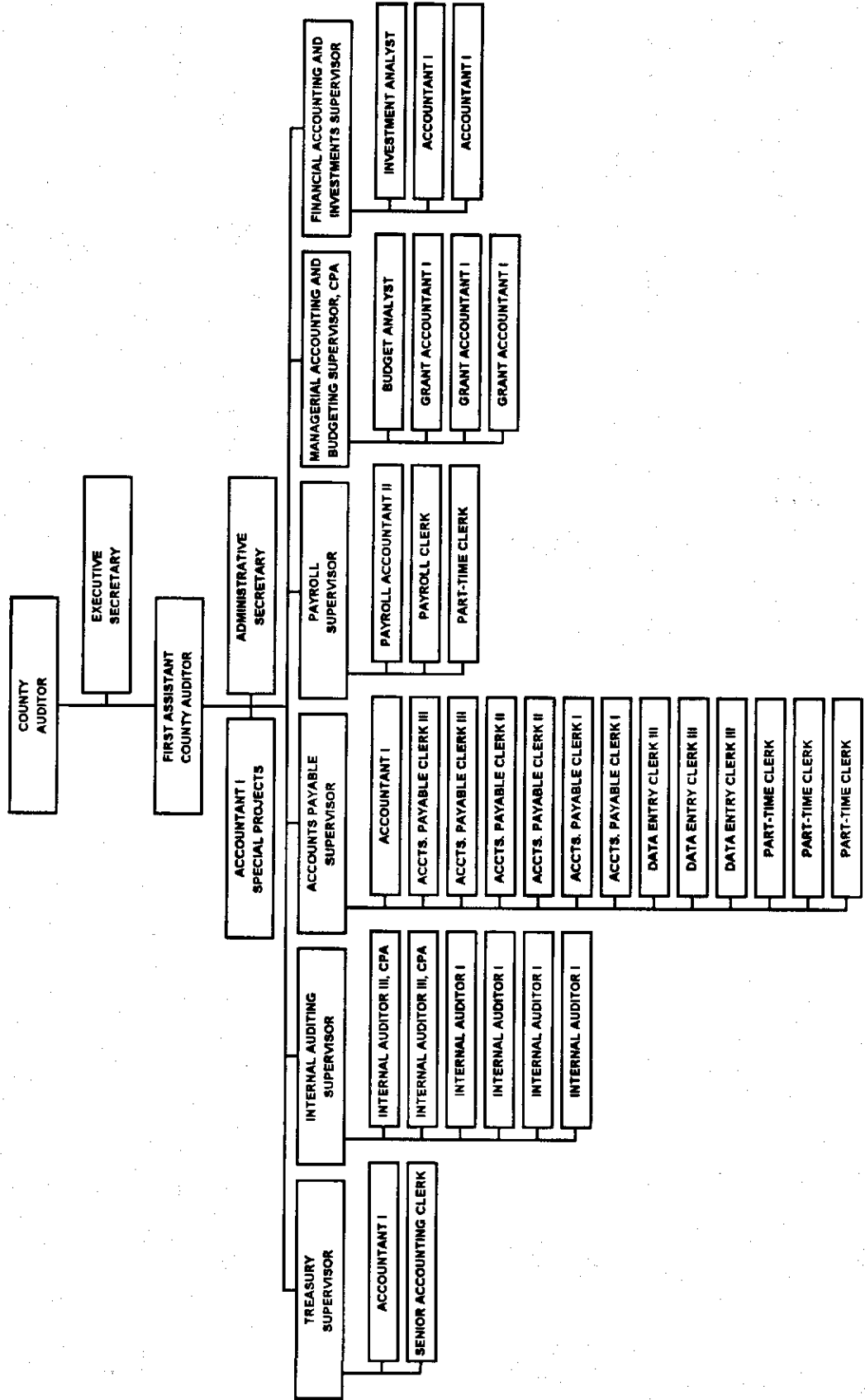
[Signature]
President

[Signature]
Jeffrey L. Esser
Executive Director

El Paso County Auditor's Office

Organizational Chart

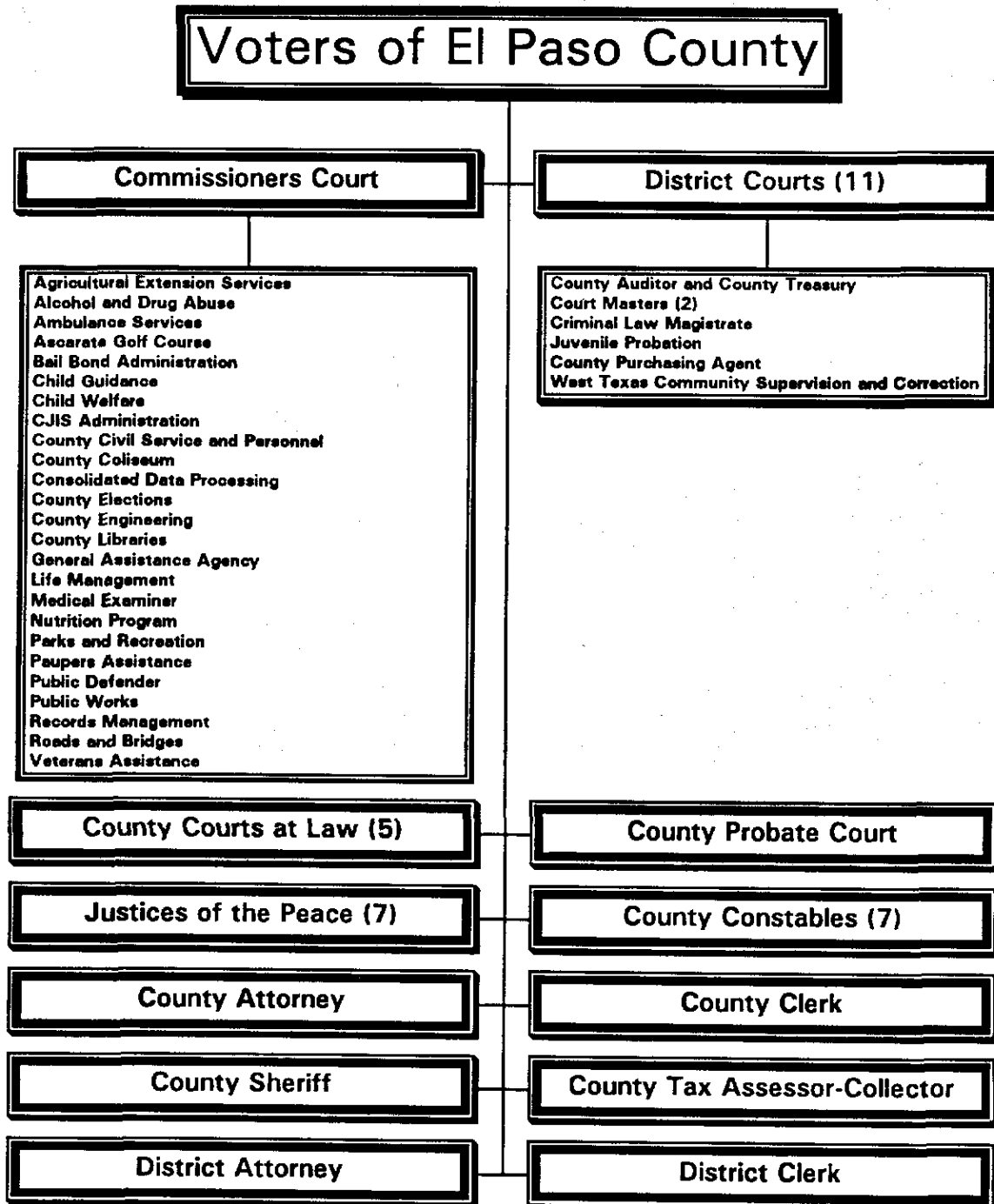
As of September 30, 1992



COUNTY OF EL PASO

ORGANIZATIONAL CHART

As of September 30, 1992



COUNTY OF EL PASO, TEXAS

Directory of Principal Officials

As of September 30, 1992

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
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, District Judge, 327th Judicial District
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
David Briones, Judge, County Court at Law Number 1
Max Higgs, Judge, Probate Court

Other Principal Officials

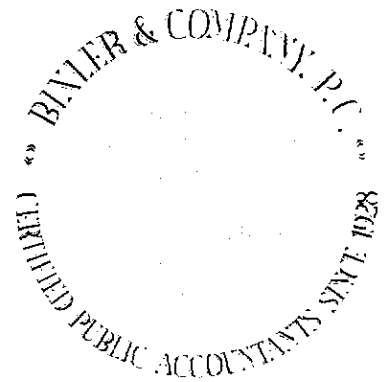
Joe Lucas, County Attorney
Steve E. Seely, County Auditor
Hector Enriquez, County Clerk
Piti Vasquez, County Purchasing Agent
Leo Samaniego, County Sheriff
James S. Hicks, County Tax Assessor and Collector
Steve Simmons, District Attorney
Edelmira Rubalcaba, District Clerk
Juan Contin, Medical Examiner
Nita Corral-Nava, Personnel Director
David C. Guaderrama, Public Defender

FINANCIAL SECTION

Bruce G. Bixler, 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

*HELPING EL PASO
BUSINESS GROW
SINCE 1928*

We have audited the accompanying general purpose financial statements of the County of El Paso, Texas, as of September 30, 1992, and for the year then ended, as listed in the table of contents. 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, 1992, 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 purposes 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 28, 1992



GENERAL PURPOSE FINANCIAL STATEMENTS

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County of El Paso, Texas
 Combined Balance Sheet - All Fund Types and Account Groups
 September 30, 1992
 (With comparative totals for September 30, 1991)

	Governmental Fund Types				Proprietary Fund Type		Fiduciary Fund Type		Account Groups			Totals	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Trust and Agency	General Fixed Assets	General Long-Term Debt	1992	1991	(Memorandum Only)	1992	1991
Assets and other debits													
Assets:													
Cash and cash equivalents.....	\$3,261,717	\$1,354,407	\$25,222	\$31,549	\$57,511	\$6,580,430			\$11,310,836	\$11,608,177		\$11,310,836	\$11,608,177
Investments.....	3,047,479	1,720,000	1,399,946	8,798,245		6,182,579			21,148,249	20,578,480		21,148,249	20,578,480
Receivables(net of allowances for uncollectibles):													
Interest.....	552,979	43,049	104,797	252,265	2,032	201,752			1,156,874	852,551		1,156,874	852,551
Taxes.....	3,461,079								3,461,079	4,749,440		3,461,079	4,749,440
Accounts.....	2,730,182	1,778,727	17,575	198	1,630	565,612			5,693,924	6,339,257		5,693,924	6,339,257
Payroll.....						1,856,977			1,856,977	1,916,358		1,856,977	1,916,358
Due from other funds.....	1,914,812	73,144				650,104			1,987,956	1,124,778		1,987,956	1,124,778
Due from other governmental agencies.....									650,104	668,687		650,104	668,687
Restricted assets:													
Cash and cash equivalents.....							121,404		121,404	328,791		121,404	328,791
Investments.....							564,213		564,213	251,186		564,213	251,186
Interest receivable.....							5,753		5,753	5,845		5,753	5,845
Deferred charges.....							80,969		80,969	85,249		80,969	85,249
Deferred compensation plan assets.....								1,792,165	1,792,165	1,455,056		1,792,165	1,455,056
Inventory of supplies.....	26,473								26,473	52,839		26,473	52,839
Land.....										6,415,269			6,415,269
Buildings.....							1,007,361		\$5,407,908	6,415,269		\$5,407,908	6,415,269
Accumulated depreciation - building.....							6,262,426		52,690,439	62,262,780		52,690,439	62,262,780
Improvements other than buildings.....							(711,640)		(711,640)	(426,984)		(711,640)	(426,984)
Machinery and equipment.....									3,590,149	3,384,818		3,590,149	3,384,818
Accumulated depreciation - equipment.....							184,757		15,961,614	13,714,682		15,961,614	13,714,682
Construction in progress.....							(100,958)		48,500,066	(59,367)		(100,958)	(59,367)
Other debits:													
Amount to be provided for retirement of general long-term debt.....										\$75,646,023		\$75,646,023	77,350,000
Total assets.....	\$14,994,721	\$4,969,327	\$1,547,540	\$9,082,257	\$7,475,458	\$17,829,619	\$126,150,176	\$75,646,023	\$75,646,023	\$257,695,121	\$257,695,121	\$257,695,121	\$257,695,121

Liabilities, equity and other credits

Liabilities:

Customer deposits payable.....	\$3,140									\$3,140		\$3,140	\$1,970
Vouchers payable.....	5,536					\$1,820,336			4,236,503	4,472,642		4,236,503	4,472,642
Arbitrage rebate tax payable.....	800,000								800,000	1,916,358		800,000	1,916,358
Payroll.....	1,390,828	255,181				210,968			1,856,977	547,951		1,856,977	547,951
Equipment contracts payable.....										182,650			182,650
Payable from restricted assets:													
Revenue bonds payable.....	200,000								200,000	185,000		200,000	185,000
Accrued interest payable.....	63,426								63,426	64,883		63,426	64,883

County of El Paso, Texas
 Combined Balance Sheet - All Fund Types and Account Groups
 September 30, 1992
 (With comparative totals for September 30, 1991)

	Governmental Fund Types			Proprietary Fund Type		Fiduciary Fund Type		Account Groups			Totals	
	General	Special	Debt Service	Capital Projects	Enterprise	Trust and Agency	General Fixed Assets	General Long-Term Debt	1992	(Memorandum Only) 1991		
Liabilities, equity and other credits - Continued												
Due to:												
Other funds.....		1,884,812				103,144			1,987,956		1,124,778	
Other units.....	2,400					2,888,496			2,890,896		1,476,280	
Other governmental agencies.....	563,384	84,567				8,959,109			9,607,060		8,768,504	
Deferred revenues.....	3,051,744					2,072,893			5,124,637		7,949,239	
Revenue bonds payable.....				7,020,397					7,020,397		7,192,665	
Deferred compensation due employees.....						1,792,165			1,792,165		1,455,056	
General obligation bonds payable.....								\$75,463,373	75,463,373		77,350,000	
Fringe benefits payable.....	2,697,805								2,697,805		1,724,915	
Total liabilities	9,643,041	2,985,557	20,837	491,917	7,292,499	17,847,111		75,646,023	113,926,985		114,230,241	
Equity and other credits:												
Investment in general fixed assets.....							\$126,150,176		126,150,176		122,718,439	
Contributed capital.....						1,007,361			1,007,361		1,609,862	
Retained earnings:												
Reserved for:												
Revenue bond operations.....					(354,299)				(354,299)		(322,764)	
Revenue bond current debt service.....					(1,016,815)				(1,016,815)		(535,848)	
Unreserved.....					546,712				546,712		(524,909)	
Fund balances:												
Reserved for:												
Inventory, travel advances - sheriff, payroll and change funds.....	66,850								66,850		66,750	
Excess sales tax revenues:												
reserved for general fund.....	915,414								915,414		936,397	
reserved for debt service.....											469,383	
Arbitrage rebate payments.....											222,787	
Aquatic center.....	494,435										1,204,629	
Debt service.....						1,526,703					1,088,184	
Health and life benefits.....								(17,492)	2,021,138		(102,059)	
Fencibles.....	1,094,449	242,262				147,339			1,484,050		3,263,998	
Unreserved:												
Designated for:												
Capital projects.....						8,443,001			8,443,001		8,319,303	
Subsequent year's expenditures.....	1,893,325	1,463,048							3,356,373		4,471,819	
Undesignated.....	887,207	278,460							1,165,667		485,065	
Total equity and other credits	5,351,680	1,983,770	1,526,703	8,590,340	182,959	(17,492)	126,150,176	\$75,646,023	\$257,695,121		\$257,601,277	
Total liabilities, equity and other credits	\$14,994,721	\$4,969,327	\$1,547,540	\$9,082,257	\$7,475,458	\$17,829,619	\$126,150,176	\$75,646,023	\$257,695,121		\$257,601,277	

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, 1992
(With comparative totals for the fiscal year ended September 30, 1991)

	General	Special Revenue	Debt Service	Capital Projects	Fiduciary	Totals	
					Expendable Trust	(Memorandum Only)	
						1992	1991
Revenues:							
Taxes.....	\$39,714,208	\$1,153,425	\$8,548,639			\$49,416,272	\$40,413,304
Licenses and permits.....	199,167					199,167	167,480
Intergovernmental.....	1,856,141	\$8,520,859	94,465			10,471,465	10,850,475
Charges for services.....	12,970,838	2,880,954			\$3,418,220	19,270,012	13,778,461
Fines and forfeitures.....	2,014,458	25,384				2,039,842	1,514,163
Interest.....	1,188,827	62,533	115,582	\$526,085	4,432	1,897,459	3,543,562
Miscellaneous.....	1,231,691	1,824,239				3,055,930	2,122,003
Total revenues.....	59,175,330	14,467,394	8,758,686	526,085	3,422,652	86,350,147	72,389,448
Expenditures:							
Current:							
General government.....	18,972,444	1,017,953				19,990,397	18,659,702
Administration of justice.....	6,986,159	3,918,308				10,904,467	9,838,951
Public safety.....	24,563,807					24,563,807	24,206,763
Health and welfare.....	4,624,989	2,653,968			3,658,085	10,937,042	11,974,649
Community services.....		2,536,400				2,536,400	1,807,739
Resource development.....	372,212	3,017,795				3,390,007	3,755,542
Culture and recreation.....	3,566,151	131,784				3,697,935	2,325,040
Roads and bridges.....		1,515,377				1,515,377	1,330,483
Capital outlays.....	572,616	708,948		6,136,592		7,418,156	25,406,113
Debt Service:							
Principal.....			6,120,000			6,120,000	2,940,000
Interest.....			5,309,931			5,309,931	4,495,861
Refinancing.....			585,775			585,775	
Arbitrage rebate.....			20,600			20,600	
Other—refunding bond issuance costs.....			640,561			640,561	
Total expenditures.....	59,658,378	15,500,533	12,676,867	6,136,592	3,658,085	97,630,455	106,740,843
Excess(deficiency) of revenues over (under) expenditures.....	(483,048)	(1,033,139)	(3,918,181)	(5,610,507)	(235,433)	(11,280,308)	(34,351,395)
Other financing sources (uses):							
Proceeds of bonds.....	655,330		37,371	5,120,000		5,812,701	12,313,409
Proceeds of refunding bonds.....			31,971,420			31,971,420	
Payment to refunded bond escrow agent.....			(28,490,525)			(28,490,525)	
Operating transfers in.....	244,530	1,732,177	286,086		320,000	2,582,793	4,163,643
Operating transfers out.....	(2,573,343)	(485,059)	(56,569)	(57,126)		(3,172,097)	(4,320,731)
Total other financing sources (uses).....	(1,673,483)	1,247,118	3,747,783	5,062,874	320,000	8,704,292	12,156,321
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(2,156,531)	213,979	(170,398)	(547,633)	84,567	(2,576,016)	(22,195,074)
Fund balances, October 1.....	8,001,458	1,691,783	1,088,184	9,746,890	(102,059)	20,426,256	46,526,757
Change in reserve for inventory.....	(499,948)					(499,948)	(310,056)
Residual equity transfers in.....	6,701	84,709	980,383			1,071,793	1,204,629
Residual equity transfers out.....		(6,701)	(371,466)	(608,917)		(987,084)	(4,800,000)
Fund balances, September 30.....	\$5,351,680	\$1,983,770	\$1,526,703	\$8,590,340	(\$17,492)	\$17,435,001	\$20,426,256

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
General, Special Revenue, Debt Service and Capital Projects Funds
For the fiscal year ended September 30, 1992
(With comparative totals for the year ended September 30, 1991)

	General Fund			Special Revenue Funds				
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Grants-Actual	Total Actual
Revenues:								
Taxes.....	\$39,801,054	\$39,714,208	(\$86,846)	\$1,029,433	\$1,153,425	\$123,992		\$1,153,425
Licenses and permits.....	165,000	199,167	34,167					
Intergovernmental revenues.....	1,560,000	1,856,141	296,141	2,323,715	2,007,919	(315,796)	\$6,512,940	8,520,859
Charges for services.....	10,776,195	12,970,838	2,194,643	2,846,640	2,880,954	34,314		2,880,954
Fines and forfeitures.....	1,247,600	2,014,458	766,858		25,384	25,384		25,384
Interest.....	910,000	1,188,827	278,827	52,000	59,192	7,192	3,341	62,533
Miscellaneous.....	1,163,445	1,231,691	68,246	48,410	93,766	45,356	1,730,473	1,824,239
Total revenues.....	55,623,294	59,175,330	3,552,036	6,300,198	6,220,640	(79,558)	8,246,754	14,467,394
Expenditures:								
Current:								
General government.....	19,053,257	17,699,502	1,353,755	1,125,027	1,017,953	107,074		1,017,953
Administration of justice.....	7,149,873	6,986,159	163,714	146,947	133,735	13,212	3,784,573	3,918,308
Public safety.....	25,029,347	24,555,992	473,355					
Health and welfare.....	4,879,783	4,624,989	254,794				2,653,968	2,653,968
Community services.....							2,536,400	2,536,400
Resource development.....	395,290	372,212	23,078	3,449,444	3,017,795	431,649		3,017,795
Culture - recreation.....	3,647,081	3,566,151	80,930	315,927	131,784	184,143		131,784
Roads and bridges.....				1,814,664	1,515,377	299,287		1,515,377
Capital outlays.....	627,206	572,616	54,590	344,552	271,785	72,767	437,163	708,948
Debt Service:								
Principal.....								
Interest and fiscal charges.....								
Advance refunding escrow.....								
Arbitrage rebate.....								
Other - refunding bond issuance costs.....								
Total expenditures.....	60,781,837	58,377,621	2,404,216	7,196,561	6,088,429	1,108,132	9,412,104	15,500,533
Excess (deficiency) of revenues over (under) expenditures.....	(5,158,543)	797,709	5,956,252	(896,363)	132,211	1,028,574	(1,165,350)	(1,033,139)
Other financing sources (uses):								
Proceeds of bonds.....								
Proceeds of refunding bonds.....	655,330	655,330						
Operating transfer in.....	480,290	244,530	(235,760)	22,296	22,296		1,709,881	1,732,177
Operating transfer out.....	(2,610,865)	(2,573,343)	37,522	(358,324)	(416,313)	(57,989)	(68,746)	(485,059)
Payment to refunded bond escrow agent.....								
Net decrease in prior year's fund balance.....	6,633,788		(6,633,788)	1,232,391		(1,232,391)		
Total other financing sources (uses).....	\$5,158,543	(1,673,483)	(6,832,026)	\$896,363	(394,017)	(1,290,380)	1,641,135	1,247,118
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(875,774)	(875,774)		(261,806)	(261,806)	475,785	213,979
Residual equity transfers out.....								
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses and residual equity transfers out.....		(\$875,774)	(\$875,774)		(\$261,806)	(\$261,806)	\$475,785	\$213,979

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
General, Special Revenue, Debt Service and Capital Projects Funds
For the fiscal year ended September 30, 1992
(With comparative totals for the year ended September 30, 1991)

	Debt Service Funds			Capital Projects Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes.....	\$8,739,616	\$8,548,639	(\$190,977)			
Licenses and permits.....						
Intergovernmental revenues.....	87,712	94,465	6,753			
Charges for services.....						
Fines and forfeitures.....						
Interest.....	52,317	115,582	63,265		\$526,085	\$526,085
Miscellaneous.....						
Total revenues.....	8,879,645	8,758,686	(120,959)		526,085	526,085
Expenditures:						
Current:						
General government.....						
Administration of justice.....						
Public safety.....						
Health and welfare.....						
Community services.....						
Resource development.....						
Culture - recreation.....						
Roads and bridges.....						
Capital outlays.....				\$15,038,869	6,136,592	8,902,277
Debt Service:						
Principal.....	6,165,211	6,120,000	45,211			
Interest and fiscal charges.....	5,643,766	5,309,931	333,835			
Advance refunding escrow.....	585,779	585,775	4			
Arbitrage rebate.....	20,600	20,600				
Other-refunding bond issuance costs.....	306,187	640,561	(334,374)			
Total expenditures.....	12,721,543	12,676,867	44,676	15,038,869	6,136,592	8,902,277
Excess (deficiency) of revenues over (under) expenditures.....	(3,841,898)	(3,918,181)	(76,283)	(15,038,869)	(5,610,507)	9,428,362
Other financing sources (uses):						
Proceeds of bonds.....		37,371	37,371	5,120,000	5,120,000	
Proceeds of refunding bonds.....	31,614,716	31,971,420	356,704			
Operating transfer in.....	65,649	286,086	220,437	34,000		(34,000)
Operating transfer out.....	(56,571)	(56,569)	2		(57,126)	(57,126)
Payment to refunded bond escrow agent.....	(28,490,525)	(28,490,525)				
Net decrease in prior year's fund balance.....	708,629		(708,629)	9,884,869		(9,884,869)
Total other financing sources (uses).....	\$3,841,898	3,747,783	(94,115)	\$15,038,869	5,062,874	(9,975,995)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(170,398)	(170,398)		(547,633)	(547,633)
Residual equity transfers out.....						
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses and residual equity transfers out.....		(\$170,398)	(\$170,398)		(\$547,633)	(\$547,633)

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
General, Special Revenue, Debt Service and Capital Projects Funds
For the fiscal year ended September 30, 1992
(With comparative totals for the year ended September 30, 1991)

	Totals			Grants- Actual	Totals	
	Budget	Actual	Variance Favorable (Unfavorable)		(Memorandum Only)	
					1992	1991
Revenues:						
Taxes.....	\$49,570,103	\$49,416,272	(\$153,831)		\$49,416,272	\$40,413,304
Licenses and permits.....	165,000	199,167	34,167		199,167	167,480
Intergovernmental revenues.....	3,971,427	3,958,525	(12,902)	\$6,512,940	10,471,465	10,850,475
Charges for services.....	13,622,835	15,851,792	2,228,957		15,851,792	11,093,572
Fines and forfeitures.....	1,247,600	2,039,842	792,242		2,039,842	1,514,163
Interest.....	1,014,317	1,889,686	875,369	3,341	1,893,027	3,530,769
Miscellaneous.....	1,211,855	1,325,457	113,602	1,730,473	3,055,930	2,122,003
Total revenues.....	70,803,137	74,680,741	3,877,604	8,246,754	82,927,495	69,691,766
Expenditures:						
Current:						
General government.....	20,178,284	18,717,455	1,460,829		18,717,455	18,839,783
Administration of justice.....	7,296,820	7,119,894	176,926	3,784,573	10,904,467	9,838,951
Public safety.....	25,029,347	24,555,992	473,355		24,555,992	24,206,763
Health and welfare.....	4,879,783	4,624,989	254,794	2,653,968	7,278,957	7,508,644
Community services.....				2,536,400	2,536,400	1,807,739
Resource development.....	3,844,734	3,390,007	454,727		3,390,007	3,755,542
Culture - recreation.....	3,963,008	3,697,935	265,073		3,697,935	2,325,040
Roads and bridges.....	1,814,664	1,515,377	299,287		1,515,377	1,330,483
Capital outlays.....	16,010,627	6,980,993	9,029,634	437,163	7,418,156	25,406,113
Debt Service:						
Principal.....	6,165,211	6,120,000	45,211		6,120,000	2,940,000
Interest and fiscal charges.....	5,643,766	5,309,931	333,835		5,309,931	4,495,861
Advance refunding escrow.....	585,779	585,775	4		585,775	
Arbitrage rebate.....	20,600	20,600			20,600	
Other-refunding bond issuance costs.....	306,187	640,561	(334,374)		640,561	
Total expenditures.....	95,738,810	83,279,509	12,459,301	9,412,104	92,691,613	102,454,919
Excess (deficiency) of revenues over (under) expenditures.....	(24,935,673)	(8,598,768)	16,336,905	(1,165,350)	(9,764,118)	(32,763,153)
Other financing sources (uses):						
Proceeds of bonds.....	5,120,000	5,157,371	37,371		5,157,371	12,248,172
Proceeds of refunding bonds.....	32,270,046	32,626,750	356,704		32,626,750	
Operating transfer in.....	602,235	552,912	(49,323)	1,709,881	2,262,793	2,188,524
Operating transfer out.....	(3,025,760)	(3,103,351)	(77,591)	(68,746)	(3,172,097)	(4,320,731)
Payment to refunded bond escrow agent.....	(28,490,525)	(28,490,525)			(28,490,525)	
Net decrease in prior year's fund balance.....	18,459,677		(18,459,677)			
Total other financing sources (uses).....	\$24,935,673	6,743,157	(18,192,516)	1,641,135	8,384,292	10,115,965
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(1,855,611)	(1,855,611)	475,785	(1,379,826)	(22,647,188)
Residual equity transfers out.....						(4,800,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses and residual equity transfers out.....		(\$1,855,611)	(\$1,855,611)	\$475,785	(\$1,379,826)	(\$27,447,188)

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, 1992
(With comparative totals for the fiscal year ended September 30, 1991)

	Proprietary Fund Types Enterprise	Totals (Memorandum Only)	
		1992	1991
Operating revenue:			
Parking fees.....	\$314,263	\$314,263	\$177,637
Miscellaneous.....	385	385	126
Total operating revenues.....	314,648	314,648	177,763
Operating expenses:			
Contracted services.....	86,857	86,857	100,101
Depreciation:			
Building.....	284,656	284,656	281,594
Equipment.....	41,591	41,591	40,081
Total operating expenses.....	413,104	413,104	421,776
Operating income (loss).....	(98,456)	(98,456)	(244,013)
Nonoperating revenues (expenses):			
Interest revenue.....	39,385	39,385	66,012
Interest expense.....	(517,603)	(517,603)	(528,283)
Bond issuance cost.....	(32,012)	(32,012)	(32,012)
Management fee.....	(24,000)	(24,000)	(24,000)
Total nonoperating revenues (expenses).....	(534,230)	(534,230)	(518,283)
Income (loss) before operating transfers.....	(632,686)	(632,686)	(762,296)
Operating transfers in (out).....	589,304	589,304	157,088
Net income (loss) before extraordinary items.....	(43,382)	(43,382)	(605,208)
Extraordinary gain (loss) on defeasance of debt.....			(602,501)
Net income (loss).....	(43,382)	(43,382)	(1,207,709)
Retained earnings, October 1.....	(781,020)	(781,020)	(175,812)
Retained earnings, September 30.....	(824,402)	(\$824,402)	(\$1,383,521)

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, 1992
 (With comparative totals for September 30, 1991)

	Proprietary Fund Types	Totals (Memorandum Only)	
	Enterprise	1992	1991
Cash flows from operating activities:			
Cash received from customers.....	\$314,794	\$314,794	\$179,196
Cash payments for services and supplies.....	(91,022)	(91,022)	(91,729)
Net cash provided by operating activities.....	223,772	223,772	87,467
Cash flows from noncapital financing activities:			
Operating transfers in from General Fund.....	589,304	589,304	157,088
Net cash provided from noncapital financing activities.....	589,304	589,304	157,088
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 on issuance cost.....			(418,164)
Payments for construction.....			(3,448,570)
Payments for equipment acquisitions.....			(30,188)
Reduction in cost of building.....			134,732
Payment of management fee.....	(24,000)	(24,000)	(24,000)
Interest paid.....	(519,060)	(519,060)	(689,042)
Principal repayment.....	(185,000)	(185,000)	(170,000)
Net cash provided (used) for capital and related financing activities.....	(728,060)	(728,060)	(1,205,430)
Cash flows from investing activities:			
Purchase of investments.....	(1,316,224)	(1,316,224)	(14,682,835)
Receipt of interest.....	38,350	38,350	516,781
Proceeds from sale and matured investments.....			15,198,789
Net cash provided (used) from investing activities.....	(274,677)	(274,677)	1,032,735
Net increase (decrease) in cash and cash equivalents.....	(189,661)	(189,661)	71,860
Cash and cash equivalents, October 1.....	368,576	368,576	296,716
Cash and cash equivalents, September 30.....	\$178,915	\$178,915	\$368,576
Operating income (loss).....	(\$98,456)	(98,456)	(\$244,013)
Adjustments to reconcile operating income to net cash provided by Operating activities:			
Depreciation expense.....	326,247	326,247	321,675
Decrease (increase) in accounts receivable.....	(1,024)	(1,024)	183
Increase in customer deposits payable.....	1,170	1,170	1,250
Increase in vouchers payable.....	(4,165)	(4,165)	8,372
Total adjustments.....	322,228	322,228	331,480
Net cash provided by operating activities.....	\$223,772	\$223,772	\$87,467

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, 1992
(With comparative totals for September 30, 1991)

Proprietary Fund Types	Totals (Memorandum Only)	
Enterprise	1992	1991

**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.....	0

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, 1992

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, 1992

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, 1992

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, 1992

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, 1992

Note 1. Summary of Significant Accounting Policies (Continued)

C. Basis of Accounting

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

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

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

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

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1992

Note 1. Summary of Significant Accounting Policies (Continued)

C. Basis of Accounting (Continued)

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 modified accrual basis. In the prior year, the budget was presented on a cash basis. This year management has decided that reporting would be more meaningful on a modified accrual basis; therefore, due to this change, for comparability purposes the prior year actual figures have been adjusted to the modified accrual basis but the budgeted amounts remain unchanged due to the fact that differences if any were insignificant and accordingly modified accrual basis will be the budgetary basis for all subsequent reporting. Formal budgetary integration (annualized budgeting) is not employed in the enterprise fund.

The adopted budget for fiscal year 1992 totaled \$94,873,447 which included non-budgeted grant funding of \$7,517,696 and non-budgeted enterprise funding of \$2,018,201. Throughout the year, the Commissioners Court amended the budget thirty-four times, of which twenty-four had an effect on the overall County budget. These twenty-four amendments increased total budgeted funding by \$39,873,135. The appropriation changes included revisions as follows:

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1992

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, 1992

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 24, 1991	\$60,479,643	\$6,765,019	\$9,601,606	\$ 8,491,282	\$ 85,337,550	\$7,517,696	\$2,018,201	\$ 94,873,447
November 20, 1991	(250,000)	250,000						
December 4, 1991						999		999
January 15, 1992						(9,332)		(9,332)
February 5, 1992						10,013		10,013
February 19, 1992						594,549		594,549
February 26, 1992						517,024		517,024
March 11, 1992						19,952		19,952
March 25, 1992	655,330		2,596,987	5,120,000	8,372,317			8,372,317
April 1, 1992						272,151		272,151
April 8, 1992	(299,693)	299,693						
April 29, 1992						(12,551)		(12,551)
June 3, 1992						96,629		96,629
June 24, 1992						58,280		58,280
July 1, 1992						138,141		138,141
July 8, 1992						(10,000)		(10,000)
July 15, 1992						12,188		12,188
July 22, 1992			29,070,046		29,070,046			29,070,046
August 5, 1992						80,864		80,864
August 19, 1992						51,371		51,371
August 26, 1992						260,118		260,118
September 2, 1992						4,377		4,377
September 9, 1992						189,981		189,981
September 23, 1992						111,333		111,333
October 7, 1992						44,685		44,685
Subtotal	60,585,280	7,314,712	41,268,639	13,611,282	122,779,913	9,948,468	2,018,201	134,746,582
Carry over reappropriation totals	2,807,422	240,173		1,427,587	4,475,182			4,475,182
Totals	\$63,392,702	\$7,554,885	\$41,268,639	\$15,038,869	\$127,255,095	\$9,948,468	\$2,018,201	\$139,221,764

On November 20, 1991, Commissioners Court approved a budget reclassification from the General Fund to the Special Revenue County Tourist Promotion Fund in the amount of \$250,000. This change was required due to designations by the court and to properly budget hotel occupancy tax for its intended purpose.

On December 4, 1991 the County increased the budget for the Comprehensive Anti-DWI grant by \$999 as a result of a change in the State contract.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1992

Note 1. Summary of Significant Accounting Policies (Continued)

D. Budgets (Continued)

On January 15, 1992 grants were adjusted to contract amounts for an increase of \$100, and a decrease of \$9,432 relating to the Court Master Title IV and Comprehensive Domestic Violence Grants respectively.

On February 5, 1992 the Emergency Food and Shelter grant was approved by Commissioners Court amounting to \$10,013.

Grant funds were adjusted on February 19, 1992 for the Drug Education Unit Task Force, Traffic Motorcycle Unit, Purchase of Patrol Vehicles Program, Court Master Title IV, Adolescent Drug and Alcohol, T.C.A.D.A. Female Adolescent, Nutrition-DHS and the Nutrition-AAA amounting to \$186,536, \$231,727, \$162,815, (\$4,187), (\$77,811), \$77,811, \$104,085, and (\$86,427) respectively. These grant changes were the result of State contract changes for an aggregate total of \$594,549.

On February 26, 1992 the Selective Investigations and Interdiction Unit, High Intensity Drug Trafficking Area, and Criminal Justice Policy Council grants increased by \$445,057, \$63,567, and \$8,400 respectively. These changes totaled \$517,024 and were due to changes by the State.

The Victim Witness Assistance grant was increased by \$24,332 and the Electronic Monitoring Juvenile Corrections Grant was decreased by \$4,380 on March 11, 1992. These changes aggregate a total of \$19,952.

On March 25, 1992 the operating budget was amended for an aggregate total of \$8,372,317. The General fund was increased by \$655,330 relating to proceeds of bonds sold for the judgement settlement of the aquatic center litigation. The Debt Service fund was increased by \$2,596,987 representing bond proceeds received for General Obligation Certificates of Obligation, Series 1992 relating to the refunding of the Variable Rate Demand General Obligation Certificates of Obligation, Series 1988. Additionally, the Capital Projects fund was increased by \$3,100,000 for bond proceeds received for Jail Improvements approved by Commissioners Court to bring the County Detention Facility in compliance with jail standards. The Capital Projects Fund was also increased for bond proceeds to complete the Ascarate Park Swimming Pool in the amount of \$2,020,000.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1992

Note 1. Summary of Significant Accounting Policies (Continued)

D. Budgets (Continued)

On April 1, 1992 the Performance Rewards Program in the amount of \$222,631 was added to the budget as approved by the State and Commissioners Court. Additionally, the El Paso County Alcohol and Drug Abuse Services grant was adjusted by \$49,520 to the contract amount.

On April 8, 1992 the County Clerk Records Management and Preservation Fee Fund was reclassified from the General Fund to the Special Revenue Fund in the amount of \$299,693. This action was pursuant to *Local Government Code*, § 118.0216, which restricts the use of this fee for specific records preservation and automation projects.

Due to changes by the State to the Special Law Enforcement grant, the budget was decreased by \$12,551 on April 29, 1992.

On June 3, 1992 the Drug Abuse Resistance Education and El Paso County Alcohol and Drug Abuse grants were adjusted by (\$3,776) and \$100,405 respectively. These changes were due to contract changes by the State.

In response to contract changes by the State, grants were adjusted on June 24, 1992 for an aggregate amount of \$58,280 as follows: Victim Assistance-County Attorney, (\$7,226), Sheriff's Training Academy, \$24,686, Nutrition AAA, \$90,203, Nutrition DHS, \$66,209, and the Multi County Task Force in the amount of (\$115,592).

On July 1, 1992 grants were again adjusted due to contract changes relating to the Adjudication of Drug Offenders, Female Adolescent, and the Alternative School Program in the amounts of \$43,078, \$13,843, and \$81,220 respectively. These changes aggregate a total of \$138,141.

On July 8, 1992 the Triad Challenge grant was decreased by \$10,000 due to a contract change by the State.

The Emergency Food and Shelter Program grant was increased by \$12,188 due to additional funding. This budget amendment was approved by Commissioners Court on July 15, 1992.

On July 22, 1992, County Commissioners Court amended the budget due to the refinancing of bonds. The budget was increased in the amount of \$29,284,118 relating to General Obligation Refunding Bonds, Series 1992B, and decreased the Debt Service Fund in the amount of \$214,072 due to reduced funding requirement relating to the refunding of the General Obligation Bonds, Series 1988.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1992

Note 1. Summary of Significant Accounting Policies (Continued)

D. Budgets (Continued)

On August 5, 1992 the Homeless Emergency Shelter grant was increased by \$8,500, Female Adolescent increased by \$21,473, El Paso County Alcohol and Drug Abuse Service increased by \$50,041 and the Adolescent Drug and Alcohol Treatment Program grant increased by \$850 for an aggregate amount of \$80,864.

On August 19, 1992 the El Paso Alcohol and Drug Abuse grant was increased by \$51,371. This change was made based on additional funding information that became available.

On August 26, 1992 the El Paso Alcohol and Drug Abuse grant, E.P.C.A.D.S. Administration, Office of Treatment Improvement, Adolescent and Alcohol, Court Master A.G. Title IV, Juvenile Justice and T.E.R.P. Oil and Gas grants were increased by \$104,440, \$12,099, \$16,181, \$28,750, \$14,536, \$11,568, and \$72,544 in that order. These adjustments in the aggregate total to \$260,118 and were required in order to bring the budget in alignment with the State contract.

The Victim Assistance grant with the County Attorney was increased due to a new award by the State and amounted to \$4,377. This amendment was approved on September 2, 1992.

As a result of continued changes in State contracts, the Performance Rewards-Probation Violator, Performance Rewards-Specialized Caseload, Performance Rewards-Juvenile After Care Services, and Performance Rewards-Electronic Monitoring grants were increased by \$15,610, \$143,317, \$30,144, and \$910 respectively for an aggregate total of \$189,981.

On September 23, 1992 the TERP Oil and Gas Overcharge, S.L.I.A.G. Program, Female Adolescent and Nutrition AAA grants were increased by \$37,400, \$40,000, \$4,033, and \$29,900 respectively. These changes were necessary to bring the budget into alignment with their respective contracts.

Lastly, on October 7, 1992 the budget was amended to reflect an increase in the Performance Rewards grant of \$42,550 due to an increased allocation of funds by the State. Also the Victim Assistance-District Attorney grant was increased by \$2,135 due to a contract change by the State.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1992

Note 1. Summary of Significant Accounting Policies (Continued)

D. Budgets (Continued)

A reconciliation of actual revenues and expenditures, budgeted and non-budgeted is as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Capital Projects Funds</u>
Revenues:				
Budgeted	\$59,175,330	\$ 6,220,640	\$ 8,758,686	\$ 526,085
Unbudgeted grant funds		8,246,754		
Total Revenues	<u>59,175,330</u>	<u>14,467,394</u>	<u>8,758,686</u>	<u>526,085</u>
Expenditures:				
Budgeted	58,377,621	6,088,429	12,676,867	6,136,592
Unbudgeted grant funds		9,412,104		
Non-budgeted	1,272,942			
Total Expenditures	<u>59,650,563</u>	<u>15,500,533</u>	<u>12,676,867</u>	<u>6,136,592</u>
Total Revenues Over (Under) Expenditures	<u>(475,233)</u>	<u>(1,033,139)</u>	<u>(3,918,181)</u>	<u>(5,610,507)</u>
Other financing sources (uses):				
Budgeted	(1,673,483)	(394,017)	3,747,783	5,062,874
Unbudgeted grant funds		1,641,175		
Total other financing sources (uses) on modified accrual basis	<u>(1,673,483)</u>	<u>1,247,118</u>	<u>3,747,783</u>	<u>5,062,874</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(\$2,148,716)</u>	<u>\$213,979</u>	<u>(\$170,398)</u>	<u>(\$547,633)</u>

Additionally, non-budgeted expenditures represent net accrued vested/accumulated benefits of the current year of \$972,890 and a change in reserve for inventory of \$499,948 representing the amount of supply inventory utilized during the year. Also included in the non-budgeted expenditures is an \$800,000 amount representing the arbitrage tax rebate which will be payable early in the next fiscal year. The net accrued vested/accumulated benefits of the current year are \$2,697,805.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1992

Note 1. Summary of Significant Accounting Policies (Continued)

D. Budgets (Continued)

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. Fund balances are not presented since the County does not budget for fund balances.

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, 1992

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, 1992 were as follows:

	<u>Amount</u>	<u>Percent</u>
Cash and cash equivalents	\$11,310,836	34.12
Investments	21,148,249	63.81
Restricted Assets:		
Cash and cash equivalents	121,404	.37
Investments	564,213	1.70
	<u>\$33,144,702</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, 1992, if any, are classified as prepaid items.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1992

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

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

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1992

Note 1. Summary of Significant Accounting Policies (Continued)

K. Compensated Absences (Continued)

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, 1992, the County's total liability for vested vacation leave totaled \$1,572,520. 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.

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 except in the case of sheriff's deputies. In accordance with the provisions of Governmental Accounting Standard Board, Statement No. 16, Accounting for Compensated Absences, no liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

A liability in the amount of \$1,125,285 has been established for the accumulated vested sick leave benefits of the El Paso County Sheriff's deputies. This is in accordance with an amendment to the contract agreement between the County and the El Paso County Sheriff's Association, whereby the County shall buy back any unused sick leave at the end of a deputy's career. A deputy will be paid at the rate of one day's pay for one day's sick leave up to 90 days and thereafter at the rate of one day's pay for every three days of sick leave.

Budgets for vested benefits for vacation or sick 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 or sick leave benefit payment 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.

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, 1992

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, 1992

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 modified accrual 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.

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.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1992

Note 2. Legal Compliance - Budgets (Continued)

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. At year end, the carrying amount of the County's deposits was \$11,275,240. The bank balance of \$12,781,211 was covered by \$100,000 federal depository insurance. Of the remaining bank balance none was collateralized with securities held by the pledging financial institution's trust department or agent in the County's name. This remaining bank balance was entirely uncollateralized which includes any 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.

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 on the following page.

- 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 but not in the County's name.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1992

Note 3. Deposits and Investments (Continued)

Shown below are the County's investments as of September 30, 1992:

	1	Category 2	3	Carrying Amount	Market Value
Certificates of Deposit	\$ 556,995			\$ 556,995	\$ 556,995
Restricted Assets:					
Investments - U.S. Government Securities	564,213			564,213	566,672
Investment in Deferred Compensation Assets				<u>1,792,165</u>	<u>1,792,165</u>
TOTAL INVESTMENTS	<u>\$1,121,208</u>			<u>\$2,913,373</u>	<u>\$2,915,832</u>

Also, the County invests a large portion of its funds in Texpool. The carrying amount invested in Texpool is \$20,748,254 and its market value is \$21,806,706. The cash equivalent in the parking facility enterprise fund consists of investments in Texpool in the amount of \$72,000 with a fair market value of \$76,281. The cash equivalent in restricted assets consists of investments in Texpool with a carrying amount of \$85,000 and market value of \$87,032.

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

	Current Debt Service	Future Debt Service Reserve	Total Restricted Assets
Cash and cash equivalents	\$120,004	\$ 1,400	\$121,404
Investments		564,213	564,213
Interest receivable	<u>4,281</u>	<u>1,472</u>	<u>5,753</u>
	<u>\$124,285</u>	<u>\$567,085</u>	<u>\$691,370</u>

Note 4. Receivables

	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Trust and Agency	Total
Receivables:							
Interest	\$ 552,979	\$ 43,049	\$ 104,797	\$252,265	\$2,032	\$ 201,752	\$1,156,874
Interest in Restricted Assets:							
Taxes	4,071,857				5,753		5,753
Accounts	2,730,182	1,778,727	17,575	198	1,630	565,612	5,093,924
Intergovernmental Payroll						1,856,977	1,856,977
Less: allowance for uncollectibles	<u>610,778</u>						<u>610,778</u>
Net total receivables	<u>\$6,744,240</u>	<u>\$1,821,776</u>	<u>\$ 122,372</u>	<u>\$252,463</u>	<u>\$9,415</u>	<u>\$2,624,341</u>	<u>\$11,574,607</u>

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1992

Note 4. Receivables (Continued)

The delinquent taxes receivable account represents the past twenty years on real property which is still deemed collectible according to State statute and the last five years on personal property of uncollected tax levies. The allowance for estimated uncollectibles is 7 percent of total current and 15 percent of the total delinquent taxes receivable, including penalties and interest, as of September 30, 1992. Of the delinquent taxes receivable, including penalties and interest, the County defers 70 percent until collection of those revenues.

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

Note 5. Fixed Assets

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

	<u>Balance October 1, 1991</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance September 30, 1992</u>
Land	\$ 5,407,908			\$ 5,407,908
Buildings	56,000,354	\$ 614,321	\$ 3,924,236	52,690,439
Improvements other than buildings	3,384,818	205,331		3,590,149
Machinery and equipment	13,529,925	8,202,117	5,770,428	15,961,614
Construction in progress	<u>44,395,434</u>	<u>4,499,839</u>	<u>395,207</u>	<u>48,500,066</u>
Total general fixed assets	<u>\$122,718,439</u>	<u>\$13,521,608</u>	<u>\$10,089,871</u>	<u>\$126,150,176</u>

The following is a summary of proprietary fund-type fixed assets as of September 30, 1992:

	<u>Enterprise Fund</u>
Land	\$1,007,361
Building	6,262,426
Less Accumulated Depreciation	(711,640)
Equipment	184,757
Less Accumulated Depreciation	(100,958)
Net fixed assets	<u>\$6,641,946</u>

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, 1992

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 three years remain. All other County leases cover a period of one year or less. During the fiscal year ended September 30, 1992, expenditures for non-cancelable operating leases amounted to \$48,000 while expenditures for all those operating leases covering one year or less amounted to \$1,158,629. The following is a schedule by years of future minimum rental payments for non-cancelable leases.

<u>Year Ending</u>	<u>Amount</u>
1993	48,000
1994	48,000
1995	34,000
1996	-0-
1997	-0-
Total	<u>\$130,000</u>

Note 7. Capital Leases and Installment Purchases

The County's outstanding capital lease and installment purchase obligations as of September 30, 1992 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, 1992:

<u>Year ended September 30, 1992</u>	<u>CAPITAL LEASES</u>		
	<u>Citicorp, N.A.</u>	<u>Principal</u>	<u>Interest</u>
Current:			
1993	\$182,650	\$177,577	\$5,073
Long Term:			
1994	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Total minimum lease payments	<u>\$182,650</u>	<u>\$177,577</u>	<u>\$5,073</u>

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1992

Note 8. Long-term Debt

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

	Balance October 1, 1991	Increase	Decrease	Balance September 30, 1992
Property Tax Bonds:				
Juvenile Justice Center-Series 1986A	\$ 5,150,000		\$ 2,050,000	\$ 3,100,000
Courthouse Facility-Series 1987	1,575,000		760,000	815,000
Courthouse Facility-Series 1988	31,115,000		18,830,000	12,285,000
Refunding Bonds:				
Jail Detention Facility-Series 1985	20,550,000		12,446,627	8,103,373
Equestrian-Series 1986B	3,260,000		2,325,000	935,000
Aquatic Settlement & Archives Refunding Series 1992		\$ 3,200,000		3,200,000
Jail Detention, Juvenile Justice, Equestrian and Courthouse Refunding, Series 1992B		29,510,000		29,510,000
Property Tax Certificates of Obligation:				
County Archives Building, Variable Rate Demand-Series 1988	2,775,000		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	
Jail Improvement & Ascarate Swimming Pool Series 1992A		5,120,000		5,120,000
Public Property Finance Contractual Obligations:				
Data Processing-Series 1989	270,000		130,000	140,000
Data Processing-Series 1990	400,000		125,000	275,000
Courthouse Furnishings-Series 1990A	3,700,000			3,700,000
Data Processing-Series 1991	250,000		55,000	195,000
Total Bonds	<u>77,350,000</u>	<u>37,830,000</u>	<u>39,716,627</u>	<u>75,463,373</u>
Equipment Contracts Payable:				
Citicorp, N.A.	547,951		365,301	182,650
Total General Long-Term Debt	<u>\$77,897,951</u>	<u>\$37,830,000</u>	<u>\$40,081,928</u>	<u>\$75,646,023</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 certificates of obligation was paid with hotel occupancy taxes.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1992

Note 8. Long-term Debt

Bonds and certificates payable include the following:

	<u>Interest Rates (%)</u>	<u>Date Issued</u>	<u>Series Matures</u>	<u>Balances September 30, 1992</u>
Jail Detention Facility-Refunding, Series 1985	8.50 - 8.80	1985	2002	\$ 8,103,373
Juvenile Justice Center, Series 1986A	6.00 - 9.00	1986	2001	3,100,000
Equestrian, Series 1986B - Refunding	7.10 - 10.10	1986	2006	935,000
Courthouse Facility, Series 1987	5.90 - 7.90	1987	1993	815,000
Courthouse Facility, Series 1988	7.40 - 9.40	1988	2001	12,285,000
Contractual Obligation, Series 1989	6.00 - 8.00	1989	1993	140,000
Contractual Obligation, Series 1990	6.50 - 8.50	1990	1994	275,000
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	2015	3,700,000
Data Processing-Series 1991	5.40 - 6.10	1991	1995	195,000
General Obligation Refunding, Series 1992	6.00 - 9.00	1992	2012	3,200,000
Certificate of Obligation, Series 1992A	6.00 - 9.00	1992	2012	5,120,000
General Obligation Refunding, Series 1992B	5.00 - 6.40	1992	2008	29,510,000
Total Bonds and Certificates Payable				<u>\$75,463,373</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.

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 County's requirements for the bond proceeds were satisfied and the remaining balances in Contractual Obligations, Series 1990 and 1991 Escrow Accounts were transferred to the County and deposited in the interest and sinking funds of their respective accounts as stated in the order authorizing the issuance of the bonds. The escrow accounts were consequently closed. 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 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.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1992

Note 8. Long-term Debt (Continued)

On March 17, 1992, the County issued General Obligation Refunding Bonds, Series 1992 to redeem the outstanding balance of the variable rate demand General Obligation Certificate of Obligation, Series 1988 and the letter of credit was cancelled. The arbitrage rebate for the Variable Rate Demand General Obligation Certificate of Obligation Bonds in the amount of \$20,600 was refunded during fiscal year 1991-92 after the redemption of the bonds.

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
1993	\$1,500,000	\$ 366,570	\$ 380,000	\$208,373
1994	1,660,000	230,610	410,000	172,823
1995	1,800,000	79,200	445,000	136,017
1996	762,672	1,127,329	480,000	100,380
1997	698,074	1,221,927	-	83,100
1998	623,902	1,286,099	-	83,100
1999	565,440	1,354,560	-	83,100
2000	-	-	665,000	63,150
2001	-	-	720,000	21,600
2002	493,285	1,836,716	-	-
	<u>\$8,103,373</u>	<u>\$7,503,011</u>	<u>\$3,100,000</u>	<u>\$951,643</u>

Fiscal Year ended September 30	General Obligation Refunding Bonds, Series 1986B		General Obligation Bonds, Series 1987	
	Principal	Interest	Principal	Interest
1993	\$125,000	\$64,213	\$815,000	\$50,530
1994	140,000	52,930	-	-
1995	150,000	42,560	-	-
1996	160,000	31,360	-	-
1997	-	25,560	-	-
1998	-	25,560	-	-
1999	-	25,560	-	-
2000	-	25,560	-	-
2001	-	25,560	-	-
2002	-	25,560	-	-
2003	-	25,560	-	-
2004	-	25,560	-	-
2005	-	25,560	-	-
2006	360,000	12,780	-	-
	<u>\$935,000</u>	<u>\$433,883</u>	<u>\$815,000</u>	<u>\$50,530</u>

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1992

Note 8. Long-term Debt (Continued)

Fiscal Year ended September 30	General Obligation Bonds, Series 1988		Contractual Obligation Series 1989	
	Principal	Interest	Principal	Interest
1993	\$ 215,000	\$1,040,705	\$140,000	\$8,400
1994	1,135,000	977,255	-	-
1995	1,230,000	886,100	-	-
1996	1,330,000	745,780	-	-
1997	1,440,000	615,590	-	-
1998	1,550,000	475,060	-	-
1999	1,665,000	340,605	-	-
2000	1,790,000	211,875	-	-
2001	1,930,000	72,375	-	-
	<u>\$12,285,000</u>	<u>\$5,345,345</u>	<u>\$140,000</u>	<u>\$8,400</u>

Fiscal Year ended September 30	Contractual Obligation Series 1990		Certificate of Obligation Series 1990	
	Principal	Interest	Principal	Interest
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>\$275,000</u>	<u>\$26,975</u>	<u>\$8,085,000</u>	<u>\$6,653,788</u>

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1992

Note 8. Long-term Debt (Continued)

Fiscal Year ended September 30	Contractual Obligation Series 1990A		Contractual Obligation Series 1991	
	Principal	Interest	Principal	Interest
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>\$1,074,244</u>	<u>\$195,000</u>	<u>\$18,060</u>

Fiscal Year ended September 30	Certificate of Obligation Series 1992A		General Obligation Refunding Series 1992	
	Principal	Interest	Principal	Interest
1993		\$ 540,439	\$ 80,000	\$ 224,755
1994	\$ 140,000	353,993	75,000	217,860
1995	285,000	334,868	90,000	210,435
1996	160,000	314,843	95,000	202,110
1997	170,000	299,993	105,000	193,110
1998	180,000	284,243	110,000	183,435
1999	195,000	267,368	120,000	173,085
2000	205,000	249,368	125,000	162,060
2001	220,000	230,930	135,000	150,360
2002	235,000	214,667	145,000	138,268
2003	250,000	199,992	155,000	127,368
2004	265,000	184,152	165,000	117,205
2005	280,000	167,188	180,000	106,075
2006	300,000	149,063	190,000	94,050
2007	320,000	129,688	200,000	81,375
2008	340,000	109,063	215,000	67,888
2009	360,000	87,188	230,000	54,000
2010	380,000	64,063	245,000	39,750
2011	405,000	39,531	260,000	24,600
2012	430,000	13,438	280,000	8,400
	<u>\$5,120,000</u>	<u>\$4,234,078</u>	<u>\$3,200,000</u>	<u>\$2,576,189</u>

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1992

Note 8. Long-term Debt (Continued)

Fiscal Year ended September 30	General Obligation Refunding Series 1992B		Total General Obligation Bonds, Refunding Bonds, Certificates of Obligation and Contractual Obligations	
	Principal	Interest	Principal	Interest
	1993		\$ 1,812,435	\$ 4,000,000
1994	-	1,812,435	4,350,000	4,621,547
1995	\$ 285,000	1,805,310	4,980,000	4,214,113
1996	300,000	1,790,535	3,987,672	4,998,337
1997	1,000,000	1,755,885	4,138,074	4,828,040
1998	1,070,000	1,699,460	4,333,902	4,612,257
1999	1,135,000	1,637,688	4,530,440	4,394,641
2000	2,525,000	1,530,853	6,260,000	2,688,691
2001	2,690,000	1,375,665	6,095,000	2,273,990
2002	2,525,000	1,217,953	3,798,285	3,803,264
2003	2,690,000	1,057,550	3,545,000	1,751,245
2004	2,870,000	883,755	3,750,000	1,520,172
2005	3,060,000	696,195	4,020,000	1,271,268
2006	2,915,000	505,760	4,265,000	1,002,903
2007	3,115,000	312,800	4,235,000	726,613
2008	3,330,000	106,560	4,485,000	444,261
2009	-	-	1,240,000	258,188
2010	-	-	1,325,000	175,313
2011	-	-	1,415,000	88,506
2012	-	-	710,000	21,838
	<u>\$29,510,000</u>	<u>\$20,000,839</u>	<u>\$75,463,373</u>	<u>\$48,876,985</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, 1992 is \$524,603. The proceeds from such bonds including interest earned thereon were 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, 1991	\$7,377,665
Issues	-0-
Maturities	(185,000)
Discount Amortization	27,732
Balance September 30, 1992	<u>\$7,220,397</u>

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1992

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 \$8,040,986 as of August 15, 1992. 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.

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:

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1992

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

<u>Fiscal Year</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Total</u>
1993	\$200,000	\$507,405	\$704,405
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>\$7,745,000</u>	<u>\$6,094,615</u>	<u>\$13,839,615</u>

Note 10. Defeasement of Debt

Current

On June 4, 1992, the County issued \$29,510,000 in General Obligation Refunding Bonds with an average interest rate of 6.23 percent to advance refund a portion of General Obligation Bonds, Series 1985, 1986A and 1988 and General Obligation Refunding Bonds, Series 1986B. A schedule showing the amount, the average interest rate, the call date and the maturity date of the bonds refunded is shown below. The net proceeds of \$28,490,525, after payment of \$606,414 in underwriting fees, insurance, other issuance costs and receipt of \$143,380 excess bond proceeds by the County were used to purchase U.S. Government securities plus an additional \$109,382.11, \$35,057.74, \$46,200.02 and \$395,136.74 of 1985, 1986A, 1986B and 1988 Series Sinking Fund monies respectively were used to purchase open market securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for future debt service payments on the 1985, 1986A, 1986B and 1988 Series Bonds. As a result, the 1985, 1986A, 1986B and 1988 Bonds are considered to be partially defeased and the liability for those bonds has been removed from the General Long-Term Debt account group.

The County advance refunded a portion of the above mentioned series bonds to reduce its total debt service payments over the next 16 years by \$841,496 and to obtain an economic gain (difference between the present values of the debt service payments on the old debt and new debt) of \$678,730.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1992

Note 10. Defeasement of Debt (Continued)

<u>Description</u>	<u>Refunded Bonds</u>	<u>Average Interest Rate</u>	<u>Years of Maturity</u>	<u>Call Date</u>
Series 1985	\$ 4,235,000	9.255	2000 - 2001	February 15, 1995
Series 1986A	1,700,000	7.396	1997 - 1999	February 15, 1995
Series 1986B	2,210,000	7.500	1997 - 2005	February 15, 1995
Series 1988	18,625,000	7.600	2002 - 2008	February 15, 1998
	<u>\$26,770,000</u>			

Prior Years

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.

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 was \$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.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1992

Note 11. Interfund Assets/Liabilities

Interfund asset and liability balances on September 30, 1992 were as follows:

	<u>Due From</u>	<u>Due To</u>
General Fund		\$1,914,812
Special Revenue		
Road & Bridge	\$1,145,628	
Commissary Inmate Profit		73,144
Adjudication of Drug Offenders	39,382	
Adolescent Drug and Alcohol Treatment	9,410	
Alcohol and Drug Abuse Services	69,066	
Alternative School Program	6,789	
Community Development Westway Water District	63	
Comprehensive Anti DWI - Grant Fund	1,413	
Courtmaster - A.G. Title IV	6,732	
Drug Education Unit-Task Force Program	4,100	
E.P.C.A.D.S. Administration	4,205	
Female Adolescent	4,120	
HIDTA Coordinator	12,119	
Juvenile Justice Program	10,377	
Juvenile Screening Unit	2,573	
Narcotics Detection and Apprehension	343,610	
Office of Treatment and Improvement	20,274	
Purchase of Services - Juveniles	6,588	
Selective Investigation & Interdiction	101,890	
Sheriff's Neighborhood Watch	1,615	
SLIAG	24,643	
Special Investigations Group	2,498	
TCADA Female Adolescent	6,877	
TDCA - Water/Sewer	18,519	
T.E.R.P. - Oil and Gas Overcharge	21,798	
Victim Assistance	18,048	
Victim Witness Services	2,475	
Trust and Agency		
Payroll Funds	30,000	
Jail Commissary Profits	73,144	
	<u>\$1,987,956</u>	<u>\$1,987,956</u>

Note 12. Contingent Liabilities

The County is contingently liable in regard to lawsuits and other claims in the ordinary course of its operations. In one lawsuit several bonding companies have joined as plaintiffs alleging that the bail bond filing fees collected prior to May 1992 are unconstitutional and illegal. The Supreme Court of Texas has held that the fees are unconstitutional and has mandated the case back to the trial court to determine damages. The County's attorneys anticipate that each ruling by the trial court will be appealed and it will take years to resolve because of the complexity of this case. If the County loses, it could be liable for up to two million dollars.

Another lawsuit still in litigation concerns a tax rollback election which was held in April 1992. The court has held that this rollback election was invalid. Currently this case is in the appeal process. Presently, a number of other lawsuits are pending against the County.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1992

Note 12. Contingent Liabilities (Continued)

Although the outcome of these lawsuits is not presently determinable, the settlements of such contingencies under the budgetary process would require the appropriations of funds yet to be realized or the reallocation of existing appropriated funds.

In the case of the bail bond filing fee or rollback litigation, the County's legal counsel has advised that should such litigation against the County result in a judgement against the County, the issuance of bonds is an alternative funding source subject to approval by the Attorney General of Texas.

Note 13. Subsequent Events

On October 1, 1992, Commissioners Court issued and delivered Tax and Revenue Anticipation Notes (TRANS) Series 1992, aggregating a principal amount of \$5,000,000. 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 3.095 percent. Principal and interest in the amount of \$5,154,341.67 is due and payable on September 30, 1993. Total funds received amounted to \$5,010,200 representing \$5,000,000 principal, a premium of \$10,200 on the settlement date.

On December 2, 1992, Commissioners Court voted to terminate the Lower Valley Health Clinic Capital Project and transfer the land to the Hospital District. The district in return will continue the construction of the medical clinic facility and provide space for the City-County Health and Environmental District.

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 after the end of the fifth year from the date the bond was issued. The estimated amount due is currently being calculated and a liability has been accrued in the general fund in the amount of \$800,000. The actual rebate amount is not expected to exceed this amount and will be on tax exempt debt subject to the Tax Reform Act issued through September 30, 1992. Currently the County has two debt issues which are subject to the above mentioned act including General Obligation Bonds, Series 1987 and 1988.

Due to the overcrowding at the present County jail, on November 3, 1992 the voters approved the issuance of General Obligation Bonds in an amount not to exceed \$35,000,000. The proceeds of the bond will be used to construct a new jail.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1992

Note 14. Joint Ventures

Under the authority of Vernon's Annotated Civil Statutes, Article 4413, (32C), known as the interlocal cooperation act, the County has joined the City of El Paso in a joint venture as administrator of the Tourist and Convention Bureau and the El Paso Convention and Performing Arts Center. Seven members of the board of directors are appointed by each government's governing body and the fifteenth board member is appointed by both the Mayor and the County Judge. 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. Effective February 1, 1992, the City of El Paso took administrative control of the above mentioned functions. The City, therefore, was solely responsible for the administration although employees are still by contractual agreement classified as county employees and are paid on a reimbursement basis each payday via a wire transfer to the County from the City.

Summary financial information of the Tourist and Convention Bureau for the fiscal year ended September 30, 1992 is presented below:

Cash and investments	\$ 195,855
Other assets	22,128
Total assets	<u>\$ 217,983</u>
Total liabilities	\$ 86,671
Total equity	131,312
Total liabilities and equity	<u>\$ 217,983</u>
Total revenues	\$1,371,061
Total expenditures	1,371,061
Net decrease in equity	<u>\$ -0-</u>

Note 15. Deferred Compensation

The County of El Paso offers its employees a deferred compensation plan that permits them to defer a portion of their current salary until future years. 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, 1992

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 TCDRS, an agent multiple-employer public employee retirement system. The TCDRS was created by State legislation. The TCDRS has the powers and privileges of a corporation to provide retirement and other benefits to employee participants and to other participating political subdivisions of the counties and the state.

Under the plan, both the County and employee are required to contribute an amount equal to 7% of the employees' monthly 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 TCDRS Act. Members can retire at age 60 or above with 10 or more years of service; or, with 30 years of service regardless of age; or, when the sum of their age and years of service equals 80 (the rule of 80) or more. A member vests after 10 years of service. To realize any retirement benefits, members must leave their accumulated contributions in the plan until either the age of sixty is reached; the rule of 80 is satisfied; or, 30 years of service has been completed. If a member withdraws personal contributions in a lump-sum, that member is not entitled to any benefits derived from amounts contributed by the employer. However, members are entitled to a full refund of their contributions plus interest.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1992

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 1992 was \$40,866,199 of which \$38,649,884 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	\$2,673,687
Employer Contributions	\$2,673,646

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, 1992

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 \$2,673,646 of which the normal cost of 5.68% or \$2,169,473 is to fund the currently accruing monetary credits, while the remaining portion 1.32% or \$504,173, 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, 1991. The actuarial valuation of net assets available for benefits as of December 31, 1991 was \$42,856,075. 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 111.0% of book value as of December 31, 1991.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1992

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, 1991 includes the following:

Annuitants:		
Currently receiving benefits		\$ 2,310,478
Terminated employees		2,822,122
Members:		
Accumulated employee contributions including allocated investment earnings		14,695,703
Employer-financed vested		12,353,764
Employer-financed non-vested		5,153,263
Total		<u>\$37,335,330</u>
Net Assets Available for Benefits, at Book Value		\$42,856,075
Assets in Excess of Pension Benefit Obligation		5,520,475
Amortization Period		0.000 years

The funded ratio, the portion of the pension benefit obligation that is fully funded, is 114.8% 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.

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
1989	101.2%	1.0%	5.0%(through September 30, 1989 7.0% thereafter)
1990	114.7%	12.0%	7.0%
1991	114.8%	14.2%	7.0%

The required 10 year historical trend information is presented in the statistical section on page 360. For the years 1985 through 1991, the County has been able to accumulate an excess amount of assets over pension benefit obligation as shown in Table 16 of the statistical section.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1992

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 1991 tax rate was \$0.253568 per \$100 of assessed valuation, of which \$0.182891 was allocated for maintenance and operations and \$0.070677 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, 1992

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 the rollback 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, 1992

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, \$231,021 in health claims were accrued as of September 30, 1992 for health services rendered to plan beneficiaries but paid subsequent to the fiscal year end resulting in a deficit of \$17,492. 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 \$320,000, 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, 1992 the health, dental and life insurance fund had a deficit fund equity balance of \$17,492 due to unusually high medical expenses. Commissioners Court is currently addressing the situation in order to meet future health and life insurance claims.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1992

Note 21. Fund Equity (Continued)

The unreserved retained earnings in the Parking Facility Enterprise Fund for the fiscal year 1991-92 is the balance of the retained earnings in the Revenue Bond Future Debt Service Account.

Note 22. El Paso Convention and Performing Arts Center

El Paso Convention and Performing Arts Center is owned and operated by the City of El Paso. The City advances funds to the County in amounts equal to the operating budget relating to salaries and fringes benefits only.

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, 1992.

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.

Note 26. Excess of Expenditures Over Revenues

Excesses of expenditures over revenues exist in the general fund, special revenue, debt service, capital projects and trust and agency funds of \$475,233, \$1,033,139, \$3,918,181, \$5,610,507 and \$235,433 respectively.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1992

Note 26. Excess of Expenditures Over Revenues (Continued)

In the general fund, the excess is due mainly to the unbudgeted amount for the arbitrage tax rebate liability that was accrued for payment in early fiscal year 1993.

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, 1992, encumbrances and reservation of fund balances amounted to \$1,484,050, of which \$1,094,449 related to the general fund, \$242,262 to the special revenue fund and \$147,339 to the capital projects fund.

Note 28. Construction and Other Significant Commitments

As of September 30, 1992, the construction of the new courthouse is on schedule and the anticipated completion of the atrium is in April 1993. 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 on the following page. The County issued bonds in 1986 totaling approximately \$3,700,000 for the construction of a rodeo complex, of which \$2,600,000 was spent for the purchase of land.

Commissioners Court has decided to use these funds to establish an equestrian center located on the grounds near the El Paso County Coliseum. During the early part of fiscal year 1991 the County of El Paso issued \$8,085,000 in Certificates of Obligation, Series 1990 for construction of an Ascarate Park substation (this project was later canceled by the

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1992

Note 28. Construction and Other Significant Commitments (Continued)

Commissioners Court), courthouse, morgue and for renovation of the Juvenile Justice Center. The funding amounts for these projects are \$3,200,000, \$3,835,000, \$523,000, and \$527,000 respectively. The renovation of the Juvenile Justice Center was completed during the fiscal year. The county morgue is currently scheduled to be completed in February 1993. During fiscal year 1991 the County issued certificates of obligation amounting to \$220,000 relating to the Tourist and Convention Bureau. These obligations were paid back with hotel occupancy taxes. During the current fiscal year the County of El Paso issued \$5,120,000 Certificates of Obligation, Series 1992A for construction of jail improvements and Ascarate Park swimming pool. The funding amounts for these projects are \$3,100,000 and \$2,020,000 respectively. The County of El Paso also issued \$3,200,000 General Obligation Refunding, Series 1992 to refund the Variable Rate Demand General Obligation Certificate of Obligation, Series 1988 and to pay off part of the Aquatic settlement. Also the County issued General Obligation Refunding 1992B in the amount of \$29,510,000. It was issued to refund a portion of bonds issued for the construction of the Detention Facility, Juvenile Justice Center, Rodeo Complex and Courthouse 1988.

Note 29. Interfund Transfers

The following are the operating transfers in and out as of September 30, 1992:

<u>Department</u>	<u>Transfers Out Actual</u>	<u>Transfers In Actual</u>
<u>General Fund</u>		
Road and Bridge Fund		\$164,500
Capital Projects-Archives		57,126
Grant Match		1,435
General & Administrative-Health & Life	\$320,000	
General & Administrative-Parking Reserve	469,091	
Parking Garage-Maintenance	120,213	
General Assistance	216,791	
Juvenile Probation-Triad	62,500	16,279
Drug Abuse Resistance Education	8,133	
EPCADS-Match	187,614	
Region VIII Training Academy	131,806	
Comprehensive Domestic Violence	120,306	
Juvenile Justice Program	50,119	
Juvenile Corrections	35,040	
Nutrition	758,942	
Juvenile Screening	36,329	
Adjudication of Drug Offenders	35,063	
Victim Witness Services		2,489
Victim Assistance-County Attorney	21,396	
Adolescent Drug & Alcohol Treatment		2,701
Total	<u>\$2,573,343</u>	<u>\$244,530</u>

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1992

Note 29. Interfund Transfers (Continued)

	<u>Transfers Out</u> Actual	<u>Transfers In</u> Actual
<u>Special Revenue</u>		
Road and Bridge Fund	\$ 164,500	
Tourist Promotion	22,296	
Tourist Convention Bureau	229,517	
HUD Community Development	39,055	
State General Assistance	8,222	
National Trust Heritage		\$ 22,296
Bailey Addition		2,585
Cuadrilla Addition		36,470
Victim Witness Services	2,489	
Sheriff's Training Academy		131,806
Comprehensive Domestic Violence		120,306
Drug Abuse Resistance Education		6,964
Adjudication of Drug Offenders		35,063
Adolescent Drug and Alcohol	2,701	
Juvenile Justice		50,119
Juvenile Corrections Program		35,040
EPCADS Administration		187,614
TERP Oil & Gas		176,922
Juvenile Screening		36,063
Juvenile Probation-Triad	16,279	62,500
Victim Assistance-County Attorney		21,396
Nutrition		758,942
TERP Nutritional		48,091
Total	<u>\$ 485,059</u>	<u>\$1,732,177</u>
<u>Debt Service</u>		
Variable Rate Demand General Obligation Certificate of Obligation, Series 1998 Revolving	\$ 56,569	
Variable Rate Demand General Obligation Certificate of Obligation, Series 1988		\$ 56,569
Certificates of Obligation, Series 1991		229,517
Total	<u>\$ 56,569</u>	<u>\$ 286,086</u>
<u>Expendable Trust</u>		
Health, Dental & Life Insurance	\$ _____	\$ 320,000
Total	<u>\$ _____</u>	<u>\$ 320,000</u>
<u>Enterprise</u>		
Enterprise-Construction	\$ 185,143	
Enterprise-Parking Reserve	210,597	\$ 469,091
Enterprise Parking-Revenue	303,854	120,213
Enterprise Interest & Sinking		699,594
Total	<u>\$ 699,594</u>	<u>\$1,288,898</u>
<u>Capital Projects</u>		
Archives Building	\$ 57,126	
Courthouse Building		
Total	<u>\$ 57,126</u>	
Grand Total	<u>\$3,871,691</u>	<u>\$3,871,691</u>

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1992

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, 1992 in the amount of \$1,856,977.

Note 31. Contributed Capital

No changes were made in the Contributed Capital during the year.

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. The remaining balance of \$602,501 in the Contributed Capital was used to cover the loss on the defeasance of the Sports Facility Revenue Bonds.

The Contributed Capital account in the Parking Facility Enterprise Fund continues to carry a balance of \$1,007,361 as of September 30, 1992.

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1992

Note 32. Residual Equity Transfers - Government

The following are the nonrecurring and nonroutine permanent residual equity transfers in governmental funds during the year.

<u>Department</u>	<u>Transfers Out</u> <u>Actual</u>	<u>Transfers In</u> <u>Actual</u>
<u>General Fund</u>		
General & Administrative	\$ 7,815	\$ 6,701
Total	<u>\$ 7,815</u>	<u>\$ 6,701</u>
<u>Special Revenue</u>		
Coliseum Improvement	\$ 2,070	
Ascarate Park Improvement	4,631	
Commissary Inmate Profit		\$ 76,894
County Clerk Records Management & Preservation		7,815
Total	<u>\$ 6,701</u>	<u>\$ 84,709</u>
<u>Debt Service</u>		
General Obligation Refunding Bonds, Series 1986B		\$ 46,057
Variable Rate Demand General Obligation Certificate of Obligation, Series 1988	\$ 114,138	257,328
Variable Rate Demand General Obligation Certificate of Obligation, Series 1988 Revolving	257,328	
Certificates of Obligation, Series 1990		562,860
General Obligation Refunding Bonds Series 1992		114,138
Total	<u>\$ 371,466</u>	<u>\$ 980,383</u>
<u>Capital Projects</u>		
Equestrian Center	\$ 46,057	
Old Juvenile Justice Center	97,400	
Ascarate Park Substation	465,460	
	<u>\$ 608,917</u>	<u>\$</u>
<u>Agency Funds</u>		
Jail Commissary Profits	<u>\$ 76,894</u>	
Grand Total	<u>\$1,071,793</u>	<u>\$1,071,793</u>

EL PASO COUNTY, TEXAS
Notes to the Financial Statements
September 30, 1992

Note 33. Federal Commodities

For the fiscal year ending September 30, 1992, the County received federal commodities amounting to \$1,082, \$48,950, \$11,283 and \$588,578 for the Juvenile Probation Department, the County Sheriff's Department, EPCADS (El Paso County Alcohol and Drug Abuse Services) and Nutrition respectively, totaling \$649,893.

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, 1992 is presented below:

	<u>Parking</u>
Operating revenues	\$ 314,648
Depreciation expense	326,247
Operating income (loss)	(98,456)
Operating transfer in	589,304
Net income (loss)	(43,382)
Capital Contribution	1,007,361
Property, plant and equipment additions (reductions)	-0-
Net working capital	52,497
Total assets	7,475,458
Bonds payable	7,745,000
Total equity	182,959

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

Note 35. Deficit Balances of Fund Equity

The health and life insurance reserve for health fund benefits shows a deficit of \$17,492 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 \$354,299 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 \$1,016,815 shows in the reserve of current debt service because of the interest payments.

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GENERAL FUND

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

Exhibit A-1

County of El Paso, Texas
 General Fund
 Comparative Balance Sheets
 September 30, 1992 and 1991

	1992	1991
Assets		
Cash.....	\$3,261,717	\$3,271,933
Investments.....	3,047,479	5,517,222
Receivables(net of allowances for uncollectibles):.....		
Interest.....	552,979	373,321
Taxes.....	3,461,079	3,411,197
Accounts.....	2,730,182	2,517,496
Due from other funds.....	1,914,812	1,124,778
Inventory of supplies.....	26,473	52,839
Total Assets	<u>\$14,994,721</u>	<u>\$16,268,786</u>
Liabilities and fund equity		
Liabilities:		
Vouchers payable.....	\$1,136,880	\$1,654,832
Arbitrage rebate tax payable.....	800,000	
Payroll	1,390,828	1,411,217
Due to other funds.....		
Due to other governmental agencies.....	563,384	579,950
Due to others—miscellaneous deposits.....	2,400	3,445
Deferred revenues.....	3,051,744	2,892,969
Fringe benefits payable.....	2,697,805	1,724,915
Total liabilities	<u>9,643,041</u>	<u>8,267,328</u>
Fund equity:		
Reserved for:		
Encumbrances.....	1,094,449	1,607,233
Excess sales tax:		
Debt service.....	494,435	469,383
General fund.....	915,414	936,397
Arbitrage rebate payments.....		222,787
Aquatic center.....		1,204,629
Reserved for travel advances—sheriff, payroll and change funds.....	66,850	66,750
Unreserved, designated for specific programs.....		
Unreserved, designated for subsequent year's expenditures.....	1,893,325	3,336,000
Unreserved, undesignated.....	887,207	158,279
Total fund equity	<u>5,351,680</u>	<u>8,001,458</u>
Total liabilities and fund equity	<u>\$14,994,721</u>	<u>\$16,268,786</u>

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

County of El Paso, Texas
General Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended September 30, 1992 and 1991

	1992	1991
Revenues:		
Taxes:		
Property.....	\$21,592,394	\$15,791,372
Sales.....	17,137,081	15,969,188
Bingo.....	135,446	150,520
Bank franchise.....		48,588
State mixed beverage.....	849,287	821,961
Licenses and permits.....	199,167	167,480
Intergovernmental.....	1,856,141	1,908,820
Charges for services.....	12,970,838	10,876,214
Fines and forfeitures.....	2,014,458	1,514,163
Interest.....	1,188,827	1,829,105
Miscellaneous.....	1,231,691	785,580
Total revenues.....	59,175,330	49,862,991
Expenditures:		
Current:		
General government.....	18,972,444	17,889,614
Administration of justice.....	6,986,159	7,278,128
Public safety.....	24,555,992	24,206,763
Health and welfare.....	4,624,989	5,184,385
Resource development.....	372,212	422,741
Culture and recreation.....	3,566,151	2,001,822
Capital outlays.....	572,616	2,925,684
Total expenditures.....	59,650,563	59,909,137
Excess (deficiency) of revenues over (under) expenditures.....	(475,233)	(10,046,146)
Other financing sources (uses):		
Bond proceeds.....		242,965
Refinancing bond proceeds.....	655,330	
Operating transfers in.....	244,530	51,046
Operating transfers out.....	(2,573,343)	(3,222,745)
Total other financing sources (uses).....	(1,673,483)	(2,928,734)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(2,148,716)	(12,974,880)
Fund balances, October 1.....	8,001,458	24,181,765
Change in reserve for inventory.....	(499,948)	(310,056)
Residual equity transfers in.....	6,701	1,204,629
Residual equity transfers out.....	(7,815)	(4,100,000)
Fund balances, September 30.....	\$5,351,680	\$8,001,458

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

County of El Paso, Texas
General Fund
Comparative Statements of Revenues and Expenditures
Budget and Actual
For the fiscal years ended September 30, 1992 and 1991

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes:						
Property.....	\$22,795,498	\$21,592,394	(\$1,203,104)	\$15,813,504	\$15,791,372	(\$22,132)
Sales.....	16,022,556	17,137,081	1,114,525	15,655,641	15,969,188	313,547
Bingo.....	145,000	135,446	(9,554)	150,000	150,520	520
Franchise.....	48,000		(48,000)	70,400	48,588	(21,812)
State mixed beverage.....	790,000	849,287	59,287	730,000	821,961	91,961
Licenses and permits.....	165,000	199,167	34,167	172,000	167,480	(4,520)
Intergovernmental revenues.....	1,560,000	1,856,141	296,141	1,835,151	1,908,820	73,669
Charges for services.....	10,776,195	12,970,838	2,194,643	10,560,055	10,876,214	316,159
Fines and forfeitures.....	1,247,600	2,014,458	766,858	1,267,100	1,514,163	247,063
Interest.....	910,000	1,188,827	278,827	2,150,000	1,829,105	(320,895)
Miscellaneous.....	1,163,445	1,231,691	68,246	890,100	785,580	(104,520)
Total revenues.....	55,623,294	59,175,330	3,552,036	49,293,951	49,862,991	569,040
Expenditures:						
Current:						
General government.....	19,053,257	17,699,502	1,353,755	19,533,895	18,069,695	1,464,200
Administration of justice.....	7,149,873	6,986,159	163,714	7,511,795	7,278,128	233,667
Public safety.....	25,029,347	24,555,992	473,355	25,333,573	24,206,763	1,126,810
Health and welfare.....	4,879,783	4,624,989	254,794	5,383,831	5,184,385	199,446
Resource development.....	395,290	372,212	23,078	473,427	422,741	50,686
Culture and recreation.....	3,647,081	3,566,151	80,930	2,172,843	2,001,822	171,021
Capital outlays.....	627,206	572,616	54,590	3,300,938	2,925,684	375,254
Total expenditures.....	60,781,837	58,377,621	2,404,216	63,710,302	60,089,218	3,621,084
Excess (deficiency) of revenues over (under) expenditures.....	(5,158,543)	797,709	5,956,252	(14,416,351)	(10,226,227)	4,190,124
Other financing sources (uses):						
Contractual obligation bond proceeds.....					242,965	242,965
Refinancing proceeds.....	655,330	655,330				
Operating transfers in.....	480,290	244,530	(235,760)	30,000	51,046	21,046
Operating transfers out.....	(2,610,865)	(2,573,343)	37,522	(3,226,972)	(3,222,745)	4,227
Net decrease in prior year's fund balance.....	6,633,788		(6,633,788)	21,713,323		(21,713,323)
Total other financing sources (uses).....	\$5,158,543	(1,673,483)	(6,832,026)	18,516,351	(2,928,734)	(21,445,085)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(875,774)	(875,774)	4,100,000	(13,154,961)	(17,254,961)
Residual equity transfer out.....				(\$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		(\$875,774)	(\$875,774)		(\$17,254,961)	(\$17,254,961)

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

County of El Paso, Texas
General Fund
Comparative Statements of Revenues and Expenditures
Budget and Actual
For the fiscal years ended September 30, 1992 and 1991

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes:						
Ad valorem.....	\$22,795,498	\$21,592,394	(\$1,203,104)	\$15,813,504	\$15,791,372	(\$22,132)
Sales and use.....	16,022,556	17,137,081	1,114,525	15,655,641	15,969,188	313,547
Bingo.....	145,000	135,446	(9,554)	150,000	150,520	520
Bank franchise.....	48,000		(48,000)	70,400	48,588	(21,812)
State mixed beverage.....	790,000	849,287	59,287	730,000	821,961	91,961
Total taxes.....	\$39,801,054	\$39,714,208	(86,846)	32,419,545	32,781,629	362,084
Licenses and permits:						
Beer, wine and liquor licenses.....	135,000	153,342	18,342	140,000	137,916	(2,084)
Occupational licenses.....	26,000	42,325	16,325	28,000	26,064	(1,936)
Bail bond permits.....	4,000	3,500	(500)	4,000	3,500	(500)
Total licenses and permits.....	165,000	199,167	34,167	172,000	167,480	(4,520)
Intergovernmental:						
Reimbursements - city.....	970,000	1,041,095	71,095	1,052,427	1,253,848	201,421
Reimbursements - TDHS lunch program.....	35,000	52,266	17,266	17,000	40,464	23,464
Reimbursements - other.....	555,000	762,780	207,780	765,724	614,508	(151,216)
Total intergovernmental.....	1,560,000	1,856,141	296,141	1,835,151	1,908,820	73,669
Charges for services:						
Bail bond filing fees.....	320,000	169,924	(150,076)	312,500	313,826	1,326
County attorney.....	315,000	328,974	13,974	280,000	345,189	65,189
County tax assessor - collector.....	2,400,000	2,710,542	310,542	2,415,000	2,345,777	(69,223)
County clerk.....	1,426,000	1,539,111	113,111	1,400,000	1,409,908	9,908
County judge.....	10	47	37	40	2	(38)
Constables:						
Precinct no. 1.....	12,000	14,832	2,832	15,575	14,495	(1,080)
Precinct no. 2.....	29,925	27,497	(2,428)	32,000	31,563	(437)
Precinct no. 3.....	22,000	24,950	2,950	18,750	25,555	6,805
Precinct no. 4.....	27,550	28,454	904	26,580	30,920	4,340
Precinct no. 5.....	19,500	24,900	5,400	19,000	22,580	3,580
Precinct no. 6.....	2,000	7,516	5,516	5,800	2,500	(3,300)
Precinct no. 7.....	3,000	7,879	4,879	4,330	5,000	670
District clerk.....	660,500	828,626	168,126	660,500	735,031	74,531
District clerk child support fees.....	209,700	165,506	(44,194)			
Justices of the peace:						
Precinct no. 1.....	7,300	7,605	305	8,000	8,243	243
Precinct no. 2.....	16,700	16,798	98	18,000	17,278	(722)
Precinct no. 3.....	12,200	18,164	5,964	11,000	14,670	3,670
Precinct no. 4.....	15,400	19,308	3,908	15,600	16,149	549
Precinct no. 5.....	12,500	13,715	1,215	12,000	13,083	1,083
Precinct no. 6.....	28,000	23,930	(4,070)	18,000	22,761	4,761
Precinct no. 7.....	7,500	7,637	137	5,400	6,471	1,071
County courts - at-law:						
County court - at-law no. 1.....	1,300	148	(1,152)	1,950	1,491	(459)
County court - at-law no. 2.....	1,400	171	(1,229)	1,600	1,371	(229)
County court - at-law no. 3.....	3,000	479	(2,521)	1,700	3,489	1,789
County court - at-law no. 4.....	1,600	238	(1,362)	1,400	1,628	228
County court - at-law no. 5.....	1,800	326	(1,474)	1,790	1,885	95
County sheriff.....	450,000	475,056	25,056	416,000	520,320	104,320
Concession revenues.....	214,100	213,722	(378)	211,600	225,643	14,043
Ascarate golf course.....	\$490,000	\$562,956	\$72,956	\$422,310	\$479,235	\$56,925

County of El Paso, Texas
General Fund
Comparative Statements of Revenues and Expenditures
Budget and Actual
For the fiscal years ended September 30, 1992 and 1991

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Charges for services—continued						
Golf course check fees.....	\$150	\$52	(\$98)	\$500	\$435	(\$65)
Boat launching fees.....	4,000	2,090	(1,910)	4,000	3,622	(378)
Coliseum security.....	9,500	11,064	1,564	6,800	10,317	3,517
Coliseum—ticketmaster.....	20,000	29,048	9,048	6,000	12,185	6,185
Ascarate park traffic control.....	240,000	239,938	(62)		217,543	217,543
Coliseum parking.....	50,000	54,132	4,132	13,430	34,882	21,452
Swimming pool receipts.....		15,171	15,171	13,000	12,211	(789)
Rentals.....	162,400	141,544	(20,856)	113,500	115,638	2,138
Western playland.....	161,000	203,892	42,892	151,000	158,077	7,077
Jail income—prisoners.....	2,579,110	4,190,392	1,611,282	2,418,000	2,606,966	188,966
Jail commissary sales.....				800,000	270,556	(529,444)
Jury fees.....	20,000	24,980	4,980	18,000	22,494	4,494
Special probate court fees.....	4,000	11,986	7,986	4,000	4,277	277
Sewage inspection fees.....	70,000	102,640	32,640	79,000	81,750	2,750
Bar attorney exemption fees.....	200,000	108,800	(91,200)	98,800	105,300	6,500
Family violence co. attny. fees.....	2,750	2,420	(330)	4,000	2,745	(1,255)
Pretrial div. fees—jail magistrate.....	180,000	218,068	38,068	150,000	204,279	54,279
Computer aided trans. serv. fees.....	10,000	10,438	438	1,000	12,576	11,576
Interpreter fees.....	2,300	3,250	950	2,000	2,050	50
Court reporter fees.....	140,000	150,855	10,855	132,000	158,290	26,290
County archives microfilm fees.....	20,000	33,182	13,182	18,600	20,142	1,542
Consolidated data processing fees.....		680	680			
Tax office collections.....	191,000	177,205	(13,795)	190,000	203,816	13,816
Total charges for services.....	10,776,195	12,970,838	2,194,643	10,560,055	10,876,214	316,159
Fines and forfeitures:						
Misdemeanors, forfeited						
bonds.....	1,240,000	1,972,455	732,455	1,048,000	1,428,382	380,382
Fines—county attorney.....	5,000	5,056	56	217,000	83,167	(133,833)
Traffic fines.....		34,657	34,657			
Library fines.....	2,600	2,290	(310)	2,100	2,614	514
Total fines and forfeitures.....	1,247,600	2,014,458	766,858	1,267,100	1,514,163	247,063
Interest income.....	910,000	1,188,827	278,827	2,150,000	1,829,105	(320,895)
Miscellaneous:						
Purchasing—stock sales.....	300,000	210,024	(89,976)	400,000	233,987	(166,013)
Telephone commissions.....	107,000	199,376	92,376	85,000	122,118	37,118
Recycling paper sales.....	300	4	(296)		265	265
Indirect services.....	250,000	270,160	20,160	108,000	158,517	50,517
Allright parking.....	23,000	40,380	17,380	22,100	25,158	3,058
Judgments.....	95,448	109,903	14,455			
Reimbursement—miscellaneous.....	20,000	9,900	(10,100)	20,000	828	(19,172)
Property sales.....	30,000	19,012	(10,988)	5,000	6,072	1,072
Other.....	337,697	372,932	35,235	250,000	238,635	(11,365)
Total miscellaneous.....	1,163,445	1,231,691	68,246	890,100	785,580	(104,520)
Total revenues.....	\$55,623,294	\$59,175,330	\$3,552,036	\$49,293,951	\$49,862,991	\$569,040

County of El Paso, Texas
General Fund
Comparative Statements of Revenues and Expenditures
Budget and Actual
For the fiscal years ended September 30, 1992 and 1991

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Expenditures:						
Current:						
General government:						
County judge.....	\$158,580	\$155,678	\$2,902	\$192,541	\$188,814	\$3,727
Commissioner precinct no. 1.....	76,705	73,814	2,891	82,816	78,244	4,572
Commissioner precinct no. 2.....	75,024	73,018	2,006	83,343	74,716	8,627
Commissioner precinct no. 3.....	75,134	72,680	2,454	82,201	79,329	2,872
Commissioner precinct no. 4.....	71,647	67,464	4,183	82,479	76,269	6,210
County auditor and treasury	1,321,642	1,279,041	42,601	1,305,154	1,293,892	11,262
County treasury.....						
County purchasing agent.....	870,866	756,817	114,049	995,500	813,813	181,687
County personnel.....	96,668	96,818	(150)	45,543	40,466	5,077
Civil Service.....	45,965	45,196	769	142,924	142,148	776
County clerk.....	740,832	712,584	28,248	779,581	749,522	30,059
Bail bond administration.....	88,853	86,980	1,873	82,225	70,848	11,377
District clerk.....	1,579,726	1,560,374	19,352	1,569,580	1,537,522	32,058
Data processing.....	2,977,814	2,880,025	97,789	3,159,801	3,044,183	115,618
County elections.....	761,598	682,948	78,650	617,560	603,992	13,568
County attorney.....	1,577,383	1,547,471	29,912	1,597,389	1,582,950	14,439
District attorney.....	2,249,440	2,202,483	46,957	2,089,642	2,002,540	87,102
County courthouse and archives maint.....	1,582,564	1,414,723	167,841	1,258,352	1,052,491	205,861
County communications.....	115,008	102,419	12,589	109,395	104,267	5,128
General and administrative.....	3,101,750	2,492,326	609,424	3,707,149	3,141,255	565,894
County tax assessor-collector.....	1,197,238	1,131,039	66,199	1,188,460	1,104,180	84,280
Records management.....	288,820	265,604	23,216	362,260	288,254	74,006
Total general government.....	19,053,257	17,699,502	1,353,755	19,533,895	18,069,695	1,464,200
Administration of justice:						
34th district court.....	119,498	115,321	4,177	124,486	120,964	3,522
41st district court.....	121,101	114,896	6,205	127,408	118,625	8,783
65th district court.....	121,921	118,950	2,971	129,494	123,266	6,228
120th district court.....	157,426	150,395	7,031	153,985	150,843	3,142
168th district court.....	122,635	119,427	3,208	138,221	132,040	6,181
171st district court.....	121,888	118,388	3,500	123,089	118,069	5,020
205th district court.....	120,582	115,330	5,252	128,320	119,608	8,712
210th district court.....	120,076	115,897	4,179	127,816	118,262	9,554
243rd district court.....	120,584	117,160	3,424	129,448	119,437	10,011
327th district court.....	146,545	133,120	13,425	165,570	158,874	6,696
346th district court.....	121,178	117,695	3,483	125,284	119,661	5,623
Council of judges administration.....	1,836,368	1,807,366	29,002	2,082,647	2,073,231	9,416
District judges - salary supplement.....	101,162	99,743	1,419	144,514	139,869	4,645
6th admin. judicial district.....	24,205	23,819	386	26,319	24,209	2,110
Court masters.....	309,925	298,399	11,526	363,803	345,887	17,916
Court master - child welfare board.....				200,640	195,279	5,361
Criminal law magistrate court.....	227,750	223,436	4,314	238,697	214,084	24,613
County courts administration.....	171,430	166,125	5,305	174,045	165,916	8,129
County court - at-law no. 1.....	122,355	119,962	2,393	149,000	145,661	3,339
County court - at-law no. 2.....	118,140	113,559	4,581	124,253	121,579	2,674
County court - at-law no. 3.....	120,384	114,262	6,122	136,641	129,143	7,498
County court - at-law no. 4.....	120,424	117,306	3,118	133,296	121,779	11,517
County court - at-law no. 5.....	120,384	114,767	5,617	127,266	119,757	7,509
County probate court.....	238,319	234,326	3,993			
Co. court - at-law and probate judges salary	502,881	501,384	1,497	495,611	494,273	1,338
Criminal justice information system.....	205,958	203,722	2,236	186,380	179,851	6,529
Public defender.....	\$690,260	\$681,704	\$8,556	\$595,560	\$584,929	\$10,631

County of El Paso, Texas
General Fund
Comparative Statements of Revenues and Expenditures
Budget and Actual
For the fiscal years ended September 30, 1992 and 1991

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Administration of justice - continued						
Juvenile court administration.....	\$67,328	\$66,241	\$1,087	\$79,389	\$78,678	\$711
Justice of the peace no. 1.....	85,471	84,866	605	84,979	84,508	471
Justice of the peace no. 2.....	81,182	80,197	985	80,501	78,681	1,820
Justice of the peace no. 3.....	115,514	112,251	3,263	124,456	107,249	17,207
Justice of the peace no. 4.....	100,707	99,870	837	102,108	100,632	1,476
Justice of the peace no. 5.....	91,455	89,256	2,199	91,365	90,622	743
Justice of the peace no. 6.....	170,722	169,332	1,390	164,693	160,977	3,716
Justice of the peace no. 7.....	119,352	113,420	5,932	116,711	106,792	9,919
Court of civil appeals.....	14,763	14,267	496	15,800	14,893	907
Total administration of..... justice.....	7,149,873	6,986,159	163,714	7,511,795	7,278,128	233,667
Public safety:						
County sheriff and jail.....	21,751,877	21,342,491	409,386	22,036,169	21,086,238	949,931
Ambulance services.....	318,000	318,000		353,280	353,280	
Adult probation.....	258,628	255,039	3,589	239,818	231,791	8,027
Juvenile detention/probation.....	2,446,617	2,408,410	38,207	2,447,539	2,295,744	151,795
Constable precinct no. 1.....	30,772	28,430	2,342	31,350	29,132	2,218
Constable precinct no. 2.....	32,118	30,868	1,250	32,750	31,363	1,387
Constable precinct no. 3.....	32,402	30,238	2,164	32,001	30,474	1,527
Constable precinct no. 4.....	31,743	30,740	1,003	31,631	30,165	1,466
Constable precinct no. 5.....	32,220	28,290	3,930	31,806	28,557	3,249
Constable precinct no. 6.....	29,717	27,609	2,108	31,750	29,052	2,698
Constable precinct no. 7.....	31,733	29,852	1,881	31,959	29,650	2,309
Emergency management.....	33,520	26,025	7,495	33,520	31,317	2,203
Total public safety.....	25,029,347	24,555,992	473,355	25,333,573	24,206,763	1,126,810
Health and welfare:						
City-county health unit.....	2,596,912	2,540,015	56,897	3,013,355	2,936,027	77,328
Medical examiner.....	459,045	399,729	59,316	437,416	369,923	67,493
General assistance.....	528,822	472,729	56,093	613,063	595,171	17,892
Child welfare.....	700,000	675,781	24,219	636,597	636,500	97
Child guidance.....				45,000	45,000	
Life management.....	238,030	238,030		246,862	238,030	8,832
Charities.....	23,081	20,875	2,206	20,600	19,599	1,001
Mental health.....	99,089	74,068	25,021	95,250	82,747	12,503
C.A.S.A. program.....				5,000	5,000	
Keep El Paso beautiful.....				30,000	30,000	
Animal control.....	76,186	52,632	23,554	84,533	80,870	3,663
Center for the deaf.....	25,000	24,997	3	25,386	25,386	
Shelter for battered women.....	45,341	45,341		45,341	45,341	
Retired senior volunt. program.....	22,999	17,138	5,861	20,124	14,375	5,749
Foster grandparent program.....				10,966	9,400	1,566
Project Amistad.....	12,000	12,000				
Veteran's assistance.....	53,278	51,654	1,624	54,338	51,016	3,322
Total health and welfare.....	4,879,783	4,624,989	254,794	5,383,831	5,184,385	199,446
Resource development:						
Agriculture co-op extension.....	317,289	294,213	23,076	324,784	305,699	19,085
Historical commission.....				42,255	17,255	25,000
Industrial development.....	75,000	75,000		30,000	30,000	
Economic and community development.....	3,001	2,999	2	76,388	69,787	6,601
Total resource development.....	\$395,290	\$372,212	\$23,078	\$473,427	\$422,741	\$50,686

County of El Paso, Texas
General Fund
Comparative Statements of Revenues and Expenditures
Budget and Actual
For the fiscal years ended September 30, 1992 and 1991

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Culture and recreation:						
Ascarate park.....	\$553,411	\$515,886	\$37,525	\$627,331	\$571,352	\$55,979
Aquatic center.....	1,855,510	1,855,510				
Golf course.....	555,071	540,959	14,112	606,448	582,916	23,532
Coliseum.....	422,368	409,574	12,794	574,159	539,984	34,175
Parks administration.....	72,195	70,554	1,641	78,008	75,102	2,906
County libraries.....	153,827	141,712	12,115	156,339	143,642	12,697
Rural parks and pools.....	34,699	31,956	2,743	130,558	88,826	41,732
Total culture and recreation.....	3,647,081	3,566,151	80,930	2,172,843	2,001,822	171,021
Capital outlays.....	627,206	572,616	54,590	3,300,938	2,925,684	375,254
Total expenditures.....	60,781,837	58,377,621	2,404,216	63,710,302	60,089,218	3,621,084
Excess (deficiency) of revenues over (under) expenditures.....	(5,158,543)	797,709	5,956,252	(14,416,351)	(10,226,227)	4,190,124
Other financing sources (uses):						
Contractual obligation bond proceeds.....					242,965	242,965
Refinancing proceeds.....	655,330	655,330				
Operating transfers in.....	480,290	244,530	(235,760)	30,000	51,046	21,046
Operating transfers out.....	(2,610,865)	(2,573,343)	37,522	(3,226,972)	(3,222,745)	4,227
Net decrease in prior year's fund balance.....	6,633,788		(6,633,788)	21,713,323		(21,713,323)
Total other financing sources (uses).....	\$5,158,543	(1,673,483)	(6,832,026)	18,516,351	(2,928,734)	(21,445,085)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(875,774)	(875,774)	4,100,000	(13,154,961)	(17,254,961)
Residual equity transfer out.....				(\$4,100,000)	(4,100,000)	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses and residual equity transfers out.....		(\$875,774)	(\$875,774)		(\$17,254,961)	(\$17,254,961)

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, 1992

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 was used to account for designated revenues used to make necessary improvements to the Coliseum. Revenues were composed mainly of Coliseum parking fees as designated by Commissioners Court. Pursuant to Commissioners Court order, any remaining funds were transferred to the General Fund.

Tourist Promotion Fund

This fund is used solely for the purpose of accounting for receipts and expenditures related to the promotion of tourism to the County of El Paso.

Ascarate Golf Course Improvement Fund

This fund was used for those revenues and expenditures relating to the general improvement of the Ascarate Golf Course such as greens improvement. This fund has been closed and any remaining funds transferred to the General Fund pursuant to Commissioners Court order.

EL PASO COUNTY, TEXAS
Purposes of Special Revenue Funds
September 30, 1992

BUDGETED

Ascarate Park Improvement Fund

This fund was 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. Pursuant to Commissioners Court order, any remaining funds were transferred to the General Fund

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; and 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.

Coliseum Tourist Promotion

This fund is used to account for the receipts and disbursements relating to Tourist Promotion at the County Coliseum. The principal source of revenue is the hotel occupancy tax.

EL PASO COUNTY, TEXAS
Purposes of Special Revenue Funds
September 30, 1992

BUDGETED

Commissary Inmate Profit Fund

This fund is used to account for the receipts and disbursements relating to the inmate commissary at the county detention facility.

County Clerk Records Management and Preservation

This fund is used to account for the receipts and disbursements relating to the County Clerks records management and preservation program.

County of El Paso, Texas
Special Revenue Funds
Combining Balance Sheet
September 30, 1992
(With comparative totals for September 30, 1991)

	Road and Bridge	Tourists and Conventions/ Amphitheatre	El Paso Convention and Performing Arts Center	Tourist Promotion	Alternative Dispute Resolution Center	National Trust Heritage Tourism Program
Assets						
Cash.....	\$110,474	\$195,855	\$18,140	\$39,773	\$2,029	\$21,205
Investments.....	1,319,000			213,000		
Receivables(net of allowances for uncollectibles):						
Interest.....	33,438			5,975		
Taxes.....						
Accounts.....	99,643	22,128	37,296	55	10,065	946
Due from other funds.....						
Total assets.....	\$1,562,555	\$217,983	\$55,436	\$258,803	\$12,094	\$22,151
Liabilities and fund balances						
Liabilities:						
Vouchers payable.....	\$55,730	\$882	\$1,144		\$10,065	\$13
Accrued payroll.....	44,621	21,757	37,296			946
Due to other funds.....	1,145,628					
Due to other governmental agencies.....	100	64,032	16,996		2,029	
Total liabilities.....	1,246,079	86,671	55,436		12,094	959
Fund balances:						
Reserved:						
Reserve for change funds.....						
Reserve for encumbrances.....	176,781	657		\$26,803		
Unreserved:						
Designated for specific projects.....						
Designated for subsequent year's expenditures.....	7,125	130,655		232,000		
Undesignated.....	132,570					21,192
Total fund balances.....	316,476	131,312		258,803		21,192
Total liabilities and fund balances.....	\$1,562,555	\$217,983	\$55,436	\$258,803	\$12,094	\$22,151

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, 1992
 (With comparative totals for September 30, 1991)

	District	Coliseum	Commissary	County	Grants	Totals	
	Attorney	Tourist	Inmate	Clerk		Year Ended	
	Drug Forfeitures	Promotion	Profit	Records Management and Preservation		1992	1991
Assets							
Cash.....	\$28,006	\$462	\$39,422	\$10,316	\$888,725	\$1,354,407	\$1,578,791
Investments.....		95,000		93,000		1,720,000	300,000
Receivables(net of allowances for uncollectibles):							
Interest.....		2,500		1,136		43,049	7,537
Taxes.....							
Accounts.....		107	3,750	20,050	1,584,687	1,778,727	1,913,828
Due from other funds.....			73,144			73,144	
Total assets.....	\$28,006	\$98,069	\$116,316	\$124,502	\$2,473,412	\$4,969,327	\$3,800,156
Liabilities and fund balances							
Liabilities:							
Vouchers payable.....		\$7,770	\$103	\$1,956	\$683,334	\$760,997	\$499,171
Accrued payroll.....				2,986	147,575	255,181	295,982
Due to other funds.....					739,184	1,884,812	1,092,778
Due to other governmental agencies.....					1,410	84,567	220,442
Total liabilities.....		7,770	103	4,942	1,571,503	2,985,557	2,108,373
Fund balances:							
Reserved:							
Reserve for change funds.....							
Reserve for encumbrances.....		18,932	5,864	13,225		242,262	229,178
Unreserved:							
Designated for specific projects.....							
Designated for subsequent year's expenditures.....	\$20,969	16,500	77,724	76,166	901,909	1,463,048	1,135,819
Undesignated.....	7,037	54,867	32,625	30,169		278,460	326,786
Total fund balances.....	28,006	90,299	116,213	119,560	901,909	1,983,770	1,691,783
Total liabilities and fund balances.....	\$28,006	\$98,069	\$116,316	\$124,502	\$2,473,412	\$4,969,327	\$3,800,156

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, 1992
(With comparative totals for the fiscal year ended
September 30, 1991)

	El Paso Convention and Performing Arts Center	Tourists and Conventions/ Amphitheatre	Road and Bridge	Coliseum Improvement	County Tourist Promotion	Ascarate Park Improvement	Alternative Dispute Resolution Center
Revenues:							
Taxes.....		\$776,655			\$88,414		
Intergovernmental revenues.....	\$103,392	503,959		\$1,371,061			
Charges for services.....	2,363,434						\$133,735
Fines and forfeitures.....							
Interest.....	34,464	13,985			7,107		
Miscellaneous.....	29,939	3,403					
Total revenues.....	2,531,229	1,298,002		1,371,061	95,521		133,735
Expenditures:							
Current:							
General government.....	803,999	108,289					
Administration of justice.....							133,735
Health and welfare.....							
Community services.....							
Resource development.....		1,525,021		1,370,147			
Culture and recreation.....		6,587		\$208	89,151		
Roads and bridges.....	1,515,377						
Capital outlays.....	4,325			914			
Total expenditures.....	2,323,701	1,639,897		\$1,371,061	208	89,151	\$133,735
Excess (deficiency) of revenues over (under) expenditures.....	207,528	(341,895)		(208)	6,370		
Other financing sources (uses):							
Proceeds of bonds sold.....							
Operating transfers in.....							
Operating transfers out.....	(164,500)	(229,517)			(22,296)		
Net decrease in prior years fund balance.....							
Total other financing sources (uses)....	(164,500)	(229,517)			(22,296)		
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	43,028	(571,412)		(208)	(15,926)		
Fund balances, October 1.....	273,448	702,724		2,278	274,729	\$4,631	
Residual equity transfer in.....							
Residual equity transfer out.....				(\$2,070)		(\$4,631)	
Fund balances, September 30.....	\$316,476	\$131,312			\$258,803		

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, 1992
(With comparative totals for the fiscal year ended
September 30, 1991)

	National Trust Heritage Tourism Program	District Attorney Drug Forfeitures	Coliseum Tourist Promotion	Commissary Inmate Profit	County Clerk Records Management & Preservation	Grants	Totals	
							1992	1991
Revenues:								
Taxes.....			\$288,356				\$1,153,425	\$1,126,690
Intergovernmental revenues.....	\$29,507					\$6,512,940	8,520,859	8,941,655
Charges for services.....					\$383,785		2,880,954	217,358
Fines and forfeitures.....		\$25,384					25,384	
Interest.....			2,500		1,136	3,341	62,533	158,181
Miscellaneous.....				\$60,424		1,730,473	1,824,239	1,120,611
Total revenues.....	29,507	25,384	290,856	60,424	384,921	8,246,754	14,467,394	11,564,495
Expenditures:								
Current:								
General government.....				19,112	86,553		1,017,953	770,088
Administration of justice.....						3,784,573	3,918,308	2,560,823
Health and welfare.....						2,653,968	2,653,968	2,324,259
Community services.....						2,536,400	2,536,400	1,807,739
Resource development.....			122,627				3,017,795	3,332,801
Culture and recreation.....	35,838						131,784	323,218
Roads and bridges.....							1,515,377	1,330,483
Capital outlays.....			77,930	1,993	186,623	437,163	708,948	367,842
Total expenditures.....	35,838		200,557	21,105	273,176	9,412,104	15,500,533	12,817,253
Excess (deficiency) of revenues over (under) expenditures.....	(6,331)	25,384	90,299	39,319	111,745	(1,165,350)	(1,033,139)	(1,252,758)
Other financing sources								
(uses):								
Proceeds of bonds sold.....								220,000
Operating transfers in.....	22,296					1,709,881	1,732,177	765,133
Operating transfers out.....						(68,746)	(485,059)	(775,641)
Net decrease in prior years fund balance.....								
Total other financing sources (uses)...	22,296					1,641,135	1,247,118	209,492
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	15,965	25,384	90,299	39,319	111,745	475,785	213,979	(1,043,266)
Fund balances, October 1.....	5,227	2,622				426,124	1,691,783	3,435,049
Residual equity transfer in.....				76,894	7,815		84,709	
Residual equity transfer out.....							(6,701)	(700,000)
Fund balances, September 30.....	\$21,192	\$28,006	\$90,299	\$116,213	\$119,560	\$901,909	\$1,983,770	\$1,691,783

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

County of El Paso, Texas
Special Revenue Funds
Total Statement of Revenues and Expenditures
Budget and Actual
For the fiscal year ended September 30, 1992
(With comparative totals for the fiscal year ended September 30, 1991)

	Special Revenue Funds				Total Actual 1992	Total Actual 1991
	Budget	Actual	Variance Favorable (Unfavorable)	Grants		
Revenues:						
Taxes.....	\$1,029,433	\$1,153,425	\$123,992		\$1,153,425	\$1,126,690
Licenses and permits.....						
Intergovernmental revenues.....	2,323,715	2,007,919	(315,796)	\$6,512,940	8,520,859	7,608,265
Charges for services.....	2,846,640	2,880,954	34,314		2,880,954	1,550,748
Fines and forfeitures.....		25,384	25,384		25,384	
Interest income.....	52,000	59,192	7,192	3,341	62,533	158,181
Miscellaneous.....	48,410	93,766	45,356	1,730,473	1,824,239	1,120,611
Total revenues.....	6,300,198	6,220,640	(79,558)	8,246,754	14,467,394	11,564,495
Expenditures:						
Current:						
General government.....	1,125,027	1,017,953	107,074		1,017,953	770,088
Administration of justice.....	146,947	133,735	13,212	3,784,573	3,918,308	2,560,823
Health and welfare.....				2,653,968	2,653,968	2,324,259
Community services.....				2,536,400	2,536,400	1,807,739
Resource development.....	3,385,411	3,017,795	367,616		3,017,795	3,332,801
Culture and recreation.....	315,927	131,784	184,143		131,784	323,218
Roads and bridges.....	1,814,664	1,515,377	299,287		1,515,377	1,330,483
Capital outlays.....	344,552	271,785	72,767	437,163	708,948	367,842
Total expenditures.....	7,132,528	6,088,429	1,044,099	9,412,104	15,500,533	12,817,253
Excess (deficiency) of revenues over (under) expenditures.....	(832,330)	132,211	964,541	(1,165,350)	(1,033,139)	(1,252,758)
Other financing sources (uses):						
Proceeds of bonds sold.....						220,000
Operating transfer in.....	22,296	22,296		1,709,881	1,732,177	765,133
Operating transfer out.....	(422,357)	(416,313)	6,044	(68,746)	(485,059)	(775,641)
Net decrease in prior year's fund balance.....	1,232,391		(1,232,391)			
Total other financing sources (uses).....	\$832,330	(394,017)	(1,226,347)	1,641,135	1,247,118	209,492
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(261,806)	(261,806)	475,785	213,979	(1,043,266)
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.....		(\$261,806)	(\$261,806)	\$475,785	\$213,979	(\$1,743,266)

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, 1992 and 1991

	1992	1991
Assets		
Cash.....	\$110,474	\$204,384
Investments.....	1,319,000	250,000
Receivables:		
Interest.....	33,438	6,555
Accounts.....	99,643	178
Total assets.....	\$1,562,555	\$461,117
 Liabilities and fund balances		
Liabilities:		
Vouchers payable.....	\$55,730	\$142,565
Accrued payroll.....	44,621	45,004
Due to other funds.....	1,145,628	
Due to other governmental agencies.....	100	100
Total liabilities.....	1,246,079	187,669
Fund balances:		
Reserved for encumbrances.....	176,781	64,185
Unreserved:		
Designated for subsequent year's expenditures.....	7,125	240,000
Undesignated	132,570	(30,737)
Total fund balances.....	316,476	273,448
Total liabilities and fund balances.....	\$1,562,555	\$461,117

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, 1992 and 1991

	1992	1991
Revenues:		
Intergovernmental revenues:		
Lateral road receipts.....	\$103,392	\$65,733
Total intergovernmental revenues.....	103,392	65,733
Charges for services:		
Auto license fee collections.....	2,363,434	1,333,390
Total charges for services.....	2,363,434	1,333,390
Interest income.....	34,464	120,365
Miscellaneous revenues:		
Reimbursements (oil, gas).....	12,490	2,551
Other.....	17,449	14,099
Total miscellaneous revenues.....	29,939	16,650
Total revenues	2,531,229	1,536,138
Expenditures:		
Current:		
General government:		
Salaries - office.....	174,506	166,199
Office expense - engineering.....	4,237	6,877
Insurance - workers compensation.....	168,536	151,931
Social security.....	72,154	72,764
Retirement contributions.....	66,205	66,969
Insurance - health, dental and life.....	83,577	76,671
Indirect service.....	231,649	103,927
Miscellaneous.....	3,135	3,236
Total general government.....	803,999	648,574
Road and bridge construction and maintenance:		
Salaries - precincts.....	785,163	790,814
Road resurfacing.....	307,522	158,654
Street lights.....	38,433	87,187
Vehicle operating expense.....	5,984	786
Travel.....	2,111	1,602
Gas, oil, grease expense.....	109,346	92,645
Operating expense - precinct.....	266,818	198,795
Total road and bridge construction and maintenance.....	1,515,377	1,330,483
Capital outlays.....	4,325	88,067
Total expenditures	2,323,701	2,067,124
Excess (deficiency) of revenues over (under) expenditures.....	207,528	(530,986)
Other financing sources (uses):		
Operating transfers out.....	(164,500)	(699,596)
Total other financing sources (uses).....	(164,500)	(699,596)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	43,028	(1,230,582)
Fund balances, October 1.....	273,448	1,504,030
Fund balances, September 30.....	\$316,476	\$273,448

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 and Expenditures
Budget and Actual
Fiscal years ended September 30, 1992 and 1991

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Intergovernmental revenues:						
Lateral road receipts.....	\$65,000	\$103,392	\$38,392	\$65,000	\$65,733	\$733
Total intergovernmental revenues.....	65,000	103,392	38,392	65,000	65,733	733
Charges for services:						
Auto license fee collections.....	2,400,000	2,363,434	(36,566)	1,246,610	1,333,390	86,780
Total charges for services.....	2,400,000	2,363,434	(36,566)	1,246,610	1,333,390	86,780
Interest income.....	52,000	34,464	(17,536)	72,000	120,365	48,365
Miscellaneous revenues:						
Reimbursements (oil, gas).....	1,400	12,490	11,090	2,400	2,551	151
Other.....	500	17,449	16,949	200	14,099	13,899
Total miscellaneous revenues.....	1,900	29,939	28,039	2,600	16,650	14,050
Total revenues.....	2,518,900	2,531,229	12,329	1,386,210	1,536,138	149,928
Expenditures:						
Current:						
General government:						
Salaries - office.....	174,508	174,506	2	170,660	166,199	4,461
Office expense - engineering.....	6,111	4,237	1,874	7,343	6,877	466
Social security.....	75,716	72,154	3,562	77,621	72,764	4,857
Retirement contributions.....	69,669	66,205	3,464	71,030	66,969	4,061
Insurance - health, dental and life.....	85,587	83,577	2,010	77,472	76,671	801
Insurance - workers compensation.....	193,197	168,536	24,661	158,261	151,931	6,330
Indirect service.....	231,649	231,649		104,000	103,927	73
Road resurfacing study.....						
Miscellaneous.....	3,159	3,135	24	3,713	3,236	477
Total general government.....	839,596	803,999	35,597	670,100	648,574	21,526
Road and bridge construction and maintenance:						
Salaries - precincts.....	795,632	785,163	10,469	801,990	790,814	11,176
Road resurfacing.....	505,780	307,522	198,258	231,891	158,654	73,237
Street lights.....	75,000	38,433	36,567	93,069	87,187	5,882
Vehicle operating expense.....	1,952	5,984	(4,032)	1,191	786	405
Travel.....	2,425	2,111	314	3,032	1,602	1,430
Gas, oil, grease expense.....	160,431	109,346	51,085	112,288	92,645	19,643
Operating expense - general.....	273,444	266,818	6,626	222,476	198,795	23,681
Total road and bridge construction and maintenance.....	1,814,664	1,515,377	299,287	1,465,937	1,330,483	135,454
Capital outlays.....	4,324	4,325	(1)	95,047	88,067	6,980
Total expenditures.....	2,658,584	2,323,701	334,883	2,231,084	2,067,124	163,960
Excess(deficiency) of revenues over (under) expenditures.....	(139,684)	207,528	347,212	(844,874)	(530,986)	313,888
Other financing sources (uses):						
Operating transfers out.....	(164,500)	(164,500)		(699,596)	(699,596)	
Net decrease in prior years fund balance.....	304,184		(304,184)	1,544,470		(1,544,470)
Total other financing sources (uses).....	\$139,684	(164,500)	(304,184)	\$844,874	(699,596)	(1,544,470)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		\$43,028	\$43,028		(\$1,230,582)	(\$1,230,582)

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, 1992 and 1991

	1992	1991
Assets		
Cash.....	\$195,855	\$702,782
Accounts receivable.....	22,128	49,164
Total assets.....	\$217,983	\$751,946
 Liabilities and fund balances		
Liabilities:		
Vouchers payable.....	\$882	\$20,562
Accrued payroll.....	21,757	28,469
Due to other funds.....		
Due to other governments.....	64,032	191
Total liabilities.....	86,671	49,222
 Fund balances:		
Reserved:		
Reserved for change funds.....		
Reserved for encumbrances.....	657	3,425
Unreserved:		
Designated for subsequent years expenditures.....	130,655	414,000
Undesignated		285,299
Total fund balances.....	131,312	702,724
Total liabilities and fund balances.....	\$217,983	\$751,946

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, 1992 and 1991

	1992	1991
Revenues:		
Hotel occupancy taxes.....	\$776,655	\$1,126,690
Amphitheater.....		11,275
Intergovernmental revenues.....	503,959	598,594
Interest income.....	13,985	19,698
Miscellaneous.....	3,403	11,874
Total revenues.....	1,298,002	1,768,131
Expenditures:		
Current:		
General government:		
Social security.....	37,803	44,973
Retirement.....	35,035	42,400
Insurance - health and life.....	28,545	26,217
Insurance - unemployment.....	1,647	1,580
Insurance - workers compensation.....	5,259	6,344
Total general government.....	108,289	121,514
Resource development:		
Tourist and convention center:		
Salaries.....	502,078	605,072
Office expense.....	2,289	9,863
Printing and duplication.....	10,088	23,492
Dues and advertising.....	181,432	499,041
Operating/promotion/travel.....	790,473	282,545
Rentals - leases.....	3,845	13,902
Communications.....	13,345	37,823
Mileage reimbursement.....	450	1,833
Indirect service.....	17,466	52,395
Professional services.....	3,555	15,409
Total resource development.....	1,525,021	1,541,375
Culture and recreation		
Amphitheatre:		
Salaries.....	5,818	13,734
Operating expense.....	769	10,677
Total culture and recreation.....	6,587	24,411
Capital outlays:		
Resource development equipment.....		14,996
Total capital outlays.....		14,996
Total expenditures.....	1,639,897	1,702,296
Excess (deficiency) of revenues over (under) expenditures.....	(341,895)	65,835
Other financing sources (uses):		
Proceeds of bonds sold.....		220,000
Transfers out.....	(229,517)	
Total other financing sources (uses).....	(229,517)	220,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(571,412)	285,835
Fund balances, October 1.....	702,724	416,889
Fund balances, September 30.....	\$131,312	\$702,724

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 and Expenditures
Budget and Actual
Fiscal years ended September 30, 1992 and 1991

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Hotel occupancy taxes.....	\$696,100	\$776,655	\$80,555	\$980,000	\$1,126,690	\$146,690
Amphitheater.....				2,000	11,275	9,275
Intergovernmental revenues.....	634,128	503,959	(130,169)	490,000	598,594	108,594
Interest income.....		13,985	13,985	10,000	19,698	9,698
Miscellaneous.....	3,510	3,403	(107)	1,000	11,874	10,874
Total revenues.....	1,333,738	1,298,002	(35,736)	1,483,000	1,768,131	285,131
Expenditures:						
Current:						
General government:						
Social security.....	47,102	37,803	9,299	45,047	44,973	74
Retirement.....	40,247	35,035	5,212	42,484	42,400	84
Insurance - health and life.....	31,010	28,545	2,465	26,560	26,217	343
Insurance - unemployment.....	1,904	1,647	257	1,608	1,580	28
Insurance - workers compensation.....	8,740	5,259	3,481	6,454	6,344	110
Total general government.....	129,003	108,289	20,714	122,153	121,514	639
Resource development:						
Tourist and convention center:						
Salaries.....	618,657	502,078	116,579	605,490	605,072	418
Office expense.....	2,789	2,289	500	11,352	9,863	1,489
Printing and duplication.....	10,090	10,088	2	26,149	23,492	2,657
Dues and advertising.....	181,603	181,432	171	499,124	499,041	83
Operating/promotion/travel.....	740,991	790,473	(49,482)	284,064	282,545	1,519
Rentals and leases.....	3,846	3,845	1	14,033	13,902	131
Communications.....	16,547	13,345	3,202	39,143	37,823	1,320
Mileage reimbursement.....	451	450	1	2,242	1,833	409
Indirect service.....	17,466	17,466		52,395	52,395	
Professional services.....	3,556	3,555	1	16,072	15,409	663
Total resource development.....	1,595,996	1,525,021	70,975	1,550,064	1,541,375	8,689
Culture and recreation						
Amphitheatre:						
Salaries.....	13,752	5,818	7,934	13,833	13,734	99
Operating expense.....	795	769	26	11,030	10,677	353
Total culture and recreation.....	14,547	6,587	7,960	24,863	24,411	452
Capital outlays:						
Resource development equipment.....				15,060	14,996	64
Total capital outlays.....				15,060	14,996	64
Total expenditures.....	1,739,546	1,639,897	99,649	1,712,140	1,702,296	9,844
Excess (deficiency) of revenues over						
(under) expenditures.....	(405,808)	(341,895)	63,913	(229,140)	65,835	294,975
Other financing sources (uses):						
Proceeds of bonds sold.....				220,000	220,000	
Transfers out.....	(229,917)	(229,517)	400			
Net decrease in prior year's fund balance.....	635,725		(635,725)	9,140		(9,140)
Total other financing sources (uses).....	\$405,808	(229,517)	(635,325)	\$229,140	220,000	(9,140)
Excess (deficiency) of revenues and						
other financing sources over (under)						
expenditures and other financing uses.....		(\$571,412)	(\$571,412)		\$285,835	\$285,835

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, 1992 and 1991

	1992	1991
Assets		
Cash.....	\$18,140	\$122,514
Accounts receivable.....	37,296	166,143
Total assets.....	\$55,436	\$288,657
Liabilities and fund balances		
Liabilities:		
Vouchers payable.....	\$1,144	\$30,278
Accrued payroll.....	37,296	40,758
Due to other governmental agencies.....	16,996	217,621
Total liabilities.....	55,436	288,657
Fund balances:		
Total fund balances.....	\$55,436	\$288,657
Total liabilities and fund balances.....	\$55,436	\$288,657

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, 1992 and 1991

	1992	1991
Revenues:		
Intergovernmental revenues.....	\$1,371,061	\$1,794,801
Interest income.....		12,515
Miscellaneous.....		59
Total revenues.....	1,371,061	1,807,375
Expenditures:		
Current:		
Resource development:		
Salaries.....	918,182	957,863
Social security.....	69,674	72,871
Retirement.....	44,293	45,329
Insurance health and life.....	53,189	46,482
Insurance - unemployment.....	3,187	2,741
Insurance - workers compensation.....	56,184	53,334
Mileage reimbursement.....	465	2,274
Office expense.....	10,645	40,572
Dues and advertising.....	1,061	16,170
Printing/Duplicating.....	6,860	15,591
Maintenance and repair.....	19,218	64,625
Vehicle operating expense.....	237	1,703
Operating supplies.....	8,018	27,922
Utilities.....	131,508	283,598
Employee training.....	619	5,495
Travel and transportation.....		12,818
Professional services.....	46,807	142,038
Total resource development.....	1,370,147	1,791,426
Capital outlays.....	914	15,949
Total expenditures.....	\$1,371,061	\$1,807,375
Excess (deficiency) of revenues over (under) expenditures.....		
Fund balances, October 1.....		
Fund balances, September 30.....		

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

County of El Paso, Texas
 El Paso Convention and Performing Arts Center Special Revenue Fund
 Comparative Statements of Revenues and Expenditures
 Budget and Actual
 Fiscal years ended September 30, 1992 and 1991

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Intergovernmental revenues.....	\$1,609,331	\$1,371,061	(\$238,270)	\$1,764,640	\$1,794,801	\$30,161
Interest income.....					12,515	12,515
Miscellaneous.....					59	59
Total revenues.....	1,609,331	1,371,061	(238,270)	1,764,640	1,807,375	42,735
Expenditures:						
Current:						
Resource development:						
Salaries.....	1,059,755	918,182	141,573	957,930	957,863	67
Social security.....	80,147	69,674	10,473	73,043	72,871	172
Retirement.....	54,323	44,293	10,030	45,791	45,329	462
Insurance - health and life.....	60,209	53,189	7,020	47,296	46,482	814
Insurance - unemployment.....	3,187	3,187		2,741	2,741	
Insurance - workers compensation.....	86,574	56,184	30,390	53,335	53,334	1
Mileage reimbursement.....	466	465	1	2,378	2,274	104
Office expense.....	11,897	10,645	1,252	43,452	40,572	2,880
Dues and advertising.....	1,062	1,061	1	16,608	16,170	438
Printing/duplicating.....	6,861	6,860	1	16,309	15,591	718
Maintenance and repair.....	23,130	19,218	3,912	70,629	64,625	6,004
Vehicle operating expense.....	238	237	1	1,904	1,703	201
Supplies.....	8,315	8,018	297	31,516	27,922	3,594
Utilities/communications.....	163,145	131,508	31,637	284,961	283,598	1,363
Employee training.....	620	619	1	6,015	5,495	520
Travel.....				13,206	12,818	388
Professional services.....	59,486	46,807	12,679	142,847	142,038	809
Total resource development.....	1,619,415	1,370,147	249,268	1,809,961	1,791,426	18,535
Capital outlays.....	914	914		17,413	15,949	1,464
Total expenditures.....	1,620,329	\$1,371,061	249,268	1,827,374	\$1,807,375	19,999
Excess(deficiency) of revenues over (under) expenditures.....	(10,998)		10,998	(62,734)		62,734
Other financing sources (uses):						
Net decrease in prior year's fund balance.....	10,998		(10,998)	62,734		(62,734)
Total other financing sources (uses).....	\$10,998		(\$10,998)	\$62,734		(\$62,734)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....						

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, 1992 and 1991

	1992	1991
Assets		
Cash.....		\$2,428
Accounts receivable.....		
Total assets.....		\$2,428
Liabilities and fund balances		
Liabilities:		
Vouchers payable.....		\$150
Total liabilities.....		150
Fund balances:		
Reserved:		
Reserved for encumbrances.....		207
Unreserved:		
Designated for subsequent year's expenditures.....		14,247
Undesignated		(12,176)
Total fund balances.....		2,278
Total liabilities and fund balances.....		\$2,428

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, 1992 and 1991

	1992	1991
Revenues:		
Charges for services:		
Coliseum parking fees.....		\$8,174
Total charges for services.....		8,174
Interest income.....		702
Total revenues.....		8,876
Expenditures:		
Current:		
Culture and recreation:		
Maintenance and repair.....	\$208	12,819
Contracted services.....		8,882
Total culture and recreation.....	208	21,701
Capital outlays.....		857
Total expenditures.....	208	22,558
Excess(deficiency) of revenues over		
(under) expenditures.....	(208)	(13,682)
Fund balances, October 1.....	2,278	15,960
Residual equity transfer out.....	(\$2,070)	
Fund balances, September 30.....		\$2,278

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 and Expenditures
Budget and Actual
Fiscal years ended September 30, 1992 and 1991

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Charges for services:						
Coliseum parking fees.....				\$22,765	\$8,174	(\$14,591)
Total charges for services.....				22,765	8,174	(14,591)
Interest income.....					702	702
Total revenues.....				22,765	8,876	(13,889)
Expenditures:						
Current:						
Culture and recreation:						
Maintenance and repair.....	\$207	\$208	(\$1)	13,026	12,819	207
Contracted services.....				8,882	8,882	
Total culture and recreation.....	207	208	(1)	21,908	21,701	207
Capital outlays.....				2,645	857	1,788
Total expenditures.....	207	208	(1)	24,553	22,558	1,995
Excess (deficiency) of revenues over (under) expenditures.....	(207)	(208)	(1)	(1,788)	(13,682)	(11,894)
Other financing sources (uses):						
Net decrease in prior years fund balance...	207		(207)	1,788		(1,788)
Total other financing sources (uses).....	\$207		(207)	\$1,788		(1,788)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(\$208)	(\$208)		(\$13,682)	(\$13,682)

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, 1992 and 1991

	1992	1991
Assets		
Cash.....	\$39,773	\$223,747
Investments.....	213,000	50,000
Receivables:		
Interest.....	5,975	982
Accounts.....	55	
Total assets.....	\$258,803	\$274,729
Liabilities and fund balances		
Liabilities:		
Total liabilities.....		
Fund balances:		
Reserved:		
Reserve for encumbrances.....	\$26,803	\$160,000
Unreserved:		
Designated for subsequent year's expenditures.....	232,000	41,448
Undesignated		73,281
Total fund balances.....	258,803	274,729
Total liabilities and fund balances.....	\$258,803	\$274,729

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, 1992 and 1991

	1992	1991
Revenues:		
Hotel occupancy taxes.....	\$88,414	
Interest income.....	7,107	\$3,413
Total revenues.....	95,521	3,413
Expenditures:		
Current:		
Culture and recreation:		
Dues and advertising.....	45,000	
Culture and recreation.....	44,151	208,814
Total culture and recreation.....	89,151	208,814
Total expenditures.....	89,151	208,814
Excess (deficiency) of revenues over (under) expenditures.....	6,370	(205,401)
Other financing sources (uses):		
Transfer out.....	(22,296)	(25,000)
Total other financing sources (uses).....	(22,296)	(25,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(15,926)	(230,401)
Fund balances, October 1.....	274,729	505,130
Fund balances, September 30.....	\$258,803	\$274,729

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 and Expenditures
Budget and Actual
Fiscal years ended September 30, 1992 and 1991

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Hotel occupancy tax.....	\$83,333	\$88,414	\$5,081			
Interest income.....		7,107	7,107	\$7,000	\$3,413	(\$3,587)
Total revenues.....	83,333	95,521	12,188	7,000	3,413	(3,587)
Expenditures:						
Current:						
Culture and recreation:						
Dues and advertising.....	45,000	45,000				
Culture and recreation.....	209,333	44,151	165,182	258,068	208,814	49,254
Professional services.....	7,000		7,000			
Total culture and recreation.....	261,333	89,151	172,182	258,068	208,814	49,254
Capital outlays.....				164,783		164,783
Total expenditures.....	261,333	89,151	172,182	422,851	208,814	214,037
Excess (deficiency) of revenues over (under) expenditures.....	(178,000)	6,370	184,370	(415,851)	(205,401)	210,450
Other financing sources (uses):						
Transfers out.....	(22,296)	(22,296)		(25,000)	(25,000)	
Net decrease in prior year's fund balance.....	200,296		(200,296)	440,851		(440,851)
Total other financing sources (uses).....	\$178,000	(22,296)	(200,296)	\$415,851	(25,000)	(440,851)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(\$15,926)	(\$15,926)		(\$230,401)	(\$230,401)

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, 1992 and 1991

	1992	1991
Revenues:		
Park traffic control fees.....		(\$30,443)
Total revenues.....		(30,443)
Expenditures:		
Capital outlays.....		
Total expenditures.....		
Excess (deficiency) of revenues over (under) expenditures.....		(30,443)
Fund balances, October 1.....		\$30,443
Fund balances, September 30.....		

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, 1992 and 1991

	1992	1991
Assets		
Cash.....		\$15,773
Accounts receivable.....		
Total assets.....		\$15,773
 Liabilities and fund balances		
Liabilities:		
Vouchers payable.....		\$11,142
Total liabilities.....		11,142
 Fund balances:		
Reserved:		
Reserved for encumbrances.....		825
Unreserved:		
Designated for subsequent year's expenditures.....		
Undesignated		3,806
Total fund balances.....		4,631
Total liabilities and fund balances.....		\$15,773

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, 1992 and 1991

	1992	1991
Revenues:		
Charges for services:		
Park traffic control fees.....		\$98,702
Total charges for services.....		98,702
Interest income.....		1,488
Total revenues.....		100,190
Expenditures:		
Current:		
Culture and recreation:		
Salaries and fringe.....		7,879
Operating expense—general.....		14,394
Total culture and recreation.....		22,273
Capital outlays.....		(1,152)
Total expenditures.....		21,121
Excess (deficiency) of revenues over (under) expenditures.....		79,069
Fund balances, October 1.....	\$4,631	625,562
Residual equity transfer out.....	(\$4,631)	
Residual equity transfer out—aquatic.....		(700,000)
Fund balances, September 30.....		\$4,631

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 and Expenditures
Budget and Actual
Fiscal years ended September 30, 1992 and 1991

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Charges for services:						
Park traffic control fees.....				\$220,000	\$98,702	(\$121,298)
Total charges for services.....				220,000	98,702	(121,298)
Interest income.....					1,488	1,488
Total revenues.....				220,000	100,190	(119,810)
Expenditures:						
Current:						
Culture and recreation:						
Salaries and fringe.....				7,879	7,879	
Operating.....	\$824		\$824	15,218	14,394	824
Total culture and recreation.....	824		824	23,097	22,273	824
Capital outlays.....				3,805	(1,152)	4,957
Total expenditures.....	824		824	26,902	21,121	5,781
Excess (deficiency) of revenues over						
(under) expenditures.....	(824)		824	193,098	79,069	(114,029)
Other financing sources (uses):						
Net decrease in prior years fund balance.....	824		(824)	506,902		(506,902)
Total other financing sources						
(uses).....	\$824		(\$824)	506,902		(506,902)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....				700,000	79,069	(620,931)
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.....					(\$620,931)	(\$620,931)

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, 1992 and 1991

	1992	1991
Assets		
Cash.....	\$2,029	\$13,529
Accounts receivable.....	10,065	
Total assets.....	\$12,094	\$13,529
Liabilities and fund balances		
Liabilities:		
Vouchers payable.....	\$10,065	\$11,509
Due to other governmental agencies.....	2,029	2,020
Total liabilities.....	12,094	13,529
Fund balances:		
Total fund balances.....		
Total liabilities and fund balances.....	\$12,094	\$13,529

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, 1992 and 1991

	1992	1991
Revenues:		
Charges for services:		
Alternative dispute resolution		
system fees.....	\$133,735	\$129,650
Total charges for services.....	133,735	129,650
Interest income.....		
Total revenues.....	133,735	129,650
Expenditures:		
Current:		
Administration of justice.....	133,735	129,650
Total expenditures.....	\$133,735	\$129,650
Excess (deficiency) of revenues over (under) expenditures.....		
Fund balances, October 1.....		
Fund balances, September 30.....		

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

County of El Paso, Texas
 Alternative Dispute Resolution Center Special Revenue Fund
 Comparative Statements of Revenues and Expenditures
 Budget and Actual
 Fiscal years ended September 30, 1992 and 1991

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Charges for services:						
Alternative dispute resolution						
system fees.....	\$146,947	\$133,735	\$13,212	\$139,950	\$129,650	\$10,300
Total charges for services.....	146,947	133,735	13,212	139,950	129,650	10,300
Interest income.....						
Total revenues.....	146,947	133,735	13,212	139,950	129,650	10,300
Expenditures:						
Current:						
Administration of justice.....	146,947	133,735	13,212	139,950	129,650	10,300
Total expenditures.....	\$146,947	\$133,735	\$13,212	\$139,950	\$129,650	\$10,300
Excess (deficiency) of revenues over (under) expenditures.....						

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, 1992 and 1991

	<u>1992</u>	<u>1991</u>
Assets		
Cash.....	\$21,205	\$6,895
Receivables:		
Accounts.....	946	
Total assets.....	<u>\$22,151</u>	<u>\$6,895</u>
 Liabilities and fund balances		
Liabilities:		
Accounts payable.....	\$13	\$293
Accrued payroll	946	1,375
Total liabilities.....	<u>959</u>	<u>1,668</u>
 Fund balances:		
Reserved for encumbrances.....		536
Undesignated.....	21,192	4,691
Total fund balances.....	<u>21,192</u>	<u>5,227</u>
Total liabilities and fund balances.....	<u>\$22,151</u>	<u>\$6,895</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 Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended September 30, 1992 and 1991

	1992	1991
Revenues:		
Contributions - city.....	\$29,507	\$22,916
Total revenues.....	29,507	22,916
Expenditures:		
Culture and recreation.....		
Salaries.....	27,812	30,000
Social security.....	2,127	2,295
Retirement.....	1,946	2,100
Insurance - health and life.....	1,442	1,033
Insurance - workers compensation.....	302	283
Insurance - unemployment.....	80	90
Travel.....	1,868	
Operating.....	261	10,218
Total culture and recreation.....	35,838	46,019
Capital outlays.....		2,134
Total expenditures.....	35,838	48,153
Excess (deficiency) of revenues over (under) expenditures.....	(6,331)	(25,237)
Other financing sources (uses):		
Transfers in.....	22,296	25,000
Total other financing sources (uses).....	22,296	25,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	15,965	(237)
Fund balances, October 1.....	5,227	5,464
Fund balances, September 30.....	\$21,192	\$5,227

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 and Expenditures
Budget and Actual
Fiscal years ended September 30, 1992 and 1991

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Intergovernmental:						
Contributions—city.....	\$15,256	\$29,507	\$14,251	\$25,000	\$22,916	(\$2,084)
Total revenues.....	15,256	29,507	14,251	25,000	22,916	(2,084)
Expenditures:						
Culture and recreation:						
Salaries.....	30,000	27,812	2,188	30,000	30,000	
Social security.....	2,295	2,127	168	2,295	2,295	
Retirement.....	2,100	1,946	154	2,100	2,100	
Insurance – health and life.....	1,474	1,442	32	1,272	1,033	239
Insurance – unemployment.....	90	80	10	90	90	
Insurance – workers compensation.....	402	302	100	1,950	283	1,667
Operating.....	2,179	1,868	311	13,413	10,218	3,195
Travel.....	476	261	215			
Total culture and recreation.....	39,016	35,838	3,178	51,120	46,019	5,101
Capital outlays.....	49		49	2,205	2,134	71
Total expenditures.....	39,065	35,838	3,227	53,325	48,153	5,172
Excess(deficiency) of revenues over (under) expenditures.....	(23,809)	(6,331)	17,478	(28,325)	(25,237)	3,088
Other financing sources (uses):						
Transfers in.....	22,296	22,296		25,000	25,000	
Transfers out.....	(3,023)		3,023			
Net decrease in prior year's fund balance.....	4,536		(4,536)	3,325		(3,325)
Total other financing sources (uses).....	\$23,809	22,296	(1,513)	\$28,325	25,000	(3,325)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		\$15,965	\$15,965		(\$237)	(\$237)

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, 1992 and 1991**

	1992	1991
Assets		
Cash.....	\$28,006	\$2,622
Total assets.....	\$28,006	\$2,622
Liabilities and fund balances		
Liabilities:		
Total liabilities.....		
Fund balances:		
Designated for subsequent year's expenditures.....	\$20,969	
Undesignated.....	7,037	\$2,622
Total fund balances.....	28,006	2,622
Total liabilities and fund balances.....	\$28,006	\$2,622

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

County of El Paso, Texas
District Attorney Drug Forfeitures Special Revenue Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended September 30, 1992 and 1991

	<u>1992</u>	<u>1991</u>
Revenues:		
State drug forfeitures.....	\$25,384	\$2,622
Total revenues.....	<u>25,384</u>	<u>2,622</u>
Expenditures:		
Total expenditures.....		
Excess (deficiency) of revenues over (under) expenditures.....	25,384	2,622
Fund balances, October 1.....	<u>2,622</u>	
Fund balances, September 30.....	<u>\$28,006</u>	<u>\$2,622</u>

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

County of El Paso, Texas
 District Attorney Drug Forfeiture Fund
 Comparative Statements of Revenues and Expenditures
 Budget and Actual
 Fiscal years ended September 30, 1992 and 1991

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
State drug forfeiture.....		\$25,384	\$25,384		\$2,622	\$2,622
Total revenues.....		<u>25,384</u>	<u>25,384</u>		<u>2,622</u>	<u>2,622</u>
Expenditures:						
Total expenditures.....						
Excess(deficiency) of revenues over (under) expenditures.....		<u>25,384</u>	<u>25,384</u>		<u>2,622</u>	<u>2,622</u>
Other financing sources (uses):						
Transfers out.....	(\$2,621)		2,621			
Net decrease in prior year's fund balance.....	\$2,621		(2,621)			
Total other financing sources (uses).....						
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		<u>\$25,384</u>	<u>\$25,384</u>		<u>\$2,622</u>	<u>\$2,622</u>

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

**County of El Paso, Texas
Coliseum Tourist Promotion
Comparative Balance Sheets
September 30, 1992 and 1991**

	1992	1991
Assets		
Cash.....	\$462	
Investments.....	95,000	
Receivables:		
Interest.....	2,500	
Accounts.....	107	
Total assets.....	\$98,069	
Liabilities and fund balances		
Liabilities:		
Vouchers payable.....	\$7,770	
Total liabilities.....	7,770	
Fund balances:		
Reserved for encumbrances.....	18,932	
Unreserved:		
Designated for subsequent year's expenditures.....	16,500	
Undesignated.....	54,867	
Total fund balances.....	90,299	
Total liabilities and fund balances.....	\$98,069	

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

County of El Paso, Texas
Coliseum Tourist Promotion Special Revenue Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended September 30, 1992 and 1991

	1992	1991
Revenues:		
Hotel occupancy tax.....	\$288,356	
Interest income.....	2,500	
Total revenues.....	290,856	
Expenditures:		
Current:		
Resource development:		
Maintenance and repair.....	15,472	
Supplies.....	32,002	
Utilities.....	73,339	
Professional services.....	1,814	
Total resource development.....	122,627	
Capital outlays.....	77,930	
Total expenditures.....	200,557	
Excess (deficiency) of revenues over (under) expenditures.....	90,299	
Fund balances, October 1.....		
Fund balances, September 30.....	\$90,299	

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

County of El Paso, Texas
Coliseum Tourist Promotion
Comparative Statements of Revenues and Expenditures
Budget and Actual
Fiscal years ended September 30, 1992 and 1991

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Hotel occupancy tax.....	\$250,000	\$288,356	\$38,356			
Interest income.....		2,500	2,500			
Total revenues.....	250,000	290,856	40,856			
Expenditures:						
Current:						
Resource development:						
Maintenance and repair.....	20,000	15,472	4,528			
Supplies.....	40,000	32,002	7,998			
Utilities.....	103,000	73,339	29,661			
Professional services.....	7,000	1,814	5,186			
Total resource development.....	170,000	122,627	47,373			
Capital outlays.....	80,000	77,930	2,070			
Total expenditures.....	\$250,000	200,557	49,443			
Excess(deficiency) of revenues over (under) expenditures.....		\$90,299	\$90,299			

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

**County of El Paso, Texas
 Commissary Inmate Profit
 Comparative Balance Sheets
 September 30, 1992 and 1991**

	1992	1991
Assets		
Cash.....	\$39,422	
Accounts receivable.....	3,750	
Due from other funds.....	73,144	
Total assets.....	\$116,316	
 Liabilities and fund balances		
Liabilities:		
Vouchers payable.....	\$103	
Total liabilities.....	103	
 Fund balances:		
Reserved for encumbrances.....	5,864	
Unreserved:		
Designated for subsequent year's expenditures.....	77,724	
Undesignated.....	32,625	
Total fund balances.....	116,213	
Total liabilities and fund balances.....	\$116,316	

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

County of El Paso, Texas
Commissary Inmate Profit Special Revenue Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended September 30, 1992 and 1991

	1992	1991
Revenues:		
miscellaneous.....	\$60,424	
Total revenues.....	60,424	
Expenditures:		
Current:		
General government:		
Operating expense.....	19,112	
Total general government.....	19,112	
Capital outlays.....	1,993	
Total expenditures.....	21,105	
Excess (deficiency) of revenues over		
(under) expenditures.....	39,319	
Other financing sources (uses):		
Net decrease in prior year's		
fund balance.....		
Total other financing sources		
(uses).....		
Excess (deficiency) of revenues and		
other financing sources over (under)		
expenditures and other financing		
uses.....	39,319	
Fund balances, October 1.....		
Residual equity transfer in.....	76,894	
Fund balances, September 30.....	\$116,213	

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

County of El Paso, Texas
Commissary Inmate Profit
Comparative Statements of Revenues and Expenditures
Budget and Actual
Fiscal years ended September 30, 1992 and 1991

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
miscellaneous.....	43,000	\$60,424	\$17,424			
Total revenues.....	43,000	60,424	17,424			
Expenditures:						
Current:						
General operating:						
Operating expense.....	58,000	19,112	38,888			
Total general operating.....	58,000	19,112	38,888			
Capital outlays.....	58,000	1,993	56,007			
Total expenditures.....	116,000	21,105	94,895			
Excess(deficiency) of revenues over (under) expenditures.....	(73,000)	39,319	112,319			
Other financing sources (uses):						
Net decrease in prior year's fund balance.....	73,000		(73,000)			
Total other financing sources (uses).....	\$73,000		(73,000)			
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		\$39,319	\$39,319			

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

County of El Paso, Texas
 County Clerk Records Management and Preservation
 Comparative Balance Sheets
 September 30, 1992 and 1991

	1992	1991
Assets		
Cash.....	\$10,316	
Investments.....	93,000	
Receivables:		
Interest.....	1,136	
Accounts.....	20,050	
Total assets.....	\$124,502	
 Liabilities and fund balances		
Liabilities:		
Vouchers payable.....	\$1,956	
Accrued payroll.....	2,986	
Total liabilities.....	4,942	
 Fund balances:		
Reserved for encumbrances.....	13,225	
Unreserved:		
Designated for subsequent year's expenditures.....	76,166	
Undesignated.....	30,169	
Total fund balances.....	119,560	
Total liabilities and fund balances.....	\$124,502	

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

County of El Paso, Texas
County Clerk Records Management and Preservation Special Revenue Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended September 30, 1992 and 1991

	<u>1992</u>	<u>1991</u>
Revenues:		
Fees of office.....	\$383,785	
Interest income.....	1,136	
Total revenues	<u>384,921</u>	
Expenditures:		
General government:		
Salaries.....	43,410	
Social security.....	3,320	
Retirement contributions.....	821	
Insurance – health, dental, and life.....	713	
Insurance – workers compensation.....	80	
Insurance – unemployment.....	160	
Office expense.....	5,329	
Travel.....	2,919	
Professional services.....	29,801	
Total general government	<u>86,553</u>	
Capital outlays.....	186,623	
Total expenditures	<u>273,176</u>	
Excess (deficiency) of revenues over (under) expenditures.....	<u>111,745</u>	
Fund balances, October 1		
Residual equity transfer in.....	7,815	
Fund balances, September 30	<u>\$119,560</u>	

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

County of El Paso, Texas
 County Clerk Records Management and Preservation
 Comparative Statements of Revenues and Expenditures
 Budget and Actual
 Fiscal years ended September 30, 1992 and 1991

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Fees of office.....	\$299,693	\$383,785	\$84,092			
Interest income.....		1,136	1,136			
Total revenues.....	299,693	384,921	85,228			
Expenditures:						
General government:						
Salaries.....	52,230	43,410	8,820			
Social security.....	3,662	3,320	342			
Retirement contributions.....	822	821	1			
Insurance - health, dental, and life.....	762	713	49			
Insurance - workers compensation.....	275	80	195			
Insurance - unemployment.....	220	160	60			
Office expense.....	6,520	5,329	1,191			
Travel.....	3,000	2,919	81			
Professional services.....	30,937	29,801	1,136			
Total general government.....	98,428	86,553	11,875			
Capital outlays.....	201,265	186,623	14,642			
Total expenditures.....	\$299,693	273,176	26,517			
Excess(deficiency) of revenues over (under) expenditures.....		\$111,745	\$111,745			

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

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EL PASO COUNTY, TEXAS
Purposes of Special Revenue Funds
September 30, 1992

GRANTS

Adjudication of Drug Offenders

This grant is awarded by the Texas 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.

Adolescent Drug and Alcohol Treatment Center

The Texas Commission on Alcohol and Drug Abuse awarded this purchase of services contract to provide residential detoxification treatment for male adolescents. It also provides counseling, education and recreation therapy.

Alcohol and Drug Abuse Services

The Texas Commission on Alcohol and Drug Abuse awarded this purchase of services contract to provide detoxification, evaluation and referral services to eligible clients. It also provides counseling and medical treatment to these clients.

Alternative School Program

The Grant is awarded by the Upper Rio Grande Private Industry Council, Inc. through the Texas Office of the Governor. The funding is provided for outreach, intake and assessment, verification review, orientation, training, counseling, job development, and job placement for the Juvenile Probation Department.

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 pending system or an equally acceptable facility.

EL PASO COUNTY, TEXAS
Purposes of Special Revenue Funds
September 30, 1992

GRANTS

Community Development Program - 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.

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.

Comprehensive Anti-DWI

This Texas Department of Transportation grant improves the apprehension, prosecution, adjudication, rehabilitation and treatment of DEI 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 Texas 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 Texas Office of the Attorney General. 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.

EL PASO COUNTY, TEXAS
Purposes of Special Revenue Funds
September 30, 1992

GRANTS

Criminal Justice Policy Council

The Council and the Texas Department of Criminal Justice entered into an Intragency Contract to perform a Study of Statewide Sentencing Dynamics. The purpose of the study is to provide the legislature with information necessary to perform a proper revision of the Penal Code and Statutes relating to sentencing in criminal cases.

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

Drug Abuse Resistance Education

The Texas Criminal Justice Division awarded this grant for the purpose of providing training for students, teachers, P.T.A. groups, and school administrators on the danger of drugs and substance abuse among the youth. It will also provide the needed training for DARE officers on the drug problem and ways to prevent it.

Drug Education Unit

The funds for this program are provided by the Multi-County Task Force 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.

Emergency Food and Shelter

The funds are awarded by the Federal Emergency Management Agency. The purpose of this funding is to assist in providing available housing for families and individuals who, for various reasons, can no longer stay at designated emergency shelters. Rent and mortgage assistance is also provided for those eligible residents who are facing eminent eviction.

EL PASO COUNTY, TEXAS
Purposes of Special Revenue Funds
September 30, 1992

GRANTS

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

These funds are provided by the County of El Paso as a match for the El Paso Alcohol and Drug Abuse Centers. The funds are used to pay administration expenditures related to the Adolescent, Office of Treatment Improvement, and Alcohol and Drug Abuse grants.

Female Adolescent Residential Treatment

This unit of services contract is awarded by the City of El Paso through the Department of Housing and Urban Development, Community Block Grant Program. The purpose of this contract is to provide alcohol and drug abuse treatment services to persons whose income is equal to or lower than 80% of the median income for the City of El Paso.

Homeless Prevention Program

The City of El Paso through the Department of Housing and Urban Development, Community Block Grants Program has awarded this grant to provide temporary shelter for homeless and eminently homeless individuals.

HIDTA Coordinator

The Texas Criminal Justice Division awarded this grant to enable one commissioned peace officer to be assigned to Operation Alliance headquarters. Duties entail the coordination of anti-drug trafficking activities by supported state and local initiatives.

HUD Community Development Block Grant

This grant is awarded by the United States Department of Housing and Urban Development for the purpose of providing housing community development projects to lower-income families within El Paso County.

Juvenile Corrections Program (Electronic Monitoring Program)

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

EL PASO COUNTY, TEXAS
Purposes of Special Revenue Funds
September 30, 1992

GRANTS

Juvenile Justice Program/Intensive Community for Juvenile Justice

This grant is awarded by the Texas 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

This grant is funded by the Texas 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.

Motorcycle Unit Program

The Multi-County Task Force generated 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.

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, homebound meals, as well as transportation from homes to centers for the eligible elderly population.

EL PASO COUNTY, TEXAS
Purposes of Special Revenue Funds
September 30, 1992

GRANTS

Nutrition DHS

This grant is funded by the Texas Department of Human Services and Community Development Program. The purpose of this grant is to provide noon-time meals at home to adults, ages 60 and older, not able to attend the regular lunch provided at local nutrition centers.

Office of Treatment Improvement

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

Patrol Vehicles Program

The Multi-County Task Force generated 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.

Performance Reward Programs

The Texas Department of Criminal Justice awarded these funds to complement and enhance existing corrections programs. The programs under this funding include: Adult Substance Abuse, Juvenile Substance Abuse, Gang Intervention, Personal Recognizance Bond, Literacy/Education Lab, Juvenile Aftercare Services, Electric Monitoring, Probation Violator, and Specialized Caseload.

Purchase of Juvenile Services Grant

The primary purpose of this Texas Criminal Justice Division grant is to enable the Juvenile Probation Department and the County of El Paso to comply with the Federal Juvenile Justice and Delinquency Prevention Act. It is awarded to purchase such services as medical, individual and family counseling.

EL PASO COUNTY, TEXAS
Purposes of Special Revenue Funds
September 30, 1992

GRANTS

Selective Investigations and Interdiction Unit

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

Sheriff's Neighborhood Watch

This Criminal Justice Division grant enables the Sheriff's Department to sponsor crime prevention methods, train and utilize volunteers to conduct neighborhood programs including presentations regarding crime prevention.

Sheriff's Region VIII Training Academy

This grant is funded by the Texas 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)

The Texas Criminal Justice Division awarded these funds to identify, investigate and apprehend individuals involved in all facets of organized crime within the 34th State Judicial District.

State General Assistance

This State funded grant provides electric, water, gas and telephone services to certain eligible needy people. These services are administered by project care, a state funded agency.

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 for food, utilities, housing, clothing, prescriptions and other basic necessities.

EL PASO COUNTY, TEXAS
Purposes of Special Revenue Funds
September 30, 1992

GRANTS

T.D.C.A. Jobs Bill

This grant is used for street and drainage improvements and for resurfacing streets and roads.

T.D.C.A. Water Sewer

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

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.

T.C.A.D.A. Female Adolescents

This grant is awarded by the Texas Commission on Alcohol and Drug Abuse Commission. The funding is to provide alcohol and drug abuse treatment services to female adolescents.

TERP Nutritional

This grant is awarded by the Texas Department of Human Services. The funding provides payment to vendors for utility, food, and housing services for certain eligible people.

TERP Oil and Gas Overcharge

This grant is awarded by the Texas Department of Human Services. The grant provides payments to vendors of energy utility services for certain eligible people.

EL PASO COUNTY, TEXAS
Purposes of Special Revenue Funds
September 30, 1992

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 awarded by the Texas Criminal Justice Division. 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 Multi-County Narcotics Task Force

This grant is funded by the Texas 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 interdiction and investigation in the vast remote areas along the border.

County of El Paso, Texas
Special Revenue Funds
Combining Balance Sheet - Grant Funds
For the year ended September 30, 1992
(With comparative totals for the year ended September 30, 1991)

Fund	Assets			Liabilities					Fund Balances	Total Liabilities and Fund Balances	
	Cash-Demand Deposits	Accounts Receivable	Total Assets	Vouchers Payable	Accrued Payroll Liabilities	Due to Other Funds	Due to Other Governments	Total Liabilities			
Adjudication of drug offenders.....		\$52,565	\$52,565	\$4,325	\$6,128	\$39,382			\$49,835	\$2,730	\$52,565
Adolescent drug and alcohol treatment.....		24,568	24,568	205	6,850	9,410		\$290	16,755	7,813	24,568
Alcohol and drug abuse services.....		132,130	132,130	6,104	27,420	69,066			102,590	29,540	132,130
Alternative school program.....		8,865	8,865	59	2,017	6,789			8,865		8,865
Bailey addition project.....	\$17,537		17,537							17,537	17,537
Community development - water/sewer.....	155		155							155	155
Community development - westway water district.....		87	87	24		63			87		87
Comprehensive anti dwi.....		1,413	1,413			1,413			1,413		1,413
Comprehensive domestic violence program.....	14,707	3,505	18,212							18,212	18,212
Court master (A.G. Title IV).....		13,713	13,713	1,220	5,761	6,732			13,713		13,713
Cuadrilla addition project.....	17,095	2,571	19,666	111					111	19,555	19,666
Drug abuse resistance education.....	3,166	1,552	4,718							4,718	4,718
Drug education unit.....		4,100	4,100			4,100			4,100		4,100
E.P.C.A.D.S. administration.....		15,583	15,583	248	6,361	4,205			11,014	4,569	15,583
Female adolescent 92.....		4,120	4,120			4,120			4,120		4,120
Homeless prevention program.....	306		306							306	306
Hud community development block grant.....	5,832		5,832							5,832	5,832
H.I.D.T.A. coordinator.....		14,259	14,259	169	1,822	12,119			14,110	149	14,259
Juvenile corrections program.....	130	476	606							606	606
Juvenile justice program.....		21,102	21,102	65	4,751	10,377			15,193	5,909	21,102
Juvenile probation - triad.....	39,612		39,612	21,229					21,229	18,383	39,612
Juvenile screening unit.....		6,649	6,649	27	2,700	2,573			5,300	1,349	6,649
Nutrition AAA/DHS.....	334,140	521,364	855,504	602,000	22,715				624,715	230,789	855,504
Office of treatment improvement.....		25,082	25,082	53	4,092	20,274			24,419	663	25,082
Performance reward programs 91/92.....	410,253		410,253	1,247	5,758				7,005	403,248	410,253
Purchase of services - juveniles.....		13,970	13,970	431		6,588			7,019	6,951	13,970
Selective invest. & interdiction 92.....		114,548	114,548	1,412	7,396	101,890			110,698	3,850	114,548
Sheriff's neighborhood watch.....		1,615	1,615			1,615			1,615		1,615
Sheriff's training academy.....	27,619	24,089	51,708	2,676	2,661				5,337	46,371	51,708
Special investigations group.....		42,413	42,413	429		2,498			2,927	39,486	42,413
S.L.I.A.G. program.....		32,374	32,374	7,731		24,643			32,374		32,374
Tdca - jobs bill.....	11,251		11,251							11,251	11,251
Tdca - water/sewer.....		18,519	18,519			18,519			18,519		18,519
Texas community development program.....	5,790		5,790							5,790	5,790
T.C.A.D.A. female adolescent 92.....		7,208	7,208	323		6,877			7,200	8	7,208
T.E.R.P. nutritional services.....	1,132		1,132					950	950	182	1,132
T.E.R.P. - oil and gas overcharge.....		28,756	28,756	85		21,798			21,883	6,873	28,756
Victim assistance county attorney.....		20,368	20,368	16	2,164	18,048			20,228	140	20,368
Victim witness services.....		2,481	2,481	4		2,475			2,479	2	2,481
West Texas multi-county task force.....		424,642	424,642	33,141	38,779	343,610		170	415,700	8,942	424,642
Balances September 30, 1992.....	\$888,725	\$1,584,687	\$2,473,412	\$683,334	\$147,575	\$739,184	\$1,410	\$1,571,503	\$901,909	\$2,473,412	
Balances September 30, 1991.....	\$284,117	\$1,698,343	\$1,982,460	\$282,672	\$180,376	\$1,092,778	\$510	\$1,556,336	\$426,124	\$1,982,460	

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, 1992
(With Comparative totals for the year ended September 30, 1991)

Fund	Beginning Balance	Revenues	Expenditures (Current)	Net Change in Fund Balances During the Year	Ending Balance
Adjudication of drug offenders.....	\$5,512	\$140,616	\$143,398	(\$2,782)	\$2,730
Adolescent drug and alcohol treatment.....		331,848	324,035	7,813	7,813
Alcohol and drug abuse services.....	40,749	1,079,084	1,090,293	(11,209)	29,540
Alternative school program.....		8,865	8,865		
Bailey addition project.....	15,245	6,893	4,601	2,292	17,537
Community development - water/sewer.....	6,191	59,119	65,155	(6,036)	155
Community development - westway water district....		76,439	76,439		
Comprehensive anti dwi.....	1,190	7,413	8,603	(1,190)	
Comprehensive domestic violence program.....	5,414	129,913	117,115	12,798	18,212
Court master (A.G. Title IV).....		162,757	162,757		
Criminal justice policy council grant.....		3,430	3,430		
Cuadrilla addition project.....	13,371	189,770	183,586	6,184	19,555
Drug abuse resistance education.....	8,172	14,342	17,796	(3,454)	4,718
Drug education unit.....		168,316	168,316		
Emergency food & shelter.....		22,201	22,201		
E.P.C.A.D.S. administration.....	12,600	177,736	185,767	(8,031)	4,569
Female adolescent 92.....		43,469	43,469		
Homeless prevention program.....	699	8,500	8,893	(393)	306
Hud community development block grant.....	43,125	2,503	39,796	(37,293)	5,832
H.I.D.T.A. coordinator.....		53,377	53,228	149	149
Juvenile corrections program.....	3,470	40,962	43,826	(2,864)	606
Juvenile justice program.....	1,049	115,810	110,950	4,860	5,909
Juvenile probation - triad.....	33,670	192,866	208,153	(15,287)	18,383
Juvenile screening unit.....	1,077	59,608	59,336	272	1,349
Motorcycle unit task force program.....		225,773	225,773		
Nutrition AAA/DHS.....		2,372,037	2,141,248	230,789	230,789
Office of treatment improvement.....	4,595	244,839	248,771	(3,932)	663
Patrol vehicles - task force program.....		161,824	161,824		
Performance reward programs 91/92.....		455,162	51,914	403,248	403,248
Purchase of services - juveniles.....	6,951	45,090	45,090		6,951
Selective investigations and interdiction.....		373,044	369,194	3,850	3,850
Sheriff's training academy.....	73,823	215,946	243,398	(27,452)	46,371
Special investigations group.....	23,018	337,099	320,631	16,468	39,486
State - general assistance.....	22,857		22,857	(22,857)	
S.L.I.A.G. program.....		87,737	87,737		
Tdca - jobs bill.....	11,251				11,251
Texas community development program.....	81,732	234,209	310,151	(75,942)	5,790
T.C.A.D.A. female adolescent 92.....		77,811	77,803	8	8
T.E.R.P. - nutritional services.....	1,811	92,174	93,803	(1,629)	182
T.E.R.P. - oil and gas overcharge.....	1,780	303,237	298,144	5,093	6,873
Victim assistance county attorney.....		57,661	57,521	140	140
Victim witness services.....	6,772	16,400	23,170	(6,770)	2
West Texas multi-county task force.....		1,560,755	1,551,813	8,942	8,942
Balances September 30, 1992.....	\$426,124	\$9,956,635	\$9,480,850	\$475,785	\$901,909
Balances September 30, 1991.....	\$331,571	\$6,955,760	\$6,861,207	\$94,553	\$426,124

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, 1992
(With comparative totals for the year ended September 30, 1991)

Funds	Federal/ State Grants	Inter- governmental	Interest	Other	Total Revenues	Transfers In	Total Revenues and Other Financing Sources
Adjudication of drug offenders.....	\$85,782			\$19,771	\$105,553	\$35,063	\$140,616
Adolescent drug and alcohol treatment.....	330,648			1,200	331,848		331,848
Alcohol and drug abuse services.....	882,265	\$161,710		35,109	1,079,084		1,079,084
Alternative school program.....	8,865				8,865		8,865
Bailey addition.....	4,308				4,308	2,585	6,893
Community development-water/sewer.....	59,119				59,119		59,119
Community development-westway water district.....	76,439				76,439		76,439
Comprehensive anti dwi.....	7,413				7,413		7,413
Comprehensive domestic violence.....	9,607				9,607	120,306	129,913
Court master (A.G. Title IV).....	162,757				162,757		162,757
Criminal justice policy council grant.....	3,430				3,430		3,430
Cuadrilla addition project.....	138,300			15,000	153,300	36,470	189,770
Drug abuse resistance education.....	7,378				7,378	6,964	14,342
Drug education unit.....				168,316	168,316		168,316
Emergency food & shelter.....	22,201				22,201		22,201
E.P.C.A.D.S. administration.....				(9,878)	(9,878)	187,614	177,736
Female adolescent 92.....		43,469			43,469		43,469
Homeless prevention program.....		8,500			8,500		8,500
Hud community development block grant.....				2,503	2,503		2,503
H.I.D.T.A. coordinator.....	53,377				53,377		53,377
Juvenile corrections program.....	5,922				5,922	35,040	40,962
Juvenile justice program.....	65,691				65,691	50,119	115,810
Juvenile probation-triad.....	130,366				130,366	62,500	192,866
Juvenile screening unit.....	23,545				23,545	36,063	59,608
Motorcycle unit task force program.....				225,773	225,773		225,773
Nutrition AAA/DHS.....	164,081	1,288,456	\$3,341	157,217	1,613,095	758,942	2,372,037
Office of treatment improvement.....	244,839				244,839		244,839
Patrol vehicles - task force program.....				161,824	161,824		161,824
Performance reward programs 91/92.....	455,162				455,162		455,162
Purchase of services-juveniles.....	45,090				45,090		45,090
Selective invest. & interdiction 92.....	373,044				373,044		373,044
Sheriff's training academy.....	84,140				84,140	131,806	215,946
Special investigations group.....	114,181			222,918	337,099		337,099
S.L.I.A.G. program.....	90,171			(2,434)	87,737		87,737
Texas community development program.....	234,209				234,209		234,209
T.C.A.D.A. female adolescent 92.....	77,811				77,811		77,811
T.E.R.P.-nutritional services.....	44,083				44,083	48,091	92,174
T.E.R.P.-oil and gas overcharge.....	162,504			(36,189)	126,315	176,922	303,237
Victim assistance county attorney.....	36,265				36,265	21,396	57,661
Victim witness services.....	15,450			950	16,400		16,400
West Texas multi-county task force.....	792,362			768,393	1,560,755		1,560,755
Balances September 30, 1992.....	\$5,010,805	\$1,502,135	\$3,341	\$1,730,473	\$8,246,754	\$1,709,881	\$9,956,635
Balances September 30, 1991.....	\$3,224,281	\$1,901,940		\$1,089,406	\$6,215,627	\$740,133	\$6,955,760

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, 1992
(With comparative totals for the year ended September 30, 1991)

Funds	Administra- tion of Justice	Health and Welfare	Community Services	Capital Outlays	Total Expenditures	Transfers Out	Total Expenditures and Other Financing Uses
Adjudication of drug offenders.....	\$134,052			\$9,346	\$143,398		\$143,398
Adolescent drug and alcohol treatment.....			\$318,535	2,799	321,334	\$2,701	324,035
Alcohol and drug abuse services.....			1,082,410	7,883	1,090,293		1,090,293
Alternative school program.....			8,865		8,865		8,865
Bailey addition project.....			4,601		4,601		4,601
Community development-water/sewer.....			65,155		65,155		65,155
Community development-westway water district.....			76,439		76,439		76,439
Comprehensive anti dwi.....	8,603				8,603		8,603
Comprehensive domestic violence.....	117,115				117,115		117,115
Court master (A.G. Title IV).....	162,757				162,757		162,757
Criminal justice policy council grant.....	3,430				3,430		3,430
Cuadrilla addition project.....			183,586		183,586		183,586
Drug abuse resistance education.....	12,451			5,345	17,796		17,796
Drug education unit.....	110,327			57,989	168,316		168,316
Emergency food & shelter.....		\$22,201			22,201		22,201
E.P.C.A.D.S. administration.....			185,767		185,767		185,767
Female adolescent 92.....			43,469		43,469		43,469
Homeless prevention program.....			8,893		8,893		8,893
Hud community development block grant.....			741		741	39,055	39,796
H.I.D.T.A. coordinator.....	53,228				53,228		53,228
Juvenile corrections program.....	43,826				43,826		43,826
Juvenile justice program.....	110,158			792	110,950		110,950
Juvenile probation-triad.....	191,874				191,874	16,279	208,153
Juvenile screening unit.....	59,336				59,336		59,336
Motorcycle unit task force program.....	155,971			69,802	225,773		225,773
Nutrition AAA/DHS.....		2,137,448		3,800	2,141,248		2,141,248
Office of treatment improvement.....			207,366	41,405	248,771		248,771
Patrol vehicles - task force program.....				161,824	161,824		161,824
Performance reward programs 91/92.....	51,914				51,914		51,914
Purchase of services-juveniles.....	45,090				45,090		45,090
Selective investigations and interdiction.....	354,233			14,961	369,194		369,194
Sheriff's training academy.....	241,492			1,906	243,398		243,398
Special investigations group.....	319,532			1,099	320,631		320,631
State-general assistance.....		14,635			14,635	8,222	22,857
S.L.I.A.G. program.....		87,737			87,737		87,737
Texas community development program.....			310,151		310,151		310,151
T.C.A.D.A. female adolescent 92.....			40,422	37,381	77,803		77,803
T.E.R.P.-nutritional services.....		93,803			93,803		93,803
T.E.R.P.-oil and gas overcharge.....		298,144			298,144		298,144
Victim assistance county attorney.....	57,521				57,521		57,521
Victim witness services.....	20,681				20,681	2,489	23,170
West Texas multi-county task force.....	1,530,982			20,831	1,551,813		1,551,813
Balances September 30, 1992.....	\$3,784,573	\$2,653,968	\$2,536,400	\$437,163	\$9,412,104	\$68,746	\$9,480,850
Balances September 30, 1991.....	\$2,431,173	\$2,324,259	\$1,807,739	\$246,991	\$6,810,162	\$51,045	\$6,861,207

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

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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, 1992

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, 1992

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.

General Obligation Refunding Bonds, Series 1992

This fund is used for the payment of principal and interest on bonds issued to pay a settlement on the Sports Facility and Refunding Variable Rate Demand General Obligation Certificate of Obligation, Series 1988.

EL PASO COUNTY, TEXAS
Purposes of Debt Service Funds
September 30, 1992

Certificate of Obligations, Series 1992A

This fund is used for the payment of principal and interest on bonds issued to pay expenditures incurred for the improvement of the jail and construction of Ascarate Park Swimming Pool.

General Obligation Refunding Bonds, Series 1992B

This fund is used for the payment of principal and interest on bonds issued to advance refund portions of the General Obligation Refunding Bonds, Series 1985, 1986B and General Obligation Bonds, Series 1986A and 1988.

County of El Paso, Texas
Debt Service Funds
Combining Balance Sheets
For the fiscal year ended September 30, 1992
(With comparative totals for the fiscal year ended
September 30, 1991)

	General Obligation Refunding Bonds Series 1985	General Obligation Bonds Series 1986A	General Obligation Refunding Bonds Series 1986B	General Obligation Bonds Series 1987
Assets				
Cash.....	\$1,021	\$707	\$4,293	\$2,202
Investments.....	96,618	75,942	297,800	57,000
Receivables(net of allowances for uncollectibles):				
Interest.....	16,016	6,835	7,306	12,998
Taxes.....				
Accounts.....			109	
Total assets.....	\$113,655	\$83,484	\$309,508	\$72,200
Liabilities and fund balances				
Liabilities:				
Vouchers payable.....				
Deferred revenues.....				
Total liabilities.....				
Fund balances:				
Reserved for debt service.....	\$113,655	\$83,484	\$309,508	\$72,200
Total fund balances.....	113,655	83,484	309,508	72,200
Total liabilities and fund balances.....	\$113,655	\$83,484	\$309,508	\$72,200

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, 1992
(With comparative totals for the fiscal year ended
September 30, 1991)

	General Obligation Bonds Series 1988	Variable Rate Demand General Obligation Certificates of Obligation Series 1988	Contractual Obligation Bonds Series 1989	Contractual Obligation Bonds Series 1990
Assets				
Cash.....	\$1,088	\$265	\$6,516	\$2,745
Investments.....	126,864	45,000		
Receivables(net of allowances for uncollectibles):				
Interest.....	34,069	4,941	2,049	2,296
Taxes.....				
Accounts.....			3	12,080
Total assets.....	\$162,021	\$50,206	\$8,568	\$17,121
Liabilities and fund balances				
Liabilities:				
Vouchers payable.....				
Deferred revenues.....				
Total liabilities.....				
Fund balances:				
Reserved for debt service.....	\$162,021	\$50,206	\$8,568	\$17,121
Total fund balances.....	162,021	50,206	8,568	17,121
Total liabilities and fund balances.....	\$162,021	\$50,206	\$8,568	\$17,121

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, 1992
(With comparative totals for the fiscal year ended
September 30, 1991)

	Contractual Obligation Bonds Series 1990A	Certificate of Obligation Series 1990	Contractual Obligation Bonds Series 1991	Certificate of Obligation Series 1991
Assets				
Cash.....	\$698	\$3,495	\$163	
Investments.....	19,000	609,722		
Receivables(net of allowances for uncollectibles):				
Interest.....	4,746	11,459	173	\$831
Taxes.....				
Accounts.....			5,383	
Total assets.....	\$24,444	\$624,676	\$5,719	\$831
Liabilities and fund balances				
Liabilities:				
Vouchers payable.....				
Deferred revenues.....				
Total liabilities.....				
Fund balances:				
Reserved for debt service.....	\$24,444	\$624,676	\$5,719	\$831
Total fund balances.....	24,444	624,676	5,719	831
Total liabilities and fund balances.....	\$24,444	\$624,676	\$5,719	\$831

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, 1992
(With comparative totals for the fiscal year ended
September 30, 1991)

	General Obligation Refunding Bonds Series 1992	Certificate of Obligation Series 1992A	General Obligation Refunding Bonds Series 1992B	Totals	
				1992	1991
Assets					
Cash.....	\$292	\$1,029	\$708	\$25,222	\$374,453
Investments.....	20,000	31,000	21,000	1,399,946	436,722
Receivables(net of allowances for uncollectibles):					
Interest.....	355	723		104,797	14,752
Taxes.....					1,338,243
Accounts.....				17,575	48,274
Total assets.....	\$20,647	\$32,752	\$21,708	\$1,547,540	\$2,212,444
Liabilities and fund balances					
Liabilities:					
Vouchers payable.....			\$20,837	\$20,837	\$22,176
Deferred revenues.....					1,102,084
Total liabilities.....			20,837	20,837	1,124,260
Fund balances:					
Reserved for debt service.....	\$20,647	\$32,752	\$871	\$1,526,703	\$1,088,184
Total fund balances.....	20,647	32,752	871	1,526,703	1,088,184
Total liabilities and fund balances..	\$20,647	\$32,752	\$21,708	\$1,547,540	\$2,212,444

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

County of El Paso, Texas
Debt Service Funds
Combining Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal year ended September 30, 1992
(With comparative totals for the fiscal year ended
September 30, 1991)

	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.....	\$2,179,862	\$719,348		\$804,148	\$2,370,243
Hotel occupancy taxes.....			\$288,356		
Total taxes.....	2,179,862	719,348	288,356	804,148	2,370,243
Interest earnings.....	16,378	853	13,032	13,782	35,080
Reimbursement - City.....					
Reimbursement - Central Appraisal District..					
Total revenues.....	2,196,240	720,201	301,388	817,930	2,405,323
Expenditures:					
Debt Service:					
Principal	1,385,000	350,000	115,000	760,000	205,000
Interest.....	683,370	304,015	159,082	96,890	1,768,195
Advance refunding escrow.....	109,382	35,057	46,200		395,136
Other - refunding bond issuance costs.....					
Arbitrage rebate.....					
Total expenditures.....	2,177,752	689,072	320,282	856,890	2,368,331
Excess (deficiency) of revenues over (under) expenditures.....	18,488	31,129	(18,894)	(38,960)	36,992
Other financing sources(uses):					
Operating transfers in.....					
Operating transfers out.....					
Proceeds of bonds					
Proceeds of refunding bonds.....	4,507,186	1,809,260	2,352,038		19,822,041
Payment to refunded bond escrow agent.....	(4,507,186)	(1,809,260)	(2,352,038)		(19,822,041)
Total other financing sources (uses).....					
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses).....	18,488	31,129	(18,894)	(38,960)	36,992
Fund balances, October 1.....	95,167	52,355	282,345	111,160	125,029
Residual equity transfer in			46,057		
Residual equity transfer out					
Fund balances, September 30.....	\$113,655	\$83,484	\$309,508	\$72,200	\$162,021

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

County of El Paso, Texas
Debt Service Funds
Combining Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal year ended September 30, 1992
(With comparative totals for the fiscal year ended
September 30, 1991)

	Variable Rate					
	Variable Rate Demand General Obligation Certificates of Obligation Series 1988	Demand General Obligation Certificates of Obligation Series 1988 Revolving Fund	Variable Rate Obligation Certificates of Obligation Series 1988	Contractual Obligation Bonds Series 1989	Contractual Obligation Bonds Series 1990	Contractual Obligation Bonds Series 1990A
Revenues:						
Ad valorem property taxes.....	\$168,175			\$136,352	\$85,741	\$456,725
Hotel occupancy taxes.....						
Total taxes.....	168,175			136,352	85,741	456,725
Interest earnings.....	9,228		\$2,408	2,176	2,389	5,136
Reimbursement - City.....					48,653	
Reimbursement - Central Appraisal District..					16,692	
Total revenues.....	177,403	2,408		138,528	153,475	461,861
Expenditures:						
Debt Service:						
Principal	2,775,000			130,000	125,000	
Interest.....	52,681			16,460	27,406	456,725
Advance refunding escrow.....						
Other - refunding bond issuance costs.....	34,617					
Arbitrage rebate.....	20,600					
Total expenditures.....	2,882,898			146,460	152,406	456,725
Excess (deficiency) of revenues over (under) expenditures.....	(2,705,495)	2,408		(7,932)	1,069	5,136
Other financing sources(uses):						
Operating transfers in.....	56,569					
Operating transfers out.....		(56,569)				
Proceeds of bonds					3,252	
Proceeds of refunding bonds.....	2,544,670					
Payment to refunded bond escrow agent.....						
Total other financing sources (uses).....	2,601,239	(56,569)			3,252	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses).....	(104,256)	(54,161)		(7,932)	4,321	5,136
Fund balances, October 1.....	11,272	311,489		16,500	12,800	19,308
Residual equity transfer in	257,328					
Residual equity transfer out	(114,138)	(\$257,328)				
Fund balances, September 30.....	\$50,206			\$8,568	\$17,121	\$24,444

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

County of El Paso, Texas
Debt Service Funds
Combining Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal year ended September 30, 1992
(With comparative totals for the fiscal year ended
September 30, 1991)

	Certificate of Obligation Series 1990	Contractual Obligation Bonds Series 1991	Certificate of Obligation Series 1991	General Obligation Refunding Bonds Series 1992
Revenues:				
Ad valorem property taxes.....	\$1,084,737	\$40,880		
Hotel occupancy taxes.....				
Total taxes.....	1,084,737	40,880		
Interest earnings.....	12,596	211	\$831	\$355
Reimbursement - City.....		21,682		
Reimbursement - Central Appraisal District..		7,438		
Total revenues.....	1,097,333	70,211	831	355
Expenditures:				
Debt Service:				
Principal		55,000	220,000	
Interest.....	1,084,737	12,917	9,724	114,138
Advance refunding escrow.....				
Other - refunding bond issuance costs.....				
Arbitrage rebate.....				
Total expenditures.....	1,084,737	67,917	229,724	114,138
Excess (deficiency) of revenues over (under) expenditures.....	12,596	2,294	(228,893)	(113,783)
Other financing sources(uses):				
Operating transfers in.....			229,517	
Operating transfers out.....				
Proceeds of bonds		2,093		
Proceeds of refunding bonds.....				20,292
Payment to refunded bond escrow agent.....				
Total other financing sources (uses).....		2,093	229,517	20,292
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses).....	12,596	4,387	624	(93,491)
Fund balances, October 1.....	49,220	1,332	207	
Residual equity transfer in	562,860			114,138
Residual equity transfer out				
Fund balances, September 30.....	\$624,676	\$5,719	\$831	\$20,647

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

County of El Paso, Texas
Debt Service Funds
Combining Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal year ended September 30, 1992
(With comparative totals for the fiscal year ended
September 30, 1991)

	Certificate of Obligation Series 1992A	General Obligation Refunding Bonds Series 1992B	Totals	
			Year Ended 1992	1991
Revenues:				
Ad valorem property taxes.....		\$214,072	\$8,260,283	\$6,223,449
Hotel occupancy taxes.....			288,356	281,536
Total taxes.....		214,072	8,548,639	6,504,985
Interest earnings.....	5726	401	115,582	195,182
Reimbursement - City.....			70,335	
Reimbursement - Central Appraisal District..			24,130	
Total revenues.....	726	214,473	8,758,686	6,700,167
Expenditures:				
Debt Service:				
Principal			6,120,000	2,940,000
Interest.....		523,591	5,309,931	4,495,861
Advance refunding escrow.....			585,775	
Other - refunding bond issuance costs.....		605,944	640,561	
Arbitrage rebate.....			20,600	
Total expenditures.....		1,129,535	12,676,867	7,435,861
Excess (deficiency) of revenues over (under) expenditures.....	726	(915,062)	(3,918,181)	(735,694)
Other financing sources(uses):				
Operating transfers in.....			286,086	322,345
Operating transfers out.....			(56,569)	(322,345)
Proceeds of bonds	32,026		37,371	207
Proceeds of refunding bonds.....		915,933	31,971,420	
Payment to refunded bond escrow agent.....			(28,490,525)	
Total other financing sources (uses).....	32,026	915,933	3,747,783	207
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses).....	32,752	871	(170,398)	(735,487)
Fund balances, October 1.....			1,088,184	1,753,811
Residual equity transfer in			980,383	
Residual equity transfer out			(371,466)	
Fund balances, September 30.....	\$32,752	\$871	\$1,526,703	\$1,088,184

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

County of El Paso, Texas
Debt Service Funds
Total Statements of Revenues and Expenditures and
Changes in Fund Balances - Budget and Actual
For the fiscal year ended September 30, 1992
(With comparative totals for the fiscal year ended September 30, 1991)

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$8,489,616	\$8,260,283	(\$229,333)	\$6,203,834	\$6,223,449	\$19,615
Hotel occupancy taxes.....	250,000	288,356	38,356	245,000	281,536	36,536
Total taxes.....	8,739,616	8,548,639	(190,977)	6,448,834	6,504,985	56,151
Interest earnings.....	52,317	115,582	63,265	142,000	195,182	53,182
Reimbursement - City.....	65,195	70,335	5,140			
Reimbursement - Central Appraisal District..	22,517	24,130	1,613			
Total revenues.....	8,879,645	8,758,686	(120,959)	6,590,834	6,700,167	109,333
Expenditures:						
Debt Service:						
Principal.....	6,165,211	6,120,000	45,211	2,940,000	2,940,000	
Interest.....	5,643,766	5,309,931	333,835	4,540,948	4,495,861	45,087
Advance refunding escrow.....	585,779	585,775	4			
Other - refunding bond issuance costs.....	306,187	640,561	(334,374)			
Arbitrage rebate tax.....	20,600	20,600				
Total expenditures.....	12,721,543	12,676,867	44,676	7,480,948	7,435,861	45,087
Excess (deficiency) of revenues over (under) expenditures.....	(3,841,898)	(3,918,181)	(76,283)	(890,114)	(735,694)	154,420
Other financing sources (uses):						
Operating transfers in.....	65,649	286,086	220,437	21,300	322,345	301,045
Operating transfers out.....	(56,571)	(56,569)	2	(220,200)	(322,345)	(102,145)
Proceeds of bonds.....		37,371	37,371	207	207	
Proceeds of refunding bonds.....	31,614,716	31,971,420	356,704			
Payment to refunded bond escrow agent.....	(28,490,525)	(28,490,525)				
Net decrease in prior year's fund balance.....	708,629		(708,629)	1,088,807		(1,088,807)
Total other financing sources (uses).....	\$3,841,898	3,747,783	(94,115)	\$890,114	207	(889,907)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses).....		(\$170,398)	(\$170,398)		(\$735,487)	(\$735,487)

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, 1992 and 1991**

	1992	1991
Assets		
Cash.....	\$1,021	
Investments.....	96,618	
Receivables (net of allowances for uncollectibles):		
Interest.....	16,016	\$2,227
Taxes.....		478,413
Accounts.....		8,512
Total assets.....	\$113,655	\$489,152
 Liabilities and fund balances		
Liabilities:		
Deferred revenues.....		\$393,985
Total liabilities.....		393,985
Fund balances:		
Reserved for debt service.....	\$113,655	95,167
Total fund balances.....	113,655	95,167
Total liabilities and fund balances.....	\$113,655	\$489,152

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, 1992 and 1991

	<u>1992</u>	<u>1991</u>
Revenues:		
Ad valorem property taxes.....	\$2,179,862	\$2,273,974
Interest earnings.....	16,378	27,693
Total revenues.....	<u>2,196,240</u>	<u>2,301,667</u>
Expenditures:		
Debt service:		
Principal	1,385,000	1,285,000
Interest.....	683,370	987,822
Advance refunding escrow.....	109,382	
Total expenditures.....	<u>2,177,752</u>	<u>2,272,822</u>
Excess (deficiency) of revenues over (under) expenditures.....	18,488	28,845
Other financing sources (uses):		
Proceeds of refunding bonds.....	4,507,186	
Payment to refunded bond escrow agent.....	(4,507,186)	
Total other financing sources (uses).....		
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	18,488	
Fund balances, October 1.....	<u>95,167</u>	<u>66,322</u>
Fund balances, September 30.....	<u>\$113,655</u>	<u>\$95,167</u>

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

County of El Paso, Texas
General Obligation Refunding—Series 1985
Comparative Statements of Revenues and Expenditures and
Changes in Fund Balances — Budget and Actual
For the fiscal years ended September 30, 1992 and 1991

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$2,264,292	\$2,179,862	(\$84,430)	\$2,217,784	\$2,273,974	\$56,190
Interest earnings.....		16,378	16,378	55,000	27,693	(27,307)
Total revenues.....	2,264,292	2,196,240	(68,052)	2,272,784	2,301,667	\$28,883
Expenditures:						
Debt service:						
Principal.....	1,385,000	1,385,000		1,285,000	1,285,000	
Interest.....	769,909	683,370	86,539	987,823	987,822	1
Advance refunding escrow.....	109,383	109,382	1			
Total expenditures.....	2,264,292	2,177,752	86,540	2,272,823	2,272,822	1
Excess (deficiency) of revenues over (under) expenditures.....		18,488	18,488	(39)	28,845	28,884
Other financing sources (uses):						
Proceeds of refunding bonds.....	4,507,186	4,507,186				
Payment to refunded bond escrow agent.....	(\$4,507,186)	(4,507,186)				
Net decrease in prior year's fund balance.....				39		(39)
Total other financing sources (uses).....				\$39		(39)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		\$18,488	\$18,488		\$28,845	\$28,845

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, 1992 and 1991**

	<u>1992</u>	<u>1991</u>
Assets		
Cash.....	\$707	\$8,273
Investments.....	75,942	38,000
Receivables (net of allowances for uncollectibles):		
Interest.....	6,835	1,352
Taxes.....		24,361
Accounts.....		434
Total assets.....	<u>\$83,484</u>	<u>\$72,420</u>
 Liabilities and fund balances		
Liabilities:		
Deferred revenues.....		\$20,065
Total liabilities.....		<u>20,065</u>
Fund balances:		
Reserved for debt service.....	\$83,484	52,355
Total fund balances.....	<u>83,484</u>	<u>52,355</u>
Total liabilities and fund balances.....	<u>\$83,484</u>	<u>\$72,420</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, 1992 and 1991

	1992	1991
Revenues:		
Ad valorem property taxes.....	\$719,348	\$101,459
Interest earnings.....	853	29,232
Total revenues.....	720,201	130,691
Expenditures:		
Debt Service:		
Principal	350,000	325,000
Interest.....	304,015	397,185
Advance refunding escrow.....	35,057	
Total expenditures.....	689,072	722,185
Excess (deficiency) of revenues over (under) expenditures.....	31,129	(591,494)
Other financing sources (uses):		
Proceeds of refunding bonds.....	1,809,260	
Payment to refunded bond escrow agent.....	(1,809,260)	
Total other financing sources (uses).....		
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	31,129	
Fund balances, October 1.....	52,355	643,849
Fund balances, September 30.....	\$83,484	\$52,355

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 and Expenditures and
Changes in Fund Balances - Budget and Actual
For the fiscal years ended September 30, 1992 and 1991

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$716,810	\$719,348	\$2,538	\$112,895	\$101,459	(\$11,436)
Interest earnings.....		853	853	20,000	29,232	9,232
Total revenues.....	716,810	720,201	3,391	132,895	130,691	(2,204)
Expenditures:						
Debt service:						
Principal	350,000	350,000		325,000	325,000	
Interest.....	331,752	304,015	27,737	397,185	397,185	
Advance refunding escrow.....	35,058	35,057	1			
Total expenditures.....	716,810	689,072	27,738	722,185	722,185	
Excess (deficiency) of revenues over (under) expenditures.....		31,129	31,129	(589,290)	(591,494)	(2,204)
Other financing sources (uses):						
Proceeds of refunding bonds.....	1,809,260	1,809,260				
Payment to refunded bond escrow agent.....	(\$1,809,260)	(1,809,260)				
Net decrease in prior year's fund balance.....				589,290		(589,290)
Total other financing sources (uses).....				\$589,290		(589,290)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		\$31,129	\$31,129		(\$591,494)	(\$591,494)

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, 1992 and 1991

	<u>1992</u>	<u>1991</u>
Assets		
Cash.....	\$4,293	\$10,531
Investments.....	297,800	268,000
Receivables(net of allowances for uncollectibles):		
Interest.....	7,306	2,559
Taxes.....		
Accounts.....	109	1,255
Total assets.....	<u>\$309,508</u>	<u>\$282,345</u>
 Liabilities and fund balances		
Liabilities:		
Total liabilities.....	_____	_____
Fund balances:		
Reserved for debt service.....	\$309,508	\$282,345
Total fund balances.....	<u>309,508</u>	<u>282,345</u>
Total liabilities and fund balances.....	<u>\$309,508</u>	<u>\$282,345</u>

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

County of El Paso, Texas
General Obligation Refunding—Series 1986B
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended September 30, 1992 and 1991

	1992	1991
Revenues:		
Hotel occupancy taxes.....	\$288,356	\$281,536
Interest earnings.....	13,032	23,799
Total revenues.....	301,388	305,335
Expenditures:		
Debt Service:		
Principal	115,000	110,000
Interest.....	159,082	253,197
Advance refunding escrow.....	46,200	
Total expenditures.....	320,282	363,197
Excess (deficiency) of revenues over (under) expenditures.....	(18,894)	(57,862)
Other financing sources (uses):		
Proceeds of refunding bonds.....	2,352,038	
Payment to refunded bond escrow agent.....	(2,352,038)	
Total other financing sources (uses).....		
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(18,894)	
Fund balances, October 1.....	282,345	340,207
Residual equity transfer in	46,057	
Fund balances, September 30.....	\$309,508	\$282,345

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 and Expenditures and
 Changes in Fund Balances – Budget and Actual
 For the fiscal years ended September 30, 1992 and 1991

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Hotel occupancy taxes.....	\$250,000	\$288,356	\$38,356	\$245,000	\$281,536	\$36,536
Interest earnings.....		13,032	13,032		23,799	23,799
Total revenues.....	250,000	301,388	51,388	245,000	305,335	60,335
Expenditures:						
Debt service:						
Principal	115,000	115,000		110,000	110,000	
Interest.....	195,634	159,082	36,552	253,198	253,197	1
Advance refunding escrow.....	46,201	46,200	1			
Total expenditures.....	356,835	320,282	36,553	363,198	363,197	1
Excess (deficiency) of revenues over (under) expenditures.....	(106,835)	(18,894)	87,941	(118,198)	(57,862)	60,336
Other financing sources (uses):						
Proceeds of refunding bonds.....	2,352,038	2,352,038				
Payment to refunded bond escrow agent.....	(2,352,038)	(2,352,038)				
Net decrease in prior year's fund balance.....	106,835		(106,835)	\$118,198		(118,198)
Total other financing sources (uses).....	\$106,835		(106,835)			(118,198)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(\$18,894)	(\$18,894)		(\$57,862)	(\$57,862)

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, 1992 and 1991

	1992	1991
Assets		
Cash.....	\$2,202	\$23,503
Investments.....	57,000	54,000
Receivables (net of allowances for uncollectibles):		
Interest.....	12,998	1,114
Taxes.....		167,514
Accounts.....		2,981
Total assets.....	\$72,200	\$249,112
 Liabilities and fund balances		
Liabilities:		
Deferred revenues.....		\$137,952
Total liabilities.....		137,952
Fund balances:		
Reserved for debt service.....	\$72,200	111,160
Total fund balances.....	72,200	111,160
Total liabilities and fund balances.....	\$72,200	\$249,112

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, 1992 and 1991

	<u>1992</u>	<u>1991</u>
Revenues:		
Ad valorem property taxes.....	\$804,148	\$773,395
Interest earnings.....	13,782	21,814
Total revenues.....	<u>817,930</u>	<u>795,209</u>
Expenditures:		
Debt Service:		
Principal.....	760,000	710,000
Interest.....	96,890	139,490
Total expenditures.....	<u>856,890</u>	<u>849,490</u>
Excess (deficiency) of revenues over (under) expenditures.....	(38,960)	(54,281)
Fund balances, October 1.....	<u>111,160</u>	<u>165,441</u>
Fund balances, September 30.....	<u>\$72,200</u>	<u>\$111,160</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 and Expenditures and
 Changes in Fund Balances - Budget and Actual
 For the fiscal years ended September 30, 1992 and 1991

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$833,710	\$804,148	(\$29,562)	\$776,659	\$773,395	(\$3,264)
Interest earnings.....		13,782	13,782	7,000	21,814	14,814
Total revenues.....	833,710	817,930	(15,780)	783,659	795,209	11,550
Expenditures:						
Debt service:						
Principal.....	760,000	760,000		710,000	710,000	
Interest.....	122,155	96,890	25,265	139,490	139,490	
Total expenditures.....	882,155	856,890	25,265	849,490	849,490	
Excess (deficiency) of revenues over (under) expenditures.....	(48,445)	(38,960)	9,485	(65,831)	(54,281)	11,550
Other financing sources (uses):						
Operating transfers in.....				21,300		(21,300)
Net decrease in prior year's fund balance.....	48,445		(48,445)	44,531		(44,531)
Total other financing sources (uses).....	\$48,445		(48,445)	\$65,831		(65,831)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(\$38,960)	(\$38,960)		(\$54,281)	(\$54,281)

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, 1992 and 1991

	1992	1991
Assets		
Cash.....	\$1,088	\$5,336
Investments.....	126,864	10,000
Receivables (net of allowances for uncollectibles)		
Interest.....	34,069	3,321
Taxes.....		547,564
Accounts.....		9,743
Total assets.....	\$162,021	\$575,964
 Liabilities and fund balances		
Liabilities:		
Deferred revenues.....		\$450,935
Total liabilities.....		450,935
Fund balances:		
Reserved for debt service.....	\$162,021	125,029
Total fund balances.....	162,021	125,029
Total liabilities and fund balances.....	\$162,021	\$575,964

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, 1992 and 1991

	<u>1992</u>	<u>1991</u>
Revenues:		
Ad valorem property taxes.....	\$2,370,243	\$2,504,516
Interest earnings.....	35,080	60,232
Total revenues.....	<u>2,405,323</u>	<u>2,564,748</u>
Expenditures:		
Debt Service:		
Principal.....	205,000	200,000
Interest.....	1,768,195	2,494,980
Advance refunding escrow.....	395,136	
Total expenditures.....	<u>2,368,331</u>	<u>2,694,980</u>
Excess (deficiency) of revenues over (under) expenditures.....	36,992	(130,232)
Other financing sources (uses):		
Proceeds of refunding bonds.....	19,822,041	
Payment to refunded bond escrow agent.....	(19,822,041)	
Total other financing sources (uses).....		
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	36,992	(130,232)
Fund balances, October 1.....	<u>125,029</u>	<u>255,261</u>
Fund balances, September 30.....	<u>\$162,021</u>	<u>\$125,029</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 and Expenditures and
 Changes in Fund Balances – Budget and Actual
 For the fiscal years ended September 30, 1992 and 1991

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$2,466,873	\$2,370,243	(\$96,630)	\$2,538,431	\$2,504,516	(\$33,915)
Interest earnings.....		35,080	35,080	40,000	60,232	20,232
Total revenues.....	2,466,873	2,405,323	(61,550)	2,578,431	2,564,748	(13,683)
Expenditures:						
Debt service:						
Principal.....	205,000	205,000		200,000	200,000	
Interest.....	1,866,736	1,768,195	98,541	2,494,980	2,494,980	
Advance refunding escrow.....	395,137	395,136	1			
Total expenditures.....	2,466,873	2,368,331	98,542	2,694,980	2,694,980	
Excess (deficiency) of revenues over (under) expenditures.....		36,992	36,992	(116,549)	(130,232)	(13,683)
Other financing sources (uses):						
Proceeds of refunding bonds.....	19,822,041	19,822,041				
Payment to refunded bond escrow agent.....	(\$19,822,041)	(19,822,041)				
Net decrease in prior year's fund balance.....				116,549		(116,549)
Total other financing sources (uses).....				\$116,549		(116,549)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		\$36,992	\$36,992		(\$130,232)	(\$130,232)

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, 1992 and 1991

	1992	1991
Assets		
Cash.....	\$265	
Investments.....	45,000	
Receivables (net of allowances for uncollectibles):		
Interest.....	4,941	\$1,171
Taxes.....		51,999
Accounts.....		12,014
Due from other funds.....		
Total assets.....	\$50,206	\$65,184
 Liabilities and fund balances		
Liabilities:		
Vouchers Payable.....		\$11,088
Due to other funds.....		
Deferred revenues.....		42,824
Total liabilities.....		53,912
Fund balances:		
Reserved for debt service.....	\$50,206	11,272
Total fund balances.....	50,206	11,272
Total liabilities and fund balances.....	\$50,206	\$65,184

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, 1992 and 1991

	1992	1991
Revenues:		
Ad valorem property taxes.....	\$168,175	\$243,058
Interest earnings.....	9,228	9,549
Total revenues.....	177,403	252,607
Expenditures:		
Debt Service:		
Principal.....	2,775,000	75,000
Interest.....	52,681	149,353
Other - refunding bond issuance costs.....	34,617	
Arbitrage rebate tax.....	20,600	
Total expenditures.....	2,882,898	224,353
Excess (deficiency) of revenues over (under) expenditures.....	(2,705,495)	28,254
Other financing sources (uses):		
Operating transfers in.....	56,569	149,353
Operating transfers out.....		(172,992)
Proceeds of refunding bonds.....	2,544,670	
Total other financing sources (uses).....	2,601,239	(23,639)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(104,256)	4,615
Fund balances, October 1.....	11,272	6,657
Residual equity transfer in.....	257,328	
Residual equity transfer out.....	(114,138)	
Fund balances, September 30.....	\$50,206	\$11,272

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 and Expenditures and
Changes in Fund Balances - Budget and Actual
For the fiscal years ended September 30, 1992 and 1991

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$177,351	\$168,175	(\$9,176)	\$241,000	\$243,058	\$2,058
Interest earnings.....		9,228	9,228	20,000	9,549	(10,451)
Total revenues.....	177,351	177,403	52	261,000	252,607	(8,393)
Expenditures:						
Debt service:						
Principal.....	2,820,211	2,775,000	45,211	75,000	75,000	
Interest.....	168,000	52,681	115,319	186,000	149,353	36,647
Other - refunding bond issuance costs.....	36,187	34,617	1,570			
Arbitrage rebate tax.....	20,600	20,600				
Total expenditures.....	3,044,998	2,882,898	162,100	\$261,000	224,353	36,647
Excess (deficiency) of revenues over (under) expenditures.....	(2,867,647)	(2,705,495)	162,152		28,254	28,254
Other financing sources (uses):						
Operating transfers in.....	65,649	56,569	(9,080)		149,353	149,353
Operating transfers out.....					(172,992)	(172,992)
Proceeds of refunding bonds.....	2,544,670	2,544,670				
Net decrease in prior year's fund balance.....	257,328		(257,328)			
Total other financing sources (uses).....	\$2,867,647	2,601,239	(266,408)		(23,639)	(23,639)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(\$104,256)	(\$104,256)		(\$4,615)	\$4,615

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, 1992 and 1991

	<u>1992</u>	<u>1991</u>
Assets		
Cash.....		\$309,429
Receivables(net of allowances for uncollectibles):		
Interest.....		1,030
Accounts.....		12,118
Total assets.....		<u><u>\$322,577</u></u>
Liabilites and fund balances		
Liabilities:		
Vouchers payable.....		\$11,088
Total liabilities.....		<u>11,088</u>
Fund balances		
Reserved for debt service.....		311,489
Total fund balances.....		<u>311,489</u>
Total liabilites and fund balances.....		<u><u>\$322,577</u></u>

The notes to the financial statements are an intergral 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, 1992 and 1991

	1992	1991
Revenues:		
Interest earnings.....	\$2,408	\$14,839
Total revenues.....	2,408	14,839
Expenditures:		
Debt Service:		
Interest.....		
Advance refunding escrow.....		
Other - refunding bond issuance costs.....		
Total expenditures.....		
Excess (deficiency) of revenues over (under) expenditures.....	2,408	14,839
Other financing sources (uses):		
Operating transfers in.....		172,992
Operating transfers out.....	(56,569)	(149,353)
Total other financing sources (uses).....	(56,569)	23,639
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(54,161)	38,478
Fund balances, October 1.....	311,489	273,011
Residual equity transfer out.....	(\$257,328)	
Fund balances, September 30.....	311,489	\$311,489

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 Statements of Revenues and Expenditures and
 Changes in Fund Balances - Budget and Actual**
For the fiscal years ended September 30, 1992 and 1991

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest earnings.....		\$2,408	\$2,408		\$14,839	\$14,839
Total revenues.....		2,408	2,408		14,839	14,839
Expenditures:						
Total expenditures.....						
Excess (deficiency) of revenues over (under) expenditures.....		2,408	2,408		14,839	14,839
Other financing sources (uses):						
Operating transfers in.....					172,992	172,992
Operating transfers out.....	(\$56,571)	(56,569)	2	(\$220,200)	(149,353)	70,847
Net decrease in prior year's fund balance.....	\$56,571		(56,571)	\$220,200		(220,200)
Total other financing sources (uses).....		(56,569)	(56,569)		23,639	23,639
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(\$54,161)	(\$54,161)		\$38,478	\$38,478

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, 1992 and 1991

	<u>1992</u>	<u>1991</u>
Assets		
Cash.....	\$6,516	\$8,787
Investments.....		1,000
Receivables(net of allowances for uncollectibles):		
Interest.....	2,049	23
Taxes.....		34,434
Accounts.....	3	613
Total assets.....	<u>\$8,568</u>	<u>\$44,857</u>
 Liabilites and fund balances		
Liabilities:		
Deferred revenues.....		\$28,357
Total liabilities.....		<u>28,357</u>
Fund balances		
Reserved for debt service.....	\$8,568	16,500
Total fund balances.....	<u>8,568</u>	<u>16,500</u>
Total liabilites and fund balances.....	<u>\$8,568</u>	<u>\$44,857</u>

The notes to the financial statements are an intergral 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, 1992 and 1991

	<u>1992</u>	<u>1991</u>
Revenues:		
Ad valorem property taxes.....	\$136,352	\$164,659
Interest earnings.....	2,176	3,301
Total revenues.....	<u>138,528</u>	<u>167,960</u>
Expenditures:		
Debt service:		
Principal.....	130,000	125,000
Interest.....	16,460	26,460
Total expenditures.....	<u>146,460</u>	<u>151,460</u>
Excess (deficiency) of revenues over (under) expenditures.....	(7,932)	16,500
Fund balances, October 1.....	<u>16,500</u>	
Fund balances, September 30.....	<u>\$8,568</u>	<u>\$16,500</u>

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

County of El Paso, Texas
Contractual Obligations – Series 1989
Comparative Statements of Revenues and Expenditures and
Changes in Fund Balances – Budget and Actual
For the fiscal years ended September 30, 1992 and 1991

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$142,430	\$136,352	(\$6,078)	\$159,690	\$164,659	\$4,969
Interest earnings.....		2,176	2,176		3,301	3,301
Total revenues.....	142,430	138,528	(3,902)	159,690	167,960	8,270
Expenditures:						
Debt service:						
Principal.....	130,000	130,000		125,000	125,000	
Interest.....	20,660	16,460	4,200	34,690	26,460	8,230
Total expenditures.....	150,660	146,460	4,200	\$159,690	151,460	8,230
Excess (deficiency) of revenues over (under) expenditures.....	(8,230)	(7,932)	298		16,500	\$16,500
Other financing sources (uses):						
Net decrease in prior year's fund balance.....	8,230		(8,230)			
Total other financing sources (uses).....	\$8,230		(8,230)			
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(\$7,932)	(\$7,932)		\$16,500	

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, 1992 and 1991

	1992	1991
Assets		
Cash.....	\$2,745	\$5,655
Investments.....		
Receivables (net of allowances for uncollectibles):		
Interest.....	2,296	549
Taxes.....		33,958
Accounts.....	12,080	604
Total assets.....	\$17,121	\$40,766
Liabilities and fund balances		
Liabilities:		
Deferred revenues.....		\$27,966
Total liabilities.....		27,966
Fund balance:		
Reserved for debt service.....	\$17,121	12,800
Total fund balances.....	17,121	12,800
Total liabilities and fund balances.....	\$17,121	\$40,766

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

County of El Paso, Texas
Contractual Obligations - Series 1990
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended September 30, 1992 and 1991

	<u>1992</u>	<u>1991</u>
Revenues:		
Ad valorem property taxes.....	\$85,741	\$162,388
Reimbursement - City.....	48,653	
Reimbursement - Central Appraisal District.....	16,692	
Interest earnings.....	2,389	4,723
Total revenues.....	<u>153,475</u>	<u>167,111</u>
Expenditures:		
Debt service:		
Principal.....	125,000	110,000
Interest.....	27,406	47,374
Total expenditures.....	<u>152,406</u>	<u>157,374</u>
Excess (deficiency) of revenues over (under) expenditures.....	1,069	9,737
Other financing sources (uses):		
Proceeds of bonds.....	3,252	
Total other financing sources (uses).....	<u>3,252</u>	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	4,321	9,737
Fund balances, October 1.....	<u>12,800</u>	<u>3,063</u>
Fund balances, September 30.....	<u>\$17,121</u>	<u>\$12,800</u>

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

County of El Paso, Texas
 Contractual Obligations - Series 1990
 Comparative Statements of Revenues and Expenditures and
 Changes in Fund Balances - Budget and Actual
 For the fiscal years ended September 30, 1992 and 1991

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$91,734	\$85,741	(\$5,993)	\$157,375	\$162,388	\$5,013
Reimbursement - City.....	45,098	48,653	3,555			
Reimbursement - Central Appraisal District.....	15,576	16,692	1,116			
Interest earnings.....		2,389	2,389		4,723	4,723
Total revenues.....	152,408	153,475	1,067	157,375	167,111	9,736
Expenditures:						
Debt service:						
Principal.....	125,000	125,000		110,000	110,000	
Interest.....	27,408	27,406	2	47,375	47,374	1
Total expenditures.....	\$152,408	152,406	2	\$157,375	157,374	1
Excess (deficiency) of revenues over (under) expenditures.....		1,069	1,069		9,737	9,737
Other financing sources (uses):						
Proceeds of bonds.....		3,252	3,252			
Total other financing sources (uses).....		3,252	3,252			
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		\$4,321	\$4,321		\$9,737	\$9,737

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, 1992 and 1991

	<u>1992</u>	<u>1991</u>
Assets		
Cash.....	\$698	\$793
Investments.....	19,000	18,000
Interest receivable.....	4,746	515
Total assets.....	<u><u>\$24,444</u></u>	<u><u>\$19,308</u></u>
Liabilites and fund balances		
Liabilities:		
Total liabilities.....	_____	_____
Fund balances		
Reserved for debt service.....	\$24,444	\$19,308
Total fund balances.....	<u>24,444</u>	<u>19,308</u>
Total liabilites and fund balances.....	<u><u>\$24,444</u></u>	<u><u>\$19,308</u></u>

The notes to the financial statements are an intergral 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, 1992 and 1991

	<u>1992</u>	<u>1991</u>
Revenues:		
Ad valorem property taxes.....	\$456,725	
Interest earnings.....	5136	\$869
Total revenues.....	<u>461,861</u>	<u>869</u>
Expenditures:		
Debt service:		
Interest.....	456,725	
Total expenditures.....	<u>456,725</u>	
Excess (deficiency) of revenues over (under) expenditures.....	<u>5,136</u>	<u>869</u>
Other financing sources (uses):		
Proceeds of bonds.....		18,439
Total other financing sources (uses).....		<u>18,439</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	<u>5,136</u>	<u>19,308</u>
Fund balances, October 1.....	<u>19,308</u>	
Fund balances, September 30.....	<u>\$24,444</u>	<u>\$19,308</u>

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

County of El Paso, Texas
 Contractual Obligations - Series 1990A
 Comparative Statements of Revenues and Expenditures and
 Changes in Fund Balances - Budget and Actual
 For the fiscal years ended September 30, 1992 and 1991

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$456,726	\$456,725	(\$1)			
Interest earnings.....		5,136	5,136			
Total revenues.....	456,726	461,861	5,135			
Expenditures:						
Debt service:						
Interest.....	456,726	456,725	1			
Total expenditures.....	\$456,726	456,725	1			
Excess (deficiency) of revenues over (under) expenditures.....		\$5,136	\$5,136			

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, 1992 and 1991

	<u>1992</u>	<u>1991</u>
Assets		
Cash.....	\$3,495	\$607
Investments.....	609,722	47,722
Interest receivable.....	11,459	891
Total assets.....	<u><u>\$624,676</u></u>	<u><u>\$49,220</u></u>
Liabilities and fund balances		
Liabilities:		
Total liabilities.....	<u> </u>	<u> </u>
Fund balances		
Reserved for debt service.....	\$624,676	\$49,220
Total fund balances.....	<u>624,676</u>	<u>49,220</u>
Total liabilities and fund balances.....	<u><u>\$624,676</u></u>	<u><u>\$49,220</u></u>

The notes to the financial statements are an intergral 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, 1992 and 1991

	<u>1992</u>	<u>1991</u>
Revenues:		
Ad valorem property taxes.....	\$1,084,737	
Interest earnings.....	12,596	\$3,742
Total revenues	<u>1,097,333</u>	<u>3,742</u>
Expenditures:		
Debt service:		
Interest.....	1,084,737	
Total expenditures	<u>1,084,737</u>	
Excess (deficiency) of revenues over (under) expenditures.....	<u>12,596</u>	<u>3,742</u>
Other financing sources (uses):		
Proceeds of bonds.....		45,478
Total other financing sources (uses)		<u>45,478</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	<u>12,596</u>	<u>49,220</u>
Fund balances, October 1	49,220	
Residual equity transfer in.....	562,860	
Fund balances, September 30	<u>\$624,676</u>	<u>\$49,220</u>

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

County of El Paso, Texas
 General Obligation Certificates of Obligation - Series 1990
 Comparative Statements of Revenues and Expenditures and
 Changes in Fund Balances - Budget and Actual
 For the fiscal years ended September 30, 1992 and 1991

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$1,084,738	\$1,084,737	(\$1)			
Interest earnings.....		12,596	12,596			
Total revenues.....	1,084,738	1,097,333	12,595			
Expenditures:						
Debt service:						
Interest.....	1,084,738	1,084,737	1			
Total expenditures.....	\$1,084,738	1,084,737	1			
Excess (deficiency) of revenues over (under) expenditures.....		\$12,596	\$12,596			

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, 1992 and 1991

	<u>1992</u>	<u>1991</u>
Assets		
Cash.....	\$163	\$1,332
Receivables(net of allowances for uncollectibles):		
Interest.....	173	
Accounts.....	5,383	
Total assets.....	<u><u>\$5,719</u></u>	<u><u>\$1,332</u></u>
Liabilites and fund balances		
Liabilities:		
Total liabilities.....		
Fund balances		
Reserved for debt service.....	\$5,719	\$1,332
Total fund balances.....	<u>5,719</u>	<u>1,332</u>
Total liabilites and fund balances.....	<u><u>\$5,719</u></u>	<u><u>\$1,332</u></u>

The notes to the financial statements are an intergral 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, 1992 and 1991

	<u>1992</u>	<u>1991</u>
Revenues:		
Ad valorem property taxes.....	\$40,880	
Reimbursements - City of El Paso.....	21,682	
Reimbursement - Central Appraisal District.....	7,438	
Interest earnings.....	211	\$12
Total revenues.....	<u>70,211</u>	<u>12</u>
Expenditures:		
Debt service:		
Principal.....	55,000	
Interest.....	12,917	
Total expenditures.....	<u>67,917</u>	
Excess (deficiency) of revenues over (under) expenditures.....	<u>2,294</u>	<u>12</u>
Other financing sources (uses):		
Proceeds of bonds.....	2,093	1,320
Total other financing sources (uses).....	<u>2,093</u>	<u>1,320</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	<u>4,387</u>	<u>1,332</u>
Fund balances, October 1.....	<u>1,332</u>	
Fund balances, September 30.....	<u>\$5,719</u>	<u>\$1,332</u>

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

County of El Paso, Texas
 Contractual Obligations - Series 1991
 Comparative Statements of Revenues and Expenditures and
 Changes in Fund Balances - Budget and Actual
 For the fiscal years ended September 30, 1992 and 1991

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$40,880	\$40,880				
Reimbursement - City.....	20,097	21,682	\$1,585			
Reimbursement - CAD.....	6,941	7,438	497			
Interest earnings.....		211	211			
Total revenues.....	67,918	70,211	2,293			
Expenditures:						
Debt service:						
Principal.....	55,000	55,000				
Interest.....	12,918	12,917	1			
Total expenditures.....	\$67,918	67,917	1			
Excess (deficiency) of revenues over (under) expenditures.....		2,294	2,294			
Other financing sources (uses):						
Proceeds of bonds.....		2,093	2,093			
Total other financing sources (uses).....		2,093	2,093			
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		\$4,387	\$4,387			

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, 1992 and 1991

	<u>1992</u>	<u>1991</u>
Assets		
Cash.....		\$207
Interest receivable.....	\$831	
Total assets.....	<u>\$831</u>	<u>\$207</u>
Liabilites and fund balances		
Liabilities:		
Total liabilities.....		
Fund balances		
Reserved for debt service.....	\$831	\$207
Total fund balances.....	<u>831</u>	<u>207</u>
Total liabilites and fund balances.....	<u>\$831</u>	<u>\$207</u>

The notes to the financial statements are an intergral 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, 1992 and 1991

	1992	1991
Revenues:		
Interest earnings.....	\$831	
Total revenues	831	
Expenditures:		
Debt service:		
Principal.....	220,000	
Interest.....	9,724	
Total expenditures	229,724	
Excess (deficiency) of revenues over (under) expenditures.....	(228,893)	
Other financing sources (uses):		
Proceeds of bonds.....		\$207
Operating transfers in.....	229,517	
Total other financing sources (uses)	229,517	207
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	624	207
Fund balances, October 1	207	
Fund balances, September 30	\$831	\$207

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

County of El Paso, Texas
 Certificates of Obligation -- Series 1991
 Comparative Statements of Revenues and Expenditures and
 Changes in Fund Balances -- Budget and Actual
 For the fiscal years ended September 30, 1992 and 1991

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest earnings.....		\$831	\$831			
Total revenues.....		831	831			
Expenditures:						
Debt service:						
Principal.....	\$220,000	220,000				
Interest.....	11,220	9,724	1,496	\$207		\$207
Total expenditures.....	231,220	229,724	1,496	207		207
Excess (deficiency) of revenues over (under) expenditures.....	(231,220)	(228,893)	2,327	(207)		207
Other financing sources (uses):						
Operating transfers in.....		229,517	229,517			
Proceeds of bonds.....				207	\$207	
Net decrease in prior year's fund balance.....	231,220		(231,220)			
Total other financing sources (uses).....	\$231,220	229,517	(1,703)	\$207	207	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		\$624	\$624		\$207	\$207

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

County of El Paso, Texas
General Obligation Refunding Bonds – Series 1992
Comparative Balance Sheets
September 30, 1992 and 1991

	1992	1991
Assets		
Cash.....	\$292	
Investments.....	20,000	
Interest receivable.....	355	
Total assets.....	\$20,647	
Liabilities and fund balances		
Liabilities:		
Total liabilities.....		
Fund balances		
Reserved for debt service.....	\$20,647	
Total fund balances.....	20,647	
Total liabilities and fund balances.....	\$20,647	

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

County of El Paso, Texas
General Obligation Refunding Bonds – Series 1992
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended September 30, 1992 and 1991

	<u>1992</u>	<u>1991</u>
Revenues:		
Interest earnings.....	\$355	
Total revenues.....	<u>355</u>	
Expenditures:		
Interest.....	114,138	
Total expenditures.....	<u>114,138</u>	
Excess (deficiency) of revenues over (under) expenditures.....	(113,783)	
Other financing sources (uses):		
Proceeds of refunding bonds.....	20,292	
Total other financing sources (uses).....	<u>20,292</u>	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(93,491)	
Fund balances, October 1.....		
Residual equity transfer in.....	114,138	
Fund balances, September 30.....	<u>\$20,647</u>	

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

County of El Paso, Texas
General Obligation Refunding Bonds - Series 1992
Comparative Statements of Revenues and Expenditures and
Changes in Fund Balances - Budget and Actual
For the fiscal years ended September 30, 1992 and 1991

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest earnings.....	\$20,291	\$355	(\$19,936)			
Total revenues.....	20,291	355	(19,936)			
Expenditures:						
Debt service:						
Interest.....	20,291	114,138	(93,847)			
Total expenditures.....	\$20,291	114,138	(93,847)			
Excess (deficiency) of revenues over (under) expenditures.....		(113,783)	(113,783)			
Other financing sources (uses):						
Proceeds of refunding bonds.....		20,292	20,292			
Total other financing sources (uses).....		20,292	20,292			
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(\$93,491)	(\$93,491)			

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

County of El Paso, Texas
Certificate of Obligations – Series 1992A
Comparative Balance Sheets
September 30, 1992 and 1991

	1992	1991
Assets		
Cash.....	\$1,029	
Investments.....	31,000	
Interest receivable.....	723	
Total assets.....	\$32,752	
 Liabilities and fund balances		
Liabilities:		
Total liabilities.....		
Fund balances		
Reserved for debt service.....	\$32,752	
Total fund balances.....	32,752	
Total liabilities and fund balances.....	\$32,752	

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

County of El Paso, Texas
Certificate of Obligations – Series 1992A
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended September 30, 1992 and 1991

	1992	1991
Revenues:		
Interest earnings.....	\$726	
Total revenues.....	726	
Expenditures:		
Total expenditures.....		
Excess (deficiency) of revenues over (under) expenditures.....	726	
Other financing sources (uses):		
Proceeds of bonds.....	32,026	
Total other financing sources (uses).....	32,026	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	32,752	
Fund balances, October 1.....		
Fund balances, September 30.....	\$32,752	

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

County of El Paso, Texas
 Certificate of Obligations - Series 1992A
 Comparative Statements of Revenues and Expenditures and
 Changes in Fund Balances - Budget and Actual
 For the fiscal years ended September 30, 1992 and 1991

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest earnings.....	\$32,026	\$726	(\$31,300)			
Total revenues.....	32,026	726	(31,300)			
Expenditures:						
Debt service:						
Interest.....	32,026		32,026			
Total expenditures.....	\$32,026		32,026			
Excess (deficiency) of revenues over (under) expenditures.....		726	726			
Other financing sources (uses):						
Proceeds of bonds.....		32,026	32,026			
Total other financing sources (uses).....		32,026	32,026			
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		\$32,752	\$32,752			

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

County of El Paso, Texas
General Obligation Refunding Bonds – Series 1992B
Comparative Balance Sheets
September 30, 1992 and 1991

	1992	1991
Assets		
Cash.....	\$708	
Investments.....	21,000	
Interest receivable.....		
Total assets.....	\$21,708	
Liabilities and fund balances		
Liabilities:		
Vouchers payable.....	\$20,837	
Total liabilities.....	20,837	
Fund balances		
Reserved for debt service.....	871	
Total fund balances.....	871	
Total liabilities and fund balances.....	\$21,708	

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

County of El Paso, Texas
General Obligation Refunding Bonds – Series 1992B
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended September 30, 1992 and 1991

	<u>1992</u>	<u>1991</u>
Revenues:		
Ad valorem property taxes.....	\$214,072	
Interest earnings.....	401	
Total revenues.....	<u>214,473</u>	
Expenditures:		
Debt service:		
Interest.....	523,591	
Other – refunding bond issuance costs.....	605,944	
Total expenditures.....	<u>1,129,535</u>	
Excess (deficiency) of revenues over (under) expenditures.....	<u>(915,062)</u>	
Other financing sources (uses):		
Proceeds of refunding bonds.....	915,933	
Total other financing sources (uses).....	<u>915,933</u>	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	<u>871</u>	
Fund balances, October 1.....		
Fund balances, September 30.....	<u>\$871</u>	

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

County of El Paso, Texas
General Obligation Refunding Bonds - Series 1992B
Comparative Statements of Revenues and Expenditures and
Changes in Fund Balances - Budget and Actual
For the fiscal years ended September 30, 1992 and 1991

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$214,072	\$214,072				
Interest earnings.....		401	\$401			
Total revenues.....	214,072	214,473	401			
Expenditures:						
Debt service:						
Interest.....	523,593	523,591	2			
Other - refunding bond issuance costs.....	270,000	605,944	(335,944)			
Total expenditures.....	793,593	1,129,535	(335,942)			
Excess (deficiency) of revenues over (under) expenditures.....	(579,521)	(915,062)	(335,541)			
Other financing sources (uses):						
Proceeds of refunding bonds.....	579,521	915,933	336,412			
Total other financing sources (uses).....	\$579,521	915,933	336,412			
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		\$871	\$871			

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

CAPITAL PROJECTS FUNDS

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

EL PASO COUNTY, TEXAS
Purposes of Capital Projects Funds
September 30, 1992

Equestrian Capital Projects Fund

This fund was used to account for the construction of an equestrian complex. Proceeds from general obligation refunding bonds were 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. Funds from the General Fund were used for this project as approved by Commissioners Court.

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. Funds from the General Fund were used to finance this project as approved by Commissioners Court.

Old Juvenile Justice Center Capital Projects Fund

This fund was used to account for the construction and renovation to the old Juvenile Justice Center. Proceeds from general obligation certificates of obligation were 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, 1992

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 was to be used for the construction of a Sheriff's Department substation. This project has been closed and the proceeds from general obligation certificates of obligation have been transferred to the Debt Service Fund.

Jail Improvement Capital Projects Fund

This fund is used to account for the construction and renovation to the County Detention Facility. Proceeds from certificates of obligation are used to finance this project.

Ascarate Park Swimming Pool Capital Projects Fund

This fund is used to account for the construction of a new county swimming pool at Ascarate Park. Proceeds from certificates of obligation are used to finance this project.

County of El Paso, Texas
 Capital Projects Funds
 Combining Balance Sheet
 September 30, 1992
 (With comparative totals for September 30, 1991)

	County Archives Building	Coliseum Road Repaving	Lower Valley Health Clinic	County Morgue	County Courthouse 90
Assets					
Cash.....	\$3,749	\$1,038	\$1,334	\$11,573	\$10,599
Investments.....	141,987	137,000	112,000	1,383,000	2,270,258
Interest receivable.....	7,182	5,420	3,164	9,386	54,859
Accounts receivable.....					198
Total assets.....	\$152,918	\$143,458	\$116,498	\$1,403,959	\$2,335,914
Liabilities and fund balances					
Liabilities:					
Vouchers payable.....				\$134,894	\$196,723
Due to other funds.....					
Total liabilities.....				134,894	196,723
Fund balances:					
Reserved:					
Reserved for encumbrances.....	\$146,500			150	89
Unreserved:					
Designated for capital projects.....	6,418	\$143,458	\$116,498	1,268,915	2,139,102
Total fund balances.....	152,918	143,458	116,498	1,269,065	2,139,191
Total liabilities and fund balances.....	\$152,918	\$143,458	\$116,498	\$1,403,959	\$2,335,914

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, 1992
 (With comparative totals for September 30, 1991)

	Courthouse Furnishings	Jail Improvement	Ascarate Park Swimming Pool	Totals	
				Year Ended 1992	1991
Assets					
Cash.....		\$50	\$3,206	\$31,549	\$851,786
Investments.....		3,004,500	1,749,500	8,798,245	8,037,393
Interest receivable.....	\$102,696	39,642	29,916	252,265	291,804
Accounts receivable.....				198	1,304,574
Total assets.....	\$102,696	\$3,044,192	\$1,782,622	\$9,082,257	\$10,485,557
Liabilities and fund balances					
Liabilities:					
Vouchers payable.....			\$160,300	\$491,917	\$736,667
Due to other funds.....					2,000
Total liabilities.....			160,300	491,917	738,667
Fund balances:					
Reserved:					
Reserved for encumbrances.....		\$600		147,339	1,427,587
Unreserved:					
Designated for capital projects.....	\$102,696	3,043,592	1,622,322	8,443,001	8,319,303
Total fund balances.....	102,696	3,044,192	1,622,322	8,590,340	9,746,890
Total liabilities and fund balances.....	\$102,696	\$3,044,192	\$1,782,622	\$9,082,257	\$10,485,557

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

County of El Paso, Texas
Capital Projects Funds
Combining Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal year ended September 30, 1992
(With comparative totals for the fiscal year ended 1991)

	Equestrian Center	Courthouse Construction 1988	County Archives Building	Coliseum Road Repaving	Lower Valley Health Clinic
Revenues:					
Interest.....	\$7,721	\$1,096	\$10,694	\$11,370	\$8,261
Miscellaneous.....					
Reimbursements-city.....					
Total revenues.....	7,721	1,096	10,694	11,370	8,261
Expenditures:					
Construction.....	466,921	279,439			1,950
Land.....					
Buildings.....			23,144		
Coliseum road repaving and refencing.....				178,045	
Architect.....				21,967	65,939
Furniture and fixtures.....					
Consulting and legal.....					
Asbestos removal.....					
County courthouse mural.....					
Miscellaneous.....	2,384		11,267	5,319	101,753
Total expenditures.....	469,305	279,439	34,411	205,331	169,642
Excess (deficiency) of revenues over (under) expenditures.....	(461,584)	(278,343)	(23,717)	(193,961)	(161,381)
Other financing sources (uses):					
General obligation bond proceeds.....					
Operating transfers in.....					
Operating transfers out.....			(57,126)		
Total other financing sources (uses).....			(57,126)		
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(461,584)	(278,343)	(80,843)	(193,961)	(161,381)
Fund balances, October 1.....	507,641	\$278,343	233,761	337,419	277,879
Residual equity transfer out.....	(\$46,057)				
Fund balances, September 30.....			\$152,918	\$143,458	\$116,498

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

County of El Paso, Texas
 Capital Projects Funds
 Combining Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal year ended September 30, 1992
 (With comparative totals for the fiscal year ended 1991)

	Old Juvenile Justice	County Morgue	County Courthouse 90	Courthouse Furnishings	Ascarate Park Substation
Revenues:					
Interest.....	\$4,790	\$127,181	\$188,003	\$31,018	\$21,474
Miscellaneous.....					
Reimbursements—city.....					
Total revenues.....	4,790	127,181	188,003	31,018	21,474
Expenditures:					
Construction.....	55,475	2,041,421	790,768		
Land.....					
Buildings.....					
Coliseum road repaving and refencing.....					
Architect.....	3,930	19,865	21,049	205,731	
Furniture and fixtures.....				994,266	
Consulting and legal.....			16,215	12,312	
Asbestos removal.....			159,091		
County courthouse mural.....			25,000		
Miscellaneous.....		13,460	51,918		
Total expenditures.....	59,405	2,074,746	1,064,041	1,212,309	
Excess (deficiency) of revenues over (under) expenditures.....	(54,615)	(1,947,565)	(876,038)	(1,181,291)	21,474
Other financing sources (uses):					
General obligation bond proceeds.....					
Operating transfers in.....					
Operating transfers out.....					
Total other financing sources (uses).....					
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(54,615)	(1,947,565)	(876,038)	(1,181,291)	21,474
Fund balances, October 1.....	152,015	3,216,630	3,015,229	1,283,987	443,986
Residual equity transfer out.....	(\$97,400)				(\$465,460)
Fund balances, September 30.....		\$1,269,065	\$2,139,191	\$102,696	

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

County of El Paso, Texas
 Capital Projects Funds
 Combining Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal year ended September 30, 1992
 (With comparative totals for the fiscal year ended 1991)

	Jail Improvement	Ascarate Park Swimming Pool	Totals	
			Year Ended	
			1992	1991
Revenues:				
Interest.....	\$69,489	\$44,988	\$526,085	\$1,348,301
Miscellaneous.....				
Reimbursements-city.....				215,812
Total revenues.....	69,489	44,988	526,085	1,564,113
Expenditures:				
Construction.....		334,020	3,969,994	17,342,939
Land.....				83,642
Buildings.....			23,144	
Coliseum road repaving and refencing.....			178,045	980,888
Architect.....	94,700	49,999	483,180	614,613
Furniture and fixtures.....			994,266	2,553,213
Consulting and legal.....	8,068	8,998	45,593	55,039
Asbestos removal.....			159,091	
County courthouse mural.....			25,000	
Miscellaneous.....	22,529	49,649	258,279	482,253
Total expenditures.....	125,297	442,666	6,136,592	22,112,587
Excess (deficiency) of revenues over (under) expenditures.....	(55,808)	(397,678)	(5,610,507)	(20,548,474)
Other financing sources (uses):				
General obligation bond proceeds.....	3,100,000	2,020,000	5,120,000	11,785,000
Operating transfers in.....				1,050,000
Operating transfers out.....			(57,126)	
Total other financing sources (uses).....	3,100,000	2,020,000	5,062,874	12,835,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	3,044,192	1,622,322	(547,633)	(7,713,474)
Fund balances, October 1.....			9,746,890	17,460,364
Residual equity transfer out.....			(608,917)	
Fund balances, September 30.....	\$3,044,192	\$1,622,322	\$8,590,340	\$9,746,890

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

County of El Paso, Texas
 Capital Projects Funds
 Total Statements of Revenues and Expenditures
 Budget and Actual
 For the fiscal year ended September 30, 1992
 (With comparative totals for the fiscal year ended
 September 30, 1991)

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....		\$526,085	\$526,085	\$1,093,744	\$1,348,301	\$254,557
Miscellaneous.....						
Reimbursements—city.....				30,000	215,812	185,812
Total revenues.....		<u>526,085</u>	<u>526,085</u>	<u>1,123,744</u>	<u>1,564,113</u>	<u>440,369</u>
Expenditures:						
Construction.....	\$11,825,488	3,969,994	7,855,494	24,538,461	17,342,939	7,195,522
Land.....				83,643	83,642	1
Buildings.....	24,000	23,144	856			
Coliseum road repaving and refencing.....	306,206	178,045	128,161	1,280,248	980,888	299,360
Architect.....	498,587	483,180	15,407	701,765	614,613	87,152
Furniture and fixtures.....	1,065,942	994,266	71,676	3,680,000	2,553,213	1,126,787
Consulting and legal.....	52,029	45,593	6,436	105,000	55,039	49,961
Asbestos removal.....	160,000	159,091	909			
County courthouse mural.....	25,000	25,000				
Miscellaneous.....	1,081,617	258,279	823,338	1,197,369	482,253	715,116
Excess estimated revenues over appropriations.....						
Total expenditures.....	<u>15,038,869</u>	<u>6,136,592</u>	<u>8,902,277</u>	<u>31,586,486</u>	<u>22,112,587</u>	<u>9,473,899</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(15,038,869)</u>	<u>(5,610,507)</u>	<u>9,428,362</u>	<u>(30,462,742)</u>	<u>(20,548,474)</u>	<u>9,914,268</u>
Other financing sources (uses):						
General obligation bond proceeds.....	5,120,000	5,120,000		11,762,000	11,785,000	23,000
Operating transfers in.....	34,000		(34,000)	1,250,000	1,050,000	(200,000)
Operating transfers out.....		(57,126)	(57,126)			
Net decrease in prior year's fund balance.....	9,884,869		(9,884,869)	17,450,742		(17,450,742)
Total other financing sources (uses).....	<u>\$15,038,869</u>	<u>5,062,874</u>	<u>(9,975,995)</u>	<u>\$30,462,742</u>	<u>12,835,000</u>	<u>(17,627,742)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		<u>(\$547,633)</u>	<u>(\$547,633)</u>		<u>(\$7,713,474)</u>	<u>(\$7,713,474)</u>

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, 1992 and 1991**

	1992	1991
Assets		
Cash.....		\$155,752
Investments.....		359,465
Interest receivable.....		6,616
Total assets.....		\$521,833
 Liabilities and fund balances		
Liabilities:		
Total liabilities.....		\$14,192
Fund balances:		
Unreserved:		
Designated for capital projects.....		507,641
Total fund balances.....		507,641
Total liabilities and fund balances.....		\$521,833

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, 1992 and 1991

	1992	1991
Revenues:		
Interest.....	\$7,721	\$94,112
Total revenues.....	7,721	94,112
Expenditures:		
Architect fees.....		128,874
Construction.....	466,921	969,083
Miscellaneous.....	2,384	16,828
Total expenditures.....	469,305	1,114,785
Excess (deficiency) of revenues over (under) expenditures.....	(461,584)	(1,020,673)
Fund balances, October 1.....	507,641	1,528,314
Residual equity transfer out.....	(\$46,057)	
Fund balances, September 30.....	507,641	\$507,641

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 and Expenditures
 Budget and Actual
 For the fiscal years ended September 30, 1992 and 1991

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....		\$7,721	\$7,721	\$50,000	\$94,112	\$44,112
Total revenues.....		7,721	7,721	50,000	94,112	44,112
Expenditures:						
Architect				140,000	128,874	11,126
Construction.....	\$485,747	466,921	18,826	1,396,839	969,083	427,756
Miscellaneous.....	21,894	2,384	19,510	40,000	16,828	23,172
Total expenditures.....	507,641	469,305	38,336	1,576,839	1,114,785	462,054
Excess (deficiency) of revenues over (under) expenditures.....	(507,641)	(461,584)	46,057	(1,526,839)	(1,020,673)	506,166
Other financing sources(uses)						
Net decrease in prior year's fund balance.....	507,641		(507,641)	1,526,839		(1,526,839)
Total other financing sources(uses).....	\$507,641		(507,641)	\$1,526,839		(1,526,839)
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....		(\$461,584)	(\$461,584)		(\$1,020,673)	(\$1,020,673)

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, 1992 and 1991

	1992	1991
Assets		
Cash.....		\$293,643
Investments.....		
Interest receivable.....		52,633
Total assets.....		\$346,276
 Liabilities and fund balances		
Liabilities:		
Vouchers payable.....		\$67,933
Total liabilities.....		67,933
Fund balances:		
Reserved:		
Reserved for encumbrances.....		355,046
Unreserved:		
Designated for capital projects.....		(76,703)
Total fund balances.....		278,343
Total liabilities and fund balances.....		\$346,276

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, 1992 and 1991

	1992	1991
Revenues:		
Interest.....	\$1,096	\$585,725
Miscellaneous.....		
Total revenues.....	<u>1,096</u>	<u>585,725</u>
Expenditures:		
Construction.....	279,439	14,608,242
Architect.....		210,000
Miscellaneous.....		407,897
Total expenditures.....	<u>279,439</u>	<u>15,226,139</u>
Excess (deficiency) of revenues over (under) expenditures.....	(278,343)	(14,640,414)
Fund balances, October 1.....	<u>\$278,343</u>	<u>14,918,757</u>
Fund balances, September 30.....	<u><u>\$278,343</u></u>	<u><u>\$278,343</u></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 and Expenditures
 Budget and Actual
 For the fiscal years ended September 30, 1992 and 1991

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....		\$1,096	\$1,096	\$1,033,744	\$585,725	(\$448,019)
Miscellaneous.....						
Total revenues.....		1,096	1,096	1,033,744	585,725	(448,019)
Expenditures:						
Construction.....	\$518,102	279,439	\$238,663	14,937,383	14,608,242	329,141
Architect.....				210,000	210,000	
Miscellaneous.....	355,046		355,046	805,117	407,897	397,220
Excess estimated revenues over appropriations.....						
Total expenditures.....	873,148	279,439	593,709	15,952,500	15,226,139	726,361
Excess (deficiency) of revenues over (under) expenditures.....	(873,148)	(278,343)	594,805	(14,918,756)	(14,640,414)	278,342
Other financing sources (uses):						
Net decrease in prior year's fund balance.....	873,148		(873,148)	14,918,756		(14,918,756)
Total other financing sources (uses).....	\$873,148		(\$873,148)	\$14,918,756		(14,918,756)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(\$278,343)	(\$278,343)		(\$14,640,414)	(\$14,640,414)

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, 1992 and 1991

	1992	1991
Assets		
Cash.....	\$3,749	\$40,114
Investments.....	141,987	171,000
Interest receivable.....	7,182	4,433
Accounts receivable.....		18,214
Total assets.....	\$152,918	\$233,761
 Liabilities and fund balances		
Liabilities:		
Vouchers payable.....		
Total liabilities.....		
Fund balances:		
Reserved:		
Reserved for encumbrances.....	\$146,500	
Unreserved:		
Designated for capital projects.....	6,418	\$233,761
Total fund balances.....	152,918	233,761
Total liabilities and fund balances.....	\$152,918	\$233,761

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, 1992 and 1991

	1992	1991
Revenues:		
Interest.....	\$10,694	\$46,970
Reimbursements - city.....		215,812
Total revenues.....	10,694	262,782
Expenditures:		
Construction.....		337,905
Buildings.....	23,144	
Architect.....		24,764
Miscellaneous.....	11,267	6,252
Total expenditures.....	34,411	368,921
Excess (deficiency) of revenues over (under) expenditures.....	(23,717)	(106,139)
Other financing sources (uses):		
Sale of county annex building.....		
Operating transfers out.....	(57,126)	
Total other financing sources.....	(57,126)	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(80,843)	(106,139)
Fund balances, October 1.....	233,761	339,900
Fund balances, September 30.....	\$152,918	\$233,761

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 and Expenditures
 Budget and Actual
 For the fiscal years ended September 30, 1992 and 1991

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....		\$10,694	\$10,694	\$10,000	\$46,970	\$36,970
Reimbursements—city.....				30,000	215,812	185,812
Total revenues.....		10,694	10,694	40,000	262,782	222,782
Expenditures:						
Construction.....				348,882	337,905	10,977
Buildings.....	\$24,000	23,144	856			
Architect.....				24,765	24,764	1
Equipment.....						
Miscellaneous.....	209,761	11,267	198,494	6,252	6,252	
Excess estimated revenues over appropriations.....						
Total expenditures.....	233,761	34,411	199,350	379,899	368,921	10,978
Excess (deficiency) of revenues over (under) expenditures.....	(233,761)	(23,717)	210,044	(339,899)	(106,139)	233,760
Other financing sources (uses):						
Sale of county annex building.....						
Operating transfers out.....		(57,126)	(57,126)			
Net decrease in prior year's fund balance.....	233,761		(233,761)	339,899		(339,899)
Total other financing sources (uses).....	\$233,761	(57,126)	(290,887)	\$339,899		(339,899)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(\$80,843)	(\$80,843)		(\$106,139)	(\$106,139)

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, 1992 and 1991

	1992	1991
Assets		
Cash.....	\$1,038	\$2,042
Investments.....	137,000	320,000
Interest receivable.....	5,420	15,377
Total assets.....	\$143,458	\$337,419
 Liabilities and fund balances		
Liabilities:		
Vouchers payable.....		
Total liabilities.....		
Fund balances:		
Reserved:		
Reserved for encumbrances.....		
Unreserved:		
Designated for capital projects.....	\$143,458	\$337,419
Total fund balances.....	143,458	337,419
Total liabilities and fund balances.....	\$143,458	\$337,419

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, 1992 and 1991

	<u>1992</u>	<u>1991</u>
Revenues:		
Interest.....	\$11,370	\$27,362
Total revenues	<u>11,370</u>	<u>27,362</u>
Expenditures:		
Coliseum road repaving and refencing.....	178,045	980,888
Architect fees.....	21,967	50,737
Miscellaneous.....	5,319	27,417
Total expenditures	<u>205,331</u>	<u>1,059,042</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(193,961)</u>	<u>(1,031,680)</u>
Other financing sources (uses):		
Operating transfers in.....		1,050,000
Total other financing sources (uses)		<u>1,050,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	<u>(193,961)</u>	<u>18,320</u>
Fund balances, October 1	<u>337,419</u>	<u>319,099</u>
Fund balances, September 30	<u>\$143,458</u>	<u>\$337,419</u>

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

County of El Paso, Texas
Coliseum Road Repaving Capital Projects Fund
Comparative Statements of Revenues and Expenditures
Budget and Actual
For the fiscal years ended September 30, 1992 and 1991

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....		\$11,370	\$11,370		\$27,362	\$27,362
Total revenues.....		11,370	11,370		27,362	27,362
Expenditures:						
Coliseum road repaving and refencing.....	\$306,206	178,045	128,161	\$1,280,248	980,888	299,360
Architect	22,000	21,967	33	57,000	50,737	6,263
Miscellaneous.....	9,213	5,319	3,894	28,000	27,417	583
Total expenditures.....	337,419	205,331	132,088	1,365,248	1,059,042	306,206
Excess (deficiency) of revenues over (under) expenditures.....	(337,419)	(193,961)	143,458	(1,365,248)	(1,031,680)	333,568
Other financing sources (uses):						
Operating transfers in.....				1,050,000	1,050,000	
Net decrease in prior year's fund balance.....	337,419		(337,419)	315,248		(315,248)
Total other financing sources (uses).	\$337,419		(337,419)	\$1,365,248	1,050,000	(315,248)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(\$193,961)	(\$193,961)		\$18,320	\$18,320

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, 1992 and 1991

	1992	1991
Assets		
Cash.....	\$1,334	\$452
Investments.....	112,000	272,000
Interest receivable.....	3,164	5,427
Total assets.....	\$116,498	\$277,879
 Liabilities and fund balances		
Liabilities:		
Total liabilities.....		
Fund balances:		
Reserved:		
Reserved for encumbrances.....		\$96,856
Unreserved:		
Designated for capital projects.....	\$116,498	181,023
Total fund balances.....	116,498	277,879
Total liabilities and fund balances.....	\$116,498	\$277,879

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, 1992 and 1991

	1992	1991
Revenues:		
Interest.....	\$8,261	\$19,587
Total revenues.....	8,261	19,587
Expenditures:		
Architect fees.....	65,939	12,360
Land.....		83,642
Construction.....	1,950	
Miscellaneous.....	101,753	
Total expenditures.....	169,642	96,002
Excess (deficiency) of revenues over (under) expenditures.....	(161,381)	(76,415)
Other financing sources (uses):		
Operating transfers in.....		
Total other financing sources (uses).....		
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(161,381)	(76,415)
Fund balances, October 1.....	277,879	354,294
Fund balances, September 30.....	\$116,498	\$277,879

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 and Expenditures
 Budget and Actual
 For the fiscal years ended September 30, 1992 and 1991

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....		\$8,261	\$8,261		\$19,587	\$19,587
Total revenues.....		8,261	8,261		19,587	19,587
Expenditures:						
Architect	\$65,940	65,939	1	\$20,000	12,360	7,640
Land.....				83,643	83,642	1
Construction.....	95,083	1,950	93,133	148,357		148,357
Miscellaneous.....	116,856	101,753	15,103	98,000		98,000
Total expenditures.....	277,879	169,642	108,237	350,000	96,002	253,998
Excess (deficiency) of revenues over (under) expenditures.....	(277,879)	(161,381)	116,498	(350,000)	(76,415)	273,585
Other financing sources (uses):						
Operating transfers in.....						
Net decrease in prior year's fund balance.....	277,879		(277,879)	350,000		(350,000)
Total other financing sources (uses).....	\$277,879		(277,879)	\$350,000		(350,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(\$161,381)	(\$161,381)		(\$76,415)	(\$76,415)

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, 1992 and 1991

	1992	1991
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, 1992 and 1991

	1992	1991
Revenues:		
Interest.....	\$4,790	\$20,222
Total revenues.....	4,790	20,222
Expenditures:		
Construction.....	55,475	342,557
Architect.....	3,930	32,282
Consulting and legal.....		15,305
Miscellaneous.....		5,063
Total expenditures.....	59,405	395,207
Excess (deficiency) of revenues over (under) expenditures.....	(54,615)	(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.....	(54,615)	152,015
Fund balances, October 1.....	152,015	
Residual equity transfer out.....	(\$97,400)	
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 Statements of Revenues and Expenditures
 Budget and Actual
 For the fiscal years ended September 30, 1992 and 1991

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....		\$4,790	\$4,790		\$20,222	\$20,222
Total revenues.....		4,790	4,790		20,222	20,222
Expenditures:						
Construction.....	\$134,386	55,475	78,911	\$362,000	342,557	19,443
Architect.....	4,000	3,930	70	60,000	32,282	27,718
Consulting and legal.....	500		500	25,000	15,305	9,695
Miscellaneous.....	13,129		13,129	80,000	5,063	74,937
Total expenditures.....	152,015	59,405	92,610	527,000	395,207	131,793
Excess (deficiency) of revenues over (under) expenditures.....	(152,015)	(54,615)	97,400	(527,000)	(374,985)	152,015
Other financing sources (uses):						
Bond proceeds.....				527,000	527,000	
Net decrease in prior year's fund balance.....	152,015		(152,015)			
Total other financing sources (uses).....	\$152,015		(152,015)	\$527,000	527,000	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(\$54,615)	(\$54,615)		\$152,015	\$152,015

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, 1992 and 1991

	1992	1991
Assets		
Cash.....	\$11,573	\$52,096
Investments.....	1,383,000	3,145,948
Interest receivable.....	9,386	18,586
Total assets.....	\$1,403,959	\$3,216,630
Liabilities and fund balances		
Liabilities:		
Vouchers payable.....	\$134,894	
Total liabilities.....	134,894	
Fund balances:		
Reserved:		
Reserved for encumbrances.....	150	
Unreserved:		
Designated for capital projects.....	1,268,915	\$3,216,630
Total fund balances.....	1,269,065	3,216,630
Total liabilities and fund balances.....	\$1,403,959	\$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, 1992 and 1991

	1992	1991
Revenues:		
Interest.....	\$127,181	\$170,699
Total revenues	<u>127,181</u>	<u>170,699</u>
Expenditures:		
Architect.....	19,865	126,884
Construction.....	2,041,421	
Miscellaneous.....	13,460	
Consulting and legal.....		27,185
Total expenditures	<u>2,074,746</u>	<u>154,069</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(1,947,565)</u>	<u>16,630</u>
Other financing sources (uses):		
Bond proceeds.....		3,200,000
Total other financing sources (uses)		<u>3,200,000</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	<u>(1,947,565)</u>	<u>3,216,630</u>
Fund balances, October 1	<u>3,216,630</u>	
Fund balances, September 30	<u>\$1,269,065</u>	<u>\$3,216,630</u>

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 and Expenditures
 Budget and Actual
 For the fiscal years ended September 30, 1992 and 1991

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....		\$127,181	\$127,181		\$170,699	\$170,699
Total revenues.....		127,181	127,181		170,699	170,699
Expenditures:						
Construction.....	\$3,033,066	2,041,421	991,645	\$2,900,000		2,900,000
Architect.....	19,865	19,865		150,000	126,884	23,116
Consulting and legal.....	3,000		3,000	50,000	27,185	22,815
Miscellaneous.....	160,699	13,460	147,239	100,000		100,000
Total expenditures.....	3,216,630	2,074,746	1,141,884	3,200,000	154,069	3,045,931
Excess (deficiency) of revenues over (under) expenditures.....	(3,216,630)	(1,947,565)	1,269,065	(3,200,000)	16,630	3,216,630
Other financing sources (uses):						
Bond proceeds.....				3,200,000	3,200,000	
Net decrease in prior year's fund balance.....	3,216,630		(\$3,216,630)			
Total other financing sources (uses).....	\$3,216,630		(3,216,630)	\$3,200,000	3,200,000	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(\$1,947,565)	(\$1,947,565)		\$3,216,630	\$3,216,630

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, 1992 and 1991

	<u>1992</u>	<u>1991</u>
Assets		
Cash.....	\$10,599	\$65,822
Investments.....	2,270,258	3,420,338
Interest receivable.....	54,859	37,932
Accounts receivable.....	198	
Total assets.....	<u><u>\$2,335,914</u></u>	<u><u>\$3,524,092</u></u>
Liabilities and fund balances		
Liabilities:		
Vouchers payable.....	\$196,723	\$508,863
Total liabilities.....	<u>196,723</u>	<u>508,863</u>
Fund balances:		
Reserved:		
Reserved for encumbrances.....	89	
Unreserved:		
Designated for capital projects.....	2,139,102	3,015,229
Total fund balances.....	<u>2,139,191</u>	<u>3,015,229</u>
Total liabilities and fund balances.....	<u><u>\$2,335,914</u></u>	<u><u>\$3,524,092</u></u>

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, 1992 and 1991

	1992	1991
Revenues:		
Interest.....	\$188,003	\$212,423
Total revenues.....	188,003	212,423
Expenditures:		
Architect Fees.....	21,049	
Construction.....	790,768	1,032,194
Miscellaneous.....	51,918	
Consulting and legal.....	16,215	
Asbestos removal.....	159,091	
County courthouse mural.....	25,000	
Total expenditures.....	1,064,041	1,032,194
Excess (deficiency) of revenues over (under) expenditures.....	(876,038)	(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.....	(876,038)	3,015,229
Fund balances, October 1.....	3,015,229	
Fund balances, September 30.....	\$2,139,191	\$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 Statements of Revenues and Expenditures
 Budget and Actual
 For the fiscal years ended September 30, 1992 and 1991

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....		\$188,003	\$188,003		\$212,423	\$212,423
Total revenues.....		188,003	188,003		212,423	212,423
Expenditures:						
Architect Fees.....	\$21,050	21,049	1			
Construction.....	2,739,104	790,768	1,948,336	\$4,035,000	1,032,194	3,002,806
Miscellaneous.....	75,019	51,918	23,101			
Consulting and Legal.....	16,216	16,215	1			
Asbestos Removal.....	160,000	159,091	909			
County Courthouse Mural.....	25,000	25,000				
Total expenditures.....	3,036,389	1,064,041	1,972,348	4,035,000	1,032,194	3,002,806
Excess (deficiency) of revenues over (under) expenditures.....	(3,036,389)	(876,038)	2,160,351	(4,035,000)	(819,771)	3,215,229
Other financing sources (uses):						
Operating transfers in.....	34,000		(\$34,000)	200,000		(200,000)
Bond proceeds.....				3,835,000	3,835,000	
Net decrease in prior year's fund balance.....	3,002,389		(3,002,389)			
Total other financing sources (uses).	\$3,036,389		(3,036,389)	\$3,835,000	3,835,000	(200,000)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(\$876,038)	(\$876,038)	(200,000)	\$3,015,229	\$3,015,229

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, 1992 and 1991

	1992	1991
Assets		
Interest receivable.....	\$102,696	\$145,306
Accounts receivable.....		1,286,360
Total assets.....	\$102,696	\$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.....	\$102,696	308,302
Total fund balances.....	102,696	1,283,987
Total liabilities and fund balances.....	\$102,696	\$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, 1992 and 1991

	1992	1991
Revenues:		
Interest.....	\$31,018	\$145,306
Total revenues.....	31,018	145,306
Expenditures:		
Architect Fees.....	205,731	
Consulting and legal.....	12,312	8,106
Furniture and fixtures.....	994,266	2,553,213
Total expenditures.....	1,212,309	2,561,319
Excess (deficiency) of revenues over (under) expenditures.....	(1,181,291)	(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.....	(1,181,291)	1,283,987
Fund balances, October 1.....	1,283,987	
Fund balances, September 30.....	\$102,696	\$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 Statements of Revenues and Expenditures
Budget and Actual
For the fiscal years ended September 30, 1992 and 1991

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....		\$31,018	\$31,018		\$145,306	\$145,306
Total revenues.....		31,018	31,018		145,306	145,306
Expenditures:						
Architect Fees.....	\$205,732	205,731	1			
Consulting and legal.....	12,313	12,312	1	\$20,000	\$8,106	11,894
Furniture and fixtures.....	1,065,942	994,266	71,676	3,680,000	2,553,213	1,126,787
Total expenditures.....	1,283,987	1,212,309	71,678	3,700,000	2,561,319	1,138,681
Excess (deficiency) of revenues over (under) expenditures.....	(1,283,987)	(1,181,291)	102,696	(3,700,000)	(2,416,013)	1,283,987
Other financing sources (uses):						
Bond proceeds.....				3,700,000	3,700,000	
Net decrease in prior year's fund balance.....	1,283,987		(1,283,987)			
Total other financing sources (uses).....	\$1,283,987		(1,283,987)			
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(\$1,181,291)	(\$1,181,291)	(3,700,000)	(\$2,416,013)	\$1,283,987

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, 1992 and 1991

	1992	1991
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, 1992 and 1991

	1992	1991
Revenues:		
Interest.....	\$21,474	\$25,895
Total revenues.....	21,474	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.....	21,474	(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.....	21,474	443,986
Fund balances, October 1.....	443,986	
Residual equity transfer out.....	(\$465,460)	
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 Statements of Revenues and Expenditures
 Budget and Actual
 For the fiscal years ended September 30, 1992 and 1991

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....		\$21,474	\$21,474		\$25,895	\$25,895
Total revenues.....		21,474	21,474		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.....		21,474	21,474	(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.....		\$21,474	\$21,474		\$443,986	\$443,986

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

**County of El Paso, Texas
Jail Improvement Capital Projects Fund
Comparative Balance Sheets
September 30, 1992 and 1991**

	1992	1991
Assets		
Cash.....	\$50	
Investments.....	3,004,500	
Interest receivable.....	39,642	
Total assets.....	\$3,044,192	
 Liabilities and fund balances		
Liabilities:		
Vouchers payable.....		
Total liabilities.....		
Fund balances:		
Reserved:		
Reserved for encumbrances.....	\$600	
Unreserved:		
Designated for capital projects.....	3,043,592	
Total fund balances.....	3,044,192	
Total liabilities and fund balances.....	\$3,044,192	

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

County of El Paso, Texas
Jail Improvement Capital Projects Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended September 30, 1992 and 1991

	1992	1991
Revenues:		
Interest.....	\$69,489	
Total revenues.....	69,489	
Expenditures:		
Construction.....		
Architect.....	94,700	
Consulting and legal.....	8,068	
Miscellaneous.....	22,529	
Total expenditures.....	125,297	
Excess (deficiency) of revenues over (under) expenditures.....	(55,808)	
Other financing sources (uses):		
Bond proceeds.....	3,100,000	
Total other financing sources (uses).....	3,100,000	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	3,044,192	
Fund balances, October 1.....		
Fund balances, September 30.....	\$3,044,192	

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

County of El Paso, Texas
 Jail Improvement Capital Projects Fund
 Comparative Statements of Revenues and Expenditures
 Budget and Actual
 For the fiscal years ended September 30, 1992 and 1991

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....		\$69,489	\$69,489			
Total revenues.....		69,489	69,489			
Expenditures:						
Construction.....	\$2,925,000		2,925,000			
Architect.....	110,000	94,700	15,300			
Consulting and legal.....	10,000	8,068	1,932			
Miscellaneous.....	55,000	22,529	32,471			
Total expenditures.....	3,100,000	125,297	2,974,703			
Excess (deficiency) of revenues over (under) expenditures.....	(3,100,000)	(55,808)	3,044,192			
Other financing sources (uses):						
Bond proceeds.....	3,100,000	3,100,000				
Total other financing sources (uses).....	\$3,100,000	3,100,000				
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		\$3,044,192	\$3,044,192			

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

County of El Paso, Texas
Ascarate Park Swimming Pool Capital Projects Fund
Comparative Balance Sheets
September 30, 1992 and 1991

	1992	1991
Assets		
Cash.....	\$3,206	
Investments.....	1,749,500	
Interest receivable.....	29,916	
Total assets.....	\$1,782,622	
Liabilities and fund balances		
Liabilities:		
Vouchers payable.....	\$160,300	
Total liabilities.....	160,300	
Fund balances:		
Reserved:		
Reserved for encumbrances.....		
Unreserved:		
Designated for capital projects.....	1,622,322	
Total fund balances.....	1,622,322	
Total liabilities and fund balances.....	\$1,782,622	

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

County of El Paso, Texas
Ascarate Park Swimming Pool Capital Projects Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended September 30, 1992 and 1991

	1992	1991
Revenues:		
Interest.....	\$44,988	
Total revenues.....	44,988	
Expenditures:		
Construction.....	334,020	
Architect.....	49,999	
Consulting and legal.....	8,998	
Miscellaneous.....	49,649	
Total expenditures.....	442,666	
Excess (deficiency) of revenues		
over (under) expenditures.....	(397,678)	
Other financing sources (uses):		
Bond proceeds.....	2,020,000	
Total other financing sources (uses).....	2,020,000	
Excess (deficiency) of revenues and other		
financing sources over (under)		
expenditures and other financing uses.....	1,622,322	
Fund balances, October 1.....		
Fund balances, September 30.....	\$1,622,322	

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

County of El Paso, Texas
Ascarate Park Swimming Pool Capital Projects Fund
Comparative Statements of Revenues and Expenditures
Budget and Actual
For the fiscal years ended September 30, 1992 and 1991

	1992			1991		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....		\$44,988	\$44,988			
Total revenues.....		44,988	44,988			
Expenditures:						
Construction.....	\$1,895,000	334,020	1,560,980			
Architect.....	50,000	49,999	1			
Consulting and legal.....	10,000	8,998	1,002			
Miscellaneous.....	65,000	49,649	15,351			
Total expenditures.....	2,020,000	442,666	1,577,334			
Excess (deficiency) of revenues over (under) expenditures.....	(2,020,000)	(397,678)	1,622,322			
Other financing sources (uses):						
Bond proceeds.....	2,020,000	2,020,000				
Total other financing sources (uses).....	\$2,020,000	2,020,000				
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		\$1,622,322	\$1,622,322			

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, 1992
(With comparative totals for September 30, 1991)

	Parking Facility	Totals 1992	1991
Assets			
Current assets:			
Cash and cash equivalents.....	\$57,511	\$57,511	\$39,785
Interest receivable.....	2,032	2,032	905
Accounts receivable.....	1,630	1,630	606
Total current assets.....	61,173	61,173	41,296
Restricted assets:			
Cash and cash equivalents.....	121,404	121,404	328,791
Investments.....	564,213	564,213	251,186
Interest receivable.....	5,753	5,753	5,845
Total restricted assets.....	691,370	691,370	585,822
Deferred charge.....	80,969	80,969	85,249
Fixed assets:			
Land.....	1,007,361	1,007,361	1,007,361
Building.....	6,262,426	6,262,426	6,262,426
Accumulated depreciation - building.....	(711,640)	(711,640)	(426,984)
Equipment.....	184,757	184,757	184,757
Accumulated depreciation - equipment.....	(100,958)	(100,958)	(59,367)
Total fixed assets (net of accumulated depreciation).....	6,641,946	6,641,946	6,968,193
Total assets.....	\$7,475,458	\$7,475,458	\$7,680,560
Liabilities and fund equity			
Current liabilities:			
Customer deposits payable.....	\$3,140	\$3,140	\$1,970
Vouchers payable.....	5,536	5,536	9,701
Total current liabilities.....	8,676	8,676	11,671
Current liabilities payable from restricted assets:			
Revenue bonds payable.....	200,000	200,000	185,000
Accrued interest payable.....	63,426	63,426	64,883
Total current liabilities payable from restricted assets.....	263,426	263,426	249,883
Noncurrent liabilities:			
Revenue bonds payable (net of unamortized discounts).....	7,020,397	7,020,397	7,192,665
Total noncurrent liabilities.....	7,020,397	7,020,397	7,192,665
Total liabilities.....	7,292,499	7,292,499	7,454,219
Fund equity:			
Contributed capital - Government.....	1,007,361	1,007,361	1,609,862
Total contributed capital.....	1,007,361	1,007,361	1,609,862
Retained earnings:			
Reserved for revenue bond operations.....	(354,299)	(354,299)	(322,764)
Reserved for revenue bond current debt service.....	(1,016,815)	(1,016,815)	(535,848)
Unreserved.....	546,712	546,712	(524,909)
Total retained earnings.....	(824,402)	(824,402)	(1,383,521)
Total equity.....	182,959	182,959	226,341
Total liabilities and equity.....	\$7,475,458	\$7,475,458	\$7,680,560

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, 1992
(With comparative totals for the fiscal year ended September 30, 1991)

	Parking Facility	Totals	
		1992	1991
Operating revenue:			
Parking fees.....	\$314,263	\$314,263	\$177,637
Miscellaneous.....	385	385	126
Total operating revenues.....	314,648	314,648	177,763
Operating expenses:			
Contracted services.....	86,857	86,857	100,101
Depreciation:			
Building.....	284,656	284,656	281,594
Equipment.....	41,591	41,591	40,081
Total operating expenses.....	413,104	413,104	421,776
Operating income (loss).....	(98,456)	(98,456)	(244,013)
Nonoperating revenues (expenses):			
Interest revenue.....	39,385	39,385	66,012
Interest expense.....	(517,603)	(517,603)	(528,283)
Bond issuance cost.....	(32,012)	(32,012)	(32,012)
Management fee.....	(24,000)	(24,000)	(24,000)
Total nonoperating revenues (expenses).....	(534,230)	(534,230)	(518,283)
Income (loss) before operating transfers.....	(632,686)	(632,686)	(762,296)
Operating transfers in (out).....	589,304	589,304	157,088
Net income (loss) before extraordinary items.....	(43,382)	(43,382)	(605,208)
Extraordinary loss on defeasance of debt.....			(602,501)
Net income (loss).....	(43,382)	(43,382)	(1,207,709)
Retained earnings, October 1.....	(781,020)	(781,020)	(175,812)
Retained earnings, September 30.....	(\$824,402)	(\$824,402)	(\$1,383,521)

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, 1992
(With comparative totals for the fiscal year ended September 30, 1991)

	Parking Facility	Totals 1992	1991
Cash flows from operating activities:			
Cash received from customers.....	\$314,794	\$314,794	\$179,196
Cash payments for services and supplies.....	(91,022)	(91,022)	(91,729)
Net cash provided by operating activities.....	223,772	223,772	87,467
Cash flows from noncapital financing activities:			
Operating transfers in from General Fund.....	589,304	589,304	157,088
Net cash provided from noncapital financing activities.....	589,304	589,304	157,088
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 on issuance cost.....			(418,164)
Payments for construction.....			(3,448,570)
Payments for equipment acquisitions.....			(30,188)
Reduction in cost of building.....			134,732
Payment of management fee.....	(24,000)	(24,000)	(24,000)
Interest paid.....	(519,060)	(519,060)	(689,042)
Principal repayment.....	(185,000)	(185,000)	(170,000)
Net cash provided (used) for capital and related financing activities.....	(728,060)	(728,060)	(1,205,430)
Cash flows from investing activities:			
Purchase of investments.....	(1,316,224)	(1,316,224)	(14,682,835)
Receipt of interest.....	38,350	38,350	516,781
Proceeds from sale and matured investments.....	1,003,197	1,003,197	15,198,789
Net cash provided (used) from investing activities.....	(274,677)	(274,677)	1,032,735
Net increase (decrease) in cash and cash equivalents.....	(189,661)	(189,661)	71,860
Cash and cash equivalents, October 1.....	368,576	368,576	296,716
Cash and cash equivalents, September 30.....	\$178,915	\$178,915	\$368,576
Operating income (loss).....	(\$98,456)	(\$98,456)	(\$244,013)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation expense.....	326,247	326,247	321,675
Decrease (increase) in accounts receivable.....	(1,024)	(1,024)	183
Increase in customer deposits payable.....	1,170	1,170	1,250
Increase in vouchers payable.....	(4,165)	(4,165)	8,372
Total adjustments.....	322,228	322,228	331,480
Net cash provided by operating activities.....	\$223,772	\$223,772	\$87,467

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, 1992
(With comparative totals for the fiscal year ended September 30, 1991)

	Parking Facility	Totals	
		1992	1991
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.....			\$418,164

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

County of El Paso
 Parking Facilities Enterprise Fund
 Comparative Balance Sheets
 September 30, 1992 and 1991

	1992	1991
Assets		
Current assets:		
Cash and cash equivalents.....	\$57,511	\$39,785
Interest receivable.....	2,032	905
Accounts receivable.....	1,630	606
Total current assets.....	61,173	41,296
Restricted assets:		
Cash and cash equivalents.....	121,404	328,791
Investments.....	564,213	251,186
Interest receivable.....	5,753	5,845
Total restricted assets.....	691,370	585,822
Deferred charge.....	80,969	85,249
Fixed assets:		
Land.....	1,007,361	1,007,361
Building.....	6,262,426	6,262,426
Accumulated depreciation - building.....	(711,640)	(426,984)
Equipment.....	184,757	184,757
Accumulated depreciation - equipment.....	(100,958)	(59,367)
Fixed assets (net of accumulated depreciation).....	6,641,946	6,968,193
Total assets.....	\$7,475,458	\$7,680,560
Liabilities and fund equity		
Current liabilities:		
Customer deposits payable.....	3,140	\$1,970
Vouchers payable.....	5,536	9,701
Total current liabilities.....	8,676	11,671
Current liabilities payable from restricted assets:		
Revenue bonds payable.....	200,000	185,000
Accrued interest payable.....	63,426	64,883
Total current liabilities payable from restricted assets.....	263,426	249,883
Noncurrent liabilities:		
Revenue bonds payable (net of unamortized discounts).....	7,020,397	7,192,665
Total noncurrent liabilities.....	7,020,397	7,192,665
Total liabilities.....	7,292,499	7,454,219
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.....	(354,299)	(322,764)
Reserved for revenue bond current debt service.....	(1,016,815)	(535,848)
Unreserved.....	546,712	77,592
Total retained earnings.....	(824,402)	(781,020)
Total equity.....	182,959	226,341
Total liabilities and equity.....	\$7,475,458	\$7,680,560

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

County of El Paso
Parking Facilities Enterprise Fund
Comparative Statements of Revenues, Expenses and Changes
in Retained Earnings
For the fiscal years ended September 30, 1992 and 1991

	1992	1991
Operating revenue:		
Parking fees.....	\$314,263	\$177,637
Miscellaneous.....	385	126
Total operating revenues.....	314,648	177,763
Operating expenses:		
Contracted services.....	86,857	100,101
Depreciation:		
Building.....	284,656	281,594
Equipment.....	41,591	40,081
Total operating expenses.....	413,104	421,776
Operating income (loss).....	(98,456)	(244,013)
Nonoperating revenues (expenses):		
Interest revenue.....	39,385	66,012
Interest expense.....	(517,603)	(528,283)
Bond issuance cost.....	(32,012)	(32,012)
Management fee.....	(24,000)	(24,000)
Total nonoperating revenues (expenses).....	(534,230)	(518,283)
Income (loss) before operating transfers.....	(632,686)	(762,296)
Operating transfers in (out).....	589,304	157,088
Net income (loss).....	(43,382)	(605,208)
Retained earnings, October 1.....	(781,020)	(175,812)
Retained earnings, September 30.....	(\$824,402)	(\$781,020)

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, 1992 and 1991

	<u>1992</u>	<u>1991</u>
Cash flows from operating activities:		
Cash received from customers.....	\$314,794	\$179,196
Cash payments for services and supplies.....	(91,022)	(91,729)
Net cash provided by operating activities.....	<u>223,772</u>	<u>87,467</u>
Cash flows from noncapital financing activities:		
Operating transfers in from General Fund.....	589,304	157,088
Net cash provided from noncapital financing activities.....	<u>589,304</u>	<u>157,088</u>
Cash flows from capital and related financing activities:		
Payments for construction.....		(139,577)
Payments for equipment acquisitions.....		(30,188)
Reduction in cost of building.....		134,732
Payment of management fee.....	(24,000)	(24,000)
Interest paid.....	(519,060)	(529,600)
Principal repayment.....	(185,000)	(170,000)
Net cash provided (used) for capital and related financing activities.....	<u>(728,060)</u>	<u>(758,633)</u>
Cash flows from investing activities:		
Purchase of investments.....	(1,316,224)	(844,851)
Receipt of interest.....	38,350	69,984
Matured investments.....	1,003,197	1,360,805
Net cash provided (used) from investing activities.....	<u>(274,677)</u>	<u>585,938</u>
Net increase (decrease) in cash and cash equivalents.....	<u>(189,661)</u>	<u>71,860</u>
Cash and cash equivalents, October 1.....	<u>368,576</u>	<u>296,716</u>
Cash and cash equivalents, September 30 (including \$120,004, \$1,400 in restricted accounts in 1991).....	<u>\$178,915</u>	<u>\$368,576</u>
Operating income (loss).....	<u>(\$98,456)</u>	<u>(\$244,013)</u>
Adjustments to reconcile operating income to net cash provided by Operating activities:		
Depreciation expense.....	326,247	321,675
Decrease (increase) in accounts receivable.....	(1,024)	183
Increase in customer deposits payable.....	1,170	1,250
Decrease in vouchers payable.....	(4,165)	8,372
Total adjustments.....	<u>322,228</u>	<u>331,480</u>
Net cash provided by operating activities.....	<u>\$223,772</u>	<u>\$87,467</u>

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

**County of El Paso
Sports Facilities Enterprise Fund
Comparative Balance Sheets
September 30, 1992 and 1991**

	1992	1991
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 Statements of Revenues, Expenses and Changes
in Retained Earnings
For the fiscal years ended September 30, 1992 and 1991

	1992	1991
Operating income.....		
Nonoperating revenues (expenses):		
Total nonoperating revenues (expenses).....		
Net income before extraordinary items.....		
Extraordinary gain (loss) on advance refundings.....		(\$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, 1992 and 1991

	1992	1991
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.

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, 1992

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.

EL PASO COUNTY, TEXAS
Purposes of Trust and Agency Funds
September 30, 1992

County Attorney Food Stamp Prosecution

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

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.

EL PASO COUNTY, TEXAS
Purposes of Trust and Agency Funds
September 30, 1992

Foster Care System Study

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

Juvenile Board State Aid-Border Project

State aid funds are received from the Texas Juvenile Probation Commission to facilitate the disposition of juvenile delinquent illegal aliens. The program 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.

EL PASO COUNTY, TEXAS
Purposes of Trust and Agency Funds
September 30, 1992

Special Law Enforcement Imprest Fund

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

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.

High Intensity Drug Trafficking Area Imprest Fund

This fund is used for the payment of confidential expenditures under the Selective Investigations and Interdiction Unit Grant.

TJPC Community Corrections 93
(Texas Juvenile Probation Commission)

The funding is awarded by the Texas Juvenile Probation Commission. The purpose of the program is to enhance the quality of services available to youth at risk of commitment to the Texas Youth Correctional Facility. The goal of the program is to reduce commitments and to meet statutorily mandated performance targets of successful completion of probation, intensive supervision programs, and residential diversion programs.

County of El Paso, Texas
Trust and Agency
Combining Balance Sheet
September 30, 1992

(With comparative totals for September 30, 1991)

	Expendable		Agency Funds		
	Trust				West Texas Community Supervision & Corrections Program
	Health and Life	County Law Library	Social Security	County Employees' Retirement	
Assets					
Cash.....	\$59,351	\$53,891	\$9,586	\$206,750	\$492,064
Investments.....		291,000			2,500,000
Receivables:					
Interest.....		7,811			12,248
Accounts.....	31,654	9,695	19	142	43,676
Payroll.....	124,230		392,765	204,974	
Due from other funds.....					
Due from other governmental agencies.....					
Deferred compensation plan assets.....					
Total Assets.....	\$215,235	\$362,397	\$402,370	\$411,866	\$3,047,988
Liabilities and fund balances					
Liabilities:					
Vouchers payable.....	\$231,021	\$20,499	\$392,728	\$411,723	\$698,568
Accrued payroll.....		2,059			194,472
Due to other funds.....					
Due to other units.....					
Due to other governmental agencies.....	1,706	339,839	9,642	143	2,154,548
Deferred revenue.....					400
Deferred compensation due employees.....					
Total liabilities.....	232,727	362,397	402,370	411,866	3,047,988
Fund balances:					
Reserved for health fund benefits.....	(17,492)				
Total fund balances.....	(17,492)				
Total liabilities and fund balances.....	\$215,235	\$362,397	\$402,370	\$411,866	\$3,047,988

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, 1992

(With comparative totals for September 30, 1991)

	Agency Funds					
	County Attorney Bad Check		County Attorney Food Stamp Fraud Pros. Fund	Juvenile Board State Aid	Juvenile Probation Supervision	Project Care
	Operating	Trust				
Assets						
Cash.....	\$7,458	\$37,051	\$7,217	\$76,174	\$82,295	\$79,475
Investments.....						
Receivables:						
Interest.....						
Accounts.....	684	2,351		215	69	517
Payroll.....						
Due from other funds.....						
Due from other governmental agencies.....						
Deferred compensation plan assets.....						
Total Assets.....	\$8,142	\$39,402	\$7,217	\$76,389	\$82,364	\$79,992
Liabilities and fund balances						
Liabilities:						
Vouchers payable.....	\$1,527	\$2,825	\$652	\$10,597	\$17,346	\$3,636
Accrued payroll.....	893			13,544		
Due to other funds.....						
Due to other units.....						
Due to other governmental agencies.....	5,722	36,577	6,565	52,248	64,518	76,356
Deferred revenue.....					500	
Deferred compensation due employees.....						
Total liabilities.....	8,142	39,402	7,217	76,389	82,364	79,992
Fund balances:						
Reserved for health fund benefits.....						
Total fund balances.....						
Total liabilities and fund balances.....	\$8,142	\$39,402	\$7,217	\$76,389	\$82,364	\$79,992

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, 1992

(With comparative totals for September 30, 1991)

	Agency Funds				
	Narcotics Detection Apprehension	County Payroll	Juvenile Board State Aid Border Project	County Deferred Compensation	Juvenile Board Intensive Supervision Treatment
Assets					
Cash.....	\$24,016	\$39,738	\$14,729		\$5,001
Investments.....	2,824,584				
Receivables:					
Interest.....	181,693				
Accounts.....	45,650				
Payroll.....		1,135,008			
Due from other funds.....					
Due from other governmental agencies.....					
Deferred compensation plan assets.....				\$1,792,165	
Total Assets.....	\$3,075,943	\$1,174,746	\$14,729	\$1,792,165	\$5,001
Liabilities and fund balances					
Liabilities:					
Vouchers payable.....	\$7,665		\$3,084		\$2,333
Accrued payroll.....					
Due to other funds.....		\$30,000			
Due to other units.....					
Due to other governmental agencies.....	3,068,278	1,144,746	11,645		2,668
Deferred revenue.....					
Deferred compensation due employees.....				\$1,792,165	
Total liabilities.....	3,075,943	1,174,746	14,729	1,792,165	5,001
Fund balances:					
Reserved for health fund benefits.....					
Total fund balances.....					
Total liabilities and fund balances.....	\$3,075,943	\$1,174,746	\$14,729	\$1,792,165	\$5,001

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, 1992

(With comparative totals for September 30, 1991)

	Agency Funds				
	Juvenile Board Diversionary Treatment	Jail Commissary Profits	Other Elected Officials	Special Law Enforcement Imprest Fund	IRS Section 125 Health Fund
Assets					
Cash.....	\$15,225	\$73,144	\$5,098,158	\$3,813	\$25,109
Investments.....			566,995		
Receivables:					
Interest.....					
Accounts.....	7,808		411,490	8	2,966
Payroll.....					
Due from other funds.....					
Due from other governmental agencies.....			650,104		
Deferred compensation plan assets.....					
Total Assets.....	\$23,033	\$73,144	\$6,726,747	\$3,821	\$28,075
Liabilities and fund balances					
Liabilities:					
Vouchers payable.....	\$1,728				\$104
Accrued payroll.....					
Due to other funds.....		\$73,144			
Due to other units.....			\$2,888,496		
Due to other governmental agencies.....	21,305		1,766,258	3,821	27,971
Deferred revenue.....			2,071,993		
Deferred compensation due employees.....					
Total liabilities.....	23,033	73,144	6,726,747	3,821	28,075
Fund balances:					
Reserved for health fund benefits.....					
Total fund balances.....					
Total liabilities and fund balances.....	\$23,033	\$73,144	\$6,726,747	\$3,821	\$28,075

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, 1992

(With comparative totals for September 30, 1991)

	Agency Funds				Totals	
	IRS Section 457 Retirement	Juvenile Probation Juror Revenues	High Intensity Drug Trafficking Area Imprest Fund	Texas Juvenile Probation Commission Community Corrections	Year Ended	
					1992	1991
Assets						
Cash.....	\$11,735	\$69,407	\$6,070	\$82,973	\$6,580,430	\$5,491,429
Investments.....					6,182,579	6,287,143
Receivables:						
Interest.....					201,752	164,232
Accounts.....	8,635	33			565,612	554,479
Payroll.....					1,856,977	1,916,358
Due from other funds.....						
Due from other governmental agencies.....					650,104	668,687
Deferred compensation plan assets.....					1,792,165	1,455,056
Total Assets.....	\$20,370	\$69,440	\$6,070	\$82,973	\$17,829,619	\$16,537,384
Liabilities and fund balances						
Liabilities:						
Vouchers payable.....	\$8,288		\$6,000	\$12	\$1,820,336	\$1,550,095
Accrued payroll.....					210,968	209,159
Due to other funds.....					103,144	30,000
Due to other units.....					2,888,496	1,472,835
Due to other governmental agencies.....	12,082	\$69,440	70	82,961	8,959,109	7,968,112
Deferred revenue.....					2,072,893	3,954,186
Deferred compensation due employees.....					1,792,165	1,455,056
Total liabilities.....	20,370	69,440	6,070	82,973	17,847,111	16,639,443
Fund balances:						
Reserved for health fund benefits.....					(17,492)	(102,059)
Total fund balances.....					(17,492)	(102,059)
Total liabilities and fund balances.....	\$20,370	\$69,440	\$6,070	\$82,973	\$17,829,619	\$16,537,384

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

County of El Paso, Texas
Health and Life Benefit Trust Fund
Comparative Balance Sheets
September 30, 1992 and 1991

	1992	1991
Assets		
Cash.....	\$59,351	\$43,757
Receivables:		
Interest.....		
Accounts.....	31,654	286,572
Payroll.....	124,230	127,136
Total assets	\$215,235	\$457,465
 Liabilities and fund balances		
Liabilities:		
Vouchers payable.....	\$231,021	\$558,695
Due to other governmental agencies.....	1,706	829
Total liabilities	232,727	559,524
Reserved for health benefits.....	(17,492)	(102,059)
Total liabilities and fund balances	\$215,235	\$457,465

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, 1992

	Balance Oct. 1, 1991	Additions	Deletions	Balance Sept. 30, 1992
Assets				
Cash.....	\$43,757	\$4,205,587	\$4,189,993	\$59,351
Receivables:				
Interest.....				
Accounts.....	286,572	31,654	286,572	31,654
Payroll.....	127,136	136,080	138,986	124,230
Total assets.....	\$457,465	\$4,373,321	\$4,615,551	\$215,235
Liabilities and fund balances				
Liabilities:				
Vouchers payable.....	\$558,695	\$231,021	\$558,695	\$231,021
Due to other govern- mental agencies.....	829	3,281,607	3,280,730	1,706
Total liabilities.....	559,524	3,512,628	3,839,425	232,727
Reserved for health benefits.....	(102,059)	954,542	869,975	(17,492)
Total liabilities and fund balances.....	\$457,465	\$4,467,170	\$4,709,400	\$215,235

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 Statements of Revenues, Expenditures and Changes in Fund Balances
For the fiscal years ended September 30, 1992 and 1991

	<u>1992</u>	<u>1991</u>
Revenues:		
Charges for services:		
Contributions.....	\$3,418,220	\$2,684,889
Interest earnings.....	4,432	8,170
Total revenues.....	<u>3,422,652</u>	<u>2,693,059</u>
Expenditures:		
Health and welfare:		
Claims.....	3,408,231	4,247,147
Administrative.....	66,255	65,117
Miscellaneous.....	183,599	153,741
Total expenditures.....	<u>3,658,085</u>	<u>4,466,005</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>(235,433)</u>	<u>(1,772,946)</u>
Other financing sources (uses):		
Transfers in.....	320,000	1,975,119
Total other financing sources (uses).....	<u>320,000</u>	<u>1,975,119</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures.....	<u>84,567</u>	<u>202,173</u>
Fund balances October 1	<u>(102,059)</u>	<u>(304,232)</u>
Fund balances September 30.....	<u>(\$17,492)</u>	<u>(\$102,059)</u>

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, 1992 and 1991**

	1992	1991
Assets		
Cash.....	\$53,891	\$45,937
Investments.....	291,000	224,000
Receivables:		
Interest.....	7,811	4,874
Accounts.....	9,695	9,495
Total assets.....	\$362,397	\$284,306
 Liabilities		
Vouchers payable.....	\$20,499	\$8,657
Payroll.....	2,059	2,051
Due to other governmental agencies.....	339,839	273,598
Total liabilities.....	\$362,397	\$284,306

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, 1992

	Balance Oct. 1, 1991	Additions	Deletions	Balance Sept. 30, 1992
Assets				
Cash.....	\$45,937	\$508,331	\$500,377	\$53,891
Investments.....	224,000	291,000	224,000	291,000
Receivables:				
Interest.....	4,874	7,811	4,874	7,811
Accounts.....	9,495	4,853	4,653	9,695
Total assets.....	\$284,306	\$811,995	\$733,904	\$362,397
Liabilities				
Vouchers payable.....	\$8,657	\$172,691	\$160,849	\$20,499
Payroll.....	2,051	2,059	2,051	2,059
Due to other govern- mental agencies.....	273,598	573,012	506,771	339,839
Total liabilities.....	\$284,306	\$747,762	\$669,671	\$362,397

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, 1992 and 1991

	1992	1991
Assets		
Cash.....	\$9,586	\$9,472
Receivables:		
Interest.....		
Accounts.....	19	35
Payroll.....	392,765	445,914
Total assets.....	\$402,370	\$455,421
Liabilities		
Vouchers payable.....	\$392,728	\$440,384
Due to other governmental agencies.....	9,642	15,037
Total liabilities.....	\$402,370	\$455,421

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, 1992

	Balance Oct. 1, 1991	Additions	Deletions	Balance Sept. 30, 1992
Assets				
Cash.....	\$9,472	\$10,627,202	\$10,627,088	\$9,586
Receivables:				
Interest.....				
Accounts.....	35	19	35	19
Payroll.....	445,914	431,514	484,663	392,765
Total assets.....	\$455,421	\$11,058,735	\$11,111,786	\$402,370
Liabilities				
Vouchers payable.....	\$440,384	\$393,728	\$441,384	\$392,728
Due to other govern- mental agencies.....	15,037	14,187,416	14,192,811	9,642
Total liabilities.....	\$455,421	\$14,581,144	\$14,634,195	\$402,370

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, 1992 and 1991**

	1992	1991
Assets		
Cash.....	\$206,750	\$212,217
Receivables:		
Interest.....		
Accounts.....	142	570
Payroll.....	204,974	219,990
Total assets.....	\$411,866	\$432,777
 Liabilities		
Vouchers payable.....	\$411,723	\$432,313
Due to other governmental agencies.....	143	464
Total liabilities.....	\$411,866	\$432,777

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, 1992

	Balance Oct. 1, 1991	Additions	Deletions	Balance Sept. 30, 1992
Assets				
Cash.....	\$212,217	\$5,432,901	\$5,438,368	\$206,750
Receivables:				
Interest.....				
Accounts.....	570	142	570	142
Payroll.....	219,990	225,777	240,793	204,974
Total assets.....	\$432,777	\$5,658,820	\$5,679,731	\$411,866
Liabilities				
Vouchers payable.....	\$432,313	\$411,723	\$432,313	\$411,723
Due to other govern- mental agencies.....	464	14,799,926	14,800,247	143
Total liabilities.....	\$432,777	\$15,211,649	\$15,232,560	\$411,866

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, 1992 and 1991

	1992	1991
Assets		
Cash.....	\$492,064	\$51,868
Investments.....	2,500,000	1,750,000
Receivables:		
Interest.....	12,248	
Accounts.....	43,676	25,070
Total assets.....	\$3,047,988	\$1,826,938
Liabilities		
Vouchers payable.....	\$698,568	\$42,628
Payroll.....	194,472	192,231
Due to other governmental agencies.....	2,154,548	1,591,679
Deferred revenue.....	400	400
Total liabilities.....	\$3,047,988	\$1,826,938

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, 1992

	Balance Oct. 1, 1991	Additions	Deletions	Balance Sept. 30, 1992
Assets				
Cash.....	\$51,868	\$14,346,522	\$13,906,326	\$492,064
Investments.....	1,750,000	6,850,000	6,100,000	2,500,000
Receivables:				
Interest.....		12,248		12,248
Accounts	25,070	43,676	25,070	43,676
Total assets.....	\$1,826,938	\$21,252,446	\$20,031,396	\$3,047,988
Liabilities				
Vouchers payable.....	\$42,628	\$700,438	\$44,498	\$698,568
Payroll.....	192,231	380,893	378,652	194,472
Due to other govern- mental agencies.....	1,591,679	2,784,842	2,221,973	2,154,548
Deferred revenue.....	400			400
Total liabilities.....	\$1,826,938	\$3,866,173	\$2,645,123	\$3,047,988

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, 1992 and 1991

	1992	1991
Assets		
Cash.....	\$7,458	\$65,984
Receivables:		
Interest.....		
Accounts.....	684	3,522
Total assets.....	\$8,142	\$69,506
 Liabilities		
Vouchers payable.....	\$1,527	\$12,005
Payroll.....	893	1,576
Due to other governmental agencies.....	5,722	55,925
Total liabilities.....	\$8,142	\$69,506

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, 1992

	Balance Oct. 1, 1991	Additions	Deletions	Balance Sept. 30, 1992
Assets				
Cash.....	\$65,984	\$99,077	\$157,603	\$7,458
Receivables:				
Interest.....				
Accounts.....	3,522	684	3,522	684
Total assets.....	\$69,506	\$99,761	\$161,125	\$8,142
Liabilities				
Vouchers payable.....	\$12,005	\$7,857	\$18,335	\$1,527
Payroll.....	1,576	893	1,576	893
Due to other govern- mental agencies.....	55,925	130,063	180,266	5,722
Total liabilities.....	\$69,506	\$138,813	\$200,177	\$8,142

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, 1992 and 1991**

	1992	1991
Assets		
Cash.....	\$37,051	\$34,507
Accounts receivable.....	2,351	4,065
Total assets.....	\$39,402	\$38,572
 Liabilities		
Vouchers payable.....	\$2,825	\$11,063
Due to other governmental agencies.....	36,577	27,509
Total liabilities.....	\$39,402	\$38,572

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, 1992

	Balance Oct. 1, 1991	Additions	Deletions	Balance Sept. 30, 1992
Assets				
Cash.....	\$34,507	\$650,472	\$647,928	\$37,051
Accounts receivable.....	4,065	2,351	4,065	2,351
Total assets.....	\$38,572	\$652,823	\$651,993	\$39,402
Liabilities				
Vouchers payable.....	\$11,063	\$2,870	\$11,108	\$2,825
Due to other govern- mental agencies.....	27,509	9,163	95	36,577
Total liabilities.....	\$38,572	\$12,033	\$11,203	\$39,402

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, 1992 and 1991

	1992	1991
Assets		
Cash.....	\$7,217	\$48,881
Total assets.....	\$7,217	\$48,881
 Liabilities		
Vouchers payable.....	\$652	
Due to other governmental agencies.....	6,565	\$48,881
Total liabilities.....	\$7,217	\$48,881

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, 1992

	Balance Oct. 1, 1991	Additions	Deletions	Balance Sept. 30, 1992
Assets				
Cash.....	\$48,881	\$34,494	\$76,158	\$7,217
Total assets.....	\$48,881	\$34,494	\$76,158	\$7,217
Liabilities				
Vouchers payable.....		\$40,689	\$40,037	\$652
Due to other govern- mental agencies.....	\$48,881	41,760	84,076	\$6,565
Total liabilities.....	\$48,881	\$82,449	\$124,113	\$7,217

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, 1992 and 1991

	1992	1991
Assets		
Cash.....		\$7,436
Accounts receivable.....		
Total assets.....		\$7,436
Liabilities		
Due to other governmental agencies.....		\$7,436
Total liabilities.....		\$7,436

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, 1992

	Balance Oct. 1, 1991	Additions	Deletions	Balance Sept. 30, 1992
Assets				
Cash.....	\$7,436	\$278		\$7,714
Accounts receivable.....				
Total assets.....	\$7,436	\$278		\$7,714
Liabilities				
Due to other govern- mental agencies.....	\$7,436			\$7,436
Total liabilities.....	\$7,436			\$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, 1992 and 1991

	1992	1991
Assets		
Cash.....	\$76,174	\$56,206
Accounts receivable.....	215	347
Total assets.....	\$76,389	\$56,553
Liabilities		
Vouchers payable.....	\$10,597	\$9,301
Payroll.....	13,544	11,799
Due to other governmental agencies.....	52,248	35,453
Total liabilities.....	\$76,389	\$56,553

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, 1992

	Balance Oct. 1, 1991	Additions	Deletions	Balance Sept. 30, 1992
Assets				
Cash.....	\$56,206	\$423,612	\$403,644	\$76,174
Accounts receivable.....	347	215	347	215
Total assets.....	\$56,553	\$423,827	\$403,991	\$76,389
Liabilities				
Vouchers payable.....	\$9,301	10,772	9,476	\$10,597
Payroll.....	11,799	13,544	11,799	13,544
Due to other govern- mental agencies.....	35,453	184,249	167,454	52,248
Total liabilities.....	\$56,553	\$208,565	\$188,729	\$76,389

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, 1992 and 1991

	1992	1991
Assets		
Cash.....	\$82,295	\$107,743
Accounts receivable.....	69	
Total assets.....	\$82,364	\$107,743
Liabilities		
Vouchers payable.....	\$17,346	
Due to other governmental agencies.....	64,518	\$107,243
Deferred revenue.....	500	500
Total liabilities.....	\$82,364	\$107,743

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, 1992

	Balance Oct. 1, 1991	Additions	Deletions	Balance Sept. 30, 1992
Assets				
Cash.....	\$107,743	\$67,984	\$93,432	\$82,295
Accounts receivable.....		69		69
Total assets.....	\$107,743	\$68,053	\$93,432	\$82,364
Liabilities				
Vouchers payable.....		\$97,081	\$79,735	\$17,346
Due to other govern- mental agencies.....	\$107,243	10,634	53,359	\$64,518
Deferred revenues.....	500			500
Total liabilities.....	\$107,743	\$107,715	\$133,094	\$82,364

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, 1992 and 1991

	1992	1991
Assets		
Cash.....	\$79,475	\$28,796
Accounts receivable.....	517	862
Total assets.....	\$79,992	\$29,658
Liabilities		
Vouchers payable.....	\$3,636	\$744
Due to other governmental agencies.....	76,356	28,914
Total liabilities.....	\$79,992	\$29,658

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, 1992

	Balance		Deletions	Balance	
	Oct. 1, 1991	Additions		Sept. 30, 1992	
Assets					
Cash.....	\$28,796	\$89,213	\$38,534	\$79,475	
Accounts receivable.....	862	517	862	517	
Total assets.....	\$29,658	\$89,730	\$39,396	\$79,992	
Liabilities					
Vouchers payable.....	\$744	\$18,688	\$15,796	\$3,636	
Due to other govern- mental agencies.....	28,914	\$67,441	\$19,999	76,356	
Total liabilities.....	\$29,658	\$86,129	\$35,795	\$79,992	

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, 1992 and 1991

	1992	1991
Assets		
Cash.....	\$24,016	\$40,105
Investments.....	2,824,584	4,035,572
Receivables:		
Interest.....	181,693	159,358
Accounts.....	45,650	172
Total assets.....	\$3,075,943	\$4,235,207
Liabilities		
Vouchers payable.....	\$7,665	\$3,350
Due to other governmental agencies.....	3,068,278	4,231,857
Total liabilities.....	\$3,075,943	\$4,235,207

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, 1992

	Balance Oct. 1, 1991	Additions	Deletions	Balance Sept. 30, 1992
Assets				
Cash.....	\$40,105	\$3,259,494	\$3,275,583	\$24,016
Investments.....	4,035,572	1,118,908	2,329,896	2,824,584
Receivables:				
Interest.....	159,358	181,693	159,358	181,693
Accounts.....	172	84,650	39,172	45,650
Total assets.....	\$4,235,207	\$4,644,745	\$5,804,009	\$3,075,943
Liabilities				
Vouchers payable.....	\$3,350	\$7,665	\$3,350	\$7,665
Due to other govern- mental agencies.....	4,231,857	474,631	1,638,210	3,068,278
Total liabilities.....	\$4,235,207	\$482,296	\$1,641,560	\$3,075,943

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, 1992 and 1991**

	1992	1991
Assets		
Cash.....	\$39,738	\$30,000
Payroll receivable.....	1,135,008	1,123,318
Total assets.....	\$1,174,746	\$1,153,318
Liabilities		
Due to other funds.....	\$30,000	\$30,000
Due to other governmental agencies.....	1,144,746	1,123,318
Total liabilities.....	\$1,174,746	\$1,153,318

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, 1992

	Balance Oct. 1, 1991	Additions	Deletions	Balance Sept. 30, 1992
Assets				
Cash.....	\$30,000	\$32,513,102	\$32,503,364	\$39,738
Payroll receivable.....	1,123,318	1,301,375	1,289,685	1,135,008
Total assets.....	\$1,153,318	\$33,814,477	\$33,793,049	\$1,174,746
Liabilities				
Due to other funds.....	\$30,000			\$30,000
Due to other govern- mental agencies.....	1,123,318	\$32,525,061	\$32,503,633	1,144,746
Total liabilities.....	\$1,153,318	\$32,525,061	\$32,503,633	\$1,174,746

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, 1992 and 1991

	1992	1991
Assets		
Cash.....		\$6,069
Total assets.....		\$6,069
Liabilities		
Vouchers Payable.....		\$744
Due to other governmental agencies.....		5,325
Total liabilities.....		\$6,069

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, 1992

	Balance Oct. 1, 1991	Additions	Deletions	Balance Sept. 30, 1992
Assets				
Cash.....	\$6,069	\$1,000	\$7,069	
Total assets.....	\$6,069	\$1,000	\$7,069	
Liabilities				
Vouchers payable.....	\$744	\$2,495	\$3,239	
Due to other governmental agencies.....	5,325		5,325	
Total liabilities.....	\$6,069	\$2,495	\$8,564	

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, 1992 and 1991

	1992	1991
Assets		
Cash.....	\$14,729	\$14,493
Total assets	\$14,729	\$14,493
 Liabilities		
Accounts payable.....	\$3,084	\$1,953
Due to other governmental agencies.....	11,645	12,540
Total liabilities	\$14,729	\$14,493

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, 1992

	Balance Oct. 1, 1991	Additions	Deletions	Balance Sept. 30, 1992
Assets				
Cash.....	\$14,493	\$40,422	\$40,186	\$14,729
Total assets.....	\$14,493	\$40,422	\$40,186	\$14,729
Liabilities				
Accounts payable.....	\$1,953	\$3,084	\$1,953	\$3,084
Due to other govern- mental agencies.....	12,540	32,326	33,221	11,645
Total liabilities.....	\$14,493	\$35,410	\$35,174	\$14,729

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, 1992 and 1991**

	1992	1991
Assets		
Deferred compensation plan assets.....	\$1,792,165	\$1,455,056
Total assets	\$1,792,165	\$1,455,056
Liabilities		
Deferred compensation due employees.....	\$1,792,165	\$1,455,056
Total liabilities	\$1,792,165	\$1,455,056

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, 1992

	Balance Oct. 1, 1991	Additions	Deletions	Balance Sept. 30, 1992
Assets				
Deferred compensation				
plan assets.....	\$1,455,056	\$356,795	\$19,686	\$1,792,165
Total assets.....	\$1,455,056	\$356,795	\$19,686	\$1,792,165
Liabilities				
Deferred compensation				
due employees.....	\$1,455,056	\$356,795	\$19,686	\$1,792,165
Total liabilities.....	\$1,455,056	\$356,795	\$19,686	\$1,792,165

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, 1992 and 1991

	1992	1991
Assets		
Cash.....	\$5,001	\$24,857
Total assets	\$5,001	\$24,857
Liabilities		
Vouchers payable.....	\$2,333	\$3,408
Payroll.....		1,502
Due to other governmental agencies.....	2,668	19,947
Total liabilities	\$5,001	\$24,857

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, 1992

	Balance Oct. 1, 1991	Additions	Deletions	Balance Sept. 30, 1992
Assets				
Cash.....	\$24,857	\$34,577	\$54,433	\$5,001
Total assets.....	\$24,857	\$34,577	\$54,433	\$5,001
Liabilities				
Vouchers payable.....	\$3,408	\$2,497	\$3,572	\$2,333
Payroll.....	1,502		1,502	
Due to other govern- mental agencies.....	19,947	18,720	35,999	2,668
Total liabilities.....	\$24,857	\$21,217	\$41,073	\$5,001

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, 1992 and 1991

	1992	1991
Assets		
Cash.....	\$15,225	\$39,575
Accounts receivable.....	7,808	1,936
Total assets.....	\$23,033	\$41,511
 Liabilities		
Vouchers payable.....	\$1,728	\$8,653
Due to other governmental agencies.....	21,305	32,858
Total liabilities.....	\$23,033	\$41,511

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, 1992

	Balance Oct. 1, 1991	Additions	Deletions	Balance Sept. 30, 1992
Assets				
Cash.....	\$39,575	\$154,242	\$178,592	\$15,225
Accounts receivable.....	1,936	9,744	3,872	7,808
Total assets.....	\$41,511	\$163,986	\$182,464	\$23,033
Liabilities				
Vouchers payable.....	\$8,653	\$1,728	\$8,653	\$1,728
Due to other govern- mental agencies.....	32,858	67,162	78,715	21,305
Total liabilities.....	\$41,511	\$68,890	\$87,368	\$23,033

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, 1992 and 1991**

	1992	1991
Assets		
Cash.....	\$73,144	\$73,332
Accounts receivable.....		3,750
Total assets.....	\$73,144	\$77,082
 Liabilities		
Vouchers payable.....		\$26
Due to other funds.....	\$73,144	
Due to other governmental agencies.....		77,056
Total liabilities.....	\$73,144	\$77,082

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, 1992

	Balance Oct. 1, 1991	Additions	Deletions	Balance Sept. 30, 1992
Assets				
Cash.....	\$73,332		\$188	\$73,144
Accounts receivable.....	3,750		3,750	
Total assets.....	\$77,082		\$3,938	\$73,144
Liabilities				
Vouchers payable.....	\$26	\$562	\$588	
Due to other govern- mental agencies.....	77,056	531	4,443	\$73,144
Total liabilities.....	\$77,082	\$1,093	\$5,031	\$73,144

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, 1992

(With comparative totals for September 30, 1991)

	Tax Assessor Collector	County Clerk	Sheriff's Department & Justices of the Peace	District Clerk	Totals Year Ended	
					1992	1991
Assets						
Cash.....	\$2,125,810	\$536,760	\$732,778	\$1,702,810	\$5,098,158	\$4,501,445
Investments.....		566,995			566,995	277,571
Accounts receivable.....	25,955	28,952	352,471	4,112	411,490	185,526
Due from other funds.....						
Due from other governmental agencies.....		27,065	603,213	19,826	650,104	668,687
Total Assets.....	\$2,151,765	\$1,159,772	\$1,688,462	\$1,726,748	\$6,726,747	\$5,633,229
Liabilities						
Due to other units.....	\$2,918	\$831,709	\$414,004	\$1,639,865	\$2,888,496	\$1,472,835
Due to other governmental agencies.....	1,703,195	9,423	523	53,117	1,766,258	207,108
Deferred revenue.....	445,652	318,640	1,273,935	33,766	2,071,993	3,953,286
Total liabilities.....	\$2,151,765	\$1,159,772	\$1,688,462	\$1,726,748	\$6,726,747	\$5,633,229

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, 1992 and 1991**

	1992	1991
Assets		
Cash.....	\$2,125,810	\$2,196,268
Accounts receivable.....	25,955	7,043
Due from other governmental agencies.....		217
Total assets.....	\$2,151,765	\$2,203,528
Liabilities		
Due to other units.....	\$2,918	\$322
Due to other governmental agencies.....	1,703,195	197,274
Deferred revenue.....	445,652	2,005,932
Total liabilities.....	\$2,151,765	\$2,203,528

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, 1992

	Balance Oct. 1, 1991	Additions	Deletions	Balance Sept. 30, 1992
Assets				
Cash.....	\$2,196,268	\$122,745,225	\$122,815,683	\$2,125,810
Accounts receivable.....	7,043	169,641	150,729	25,955
Due from other governmental agencies.....	217	1,023	1,240	
Total assets.....	\$2,203,528	\$122,915,889	\$122,967,652	\$2,151,765
Liabilities				
Due to other units.....	\$322	\$14,672	\$12,076	\$2,918
Due to other govern- mental agencies.....	197,274	27,060,493	25,554,572	1,703,195
Deferred revenue.....	2,005,932	66,196,715	67,756,995	445,652
Total liabilities.....	\$2,203,528	\$93,271,880	\$93,323,643	\$2,151,765

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, 1992 and 1991**

	1992	1991
Assets		
Cash.....	\$536,760	\$479,485
Investments.....	566,995	277,571
Accounts receivable.....	28,952	21,578
Due from other governmental agencies.....	27,065	
Total Assets	\$1,159,772	\$778,634
Liabilities		
Due to other units.....	\$831,709	\$248,305
Due to other governmental agencies.....	9,423	8,902
Deferred revenue.....	318,640	521,427
Total liabilities	\$1,159,772	\$778,634

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, 1992

	Balance Oct. 1, 1991	Additions	Deletions	Balance Sept. 30, 1992
Assets				
Cash.....	\$479,485	\$3,814,884	\$3,757,609	\$536,760
Investments.....	277,571	392,425	103,001	566,995
Accounts receivable.....	21,578	93,423	86,049	28,952
Due from other governmental agencies.....		93,102	66,037	27,065
Total assets.....	\$778,634	\$4,393,834	\$4,012,696	\$1,159,772
Liabilities				
Due to other units.....	\$248,305	\$1,083,376	\$499,972	\$831,709
Due to other govern- mental agencies.....	8,902	5,474	4,953	9,423
Deferred revenue.....	521,427	746,408	949,195	318,640
Total liabilities.....	\$778,634	\$1,835,258	\$1,454,120	\$1,159,772

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, 1992 and 1991

	1992	1991
Assets		
Cash.....	\$732,778	\$693,911
Accounts receivable.....	352,471	156,295
Due from other governmental agencies.....	603,213	668,470
Total assets.....	\$1,688,462	\$1,518,676
Liabilities		
Due to other units.....	\$414,004	\$416,777
Due to other governmental agencies.....	523	932
Deferred revenue.....	1,273,935	1,100,967
Total liabilities.....	\$1,688,462	\$1,518,676

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, 1992

	Balance Oct. 1, 1991	Additions	Deletions	Balance Sept. 30, 1992
Assets				
Cash.....	\$693,911	\$6,060,251	\$6,021,384	\$732,778
Accounts receivable.....	156,295	628,293	432,117	352,471
Due from other governmental agencies.....	668,470	4,069,394	4,134,651	603,213
Total assets.....	\$1,518,676	\$10,757,938	\$10,588,152	\$1,688,462
Liabilities				
Due to other units.....	\$416,777	\$2,821,678	\$2,824,451	\$414,004
Due to other govern- mental agencies.....	932	4,790	5,199	523
Deferred revenue.....	1,100,967	3,753,882	3,580,914	1,273,935
Total liabilities.....	\$1,518,676	\$6,580,350	\$6,410,564	\$1,688,462

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, 1992 and 1991**

	1992	1991
Assets		
Cash.....	\$1,702,810	\$1,131,781
Accounts receivable.....	4,112	610
Due from other governmental agencies.....	19,826	
Total assets	\$1,726,748	\$1,132,391
Liabilities		
Due to other units.....	\$1,639,865	\$807,431
Due to other governmental agencies.....	53,117	
Deferred revenue.....	33,766	324,960
Total liabilities	\$1,726,748	\$1,132,391

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, 1992

	Balance Oct. 1, 1991	Additions	Deletions	Balance Sept. 30, 1992
Assets				
Cash.....	\$1,131,781	\$12,565,821	\$11,994,792	\$1,702,810
Accounts receivable.....	610	56,459	52,957	4,112
Due from other governmental agencies.....		185,369	165,543	19,826
Total assets.....	\$1,132,391	\$12,807,649	\$12,213,292	\$1,726,748
Liabilities				
Due to other units.....	\$807,431	\$1,855,558	\$1,023,124	\$1,639,865
Due to other govern- mental agencies.....		60,004	6,887	53,117
Deferred revenue.....	324,960	253,526	544,720	33,766
Total liabilities.....	\$1,132,391	\$2,169,088	\$1,574,731	\$1,726,748

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, 1992 and 1991

	1992	1991
Assets		
Cash.....	\$3,813	\$1,385
Accounts receivable.....	8	4
Total assets.....	\$3,821	\$1,389
Liabilities		
Vouchers payable.....		\$1,500
Due to other governmental agencies.....	\$3,821	(111)
Total liabilities.....	\$3,821	\$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, 1992

	Balance Oct. 1, 1991	Additions	Deletions	Balance Sept. 30, 1992
Assets				
Cash.....	\$1,385	\$3,928	\$1,500	\$3,813
Accounts receivable.....	4	7	3	8
Total assets.....	\$1,389	\$3,935	\$1,503	\$3,821
Liabilities				
Vouchers payable.....	\$1,500		\$1,500	
Due to other govern- mental agencies.....	(111)	\$3,932		\$3,821
Total liabilities.....	\$1,389	\$3,932	\$1,500	\$3,821

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, 1992 and 1991

	1992	1991
Assets		
Cash.....	\$25,109	\$17,115
Accounts receivable.....	2,966	5,971
Total assets.....	\$28,075	\$23,086
Liabilities		
Vouchers payable.....	\$104	\$1,770
Due to other governmental agencies.....	27,971	21,316
Total liabilities.....	\$28,075	\$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, 1992

	Balance Oct. 1, 1991	Additions	Deletions	Balance Sept. 30, 1992
Assets				
Cash.....	\$17,115	\$79,430	\$71,436	\$25,109
Accounts receivable.....	5,971	2,966	5,971	2,966
Total assets.....	\$23,086	\$82,396	\$77,407	\$28,075
Liabilities				
Vouchers payable.....	\$1,770	\$104	\$1,770	\$104
Due to other govern- mental agencies.....	21,316	6,655		27,971
Total liabilities.....	\$23,086	\$6,759	\$1,770	\$28,075

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, 1992 and 1991

	1992	1991
Assets		
Cash.....	\$11,735	\$1,540
Accounts receivable.....	8,635	26,570
Total assets.....	\$20,370	\$28,110
Liabilities		
Vouchers payable.....	\$8,288	\$12,901
Due to other governmental agencies.....	12,082	15,209
Total liabilities.....	\$20,370	\$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, 1992

	Balance Oct. 1, 1991	Additions	Deletions	Balance Sept. 30, 1992
Assets				
Cash.....	\$1,540	\$444,706	\$434,511	\$11,735
Accounts receivable.....	26,570	8,635	26,570	8,635
Total assets.....	\$28,110	\$453,341	\$461,081	\$20,370
Liabilities				
Vouchers payable.....	\$12,901	\$8,288	\$12,901	\$8,288
Due to other govern- mental agencies.....	15,209	427,271	430,398	12,082
Total liabilities.....	\$28,110	\$435,559	\$443,299	\$20,370

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, 1992 and 1991**

	1992	1991
Assets		
Cash.....	\$69,407	\$28,709
Accounts receivable.....	33	12
Total assets.....	\$69,440	\$28,721
 Liabilities		
Vouchers payable.....		
Due to other governmental agencies.....	\$69,440	\$28,721
Total liabilities.....	\$69,440	\$28,721

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, 1992

	Balance Oct. 1, 1991	Additions	Deletions	Balance Sept. 30, 1992
Assets				
Cash.....	\$28,709	\$40,925	\$227	\$69,407
Accounts receivable.....	12	33	12	33
Total assets.....	\$28,721	\$40,958	\$239	\$69,440
Liabilities				
Vouchers payable.....		\$214	\$214	
Due to other govern- mental agencies.....	\$28,721	40,719		\$69,440
Total liabilities.....	\$28,721	\$40,933	\$214	\$69,440

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

County of El Paso, Texas
High Intensity Drug Trafficking Area Imprest Fund
Comparative Balance Sheets
September 30, 1992 and 1991

	1992	1991
Assets		
Cash.....	\$6,070	
Total assets	\$6,070	
Liabilities		
Vouchers payable.....	\$6,000	
Due to other governmental agencies.....	70	
Total liabilities	\$6,070	

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

County of El Paso, Texas
High Intensity Drug Trafficking Area Imprest Fund
Statement of Changes in Assets and Liabilities
For the fiscal year ended September 30, 1992

	Balance Oct. 1, 1991	Additions	Deletions	Balance Sept. 30, 1992
Assets				
Cash.....		\$16,070	\$10,000	\$6,070
Total assets.....		\$16,070	\$10,000	\$6,070
Liabilities				
Vouchers payable.....		\$6,000		\$6,000
Due to other govern- mental agencies.....		4,070	\$4,000	70
Total liabilities.....		\$10,070	\$4,000	\$6,070

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

County of El Paso, Texas
Texas Juvenile Probation Commission Community Corrections
Comparative Balance Sheets
September 30, 1992 and 1991

	1992	1991
Assets		
Cash.....	\$82,973	
Total assets.....	\$82,973	
Liabilities		
Vouchers payable.....	\$12	
Due to other governmental agencies.....	82,961	
Total liabilities.....	\$82,973	

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

County of El Paso, Texas
Texas Juvenile Probation Commission Community Corrections
Statement of Changes in Assets and Liabilities
For the fiscal year ended September 30, 1992

	Balance Oct. 1, 1991	Additions	Deletions	Balance Sept. 30, 1992
Assets				
Cash.....		\$82,973		\$82,973
Total assets.....		\$82,973		\$82,973
Liabilities				
Vouchers payable.....		\$12		\$12
Due to other govern- mental agencies.....		82,961		82,961
Total liabilities.....		\$82,973		\$82,973

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

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GENERAL FIXED ASSETS ACCOUNT GROUP

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

County of El Paso, Texas
Comparative Schedules of General Fixed Assets
By Source
September 30, 1992 and 1991

	1992	1991
General fixed assets:		
Land.....	\$5,407,908	\$5,407,908
Buildings.....	52,690,439	56,000,354
Improvements other than buildings.....	3,590,149	3,384,818
Machinery and equipment.....	15,961,614	13,529,925
Construction in progress.....	48,500,066	44,395,434
Total general fixed assets.....	\$126,150,176	\$122,718,439
 Investment in general fixed assets by source:		
General fund.....	\$15,654,901	\$13,211,529
Special revenue funds.....	3,896,862	3,689,513
Capital projects funds.....	106,598,413	105,817,397
Total investment in general fixed assets.....	\$126,150,176	\$122,718,439

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, 1992

Function and Activity	Land	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Construction in Progress	Total
General government:						
County judge.....				\$115,994		\$115,994
County auditor and treasurer.....				277,148		277,148
County purchasing agent.....				505,340		505,340
County personnel.....				62,597		62,597
County clerk.....				887,294		887,294
County commissioners.....				134,407		134,407
Bail bond administration.....				10,132		10,132
District clerk.....				327,988		327,988
Data processing.....				2,057,002		2,057,002
County elections.....				619,825		619,825
County attorney.....				387,509		387,509
District attorney.....				591,873		591,873
County courthouse and archives:						
County courthouse.....	\$2,731,786	\$7,899,277		71,218		10,702,281
County archives.....		6,880,913				6,880,913
Equestrian center.....	2,592,480					2,592,480
El Paso county dispute resolution center.....				15,618		15,618
El Paso bar association.....				32,254		32,254
County cafeteria (Marriott).....				112,583		112,583
Courthouse furnishings.....				218,382		218,382
County communications.....				431,359		431,359
County tax assessor-collector.....				261,452		261,452
Records management.....				559,572		559,572
Total general government.....	\$5,324,266	14,780,190		7,679,547		27,784,003
Administration of justice:						
District courts administration.....				114,487		114,487
34th district court.....				133,480		133,480
41st district court.....				78,486		78,486
65th district court.....				80,915		80,915
120th district court.....				77,269		77,269
168th district court.....				79,771		79,771
171st district court.....				79,155		79,155
205th district court.....				98,670		98,670
210th district court.....				61,743		61,743
243rd district court.....				68,683		68,683
327th district court.....				86,121		86,121
346th district court.....				79,447		79,447
County law library.....				178,468		178,468
Court masters.....				147,441		147,441
Criminal law magistrate court.....				33,575		33,575
County courts administration.....				35,696		35,696
County court—at—law no. 1.....				81,859		81,859
County court—at—law no. 2.....				85,265		85,265
County court—at—law no. 3.....				83,353		83,353
County court—at—law no. 4.....				74,054		74,054
County court—at—law no. 5.....				76,972		76,972
Criminal justice information system administration.....				40,605		40,605
Public defender administration.....				125,754		125,754
Justice of the peace no. 1.....				15,031		15,031
Justice of the peace no. 2.....				6,636		6,636
Justice of the peace no. 3.....				\$47,754		\$47,754

County of El Paso, Texas
 Schedule of General Fixed Assets - By Function and Activity
 September 30, 1992

Function and Activity	Land	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Construction in Progress	Total
Administration of justice - Continued						
Justice of the peace no. 4.....				\$22,915		\$22,915
Justice of the peace no. 5.....				21,830		21,830
Justice of the peace no. 6.....				48,614		48,614
Justice of the peace no. 7.....				33,035		33,035
Court of civil appeals.....				150,564		150,564
Detoxification center.....				272,933		272,933
Total administration of justice.....				2,620,581		2,620,581
Public safety:						
County sheriff and jail.....		\$31,014,564		1,891,775		32,906,339
Adult probation.....				200,834		200,834
Juvenile detention/probation.....		6,895,685	\$13,701	415,468		7,324,854
Narcotics detection & apprehension.....				136,662		136,662
Total public safety.....		37,910,249	13,701	2,644,739		40,568,689
Health and welfare:						
General assistance.....				8,150		8,150
Medical examiner.....				104,969		104,969
Nutrition.....				320,414		320,414
Veterans' assistance.....				3,991		3,991
Lower valley health clinic.....	\$83,642					83,642
Total health and welfare.....	83,642			437,524		521,166
Resource development:						
Agricultural co-op extension.....				41,909		41,909
Tourist and convention center.....				135,543		135,543
Economic & community development.....				5,315		5,315
Total resource development.....				182,767		182,767
Culture and recreation:						
Ascarate park/golf course.....				647,680		647,680
Coliseum.....			1,299,125	380,873		1,679,998
County library.....				36,410		36,410
Total culture and recreation.....			1,299,125	1,064,963		2,364,088
Road and bridges.....			2,277,323	1,331,493		3,608,816
Construction in progress:						
Construction in progress Courthouse.....					\$42,079,499	42,079,499
Construction in progress Equestrian.....					469,305	469,305
Construction in progress Lower Valley Health Clinic.....					182,002	182,002
Construction in progress Morgue.....					2,228,815	2,228,815
Construction in progress Ascarate Park Substation.....					104,909	104,909
Construction in progress Aquatic Center.....					3,435,536	3,435,536
Total Construction in progress.....					48,500,066	48,500,066
Total general fixed assets.....	\$5,407,908	\$52,690,439	\$3,590,149	\$15,961,614	\$48,500,066	\$126,150,176

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, 1992

Function and activity	General Fixed Assets			General Fixed Assets
	October 1, 1991	Additions	Deductions	September 30, 1992
General government:				
County judge.....	\$39,192	\$105,179	\$28,377	\$115,994
County auditor and treasurer.....	115,307	167,371	5,530	277,148
County purchasing agent.....	257,359	267,092	19,111	505,340
County personnel.....	27,289	44,246	8,938	62,597
County clerk.....	83,206	856,575	52,487	887,294
County commissioners.....	22,510	127,074	15,177	134,407
Bail bond administration.....	2,685	8,297	850	10,132
District clerk.....	81,515	283,454	36,981	327,988
Data processing.....	2,434,589	517,404	894,991	2,057,002
County elections.....	48,783	610,634	39,592	619,825
County attorney.....	65,138	350,209	27,838	387,509
District attorney.....	82,959	514,593	5,679	591,873
County courthouse and archives:				
County courthouse.....	16,477,047	41,574	5,816,340	10,702,281
County archives.....	6,846,502	34,411		6,880,913
Equestrian center.....	2,592,480			2,592,480
El Paso county dispute resolution center.....		15,618		15,618
El Paso bar association.....		32,254		32,254
County cafeteria (Marriott).....		112,583		112,583
Courthouse furnishings.....	2,561,319		2,342,937	218,382
County communications.....	22,257	429,079	19,977	431,359
County tax assessor - collector.....	139,345	131,211	9,104	261,452
Records management.....	331,241	233,166	4,835	559,572
Total general government.....	32,230,723	4,882,024	9,328,744	27,784,003
Administration of justice:				
District courts administration.....	19,934	95,992	1,439	114,487
34th district court.....	18,006	115,474		133,480
41st district court.....	9,354	71,484	2,352	78,486
65th district court.....	13,014	68,880	979	80,915
120th district court.....	14,518	70,204	7,453	77,269
168th district court.....	9,434	73,782	3,445	79,771
171st district court.....	9,532	72,487	2,864	79,155
205th district court.....	6,353	92,702	385	98,670
210th district court.....	3,815	58,955	1,027	61,743
243rd district court.....	7,983	64,835	4,135	68,683
327th district court.....	6,724	81,070	1,673	86,121
346th district court.....	16,224	67,607	4,384	79,447
County law library.....	16,278	162,564	374	178,468
Court masters.....	21,290	126,975	824	147,441
Criminal law magistrate court.....	3,098	30,477		33,575
County courts administration.....	8,143	27,553		35,696
County court - at-law no. 1.....	14,488	72,540	5,169	81,859
County court - at-law no. 2.....	7,195	79,106	1,036	85,265
County court - at-law no. 3.....	9,435	76,812	2,894	83,353
County court - at-law no. 4.....	17,779	61,546	5,271	74,054
County court - at-law no. 5.....	7,672	72,810	3,510	76,972
Criminal justice information system administration.....				
	15,561	25,418	374	40,605
Public defender administration.....	19,003	107,176	425	125,754
Justice of the peace no. 1.....	20,023	1,525	\$6,517	15,031
Justice of the peace no. 2.....	\$2,744	\$3,892		\$6,636

County of El Paso, Texas
Schedule of Changes in General Fixed Assets--By Function and Activity
For the fiscal year ended September 30, 1992

Function and activity	General Fixed Assets			General Fixed Assets
	October 1, 1991	Additions	Deductions	September 30, 1992
Administration of justice - Continued				
Justice of the peace no. 3.....	\$7,444	\$40,310		\$47,754
Justice of the peace no. 4.....	11,885	12,974	\$1,944	22,915
Justice of the peace no. 5.....	14,759	7,528	457	21,830
Justice of the peace no. 6.....	37,550	11,064		48,614
Justice of the peace no. 7.....	22,824	16,053	5,842	33,035
Court of civil appeals.....	43,147	149,137	41,720	150,564
Detoxification center.....	95,316	209,373	31,756	272,933
Total administration of justice.....	530,525	2,228,305	138,249	2,620,581
Public safety:				
County sheriff and jail.....	32,713,758	342,854	150,273	32,906,339
Adult probation.....	35,992	165,878	1,036	200,834
Juvenile detention/probation.....	6,663,616	700,908	39,670	7,324,854
Narcotic detection & apprehension.....	111,976	25,041	355	136,662
Total public safety.....	39,525,342	1,234,681	191,334	40,568,689
Health and welfare:				
General assistance.....	4,162	4,647	659	8,150
Medical examiner.....	100,261	4,708		104,969
Nutrition.....	318,396	2,018		320,414
Veteran's assistance.....	3,126	865		3,991
Lower Valley Health Clinic.....	83,642			83,642
Total health and welfare.....	509,587	12,238	659	521,166
Resource development:				
Agricultural co-op extension.....	39,818	2,091		41,909
Tourist and convention center.....	126,359	9,184		135,543
Economic & community dev.....	5,315			5,315
Total resource development.....	171,492	11,275		182,767
Culture and recreation:				
Ascarate park/golf course.....	637,255	21,023	10,598	647,680
Coliseum.....	1,230,476	453,677	4,155	1,679,998
County library.....	21,817	33,864	19,271	36,410
Total culture and recreation.....	1,889,548	508,564	34,024	2,364,088
Roads & bridges.....	3,465,788	144,682	1,654	3,608,816
Construction in progress.....	44,395,434	4,499,839	395,207	48,500,066
Total general fixed assets.....	\$122,718,439	\$13,521,608	\$10,089,871	\$126,150,176

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

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STATISTICAL SECTION

Table 1

County of El Paso, Texas
General Governmental Expenditures by Function (1)
Last Ten Fiscal Years
(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
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	11,974	1,808	2,325	3,755	1,330	7,436	25,406	106,740
1992	19,990	10,904	24,556	10,937	2,536	3,698	3,390	1,515	12,678	7,418	97,623

(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 Permits		Inter- governmental	Charges for Services	Fines	Interest	Miscellaneous	Total
	Taxes							
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	3,544	2,122	72,390
1992	49,416	199	10,472	19,270	2,040	1,897	3,056	86,350

(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
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
1992	29,853	17,137	1,442	135	-	-	849	49,416

Table 3

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
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
1992	30,548	28,623	93.70	1,230	29,853	97.72	4,046	13.24

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 Total Estimated Actual Value
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Real Property	Assessed Value	Estimated Actual Value	
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
1992	12,321,608	12,321,608	2,085,090	2,085,090	1,601,185	12,805,513	14,406,698	88.89

Table 5

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

Name of Government	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992
Anthony Ind. School District	\$.78000	\$.81000	\$.96500	\$.86840	\$.92450	\$.73800	\$.86500	\$1.04000	\$.33000	\$.33000
Canutillo Ind. School District	.94000	.94000	.64880	.64680	.72670	.72256	.83300	1.01250	.41400	.49400
City of Anthony	.31000	.31000	.28000	.19992	.24161	.23796	.21005	.23664	.23590	.24089
City of El Paso	.53120	.53120	.45224	.45948	.49533	.49542	.51616	.56024	.60746	.60746
City of Horizon								.12547	.12547	.14955
City of Socorro					.33000	.33000	.33000	.28000	.29811	.29811
Clint Ind. School District	1.08000	1.38000	1.32000	1.29000	1.26000	1.29000	1.63000	1.70000	.61200	.52640
County of El Paso	.23098	.23098	.20823	.22610	.22610	.22610	.19610	.18669	.25356	.26038
El Paso Community College	.05493	.06473	.05756	.06746	.06731	.09833	.09375	.09696	.09894	.09961
El Paso County Education District									.83600	.93600
EPCO Rural Fire Prev. Dist. No. 1	.03000	.03000	.03000	.02999	.03000	.03000	.02967	.03000	.03000	.03000
EPCO Rural Fire Prev. Dist. No. 2					.30000	.03000	.03000	.03000	.03000	.03000
EPCO Tornillo Water Improvement Dist.						1.00000	.09720	.08415	.08690	.08785
EPCO Water Authority (Horizon)	.53000	.53000	.58000	.58000	.53250	.50000	.49500	.50000	.45523	.45523
El Paso Ind. School District	.75770	.77410	.67820	.45948	.73493	.77309	1.00390	1.00390	.36451	.36451
Fabens Ind. School District	1.07000	1.07000	.93000	.99500	1.15000	1.15000	1.15000	1.15000	.35400	.25400
Hacienda Del Norte Water Imp. Dist.	.34000	.33990	.20865	.19745	.19386	.19828	.14848	.14583	.14437	.14431
Homestead Municipal Util. Dist. (2)								1.32635	1.32635	1.06868
Homestead Municipal Util. Dist. No. 1 (2)				1.51000	1.17396	1.18612	1.32635			
Homestead Municipal Util. Dist. No. 2 (2)						.50000	1.50000			
Lower Valley Water Authority					.12000	.12000	.12000	.12000	.12000	.12000
R. E. Thomason General Hospital	.16186	.16186	.14360	.14448	.14920	.18701	.18804	.28230	.21468	.20532
San Elizario Ind. School District	1.93000	1.90000	1.28000	1.29600	1.27469	1.01848	.98263	1.67148	1.00941	.82755
Socorro Ind. School District	1.14000	1.03000	.75030	.75030	1.04258	1.03000	1.19960	1.38680	.51736	.55000
Tornillo Ind. School District	1.38500	1.30000	1.09000	1.05388	1.05070	1.06583	1.05936	1.49000	.50456	.52462
Town of Clint	.16170	.15700	.12456	.24453	.24430	.24430	.24430	.23962	.24497	.23731
Westway Water Imp. District	1.10000	1.10000	.64000	.61517	.62134	.56000	.81748	1.04398	1.01852	.75823
Ysleta Ind. School District	.87060	.87060	.76959	.76902	.80207	.80207	1.00022	.99784	.42000	.46248

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

(2) The Homestead Municipal Utility District No. 1 and the Homestead Municipal Utility District No. 2 were consolidated into the Homestead Municipal Utility District in January 1990.

Table 6

County of El Paso, Texas
Principal Taxpayers
September 30, 1992
(Unaudited)
(amounts expressed in thousands)

Taxpayer	Type of Business	1992 Assessed Valuation	Percentage of Total Assessed Valuation
Southwestern Bell Telephone	Telephone communications	\$ 157,875	1.23%
Phelps-Dodge Refining Corp.	Copper refinery	145,220	1.13
El Paso Electric Company	Electric utility	133,096	1.04
Baxter Healthcare Corp.	Medical equipment and supplies	118,230	0.92
Chevron U.S.A., Inc.	Oil refinery	94,158	0.74
El Paso Natural Gas Company	Natural gas pipeline supplier	83,835	0.65
El Paso Refinery, Inc.	Oil refinery	67,928	0.53
ASARCO, Inc.	Smelting and refining	64,411	0.50
Celina Development Company	Real estate development	49,339	0.39
Southern Union Gas Company	Natural gas utility	39,552	0.31
Totals		<u>\$ 953,644</u>	<u>7.44%</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
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	41,557,849	9,103,295			54,243,482
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
1992	41,268,639	60,479,643	15,941,230	15,038,869	2,018,201	134,746,582
1993	9,227,799	61,122,599	16,169,951	9,416,550	1,939,240	97,876,139

Annual Operating Budget Totals
Last Ten Fiscal Years (Unaudited)

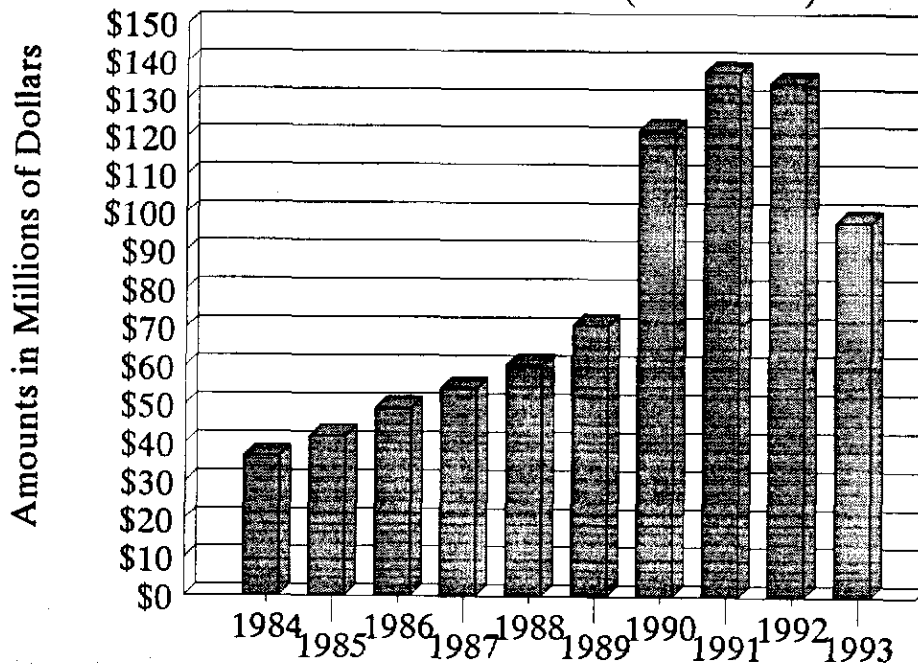


Table 8

County of El Paso, Texas
Computation of Legal Debt Margin
September 30, 1992
(Unaudited)
(amounts expressed in thousands)

Assessed Valuation:	
Assessed Value of Real Property	\$10,720,423
Assessed Value of Personal Property	<u>2,085,090</u>
Total Assessed Value	<u><u>\$12,805,513</u></u>
Legal debt margin:	
Debt limitation – 5% of Total Assessed Value	\$ 640,276
Debt Applicable to Limitation:	
Total bonded debt	\$83,208
Less: Amount available for repayment of general obligation bonds	2,021
Revenue bonds	<u>7,745</u>
Total debt applicable to limitation	<u>73,442</u>
Legal debt margin	<u><u>\$ 566,834</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)(3)	Less Debt Service Fund(1)(4)	Debt Payable from Enterprise Revenues(1)	Net Bonded Debt(1)	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt Per Capita
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	77,750	2,493	\$8,100	67,157	0.59	112.87
1990	607	11,909,219	76,135	1,754	8,100	66,281	0.56	109.19
1991	604	12,047,176	85,280	1,558	7,930	75,792	0.63	125.48
1992	621	12,805,513	83,208	2,021	7,745	73,442	0.57	118.26

(1) Amounts expressed in thousands.

(2) Source: El Paso Chamber of Commerce.

(3) From 1989 amounts include revenue bonds.

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

Table 10

County of El Paso, Texas
Ratio of Annual Debt Service Expenditures
For General Obligation Bonded Debt
To Total General Governmental Expenditures
Last Ten Fiscal Years
(Unaudited)
(amounts expressed in thousands)

Fiscal Year	Principal	Interest Plus Agent and Noncommitant Fees	Total Debt Service	Total General Government Expenditures (1)	Ratio of Debt Service to General Government Expenditures
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	106,740	6.97
1992	3,345	6,451	9,796	97,623	10.03

(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, 1992
(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	\$ 83,208	100%	\$ 83,208
Overlapping:			
Anthony Independent School District	2,232	100	2,232
Canutillo Independent School District	20,173	100	20,173
City of Anthony	546	100	546
City of El Paso	131,655	100	131,655
City of Socorro	61	100	61
Clint Independent School District	1,156	100	1,156
El Paso Community College	16,575	100	16,575
El Paso County Water Authority (Horizon)	1,412	100	1,412
El Paso Independent School District	101,130	100	101,130
Fabens Independent School District	2,135	100	2,135
Homestead Municipal Utility District	2,000	100	2,000
R. E. Thomason General Hospital	54,175	100	54,175
San Elizario Independent School District	3,540	100	3,540
Socorro Independent School District	97,892	100	97,892
Tornillo Independent School District	2,095	100	2,095
Westway Water Improvement District	645	100	645
Ysleta Independent School District	81,514	100	81,514
TOTAL	\$602,144	100%	\$602,144

Table 12

**County of El Paso, Texas
Revenue Bond Coverage
County Parking Garage
Last Three Fiscal Years
(Unaudited)**

Fiscal Year (1)	Gross Revenues	Operating Expenses (2)	Net Revenue Available for Debt Service (3)	Debt Service Requirements (4)			Coverage
				Principal	Interest	Total	
1990	\$ 20,893	\$ 16,327	\$ 20,893		\$ 573,733	\$ 573,733	0.04
1991	177,763	124,101	177,763	\$ 170,000	529,600	699,600	0.25
1992	314,648	110,857	314,648	185,000	519,060	704,060	0.45

- (1) Construction of the County Parking Facility was completed and operations began in 1990. Prior to that time the County did not have an enterprise fund.
- (2) Operating expenses are not paid from revenues generated by the County Parking Facility. Funds are transferred in from the County General Fund to pay operating expenses.
- (3) The parking fees collected by the County Parking Facility are used to satisfy the debt service requirements.
- (4) The deficiency in revenues to meet the debt service requirements is covered through bond proceeds and through transfers from the Restricted Asset Reserve which is replenished through transfers from the County General Fund.

Table 13

**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
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
1992	0.25356	0.18289	0.07067

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

Table 14

**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)	
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	604,202	11,361	27.0	12.3	160,774	10.8
1992	621,000	11,755	27.0	12.3	163,185	10.7

SOURCES:

- (1) El Paso Chamber of Commerce.
- (2) Bureau of Business and Economic Research, University of Texas at El Paso.
- (3) Texas Department of Labor Reports.

Table 15

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	Units	Value(1)	Units	Value(1)	
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
1992	5,618,612	8,788,085	1,601,185	12,805,513	435	87,557	2,162	118,675	8,881,500

(1) Amounts expressed in thousands.

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

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

Table 16

**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
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	101.0	0.3	32.6	0.9
1990	35.5	31.0	114.5	4.5	37.7	11.9
1991	42.8	37.3	114.7	5.5	38.6	14.2

County of El Paso, Texas
Miscellaneous Statistics
September 30, 1992
(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 Condition

Altitudes in the County range from approximately 3,500 to 7,100 feet. The mean annual rainfall is 7.7 inches. Daytime high temperatures usually 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	604,202
1992	621,000

Employment

<u>Year</u>	<u>Work Force</u>	<u>Employed</u>	<u>Unemployment Rate</u>
1960	102,075	97,150	4.8%
1970	114,300	107,700	5.8%
1980	173,450	157,300	9.3%
1990	256,700	229,300	10.7%
1991	259,900	231,800	10.8%
1992	258,000	230,500	10.7%

Road & Highways

There are about 580 miles of roads in the County.

Employees

The County employs 2,045 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 - 17,100 students
 El Paso Community College
 enrollment - 18,000 students
 High schools - 23
 Middle schools - 29
 Intermediate and elementary schools - 102
 Private schools - 25 elementary and 6 high schools
 Business and vocational schools - 36

Medical
Facilities

Nine hospitals provide 1,936 beds.
 County ratios:
 Doctors to population, 1 to 670
 Dentists to population, 1 to 3,833
 Hospital beds to population, 1 to 321

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

Finance

Federal and state chartered banks - 10
 with 34 branch locations.
 Savings and loan associations - 5 with 10
 branch locations.
 Credit Unions - 23 with 32 branch locations

Retail Sales

	<u>1989</u>	<u>1990</u>	<u>1991</u>
	\$3,354,529,601	\$6,824,250,000	\$6,682,834,000

Cultural

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