



# **Comprehensive Annual Financial Report**

**For the Fiscal Year Ended September 30, 1994**

# **County of El Paso, Texas**

## **Comprehensive Annual Financial Report For the Fiscal Year Ended September 30, 1994**

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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

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

January 11, 1995

The Honorable District Judges, County Court at Law Judges, County Probate Judge,  
Commissioners Court Members and Citizens of the County of El Paso

Dear Honorable Judges, Commissioners Court Members and Citizens:

I am pleased to submit this Comprehensive Annual Financial Report (CAFR) of the County of El Paso, Texas (County) for the fiscal year ended September 30, 1994. This report is required to be compiled and submitted by the *Texas Local Government Code, § 114.025*. The information contained in this report is intended to provide a thorough and reliable review of the year's financial activities.

## Responsibility for the Financial Statements

This report was prepared in the County Auditor's Office. 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 way 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 a better perception of the County's financial undertakings have been included in this CAFR.

## The Report Structure

To facilitate the understanding of the County's financial affairs, this CAFR has been divided into three main sections as follows: (1) the introductory section, (2) the financial section, and (3) the statistical section. The introductory section, which is unaudited, 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 Elected and Appointed 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 includes selected unaudited financial, demographic and miscellaneous information about the County, usually presented on a multi-year basis.

## **Reporting Standards**

The financial statements in this report have been prepared in conformity with generally accepted accounting principles (GAAP) that have been promulgated for state and local governments. The Governmental Accounting Standards Board (GASB) is the authoritative standard-setting body for establishing governmental accounting and financial reporting principles. The County's more significant accounting policies are described in note 1 of the financial statements.

The County has a single audit each year pursuant to provisions in 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 Company, L.L.P., an independent certified public accounting firm. The County's single audit for the fiscal year ended September 30, 1994 disclosed no material weaknesses in the internal control structure.

## **Notes to the Financial Statements**

The notes in the financial section are considered to be essential to the fair presentation and adequate disclosure of this CAFR. The notes contain a Summary of Significant Accounting Policies of the County and other important and necessary disclosures about the County's financial condition. The notes are an integral part of the financial statements and should be considered accordingly.

## **The Financial Reporting Entity**

A basis for preparing this CAFR for the County was the identification of the financial 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 financial accountability of the County's governing body, Commissioners Court. The criteria used to determine financial accountability includes consideration of factors such as: (1) selection of the governing authority, (2) designation of management, (3) control of management, (4) ability to significantly influence operations, (5) financial interdependency, and (6) ability to direct the accountability of financial affairs.

This CAFR includes all departments, agencies, organizations, activities, functions, funds and account groups where the County exercises financial accountability. 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.

Blended component units, although legally separate entities, are, in substance, part of the primary government's operations and must be included as part of the primary government. The County does not have any such blended component units. To conform with other GASB rules, a discretely presented component unit must be reported in a separate column in the combined financial statements to emphasize that it is legally separate from the primary governmental entity and to

differentiate its financial position, results of operations and cash flows from those of the primary government. The El Paso County Hospital District (District) operating R. E. Thomason General Hospital is discretely included in this CAFR to comply with these reporting entity criteria. The District is included in this CAFR because the El Paso County Commissioners Court, the County's governing body, has the legal duty to exercise financial accountability over it by appointing its board members, approving its budget and setting its tax rate. Nonetheless, the District is a completely separate and dissimilar organization that is governed by a different set of statutory and constitutional laws. The District's inclusion in this report is in no way intended to represent that the District is a County Department or Agency. In addition, the District has a separate constitutional ad valorem property tax rate limitation, a separate operating budget, separate accounting records, the independent power of eminent domain, the individual right of ownership of real and personal property and the authority to select a Depository for its funds. The assets of the District are in no way available to the County and neither are the County's assets available to the District. Since the legal authorities and operational objectives of the District and the County are unquestionably different, separate disclosures are presented in the County's financial statements and in the notes to the financial statements. All accounting and budgeting records of the District are maintained by the District, audited by an independent accounting firm and reported on in much greater detail in their various *interim and annual financial reports*. Copies of any of the District's financial reports can be obtained from the District.

## Governmental Structure, Local Economic Condition and Outlook

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. The County was named in the early days for being a well-known pass through the Rocky Mountains. It 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. The County is a strategic crossroads for continental north-south and east-west traffic. Its population has been estimated by local officials to be 635,800. The County spans a geographic area of about 1,058 square miles. The population of the City of El Paso, the County seat, has been estimated by local officials to be 554,350. It is the largest City in the United States that borders Mexico. El Paso is the fourth largest City in the State, and the twenty-second largest City in the nation. Neighboring Ciudad Juarez in Mexico is

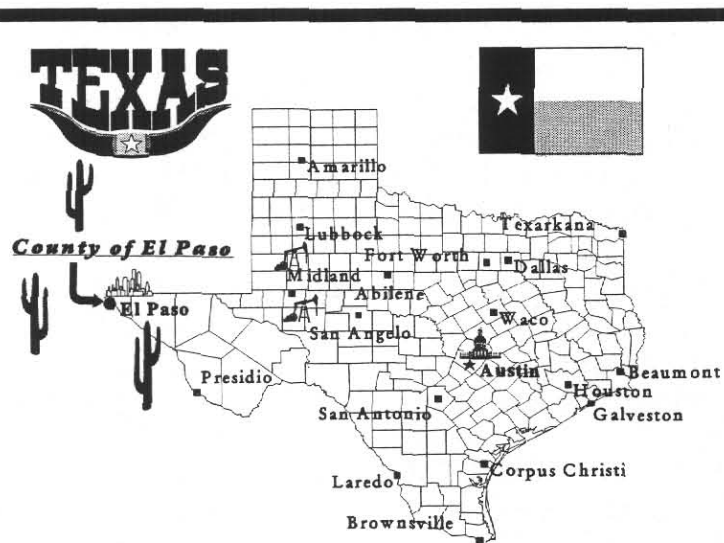


Figure 1



separated from El Paso County only by the Rio Grande River. According to an estimation of local officials, the population of Ciudad Juarez is 1,265,560. Figure 1 shows the County's location in relation to the rest of the State.

The County is a political subdivision that was created by the State. The five principal elected officials responsible for the administration of the County are the County Judge and four County Commissioners. The Commissioners Court, composed of these five elected officials, is the governing body of the County. This component of county government has executive powers expressly authorized by the State constitution and various statutes. Commissioners Court members must approve, among a myriad of other duties, the annual operating budgets, budgetary amendments, expenditures and levy 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 referred to as the County's chief executive officer. The County Judge is elected by the voters of the County at large for a four-year term. Each County Commissioner represents a precinct in the County. The County is divided into four precincts for the Commissioners. Each County Commissioner is elected to a four-year term by the voters in their precinct. The four County Commissioners' terms are staggered so that two terms expire every other year.

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 and five County Court at Law Judges. Responsibility for substantially all of the County's finances and accounting functions are duties of the County Auditor. Some major duties of the County Auditor include interim and annual financial reporting, overseeing payroll activities, managing internal auditing affairs, serving as the budget officer, directing the treasury operations, designing and prescribing accounting systems, financial planning, serving as the investment officer which includes regulating cash flow and investing idle cash, managing the payroll deduction aspects of the self-funded health, dental, and life insurance program and the retirement plan.

The County enjoys thorough diversification in its economy. The County's economy is sustained mainly 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 key sources of agricultural income. Also, apparel manufacturing is one of the leading industries in the area. Moreover, a significant 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 in the County.

This part of Texas ranks as one of the top growth areas in the southwestern region of the United States. The overall economic conditions and outlook for the County are, and we anticipate will continue to be very good, at least, through the remainder of this century. Supported by expanding trade with Mexico, the forecast for continuing economic growth is good. The County's

manufacturing, wholesale and retail trade, services and governmental sectors will provide the bulk of new employment.

One of the County's main economic advantages is the quality and experience of its labor force. This strength plays a major role in attracting new manufacturers to the County, thus creating opportunities for growth in the workforce. For one example, in 1993 the Wrangler Corporation opened a new clothing manufacturing plant and hired 368 workers with plans for an additional 100 jobs to be added over the next 10 years.

The County benefits from trade with Mexico, and gets some economic gains from the North American Free Trade Agreement (NAFTA). Mexico's easing of tariffs and import restrictions across a wide range of goods and services has increased the local cross-border commerce. Mexican federal authorities plan to spend about \$500 million for border infrastructure improvements. The implementation of NAFTA has enlarged the County's role as a trade gateway to Mexico.

Total personal income continues to climb upward in the County. Overall, the County's personal income should increase faster than the State's, increasing at an average annual rate of 8.4 percent to \$9.1 billion in 1994. Per capita income also should increase rapidly, but at only \$12,497 in 1994, it should remain about 30 percent less than the statewide average.

We do expect a few continuing adverse influences to the County's economy. The County's economy is and probably will continue to be somewhat sluggish because of the continuing locally high rate of unemployment. In comparison to the statewide unemployment rate of only 6.0 percent, El Paso had an unemployment rate of 9.0 percent in September 1994. According to a recent report from the Texas Employment Commission, El Paso had a total civilian labor force of 276,439; of which, 251,482 were employed and 24,957 were unemployed in September 1994.

## **Major Initiatives**

*For the Year.* Some major projects of the County, that may not be easy to recognize from reading the financial statements included in this CAFR, were either started, continued or accomplished during fiscal year 1994.

For example, the County's recent legislative efforts, at the state level, are proving to be successful. New fees for courthouse security and records management are benefiting the County. Also, it is believed that the constitutional amendment that authorized financing and construction of additional state prison facilities will prove to be the most beneficial to the County. This will eventually reduce the number of state "paper ready" prisoners incarcerated in the County's detention facility.

Recent shootings and vicious disturbances in courthouses in other counties was perhaps the primary motivating factor that influenced the members of Commissioners Court to instruct the sheriff to design and implement a courthouse security program that would ensure a reasonable level of safety for those who use the District Courts, County Courts at Law, Probate Court and Justice of the Peace Court in the main downtown courthouse building. The sheriff has recently completed this



assignment. The new fees and court costs recently approved by the legislature will generate a vital portion of the revenues that are needed to pay for this security program.

**For the Future.** Undoubtedly, the County will face many major and minor challenges associated with meeting the forever increasing demands for additional services and infrastructures for its rapidly growing population. In this connection, the commissioners court members will continue improving and increasing the number of roads and bridges. Also, buildings will be constructed, acquired or renovated, as necessary, to accommodate the needs for expanding services.

On March 17, 1992 the County issued \$3,100,000 of Certificates of Obligation for improving, renovating and equipping the County's main downtown detention facility. This lengthy project is still in progress but nearing completion. After completion, it is anticipated that the facility will pass the State's minimum requirements for certification. It is expected that this project will be completed in a few months.

So that the Sheriff will be able to discontinue the practice of sporadically releasing 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 the amount of \$35,000,000 to construct a new jail annex. This annex is being built on the east side of El Paso. It was originally anticipated that this major construction project would progress quickly and be finished around the middle of this year. There have been some unanticipated delays that will push the project's completion date back. The County's present jail overcrowding is mostly being caused by the State's inability to accept its own "paper ready" inmates.

The Commissioners Court members will assertively continue to evaluate and analyze ways to streamline the County by consolidating activities with other governmental entities and "downsizing", wherever possible, to achieve maximum cost effectiveness for the taxpayers. So far, interlocal governmental agreements have been the most popular method of consolidating activities with other governmental entities.

**Department Focus.** Each year the County makes a focal point of the functions and accomplishments of a particular department or agency. This year, the County Auditor's Office has been selected for this purpose.

The County Auditor's Office, when operating without any vacancies, utilizes 41 full-time employees and 4 part-time employees. This office primarily performs ancillary functions for the County. This office is responsible for the treasury, accounting, internal auditing, budgeting, payrolls, accounts payable, accounts receivable, debt services, cash management and investment functions. Every other Friday, one week in arrears, the payroll division pays a few more than 2000 employees. To maximize interest income safely, the County's investment policy and procedures were revised and improved during the fiscal year just ended.

The accounts payable and treasury divisions are in the process of upgrading mainframe software applications. These major software upgrades will significantly enhance departmental accounting procedures and financial reporting.

## Financial Information, Management and Control

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 assurance 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 required 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, 1994 provided no instances of material weaknesses in the internal control system or significant violations of applicable laws and regulations.

**Budgeting Controls and Procedures.** The County maintains budgetary controls. The goal of maintaining these budgetary controls is to insure compliance with legal provisions embodied in the annual budget that is approved by the County's governing body. Activities of the general fund, special revenue funds, and debt service funds are included in the annual appropriated budget. Also, project length 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 category within an individual fund. The County maintains an encumbrance accounting system as one method of accomplishing budgetary control. Effective budgetary control is achieved for grant funds by complying with relevant statutory provisions and grantors' requirements.

On October 7, 1993 the Commissioners Court adopted an operating budget for the twelve month period ending September 30, 1994 totaling \$98,468,003. This budget was increased by Commissioners Court by a net amount of \$13,713,132 during fiscal year 1994 with twenty-seven amendments. Most of these budget amendments were to: (1) adjust and provide for capital construction projects; or, (2) transfer appropriations that were determined by Commissioners Court to be in excess of current needs of some activities to other activities that were discovered to be inadequately funded. After Commissioners Court approval of these twenty-seven budget amendments, the operating budget totaled \$112,181,135. For comparative purposes, on October 5, 1994 the



Commissioners Court approved an annual operating budget amounting to \$108,329,992 for the fiscal year beginning October 1, 1994.

Pursuant to the *Texas Local Government Code, § 111.032*, the County Auditor serves as the budget officer and is responsible for preparing the County's annual operating budget. The County's budget 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.

Many public budget hearings are held by the Commissioners Court. As a rule, during one of the initial public hearings, representatives from each department or agency appear before the Commissioners Court to present and justify their requests. 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 overspending, 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. The County operates under a balanced budget requirement.

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 conditions 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 vertical bar graph in Figure 2 is

presented to display the latest ten year history of the County's annual operating budget totals.

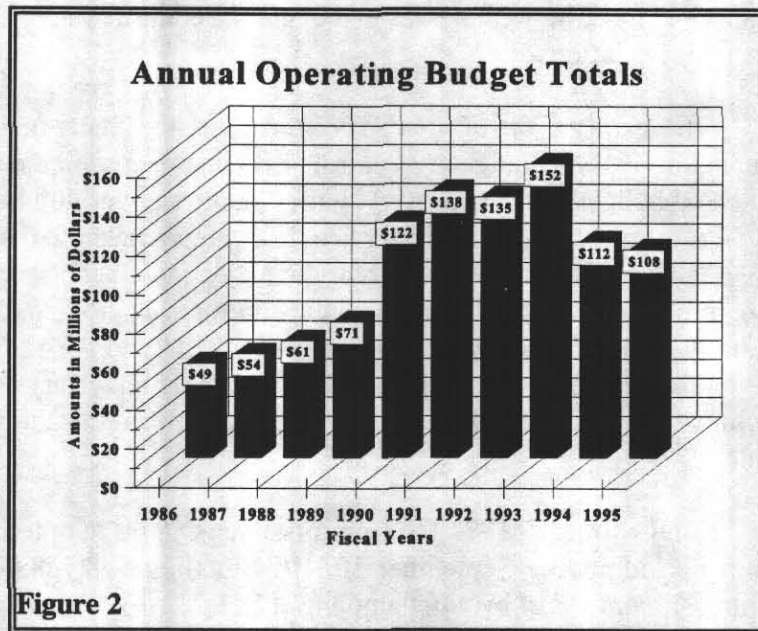


Figure 2

**General Government Functions and General Fund Balance.** 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 revenues and expenditure impacts.

The following table presents a summary, by sources, of the County's general fund, special revenue funds, debt service funds, capital projects funds and expendable trust fund revenues and operating transfers in for the fiscal year ended September 30, 1994 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 1993	Percent of Increase (Decrease)
Taxes	\$60,614,511	59.02%	\$6,506,581	12.03%
Licenses and Permits	\$197,531	0.19%	\$6,217	3.25%
Intergovernmental	\$10,980,432	10.69%	(\$1,129,727)	(9.33)%
Service Fees	\$20,390,333	19.85%	(\$489,693)	(2.35)%
Fines and Forfeitures	\$1,860,603	1.81%	(\$218,245)	(10.50)%
Interest	\$2,487,768	2.42%	\$150,217	6.43%
Miscellaneous	\$1,506,448	1.47%	\$15,268	1.02%
Operating transfers in	\$4,671,988	4.55%	\$488,729	11.68%
Totals	\$102,709,614	100.00%	\$5,329,347	5.47%

The total actual revenues and operating transfers in for fiscal year 1994 increased from the previous fiscal year by 5.5 percent. A great deal of the increase in the operating transfers in resulted from revenues that are statutorily required to be initially credited to the road and bridge fund and subsequently Commissioners Court may order the transfer of those revenues into the general fund.

The most significant revenue increase was in the taxes classification. Within the taxes classification, the general fund's actual fiscal year 1994 property taxes increased by 4.5 percent above the fiscal year 1993 property taxes. The property tax increase resulted from the property tax rate being increased from \$0.26038 per \$100 assessed valuation in 1993 to \$0.291586 per \$100 assessed valuation in 1994. Also, the sales and use tax revenues registered a large increase of \$1,464,057 or 7.9 percent. According to State legislation, after the first three years, the excess sales and use tax revenues must be used to defray debt service requirements. If there are no debt service requirements, then the excess sales and use tax revenues may be used for any legal purpose.

The Licenses and Permits revenues increased nominally by \$6,217 or 3.3 percent above the previous year. This modest increase is in line with the continued local population and economic growth. It is anticipated that this revenue source will continue to increase slightly during the current and subsequent years.



Intergovernmental revenues marked a pivotal decrease of \$1,420,854 or 11.7 percent. Much of this decrease was due to the provisions of a relatively new contract with the City of El Paso that transferred and converted a number of County employees to City employees. While the general fund's fiscal year 1994 intergovernmental revenues remained at about the same level as the previous year, the performance reward grant program's fiscal year 1994 revenues of \$262,595 were \$525,190 or 66.7 percent less than those in the previous year.

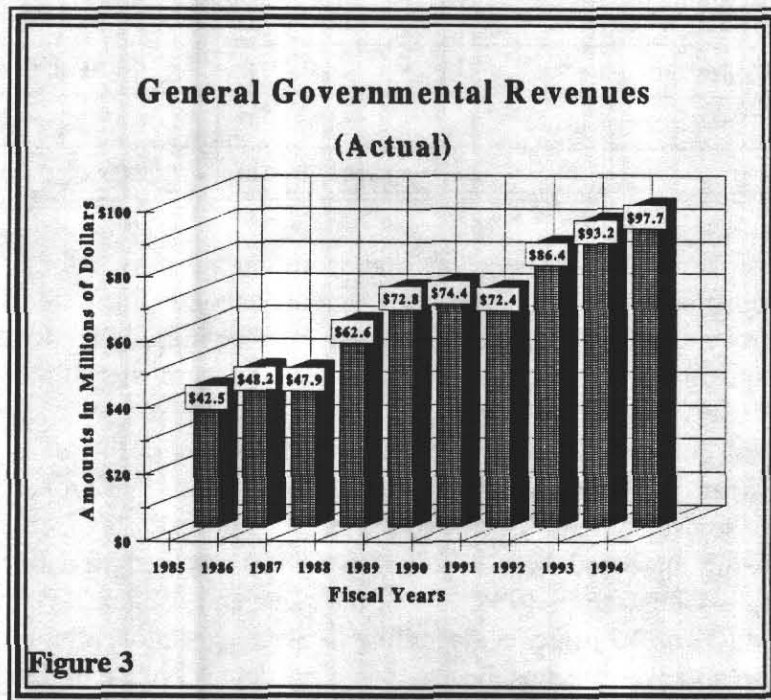
A small overall revenue decrease of \$489,693 or 2.4 percent resulted within the service fees classification while revenues for incarceration of Federal and City inmates registered a large increase in this classification. Also, new legislation enabled the county attorney, district clerk and the seven constables to produce more fees of office in fiscal year 1994 than were produced in the prior fiscal year. The overriding cause of the net decrease within this classification resulted from changing the Health and Life Benefits Trust Fund to an Internal Service Fund in accordance with the GASB Statement 10.

Fines and forfeitures logged a formidable decrease of \$218,245 or 10.5 percent lower than the previous year. Much of this decrease is attributable to the cutback of efforts made to collect outstanding bond forfeitures.

Interest income increased by a favorable \$150,217 or 6.4 percent. This achievement simply resulted from improving the cash management techniques, interest rates climbing throughout the year, having more principal available to invest and enhancing the investment procedures.

Miscellaneous revenues showed a very small increase of \$15,177 or 1.0 percent above the corresponding previous fiscal year's revenues. Charges for indirect services for administering grants and parking fees were two sources of revenues in this classification that increased modestly, while lower levels of revenues were generated by stock sales and property sales.

The graph presented in Figure 3 shows the actual general governmental revenue totals of the County for the latest ten fiscal years.



The following table shows a synopsis of the expenditures and operating transfers out of the County's general fund, special revenue funds, debt service funds, and capital projects funds for the

fiscal year ended September 30, 1994 and the percentages of increases and decreases in relation to the corresponding prior fiscal year's amounts:

Expenditure	Amount	Percent of Total	Increase (Decrease) from 1993	Percent of Increase (Decrease)
Current:				
General Government	\$15,033,239	14.30%	\$2,504,565	19.99%
Administration of	\$15,790,542	15.02%	\$678,910	4.49%
Public Safety	\$28,912,220	27.50%	\$3,148,591	12.22%
Health and Welfare	\$6,755,094	6.42%	(\$3,807,789)	(36.05)%
Community Services	\$3,888,676	3.70%	\$778,149	25.02%
Resource Development	\$1,896,880	1.80%	(\$1,217,185)	(39.09)%
Culture and Recreation	\$2,177,783	2.07%	\$155,259	7.68%
Public Works	\$2,232,876	2.12%	\$303,832	15.75%
Capital Outlays	\$8,608,932	8.19%	(\$911,519)	(9.57)%
Debt Service:				
Principal	\$6,000,000	5.71%	\$2,000,000	50.00%
Interest	\$8,355,326	7.95%	\$3,413,640	69.08%
Refunding Bond Cost	\$111,128	0.10%	(\$91,156)	(45.06)%
Operating transfers out	\$5,379,208	5.12%	(\$7,349,493)	(57.74)%
Totals	\$105,141,904	100.00%	(\$394,196)	(0.37)%

Total actual 1994 expenditures and operating transfers out decreased by the net amount of \$394,196 or .4 percent under the 1993 level. Much of this decrease resulted from no fiscal year 1994 operating transfers out of the General Obligation Refunding Bonds, Series 1993B, debt service fund to the enterprise fund. In fiscal year 1993, \$8,254,104 were part of the operating transfers out of the debt service fund and a similar amount was part of the operating transfers in to the enterprise fund.

The County's general government expenditures, in the general fund, were \$2,458,867 or 20.7 percent more than the related expenditures in the previous year. Within this category, the County Clerk's expenditures were over the previous year's by \$232,162 or 43.9 percent. Perhaps the most noticeable underspending in this class occurred within the County Purchasing Agent's index because of a departmental restructuring and downsizing. The general and administrative index in the general fund had expenditures of \$1,933,618 which were \$114,014 less than the associated prior year's expenditures. The most discernible increases in this category of expenditures resulted from non-budgeted adjustments for estimated arbitrage liability and to provide vested benefits for employees.



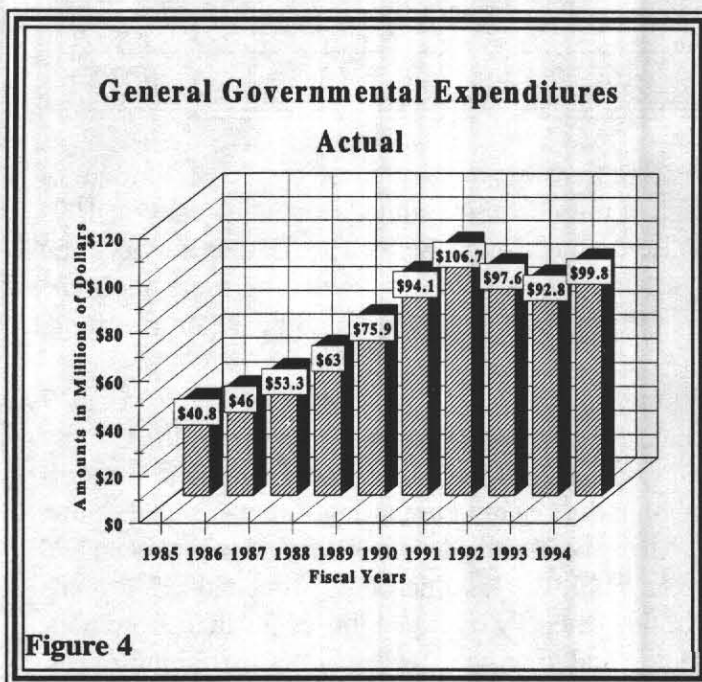
The administration of justice expenditures category reflected an overall annual increase of \$678,910 or 4.5 percent. Some of this increase is attributable to the ceaseless increase in the local judicial caseload. More funds were required to operate the courts, the public defender's office and pay attorneys for defending indigents. Very notably in this classification, however, the District Attorney's expenditures exceeded the previous year's by \$396,382 or 16.8 percent.

Public safety expenditures registered a dramatic increase of \$3,148,591 or 12.2 percent above the previous year. As in many consecutive previous years, the preponderance of this increase took place in the Sheriff's Department for law enforcement and detention facility's operations. The increase over the prior year for the Sheriff's Department amounted to a whopping \$2,539,706 or 11.5 percent.

The health and welfare expenditures substantially decreased by \$3,807,789 or 36.0 percent from the previous fiscal year. Within this classification, smaller amounts were allocated by the Commissioners Court to the medical examiner and child welfare program while more was spent on the city-county health unit, general assistance, charities, mental health and animal control.

The community services expenditure classification grew by \$778,149 or 25.0 percent above the previous year. All of this growth is directly attributable to the County's increased participation in various grant activities.

Resource development expenditures dropped below the prior fiscal year by \$1,217,185 or 39.1 percent. This drop is the result of the Commissioners Court transferring the administration and management of the civic center, performing arts activities and tourist and convention promotions to the City of El Paso.



The culture and recreation expenditures climbed by \$155,259 or 7.7 percent above the previous year due to the Commissioners Court's continued budgetary "belt-tightening". In this category, more spending was allowed for the rural and less spending was allowed for ascarate park, golf course, coliseum and libraries. Also, there were no expenditures for legal settlements during fiscal year 1994 for the aquatic center.

In the public works grouping, it was mainly infrastructure expenditures for roads and bridges that swelled from the previous fiscal year by 15.8 percent. This increase was a result of the Commissioners Court establishing an \$8.50 extra license plate fee on January 1,

1992. This additional source of revenue allows the Commissioners Court the flexibility to provide better maintenance of existing roads and to construct new roads and bridges at a faster pace.

The capital outlays expenditures were less than the prior year's by \$911,519 or 9.6 percent. The general fund's expenditures for capital outlays dropped by \$64,483 or 9.3 percent. Also, a few of the capital construction projects were substantially completed in fiscal year 1993 such as the ascarate park swimming pool, new courthouse building and the morgue.

The debt service expenditures were up substantially because of the larger principal and interest payments associated with the amortization of the General Obligation Jail Bonds, Series 1993A and the General Obligation Refunding Bonds, Series 1993B. Commissioners Court astutely took advantage of lower interest rates during fiscal years 1993 and 1994 by refinancing some of the County's existing debt; and, concurrently reamortizing some of the principal and interest payments. A bar graph showing a history of the actual general governmental expenditure totals is presented in Figure 4.

**General Fund Balance.** The general fund equity and other credits increased by a significant 34.7 percent in fiscal year 1994 from \$10,941,645 to \$14,741,302. With this significant improvement, the County may, at least, be able to maintain its current bond ratings that were recently lowered by both Moody's and Standard and Poor's.

**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, 1994, the County had net bonded debt amounting to \$112,393,683, a debt to assessed value ratio of 0.85% and a debt per capita ratio of \$176.72. 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, 1994, the County's net general obligation bonded debt of \$112,393,683 was well below the legal limit of \$662,990,306.

**Bond Ratings.** On December 6, 1993 Moody's Investors Service gave the County's latest rating of A. Ratings may be changed, suspended or withdrawn as a result of changes in, or unavailability of information. The County's latest rating from the Standard and Poor's Corporation is AA-. The Standard and Poor's Corporation defines AA as a very strong capacity to pay interest and repay principal and differs from the highest rated issues only in a small degree. . . . 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."

With their latest "A" rating on December 6, 1993 Moody's wrote that the "Preliminary results of operations for fiscal 1993 indicate restoration of adequate fund balances. Strong revenue collections should yield a large operating surplus to begin correction of three successive and sizable deficits that weakened credit position. This positive development is tempered, however, by the fact that a considerable portion of the surplus has again been budgeted for use in fiscal 1994."

The following table shows a recapitulation of the long-term outstanding debt balances as of September 30, 1994:



<b>Property Tax Bonds:</b>	
Juvenile Justice Center, Series 1986A	\$445,000
Courthouse Facility, Series 1988	\$7,215,000
Jail Annex, Series 1993A	\$33,905,000
<b>Refunding Bonds:</b>	
Detention Facility, Series 1985	\$4,943,371
Rodeo Complex, Series 1986B	\$150,000
Archives and Aquatic Settlement, Series 1992	\$3,045,000
Detention Facility, Juvenile Justice, Rodeo and Courthouse, Series 1992B	\$29,510,000
Juvenile Justice, Rodeo, Courthouse, Parking, Ascarate Park and Morgue, Series 1993B	\$15,140,000
Juvenile Justice, Ascarate Park Substation, Courthouse and Morgue, Series 1993C	\$5,210,000
<b>Property Tax Certificates of Obligation:</b>	
Ascarate Park Substation, Juvenile Justice, Courthouse and Morgue, Series 1990	\$2,475,000
Detention Facility Improvement and Ascarate Park Swimming Pool, Series 1992A	\$4,980,000
Capital Outlays, Series 1993	\$3,210,000
State Jail Land Purchase, Series 1994	\$315,000
<b>Public Property Finance Contractual Obligation:</b>	
Courthouse Furnishings, Series 1990A	\$2,975,000
Data Processing, Series 1991	\$70,000
<b>Total General Long-term Debt</b>	<b>\$113,588,371</b>

**Cash Management Policies and Practices.** The County Auditor serves as the Investment Officer. In this regard, the Commissioners Court recently approved revised investment policies and procedures. After implementing these revisions, the actual fiscal year 1994 interest income amounted to \$2,487,768. That is \$150,217 or 6.4 percent more than the previous year. In comparison, the County produced interest income totaling \$2,337,551 during fiscal year 1993.

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 backing of the United States:

Farm Credit Bank-Discount Notes (FCB)  
Federal Home Loan Mortgage Corporation (Freddie Mac)

Federal Home Loan Banks (FHLB)  
Student Loan Marketing Association (Sallie Mae)

All certificates of deposit are fully collateralized or insured by the Federal Deposit Insurance Corporation (FDIC) or both. Even though the County is very aggressive with its cash management and investment programs, **safety** is of foremost importance and concern. All County funds, from a cash management, cash flow and liquidity perspective, were in good condition as of September 30, 1994. 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 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.** In 1993 the Commissioners Court added a risk management department to its organizational chart and hired a Risk Management Director. The Risk Management Director is primarily responsible for identifying and assessing the County's exposures to all type of risks, and recommending the safest and most cost-effective methods to eliminate or reduce the identified risks. After making on-site departmental inspections and evaluations, this Director recommends and helps implement "risk preventive and reduction" methods for all of the County's departments and agencies.

The first assignment of the Risk Management Director was to bring all of the County's workers compensation claims under control. In this connection, the Texas Association of Counties (TAC) 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 much higher awareness of work safety when employees realize that County's management cares about their safety and well being. The results of this program are reflected through lower costs for workers compensation contributions.

The County, through its risk management policies, assumes substantially all risks associated with general tort claims that parties may file against the County and liability claims against the County due to conditions of property or equipment. In this regard, the Risk Management Director produced a detailed Risk Management Statement of Policies that Commissioners Court members approved by formal action.

## **Functions of the County**

The foremost function of the County, a political subdivision, is to serve the State's judicial system. The County 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 expense 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, Court Masters, Visiting Judges, 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 resolution and agricultural co-operative extension services.

***Culture and Recreation.*** El Paso County maintains several public parks, three 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.

***Public Works.*** The County maintains several hundred miles of roads, streets and highways and numerous bridges. The County operates under the unit road system that was approved by County voters many years ago. Under this system, the four Commissioners' precincts are 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, 1993* 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 and need not be applied to immaterial items.

## **Other Information**

**Independent Audit.** To comply with the *Texas Local Government Code, § 115.045*, the Commissioners Court appointed the firm of Bixler and Company, L.L.P., an independent certified public accounting firm, to do the fiscal year 1994 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, 1993. 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 the 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 past five years (fiscal years ended 1989 -1993). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA.

**Acknowledgements.** I genuinely thank the members of Commissioners Court, Council of Judges and other County officials and employees for their roles in directing the financial affairs of the County in a responsible and professional manner. Also, the prompt and proper preparation of this CAFR would not have been accomplished without the diligent assistance of the County Auditor's hardworking staff and the expert services rendered by our external independent auditors, Bixler and Company, L.L.P.

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, 1993

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.



A handwritten signature in cursive script, appearing to read "Sam Krah".

President

A handwritten signature in cursive script, appearing to read "Jeffrey L. Esler".

Executive Director

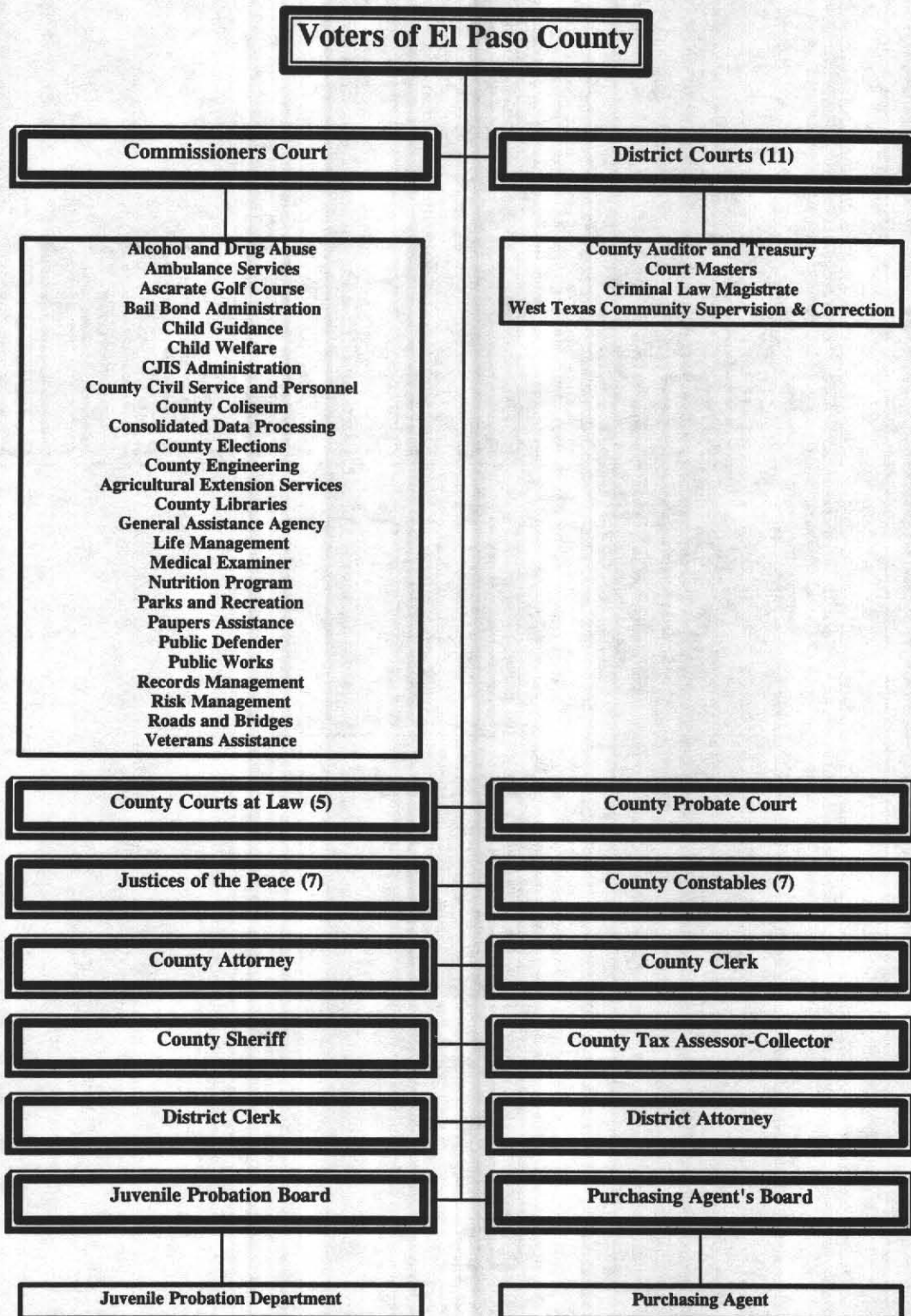






# COUNTY OF EL PASO, TEXAS

## Organizational Chart As of September 30, 1994



# **COUNTY OF EL PASO, TEXAS**

## **Directory of Principal Officials**

***As of September 30, 1994***

### **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**

**Philip R. Martinez, Administrative Judge, 327th 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**

**Kathleen Olivares, District Judge, 205th 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**

### **Other Principal Officials**

**José R. Rodríguez, 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**

**Jaime Esparsa, District Attorney**

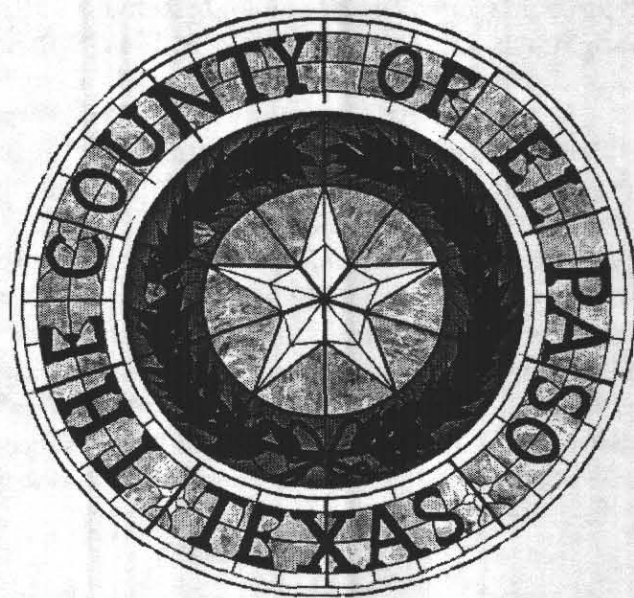
**Edelmira Rubalcaba, District Clerk**

**Mary Jo Lee, Interim Personnel Director**

**David C. Guaderrama, Public Defender**

**Gene Weigel, Risk Management Director**

**Rose Marie Sharp, Records Management Director**







# **FINANCIAL SECTION**

Bruce G. Bixler, CPA  
Raymond M. Larkin, CPA\*  
Andrew A. Haddad, CPA  
Ma. del Consuelo Navar Clark, CPA  
Edward D. Lobdell, Jr., CPA  
Michael K. O'Donnell, CPA

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## INDEPENDENT AUDITOR'S REPORT



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

We have audited the accompanying general purpose financial statements of the County of El Paso, Texas, as of September 30, 1994, 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 did not audit the financial statements of the Hospital District, a discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Hospital District, is based solely on the report of the other auditors.

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 and the report of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the report of other auditors 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, 1994, and the results of its operations and the cash flows of its proprietary and similar trust fund types for the year then ended in conformity with generally accepted accounting principles.

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

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

*Byler & Co, L.L.P.*

El Paso, Texas  
January 6, 1995





**GENERAL PURPOSE  
FINANCIAL STATEMENTS**



County of El Paso, Texas  
 Combined Balance Sheet - All Fund Types, Account Groups and Component Unit  
 September 30, 1994

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>Assets and other debits</b>				
<b>Assets:</b>				
Cash and cash equivalents.....	\$505,301	\$1,332,102	\$31,799	\$358,478
Investments.....	15,138,108	2,361,373	1,025,391	32,916,200
Receivables(net of allowances for uncollectibles):				
Interest.....	1,034,084	142,424	122,001	1,660,041
Taxes.....	5,537,539			
Accounts.....	3,047,477	1,856,797	15,497	125
Due from other funds.....	2,777,330	45,626	620,914	31,171
Due from other governmental agencies.....				
Deferred charges.....				
Deferred compensation plan assets.....				
Inventory of supplies.....	28,685			
Property, plant, and equipment(net).....				
Amount available in debt service funds.....				
Amount to be provided for retirement of general long-term debt.....				
Other assets.....				
<b>Total assets.....</b>	<b>\$28,068,524</b>	<b>\$5,738,322</b>	<b>\$1,815,602</b>	<b>\$34,966,015</b>
<b>Liabilities, equity and other credits</b>				
<b>Liabilities:</b>				
Vouchers payable.....	\$805,104	\$509,807		\$273,927
Equipment contracts payable.....				
Due to:				
Other funds.....	806,047	821,486	\$7,685	31,171
Other units.....	25,640			
Other governmental agencies.....	2,502,884	2,017		
Deferred revenues.....	4,826,991			
Deferred compensation due employees.....				
General obligation bonds payable.....				
Fringe benefits payable.....	4,360,556			
Arbitrage payable.....				
Self-insured obligations.....				
Other liabilities.....				
<b>Total liabilities.....</b>	<b>13,327,222</b>	<b>1,333,310</b>	<b>7,685</b>	<b>305,098</b>
<b>Equity and other credits:</b>				
Investment in general fixed assets.....				
Retained earnings:				
Reserved.....				
Unreserved.....				
Fund balances:				
Reserved for:				
Inventory, travel advances-sheriff, payroll and change funds.....	61,860			
Debt service.....			1,807,917	
Encumbrances.....	2,430,192	762,071		31,939,787
Unreserved:				
Designated for:				
Capital projects.....				2,721,130
Subsequent year's expenditures.....	9,249,971	2,172,424		
Undesignated.....	2,999,279	1,470,517		
<b>Total equity and other credits.....</b>	<b>14,741,302</b>	<b>4,405,012</b>	<b>1,807,917</b>	<b>34,660,917</b>
<b>Total liabilities, equity and other credits.....</b>	<b>\$28,068,524</b>	<b>\$5,738,322</b>	<b>\$1,815,602</b>	<b>\$34,966,015</b>

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



Proprietary Fund Type	Fiduciary Fund Type	Account Groups		Totals (Memorandum only)	Component Unit	Totals (Memorandum only)
		General Fixed Assets	General Long- Term Debt	Primary Government	Hospital District	Reporting Entity
\$90,547 1,160,000	\$9,993,161 5,171,745			\$12,311,388 57,772,817	\$7,445,000	\$19,756,388 57,772,817
34,776	225,951			3,219,277		3,219,277
6,407	342,709			5,537,539	2,035,000	7,572,539
	545,074			5,269,012	12,743,000	18,012,012
	68			4,020,115	884,000	4,904,115
				68	506,000	506,068
	3,103,483			3,103,483	774,000	3,103,483
		\$149,735,501		28,685	2,315,000	2,343,685
			\$1,807,917	149,735,501	52,811,000	202,546,501
				1,807,917	4,624,000	6,431,917
			111,988,883	111,988,883	56,505,000	168,493,883
					155,000	155,000
\$1,291,730	\$19,382,191	\$149,735,501	\$113,796,800	\$354,794,685	\$140,797,000	\$495,591,685
\$415,257	\$1,015,774		\$208,429	\$3,019,869 208,429	\$7,608,000	\$10,627,869 208,429
	2,353,726			4,020,115	884,000	4,904,115
	4,383,911			4,409,551		4,409,551
1,706	8,525,297			11,031,904	424,000	11,455,904
				4,826,991		4,826,991
	3,103,483			3,103,483		3,103,483
			113,588,371	113,588,371	45,192,000	158,780,371
				4,360,556		4,360,556
					336,000	336,000
					7,114,000	7,114,000
					2,773,000	2,773,000
416,963	19,382,191		113,796,800	148,569,269	64,331,000	212,900,269
		\$149,735,501		149,735,501		149,735,501
250,000				250,000		250,000
624,767				624,767	76,466,000	77,090,767
				61,860		61,860
				1,807,917		1,807,917
				35,132,050		35,132,050
				2,721,130		2,721,130
				11,422,395		11,422,395
				4,469,796		4,469,796
874,767		149,735,501		206,225,416	76,466,000	282,691,416
\$1,291,730	\$19,382,191	\$149,735,501	\$113,796,800	\$354,794,685	\$140,797,000	\$495,591,685

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, 1994**  
**(With comparative totals for the fiscal year ended September 30, 1993)**

	Governmental Fund Types				Fiduciary	Totals	
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	(Memorandum Only)	
						1994	1993
<b>Revenues:</b>							
Taxes.....	\$46,826,517	\$1,571,991	\$12,216,003			\$60,614,511	\$54,107,930
Licenses and permits.....	197,531					197,531	191,314
Intergovernmental.....	1,624,557	9,263,470	92,405			10,980,432	12,110,159
Charges for services.....	14,490,939	5,899,394				20,390,333	20,880,026
Fines and forfeitures.....	1,860,603					1,860,603	2,078,848
Interest.....	1,045,716	127,788	134,910	\$1,179,354		2,487,768	2,337,551
Miscellaneous.....	1,159,296	347,152				1,506,448	1,491,180
<b>Total revenues.....</b>	<b>67,205,159</b>	<b>17,209,795</b>	<b>12,443,318</b>	<b>1,179,354</b>		<b>98,037,626</b>	<b>93,197,008</b>
<b>Expenditures:</b>							
<b>Current:</b>							
General government.....	14,314,072	719,167				15,033,239	12,528,674
Administration of justice.....	11,465,268	4,325,274				15,790,542	15,111,632
Public safety.....	28,912,220					28,912,220	25,763,629
Health and welfare.....	4,366,079	2,389,015				6,755,094	10,562,883
Community services.....		3,888,676				3,888,676	3,110,527
Resource development.....	414,466	1,482,414				1,896,880	3,114,065
Culture and recreation.....	1,240,004	937,779				2,177,783	2,022,524
Public works.....		2,232,876				2,232,876	1,929,044
Capital outlays.....	630,308	786,633		7,191,991		8,608,932	9,520,451
<b>Debt Service:</b>							
Principal.....			6,000,000			6,000,000	4,000,000
Interest.....			8,355,326			8,355,326	4,941,686
Other-refunding bond issuance costs.....			111,128			111,128	202,284
<b>Total expenditures.....</b>	<b>61,342,417</b>	<b>16,761,834</b>	<b>14,466,454</b>	<b>7,191,991</b>		<b>99,762,696</b>	<b>92,807,399</b>
Excess(deficiency) of revenues over (under) expenditures.....	5,862,742	447,961	(2,023,136)	(6,012,637)		(1,725,070)	389,609
<b>Other financing sources (uses):</b>							
Proceeds of bonds.....	313,000		15,388	3,251,436		3,579,824	35,513,737
Proceeds of refunding bonds.....			5,329,176			5,329,176	15,665,631
Payment to refunded bond escrow agent.....			(5,194,849)			(5,194,849)	(7,104,875)
Operating transfers in.....	1,417,890	1,820,759	1,334,464	56,095	\$42,780	4,671,988	4,183,259
Operating transfers out.....	(3,734,624)	(1,417,784)	(226,800)			(5,379,208)	(12,728,701)
<b>Total other financing sources (uses).....</b>	<b>(2,003,734)</b>	<b>402,975</b>	<b>1,257,379</b>	<b>3,307,531</b>	<b>42,780</b>	<b>3,006,931</b>	<b>35,529,051</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	3,859,008	850,936	(765,757)	(2,705,106)	42,780	1,281,861	35,918,660
<b>Fund balances, October 1.....</b>	<b>10,941,645</b>	<b>3,225,423</b>	<b>2,573,674</b>	<b>37,367,455</b>	<b>(\$42,780)</b>	<b>54,065,417</b>	<b>17,435,001</b>
Change in reserve for inventory.....	(60,783)					(60,783)	(181,894)
Residual equity transfers in.....	1,432	355,968				357,400	1,359,553
Residual equity transfers out.....		(27,315)		(1,432)		(28,747)	(465,903)
<b>Fund balances, September 30.....</b>	<b>\$14,741,302</b>	<b>\$4,405,012</b>	<b>\$1,807,917</b>	<b>\$34,660,917</b>		<b>\$55,615,148</b>	<b>\$54,065,417</b>

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

County of El Paso, Texas  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balances-**  
**Budget and Actual-General, Special Revenue, and Debt Service Funds**  
**For the fiscal year ended September 30, 1994**

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Taxes.....	\$43,530,627	\$46,826,517	\$3,295,890	\$1,350,000	\$1,571,991	\$221,991
Licenses and permits.....	190,500	197,531	7,031			
Intergovernmental revenues.....	1,587,000	1,624,557	37,557	610,015	544,562	(65,453)
Charges for services.....	11,164,780	14,490,939	3,326,159	5,043,650	5,899,394	855,744
Fines and forfeitures.....	2,034,000	1,860,603	(173,397)	6,000		(6,000)
Interest.....	500,000	1,045,716	545,716	14,334	122,220	107,886
Miscellaneous.....	1,196,146	1,159,296	(36,850)	113,265	121,990	8,725
<b>Total revenues.....</b>	<b>60,203,053</b>	<b>67,205,159</b>	<b>7,002,106</b>	<b>7,137,264</b>	<b>8,260,157</b>	<b>1,122,893</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government.....	16,437,518	12,978,472	3,459,046	820,328	719,167	101,161
Administration of justice.....	12,161,659	11,465,268	696,391	165,000	108,166	56,834
Public safety.....	30,029,481	28,912,220	1,117,261			
Health and welfare.....	4,648,048	4,366,079	281,969			
Community services.....						
Resource development.....	437,224	414,466	22,758	1,623,029	1,482,414	140,615
Culture - recreation.....	1,552,790	1,240,004	312,786	1,201,178	937,779	263,399
Public works.....				2,840,596	2,232,876	607,720
Capital outlays.....	870,842	630,308	240,534	804,368	585,166	219,202
<b>Debt Service:</b>						
Principal.....						
Interest and fiscal charges.....						
Other-refunding bond issuance costs.....						
<b>Total expenditures.....</b>	<b>66,137,562</b>	<b>60,006,817</b>	<b>6,130,745</b>	<b>7,454,499</b>	<b>6,065,568</b>	<b>1,388,931</b>
Excess (deficiency) of revenues over (under) expenditures.....	(5,934,509)	7,198,342	13,132,851	(317,235)	2,194,589	2,511,824
<b>Other financing sources (uses):</b>						
Proceeds of refunding bonds.....						
Proceeds of bonds.....	313,000	313,000				
Operating transfer in.....	1,403,514	1,417,890	14,376			
Operating transfer out.....	(3,172,525)	(3,121,395)	51,130	(1,438,369)	(1,398,514)	39,855
Payment to refunded bond escrow agent.....						
<b>Total other financing sources (uses).....</b>	<b>(1,456,011)</b>	<b>(1,390,505)</b>	<b>65,506</b>	<b>(1,438,369)</b>	<b>(1,398,514)</b>	<b>39,855</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(7,390,520)	5,807,837	13,198,357	(1,755,604)	796,075	2,551,679
<b>Fund balances, October 1.....</b>	<b>13,197,530</b>	<b>13,197,530</b>		<b>1,757,088</b>	<b>1,757,088</b>	
<b>Fund balances, September 30.....</b>	<b>\$5,807,010</b>	<b>\$19,005,367</b>	<b>\$13,198,357</b>	<b>\$1,484</b>	<b>\$2,553,163</b>	<b>\$2,551,679</b>

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

(Continued)

County of El Paso, Texas  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balances-**  
**Budget and Actual-General, Special Revenue, and Debt Service Funds**  
**For the fiscal year ended September 30, 1994**

	Debt Service Funds			Totals		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Taxes.....	\$12,282,384	\$12,216,003	(\$66,381)	\$57,163,011	\$60,614,511	\$3,451,500
Licenses and permits.....				\$190,500	\$197,531	7,031
Intergovernmental revenues.....	93,396	92,405	(\$991)	\$2,290,411	\$2,261,524	(28,887)
Charges for services.....				\$16,208,430	\$20,390,333	4,181,903
Fines and forfeitures.....				\$2,040,000	\$1,860,603	(179,397)
Interest.....		134,910	134,910	\$514,334	\$1,302,846	788,512
Miscellaneous.....				\$1,309,411	\$1,281,286	(28,125)
<b>Total revenues.....</b>	<b>12,375,780</b>	<b>12,443,318</b>	<b>67,538</b>	<b>79,716,097</b>	<b>87,908,634</b>	<b>8,192,537</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government.....				17,257,846	13,697,639	3,560,207
Administration of justice.....				12,326,659	11,573,434	753,225
Public safety.....				30,029,481	28,912,220	1,117,261
Health and welfare.....				4,648,048	4,366,079	281,969
Community services.....						
Resource development.....				2,060,253	1,896,880	163,373
Culture - recreation.....				2,753,968	2,177,783	576,185
Public works.....				2,840,596	2,232,876	607,720
Capital outlays.....				1,675,210	1,215,474	459,736
<b>Debt Service:</b>						
Principal.....	6,000,000	6,000,000		6,000,000	6,000,000	
Interest and fiscal charges.....	8,453,718	8,355,326	98,392	8,453,718	8,355,326	98,392
Other-refunding bond issuance costs.....	111,128	111,128		111,128	111,128	
<b>Total expenditures.....</b>	<b>14,564,846</b>	<b>14,466,454</b>	<b>98,392</b>	<b>88,156,907</b>	<b>80,538,839</b>	<b>7,618,068</b>
Excess (deficiency) of revenues over (under) expenditures.....	(2,189,066)	(2,023,136)	165,930	(8,440,810)	7,369,795	15,810,605
<b>Other financing sources (uses):</b>						
Proceeds of refunding bonds.....	5,329,176	5,329,176		5,329,176	5,329,176	
Proceeds of bonds.....	15,388	15,388		328,388	328,388	
Operating transfer in.....	721,235	721,235		2,124,749	2,139,125	14,376
Operating transfer out.....	(226,800)	(226,800)		(4,837,694)	(4,746,709)	90,985
Payment to refunded bond escrow agent....	(5,194,849)	(5,194,849)		(5,194,849)	(5,194,849)	
<b>Total other financing sources (uses).....</b>	<b>644,150</b>	<b>644,150</b>		<b>(2,250,230)</b>	<b>(2,144,869)</b>	<b>105,361</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,544,916)	(1,378,986)	165,930	(10,691,040)	5,224,926	15,915,966
<b>Fund balances, October 1.....</b>	<b>881,260</b>	<b>881,260</b>		<b>15,835,878</b>	<b>15,835,878</b>	
<b>Fund balances, September 30.....</b>	<b>(\$663,656)</b>	<b>(\$497,726)</b>	<b>\$165,930</b>	<b>\$5,144,838</b>	<b>\$21,060,804</b>	<b>\$15,915,966</b>

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

(Concluded)



**County of El Paso, Texas**  
**Combined Statement of Revenues, Expenses and Changes in Retained Earnings**  
**All Proprietary Fund Types and Component Unit**  
**For the fiscal year ended September 30, 1994**

	<u>Proprietary Fund</u>	<u>Component Unit</u>	<u>Totals</u>
	<u>Internal Service</u> <u>Fund</u>	<u>Hospital District</u>	<u>(memorandum only)</u> <u>Reporting Entity</u> <u>1994</u>
<b>Operating revenues:</b>			
Employee premiums .....	\$942,425		\$942,425
Employer premiums .....	2,399,543		2,399,543
Retiree premiums .....	123,349		123,349
Patient service revenue .....		\$117,391,000	117,391,000
Property taxes (debt service levy) .....		7,658,000	7,658,000
Cafeteria .....		1,012,000	1,012,000
Interest .....		765,000	765,000
Family planning specific purpose fund (grant revenues) .....		3,100,000	3,100,000
Other .....	7,661		7,661
<b>Total operating revenues.....</b>	<b>3,472,978</b>	<b>129,926,000</b>	<b>133,398,978</b>
<b>Operating expenses:</b>			
Claims .....	3,147,644		3,147,644
Administrative .....	197,742		197,742
Salaries .....		39,666,000	39,666,000
Employee benefits .....		11,929,000	11,929,000
Purchased services .....		9,979,000	9,979,000
Professional fees .....		10,732,000	10,732,000
Supplies .....		18,546,000	18,546,000
Provision for bad debts .....		32,200,000	32,200,000
Depreciation and amortization .....		5,201,000	5,201,000
Interest .....		3,748,000	3,748,000
Other .....		5,927,000	5,927,000
<b>Total operating expenses.....</b>	<b>3,345,386</b>	<b>137,928,000</b>	<b>141,273,386</b>
<b>Operating income (loss).....</b>	<b>127,592</b>	<b>(8,002,000)</b>	<b>(7,874,408)</b>
<b>Nonoperating revenues (expenses):</b>			
Interest revenue .....	39,955		39,955
Investment income .....		2,599,000	2,599,000
Miscellaneous .....		499,000	499,000
Grants .....		50,000	50,000
Disproportionate share revenue .....		19,384,000	19,384,000
Contributions to others .....		(2,270,000)	(2,270,000)
<b>Total nonoperating revenues (expenses) .....</b>	<b>39,955</b>	<b>20,262,000</b>	<b>20,301,955</b>
<b>Income (loss) before operating transfers .....</b>	<b>167,547</b>	<b>12,260,000</b>	<b>12,427,547</b>
Operating transfers in .....	750,000	3,111,000	3,861,000
Operating transfers out .....	(42,780)		(42,780)
<b>Net income (loss) .....</b>	<b>874,767</b>	<b>15,371,000</b>	<b>16,245,767</b>
<b>Retained earnings/Fund balance, October 1 .....</b>		<b>61,095,000</b>	<b>61,095,000</b>
<b>Retained earnings/Fund balance, September 30 .....</b>	<b>\$874,767</b>	<b>\$76,466,000</b>	<b>\$77,340,767</b>

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

**County of El Paso, Texas**  
**Combined Statement of Cash Flows**  
**All Proprietary Fund Types and Component Unit**  
**For the fiscal year ended September 30, 1994**

	<u>Proprietary Fund</u>		<b>Totals</b> (memorandum only) <b>Reporting Entity</b> 1994
	<u>Internal Service</u> <u>Fund</u> <u>Health and Life</u> <u>Benefits Fund</u>	<u>Component Unit</u> <u>Hospital District</u>	
<b>Operating income (loss)</b> .....	\$127,592	(\$4,891,000)	(\$4,763,408)
<b>Adjustments to reconcile operating income to net cash provided by Operating activities:</b>			
Depreciation and amortization .....		5,201,000	5,201,000
Increase in liability for self-insured obligations .....		1,054,000	1,054,000
Amortization of discount on bonds payable .....		1,295,000	1,295,000
Provision for bad debts .....		32,200,000	32,200,000
Loss on sale of property, plant and equipment .....		124,000	124,000
(Increase) decrease in accounts receivable .....	(6,407)	(33,701,000)	(33,707,407)
(Increase) decrease in other receivables .....		(192,000)	(192,000)
(Increase) decrease in delinquent property taxes receivable .....		159,000	159,000
(Increase) decrease in due from other funds .....		55,000	55,000
(Increase) decrease in due from/to others .....		(83,000)	(83,000)
(Increase) decrease in inventory .....		4,000	4,000
(Increase) decrease in prepaid expenses and other assets .....		(11,000)	(11,000)
Increase (decrease) in vouchers payable .....	415,257	(320,000)	95,257
Increase (decrease) in accrued expenses .....		(422,000)	(422,000)
Increase (decrease) in other liabilities .....		488,000	488,000
(Increase) decrease in due from other governmental agencies .....		50,000	50,000
Increase in due to other governmental agencies .....	1,706	(55,000)	(53,294)
<b>Total adjustments</b> .....	410,556	5,846,000	6,256,556
<b>Net cash provided by operating activities</b> .....	538,148	955,000	1,493,148
<b>Non-operating gains (loss):</b>			
Disproportionate share revenue .....		19,384,000	19,384,000
Investment income on funds held for indigent medical care .....		2,599,000	2,599,000
Other .....		549,000	549,000
Contributions to others .....		(2,270,000)	(2,270,000)
<b>Net non-operating gains (loss)</b> .....		20,262,000	20,262,000
<b>Net cash provided by operating activities and non-operating gains</b> .....	538,148	21,217,000	21,755,148
<b>Cash flows from noncapital financing activities:</b>			
Operating transfers in from general fund.....	750,000		750,000
Operating transfers out to health and life expendable trust fund .....	(42,780)		(42,780)
Principal paid on bond maturities .....		(5,900,000)	(5,900,000)
<b>Net cash provided from noncapital financing activities</b> .....	707,220	(5,900,000)	(5,192,780)
<b>Cash flows from capital and related financing activities:</b>			
Acquisition of capital assets .....		(19,000)	(19,000)
<b>Net cash used in capital and related financing activities</b> .....		(19,000)	(19,000)
<b>Cash flows from investing activities:</b>			
Net proceeds from maturities of other investments .....		6,604,000	6,604,000
Purchase of investments .....	(1,160,000)	(2,582,000)	(3,742,000)
Receipt of interest .....	5,179		5,179
Acquisition and construction of capital assets .....		(17,602,000)	(17,602,000)
<b>Net cash provided (used) from investing activities</b> .....	(1,154,821)	(13,580,000)	(14,734,821)
<b>Net increase (decrease) in cash and cash equivalents</b> .....	90,547	1,718,000	1,808,547
<b>Cash and cash equivalents, October 1</b> .....		5,727,000	5,727,000
<b>Cash and cash equivalents, September 30</b> .....	\$90,547	\$7,445,000	\$7,535,547

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



**NOTES TO THE  
FINANCIAL STATEMENTS**

**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1994**

**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 is financially accountable. In evaluating and determining how to define the financial reporting entity, 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 key consideration for including or excluding a potential component unit is the primary governing body's financial accountability. A primary government is financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing board and if it is able to impose its will or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the primary government.

In conformity with the criteria discussed above, the financial statements of the El Paso County Hospital District (District) have been included in the financial reporting entity as a discretely presented component unit. This unit is reported in a separate column to emphasize that it is legally separate from the County.

The El Paso County Hospital District operates R.E. Thomason General Hospital a non-profit organization. The El Paso County Commissioners Court appoints the Hospital's five member governing body, approves the Hospital's budget, tax rate and issuance of bonded debt. Complete financial statements for the Hospital can be obtained from its administrative office:

R. E. Thomason General Hospital  
4815 Alameda Avenue  
El Paso, Texas 79905



**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1994**

**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.

**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1994**

**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:**

The Internal Service Fund is used to account for the County's health and life benefits program. The principal source of revenue is the employer and employee premiums for health and life benefits.

**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 program, which is administered by a designated agent (Young Insurance Agency). As of October 1, 1993 this fund was closed out and all activity has been reclassified as an Internal Service Fund.

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 is concerned with the measurement of financial position and not the measurement of the results of operations.

**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1994**

**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 principal and interest on general long-term debt, which is recognized as an expenditure when due. In addition, prepaid expenditures are recognized as expenditures when paid.

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. 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.

**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1994**

**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 Internal Service Fund and the component unit. 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 (other than grants) and debt service funds. Appropriations expire at fiscal year-end. Budgets for grants are employed as a management control device in order to comply with granting agencies' provisions.

Formal budgetary integration is employed for the general fund, special revenue funds and debt service funds. Capital projects funds are ordinarily more project oriented than period oriented, thus, budgets for all capital projects funds are utilized and appropriations at year end lapse forward to subsequent years until the project completion. Budgets for all funds are prepared on the modified accrual basis. Formal budgetary integration is not employed in the Internal Service Fund.

The adopted budget for fiscal year 1994 totaled \$98,468,003 which included non-budgeted grant funding of \$9,391,269. Throughout the year, the Commissioners Court amended the budget for an aggregate increase total of \$13,713,132. These increases represented statutorily provided increases for bond proceeds and additional funding by granting agencies. The appropriation changes included revisions as follows:



**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1994**

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

**D. Budgets (Continued)**

County of El Paso, Texas  
Schedule of Amended Funding Amounts  
For the period ending September 30, 1994

Date of Amendment	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Budgeted Funding	Grants	Total Funding Amounts
October 7, 1993	\$66,656,983	\$8,014,814	\$14,348,842	\$56,095	\$89,076,734	\$9,391,269	\$98,468,003
October 27, 1993	(250,878)			250,878		(921,380)	(921,380)
November 17, 1993						(219,286)	(219,286)
December 1, 1993						(160,233)	(160,233)
January 12, 1994	250,878		14,924	3,000,558	3,266,360	1,352,759	4,619,119
January 19, 1994			5,622,365	15,000	5,637,365	86,283	5,723,648
February 9, 1994						(42,592)	(42,592)
March 2, 1994						446,868	446,868
March 9, 1994						63,819	63,819
April 13, 1994						46,078	46,078
April 27, 1994						32,000	32,000
May 25, 1994						2,036,737	2,036,737
June 8, 1994						(324,704)	(324,704)
July 6, 1994						26,639	26,639
July 20, 1994						685,036	685,036
August 3, 1994	313,000		464		313,464	37,587	351,051
August 17, 1994						897,241	897,241
August 31, 1994						216,656	216,656
September 7, 1994						9,873	9,873
September 21, 1994						226,562	226,562
Subtotal	66,969,983	8,014,814	19,986,595	3,322,531	98,293,923	13,887,212	112,181,135
Carry over reappropriation totals	2,340,132	901,805		36,014,049	39,255,986		39,255,986
Totals	\$69,310,115	\$8,916,619	\$19,986,595	\$39,336,580	\$137,549,909	\$13,887,212	\$151,437,121

**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1994**

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

**D. Budgets (Continued)**

A reconciliation of budgeted and non-budgeted fund balances is as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>
Revenues:			
Budgeted	\$67,205,159	\$8,260,157	\$12,443,318
Non-budgeted		<u>8,949,638</u>	
Total Revenues	<u>67,205,159</u>	<u>17,209,795</u>	<u>12,443,318</u>
Expenditures:			
Budgeted	60,006,817	6,065,568	14,466,454
Non-budgeted	<u>1,335,600</u>	<u>10,696,266</u>	
Total Expenditures	<u>61,342,417</u>	<u>16,761,834</u>	<u>14,466,454</u>
Total Revenues Over (Under) Expenditures	<u>5,862,742</u>	<u>447,961</u>	<u>(2,023,136)</u>
Other financing sources (uses):			
Budgeted	(1,390,505)	(1,398,514)	644,150
Non-budgeted	<u>(613,229)</u>	<u>1,801,489</u>	<u>613,229</u>
Total other financing sources (uses)	<u>(2,003,734)</u>	<u>402,975</u>	<u>1,257,379</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>3,859,008</u>	<u>850,936</u>	<u>(765,757)</u>
Fund Balance, October 1	10,941,645	3,225,423	2,573,674
Change in Reserve for Inventory	(60,783)		
Residual equity transfers in	1,432	355,968	
Residual equity transfers out		<u>(27,315)</u>	
Fund Balances, September 30	<u>\$14,741,302</u>	<u>\$4,405,012</u>	<u>\$1,807,917</u>

The non-budgeted expenditures in the general fund represent net accrued vested benefits of the current year of \$1,396,383 and a change in reserve for inventory of (\$60,783) representing the amount of supply inventory utilized during the year. The non-budgeted revenues and expenditures in the special revenue funds represent non-budget grant funds. The non-budgeted other financing sources (uses) represent interfund transfers.

**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1994**

**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.

**E. Cash Equivalents**

Cash equivalents as reported in the component unit represent highly liquid investment instruments with original maturities of three months or less.

**F. Cash and Temporary 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 in 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. Securities pledged to the County as collateral are held in the Federal Reserve Bank of Dallas.

**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1994**

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

**G. Short-term Interfund Receivables/Payables**

During the course of business, numerous transactions occur between individual funds for goods provided, 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.

**H. 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.

**I. 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. Inventories for the component unit are valued at the lower of cost or market, using the first-in, first-out valuation method.

**J. Prepaid Items**

Payments made to vendors for services that will benefit periods beyond September 30, 1994, if any, are classified as prepaid items.

**K. Fixed Assets**

General fixed assets are not capitalized in the funds utilized to construct or acquire them. 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.

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.



**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1994**

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

**K. Fixed Assets (Continued)**

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. No interest cost has been capitalized in the general fixed assets. Assets of the component unit are depreciated on a straight line basis over the estimated useful life.

**L. Compensated Absences**

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

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

Vacation leave may be accumulated up to a maximum of two times the annual vacation benefit (20, 30 or 40 days depending on the number of years of service). Employees lose, without pay, unused vacation leave which exceeds this limit. Permanent part-time employees accumulate vacation leave at half the rate of permanent full-time employees. On September 30, 1994, the County's total liability for vested vacation leave totaled \$2,254,405. 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.

**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1994**

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

**L. Compensated Absences (Continued)**

A liability in the amount of \$2,106,151 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. During fiscal year 1994, the sheriff's detention officers were brought into the Sheriff's Association and thus entitled to the sick leave benefits.

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. The new accrued accumulated vested benefits for the current year are \$4,360,556.

**M. 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.

**N. Fund Equity**

Reserves represent those portions of fund equity not available for appropriation or expenditure or legally segregated for a specific future use. 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.

**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1994**

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

**O. Bond Discounts/Issuance Costs**

In governmental type funds, bond discounts and issuance costs are recognized in the current period. In the component unit, bond discounts are amortized using the effective interest method over the life of the bonds. Unamortized costs are included as deferred charges on the balance sheet.

**P. 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 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.

**Q. 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 cash flows 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.

**R. Comparative Data**

Comparative total data for the previous year have been presented in selected 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.

**S. Reclassification**

Certain amounts reported in the 1993 financial statements have been reclassified to conform with 1994 classifications.



**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1994**

**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.

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 and special revenue funds is effectively controlled at the category (personnel, operations, capital outlays) level, while control for the debt service funds and capital projects funds is at the fund level. Any budgetary changes impacting appropriations at these levels may be made only with the formal approval of the Commissioners Court.

**Note 3. Deposits and Investments**

At year end, the carrying amount of the County's demand and time deposits was \$12,311,388. The bank balance of \$14,196,343 was covered by \$100,000 federal depository insurance with the remaining bank balance collateralized with securities held by the pledging financial institution's trust department or agent 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 below:



**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1994**

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

- Category 1 - Insured or registered or securities held by the County or its 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 uninsured and unregistered, held by the counterparty, or by its trust department or agent but not in the County's name.

Shown below are the County's investments as of September 30, 1994:

	1	Category 2	3	Carrying Amount	Market Value
Investments - U.S. Government Securities	\$3,423,880	\$19,827,061		\$23,250,941	\$23,051,427
Investment in Deferred Compensation Assets	_____	_____		<u>3,103,483</u>	<u>3,103,483</u>
<b>TOTAL INVESTMENTS</b>	<u>\$3,423,880</u>	<u>\$19,827,061</u>		<u>\$26,354,424</u>	<u>\$26,154,910</u>

The County invests a large portion of its funds in Texpool. The carrying amount invested in Texpool is \$34,521,876 and its market value is \$34,058,223. The County withdrew all of its investments from Texpool on December 9, 1994 at cost value plus accrued interest.

As of September 30, 1994, all deposits and investments of the Component Unit were fully secured by Federal Deposit Insurance coverage and the depository banks' pledge of securities, or collateralized by obligations of the United States or its agencies and instrumentalities. Investments are stated at unamortized cost and consist primarily of obligations of the United States.

**Note 4. Receivables**

Accounts and property tax receivables are reported net of unrealizable amounts. The 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 15 percent of the total delinquent taxes receivable, including penalties and interest, as of September 30, 1994. Of the taxes receivable, including penalties and interest, the County defers 70 percent until collection of those revenues.

**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1994**

**Note 4. Receivables (Continued)**

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 January. Taxes become delinquent if not paid before February 1.

**Note 5. Fixed Assets**

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

	Balance October 1, <u>1993</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>1994</u>
Land	\$5,615,072			\$5,615,072
Building	115,201,517	\$1,489,002		116,690,519
Improvements other than buildings	3,592,599			3,592,599
Machinery and equipment	17,917,492	1,817,836	\$1,555,905	18,179,423
Construction in progress	<u>1,564,493</u>	<u>4,093,395</u>		<u>5,657,888</u>
Total general fixed assets	<u>\$143,891,173</u>	<u>\$7,400,233</u>	<u>\$1,555,905</u>	<u>\$149,735,501</u>

Fixed assets for the component unit as of September 30, 1994, were as follows:

	<u>1994</u>	<u>1993</u>
Land and improvements	\$5,058,000	\$5,058,000
Buildings and improvements	37,273,000	35,180,000
Moveable and fixed equipment	27,402,000	22,927,000
Construction in Progress	<u>11,485,000</u>	<u>1,408,000</u>
Less accumulated depreciation	<u>28,407,000</u>	<u>24,058,000</u>
Property, plant, and equipment (net)	<u>\$52,811,000</u>	<u>\$40,515,000</u>

No interest cost was capitalized during 1994 and 1993 related to construction in progress. Depreciation expense for the year ended September 30, 1994, and 1993 totaled \$5,201,000 and \$4,401,000, respectively.

**Note 6. Operating Leases**

The County has various lease commitments for office space, equipment and data processing software. These leases are considered to be operating leases for accounting purposes. Lease expenditures for the year ended September 30, 1994 amounted to \$1,616,629.

**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1994**

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

The County leases various equipment through capital leasing arrangements in the governmental fund types. Payments during fiscal year ended September 30, 1994, amounted to \$106,224. The future minimum lease payments as of September 30, 1994 are as follows:

<u>Year Ending September 30</u>	<u>General Long-term Debt</u>
1995	\$108,870
1996	88,270
1997	29,348
1998	4,536
1999	<u>2,646</u>
Total minimum lease payments	233,670
Less interest	<u>(25,241)</u>
Present value of future minimum lease payments	<u>\$208,429</u>

**Note 8. Long-term Debt**

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

	<u>Balance October 1, 1993</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance September 30, 1994</u>
<b>Property Tax Bonds:</b>				
Junveile Justice Center-Series 1986A	\$2,240,000		\$1,795,000	\$445,000
Courthouse Facility-Series 1988	8,350,000		1,135,000	7,215,000
Jail Annex 1993A	35,000,000		1,095,000	33,905,000
<b>Refunding Bonds:</b>				
Jail Detention Facility-Series 1985	6,603,371		1,660,000	4,943,371
Equestrian-Series 1986B	290,000		140,000	150,000
Aquatic Settlement & Archives Refunding Series 1992	3,120,000		75,000	3,045,000
Jail Detention, Juvenile Justice, Equestrian and Courthouse Refunding, Series 1992B	29,510,000			29,510,000
Juvenile Justice, Rodeo Complex, Courthouse, Parking Facility, Ascarate Park and Morgue, Series 1993B	15,555,000		415,000	15,140,000
Renovation, Courthouse and Morgue, Series 1993C		\$5,350,000	140,000	5,210,000
<b>Property Tax Certificates of Obligation:</b>				
Ascarate Park Substation, Juvenile Justice Renovation, Courthouse and Morgue Series 1990	6,035,000		3,560,000	2,475,000
Capital Outlays Series 1993		3,210,000		3,210,000
State Jail Land Purchase Series 1994		315,000		315,000
Jail Improvement & Ascarate Swimming Pool Series 1992A	5,120,000		140,000	4,980,000
<b>Public Property Finance Contractual Obligations:</b>				
Courthouse Furnishings-Series 1990A	3,350,000		375,000	2,975,000
Data Processing-Series 1990	140,000		140,000	
Data Processing-Series 1991	135,000		65,000	70,000
<b>Total Bonds</b>	<u>115,448,371</u>	<u>8,875,000</u>	<u>10,735,000</u>	<u>113,588,371</u>
<b>Equipment Contracts Payable</b>		<u>208,429</u>		<u>208,429</u>
<b>Total General Long-Term Debt</b>	<u>\$115,448,371</u>	<u>\$9,083,429</u>	<u>\$10,735,000</u>	<u>\$113,796,800</u>



**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1994**

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

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 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.

Bonds and certificates payable include the following:

	Interest Rates (%)	Date Issued	Series Matures	Balances September 30, 1994
Jail Detention Facility Refunding Series 1985	8.50 - 8.80	1985	2002	\$4,943,371
Juvenile Justice Center, Series 1986A	6.00 - 9.00	1986	2001	445,000
Rodeo Complex, Series 1986B-Refunding	7.10 - 7.20	1986	1995	150,000
Courthouse Facility, Series 1988	7.40 - 9.40	1988	1999	7,215,000
Public Property Finance Contractual Obligations, Series 1991	5.40 - 6.10	1991	1995	70,000
Courthouse-Furnishings, Series 1990A	6.30 - 8.25	1990	2000	2,975,000
Miscellaneous Improvements, Series 1990	6.50 - 9.50	1990	2011	2,475,000
General Obligation Refunding, Series 1992	6.00 - 9.00	1992	2012	3,045,000
Certificate of Obligation, Series 1992A	6.00 - 9.00	1992	2012	4,980,000
General Obligation Refunding, Series 1992B	5.00 - 6.40	1992	2008	29,510,000
General Obligation Bonds, Series 1993A	4.85 - 7.50	1993	2013	33,905,000
General Obligation Refunding, Series 1993B	4.25 - 7.50	1993	2012	15,140,000
Certificates of Obligation, Series 1993	4.00 - 7.50	1993	2002	3,210,000
General Obligation Refunding, Series 1993C	2.45 - 5.30	1993	2011	5,210,000
Certificates of Obligation, Series 1994	4.00 - 4.70	1994	1997	315,000
Total Obligation Bonds Payable				<u>\$113,588,371</u>

Interest is payable for all bonds on a semi-annual basis on February and August 15.

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 for which the equipment was purchased. 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.



**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1994**

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

The Certificates of Obligation, Series 1993 were issued for the purchase of equipment for various departments and for improvements to certain County parks. The proceeds of the Certificates of Obligation, Series 1994 were used to purchase land for a State prison to be built by the State in the County. On March 16, 1993, the County issued General Obligation Jail Bonds, Series 1993A for the construction of a jail annex facility.

Debt service requirement to maturity for the long-term debt obligations is summarized as follows:

Fiscal Year ended September 30	General Obligation Refunding Bonds, Series 1985		General Obligation Bonds, Series 1986A	
	Principal	Interest	Principal	Interest
	1995	\$1,800,000	\$79,200	\$445,000
1996	762,672	1,127,329	-	-
1997	698,074	1,221,927	-	-
1998	623,901	1,286,099	-	-
1999	565,440	1,354,560	-	-
2000	-	-	-	-
2001	-	-	-	-
2002	493,284	1,836,716	-	-
	<u>\$4,943,371</u>	<u>\$6,905,831</u>	<u>\$445,000</u>	<u>\$18,356</u>

Fiscal Year ended September 30	General Obligation Refunding Bonds, Series 1986B		General Obligation Bonds, Series 1988	
	Principal	Interest	Principal	Interest
	1995	\$150,000	\$5,400	\$1,230,000
1996	-	-	1,330,000	466,780
1997	-	-	1,440,000	336,590
1998	-	-	1,550,000	196,060
1999	-	-	1,665,000	61,605
	<u>\$150,000</u>	<u>\$5,400</u>	<u>\$7,215,000</u>	<u>\$1,648,135</u>

Fiscal Year ended September 30	Certificate of Obligation Series 1990		Contractual Obligation Series 1990A	
	Principal	Interest	Principal	Interest
	1995	\$225,000	\$200,438	\$400,000
1996	250,000	177,875	450,000	151,825
1997	250,000	154,125	475,000	122,450
1998	300,000	128,000	500,000	91,000
1999	300,000	99,500	550,000	56,875
2000	350,000	70,025	600,000	19,500
2001	400,000	41,200	-	-
2002	400,000	13,800	-	-
	<u>\$2,475,000</u>	<u>\$884,963</u>	<u>\$2,975,000</u>	<u>\$622,400</u>

**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1994**

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

Fiscal Year ended September 30	Contractual Obligation Series 1991		Certificate of Obligation Series 1992A	
	Principal	Interest	Principal	Interest
1995	\$70,000	\$2,135	\$285,000	\$334,868
1996	-	-	160,000	314,843
1997	-	-	170,000	299,993
1998	-	-	180,000	284,243
1999	-	-	195,000	267,368
2000	-	-	205,000	249,368
2001	-	-	220,000	230,930
2002	-	-	235,000	214,667
2003	-	-	250,000	199,992
2004	-	-	265,000	184,152
2005	-	-	280,000	167,188
2006	-	-	300,000	149,063
2007	-	-	320,000	129,688
2008	-	-	340,000	109,063
2009	-	-	360,000	87,188
2010	-	-	380,000	64,063
2011	-	-	405,000	39,531
2012	-	-	430,000	13,438
	<u>\$70,000</u>	<u>\$2,135</u>	<u>\$4,980,000</u>	<u>\$3,339,646</u>

Fiscal Year ended September 30	General Obligation Refunding Series 1992		General Obligation Refunding Series 1992B	
	Principal	Interest	Principal	Interest
1995	\$90,000	\$210,435	\$285,000	\$1,805,310
1996	95,000	202,110	300,000	1,790,535
1997	105,000	193,110	1,000,000	1,755,885
1998	110,000	183,435	1,070,000	1,699,460
1999	120,000	173,085	1,135,000	1,637,688
2000	125,000	162,060	2,525,000	1,530,853
2001	135,000	150,360	2,690,000	1,375,665
2002	145,000	138,268	2,525,000	1,217,953
2003	155,000	127,368	2,690,000	1,057,550
2004	165,000	117,205	2,870,000	883,755
2005	180,000	106,075	3,060,000	696,195
2006	190,000	94,050	2,915,000	505,760
2007	200,000	81,375	3,115,000	312,800
2008	215,000	67,888	3,330,000	106,560
2009	230,000	54,000	-	-
2010	245,000	39,750	-	-
2011	260,000	24,600	-	-
2012	280,000	8,400	-	-
	<u>\$3,045,000</u>	<u>\$2,133,574</u>	<u>\$29,510,000</u>	<u>\$16,375,969</u>

**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1994**

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

Fiscal Year ended September 30	General Obligation Series 1993A		General Obligation Refunding Series 1993B	
	Principal	Interest	Principal	Interest
	1995	\$1,005,000	\$1,908,391	\$375,000
1996	1,075,000	1,834,335	1,040,000	745,798
1997	1,150,000	1,756,460	410,000	707,185
1998	1,235,000	1,672,985	430,000	688,798
1999	1,320,000	1,583,560	450,000	668,548
2000	1,410,000	1,503,168	2,255,000	603,289
2001	1,480,000	1,431,975	2,375,000	489,230
2002	1,555,000	1,356,100	420,000	419,355
2003	1,630,000	1,275,660	440,000	397,635
2004	1,715,000	1,189,505	465,000	374,325
2005	1,805,000	1,097,083	480,000	349,515
2006	1,900,000	997,950	870,000	313,305
2007	2,000,000	891,650	1,130,000	258,740
2008	2,115,000	777,430	1,150,000	195,465
2009	2,230,000	654,655	1,220,000	128,495
2010	2,360,000	523,250	345,000	83,806
2011	2,495,000	383,669	625,000	55,919
2012	2,635,000	236,181	660,000	18,975
2013	2,790,000	80,213	-	-
	<u>\$33,905,000</u>	<u>\$21,154,220</u>	<u>\$15,140,000</u>	<u>\$7,288,143</u>

Fiscal Year ended September 30	Certificates of Obligation Series 1993		General Obligation Refunding Bonds, Series 1993C	
	Principal	Interest	Principal	Interest
1995	\$240,000	\$268,673	\$50,000	\$248,175
1996	365,000	131,118	50,000	246,450
1997	390,000	106,705	50,000	244,600
1998	405,000	87,880	55,000	242,550
1999	425,000	70,855	55,000	240,295
2000	440,000	52,470	715,000	223,768
2001	460,000	32,660	765,000	191,566
2002	485,000	11,155	40,000	173,816
2003	-	-	485,000	161,498
2004	-	-	475,000	138,700
2005	-	-	520,000	114,560
2006	-	-	510,000	89,070
2007	-	-	-	76,320
2008	-	-	-	76,320
2009	-	-	-	76,320
2010	-	-	700,000	57,770
2011	-	-	740,000	19,610
	<u>\$3,210,000</u>	<u>\$761,516</u>	<u>\$5,210,000</u>	<u>\$2,621,388</u>

**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1994**

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

Fiscal Year ended September 30	Certificates of Obligation Series 1994		Total General Obligation Bonds, Refunding Bonds, Certificates of Obligation and Contractual Obligations	
	Principal	Interest	Principal	Interest
	1995	\$100,000	\$15,605	\$6,750,000
1996	100,000	9,906	5,977,672	7,198,904
1997	115,000	5,406	6,253,074	6,904,436
1998	-	-	6,458,901	6,560,510
1999	-	-	6,780,440	6,213,939
2000	-	-	8,625,000	4,414,501
2001	-	-	8,525,000	3,943,586
2002	-	-	6,298,284	5,381,830
2003	-	-	5,650,000	3,219,703
2004	-	-	5,955,000	2,887,642
2005	-	-	6,325,000	2,530,616
2006	-	-	6,685,000	2,149,198
2007	-	-	6,765,000	1,750,573
2008	-	-	7,150,000	1,332,726
2009	-	-	4,040,000	1,000,658
2010	-	-	4,030,000	768,639
2011	-	-	4,525,000	523,329
2012	-	-	4,005,000	276,994
2013	-	-	2,790,000	80,213
	<u>\$315,000</u>	<u>\$30,917</u>	<u>\$113,588,371</u>	<u>\$63,792,593</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.

The long term debt of the component unit is the sole responsibility of the component unit and is fully covered by the property tax levy assessed by the hospital district.

**Note 9. Defeasement of Debt**

Current

On January 4, 1994, the County issued \$5,350,000 in General Obligation Refunding Bonds with an average interest rate of 4.94 percent to advance refund a portion of General Obligation Bonds, Series 1986A and General Obligation Certificates of Obligation, Series 1990. A schedule showing the amount, the average interest rate, the call date and the maturity date of the bonds refunded is shown on the following page. The new proceeds of \$5,194,849, after payment of \$111,187 in underwriting fees, insurance, other issuance costs and a bond discount of \$43,963 were used to purchase U.S. Government securities. These securities were deposited in an irrevocable trust



**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1994**

**Note 9. Defeasement of Debt (Continued)**

Current (Continued)

with an escrow agent to provide for future debt service payments on the 1986A and 1990 Series Bonds. As a result, the 1986A and 1990 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 under its General Long-term Debt account group to reduce its total debt service payments over the next 17 years by \$263,316.03 and to obtain an economic gain (difference between the present values of the debt service payments on the old debt and new debt) of \$168,289.70.

<u>Description</u>	<u>Refunded Bonds</u>	<u>Average Interest Rate</u>	<u>Years of Maturity</u>	<u>Call Date</u>
Series 1986A	\$1,385,000	6.00	2000 - 2001	February 15, 1995
Series 1990	3,350,000	6.82	2003 - 2006, 2010 - 2011	February 15, 2000
	<u>\$4,735,000</u>			

Prior Years

On 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 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 on September 30, 1991. The original bonds were held in an escrow account and were called during September 1986.

**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1994**

**Note 9. Defeasement of Debt (Continued)**

Prior Years (Continued)

On May 22, 1991 Commissioners Court issued an order for the defeasance of the Sports Facility Revenue Bonds which were issued on November 8, 1990 for the construction of an olympic size swimming pool. 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.

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.

On June 4, 1992, the County issued \$29,510,000 in General Obligation Refunding Bonds to advance refund a portion of General Obligation Bonds, Series 1985, 1986A and 1988 and General Obligation Refunding Bonds, Series 1986B. 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. The County refunded these bonds in order to reduce total debt service payments over the next 16 years by \$841,496 and obtain an economic gain of \$678,730.

**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1994**

**Note 9. Defeasement of Debt (Continued)**

Prior Years (Continued)

On March 16, 1993, the County issued \$15,555,000 in General Obligation Refunding Bonds with an average interest rate of 5.54 percent to advance refund a portion of General Obligation Bonds, Series 1986A and 1988, General Obligation Refunding Bonds 1986B, General Obligation Certificates of Obligation, Series 1990 and advance refund the remaining balance of the Parking Facility Revenue Certificates of Obligation, Series 1989. The new proceeds of \$15,358,978.96, after payment of \$202,283.89 in underwriting fees, insurance, other issuance costs and receipt of \$6,262.85 bond premium were used to purchase U.S. Government securities. These securities were deposited in an irrevocable trust with an escrow agent to provide for future debt service payments on the 1986A, 1986B, 1988, 1989 and 1990 Series Bonds. As a result, the 1986A, 1986B, 1988 and 1990 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 Parking Facilities Revenue Certificates of Obligation, Series 1989 are considered to be fully defeased in substance and the Long-term Bonds Payable liability from the Parking Facility Enterprise Fund has been removed.

The County advance refunded a portion of the above mentioned series bonds under its General Long-term Debt account group to increase its total debt service payments over the next 19 years by \$21,275.78 and to obtain an economic gain (difference between the present values of the debt service payments on the old debt and new debt) of \$305,282.90. The County advance refunded the Parking Facilities Revenue Certificates of Obligation to reduce its debt service payments under the Enterprise Fund over the next 19 years by \$683,596.54 and to obtain an economic gain of \$157,896.23.

**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1994**

**Note 10. Interfund Assets/Liabilities**

Interfund receivable and payable balances on September 30, 1994 were as follows:

	<u>Due From</u>	<u>Due To</u>
<u>General Fund</u>	\$2,777,330	\$806,047
<u>Special Revenue</u>		
Adjudication of Drug Offenders		25,874
Alcohol and Drug Abuse Administration		91
Alternative School Program		18,185
Adolescent Drug and Alcohol Treatment		10,903
Alcohol and Drug Abuse Services		17,702
HIDTA Coordinator		20,133
Narcotics Detection and Apprehension		345,258
Preparation for Adult Living		6,466
Purchase of Services - Juveniles		4,037
Selective Investigation & Interdiction		201,443
Schools as Community Centers		3,827
T.E.R.P. - Oil & Gas		18,887
Sparks Colonia Project		8,081
Victim Assistance		3,988
Victim Witness Services		12,589
Nutrition		1,004
Gang Violence		10,750
Auto Theft Prevention		58,763
Coliseum Tourist Promotion		47,045
Community Inmate Profit	45,626	
Road & Bridge		5,810
County Clerk Records Management		239
Law Library		411
	<u>45,626</u>	<u>821,486</u>
<u>Debt Service</u>		
G.O. Obligation Bonds 86B	620,914	
Contractual Obligation, Series 1990		6,904
Contractual Obligation, Series 1991		781
	<u>620,914</u>	<u>7,685</u>
<u>Capital Projects</u>		
County Morgue	31,171	
Courthouse Furnishings		31,171
	<u>31,171</u>	<u>31,171</u>
<u>Agency</u>		
Payroll Fund		146,843
County Retirement	371,398	
Elected Officials		1,985,797
Juvenile Probation Community Corrections	173,676	
Juvenile Services		173,676
West Texas Community Supervision		27,076
District Attorney Food Stamp Fraud		23
Convention Bureau/Civic Center		6,376
State Aid		13,935
	<u>545,074</u>	<u>2,353,726</u>
	<u>\$4,020,115</u>	<u>\$4,020,115</u>



**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1994**

**Note 11. 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 twelve million dollars. This amount is probable if the courts hold that the quadruple penalty applies. According to the County's attorneys, the most likely liability would be three to four million dollars.

Presently, a number of other lawsuits are pending against the County. Although the outcome of these lawsuits is not presently determinable, the settlements of such contingencies under the budgetary process would require the appropriations of funds yet to be realized or the reallocation of existing appropriated funds.

In the case of the bail bond filing fee, 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.

The Component Unit has certain pending and threatened litigation and claims incurred in the ordinary course of business; however, management believes that the probable resolution of such contingencies will not exceed the Hospital's self-insurance reserves, and will not materially affect the financial position of the Hospital or the results of its operations.

**Note 12. Subsequent Events**

On December 21, 1994 the County issued \$5,600,000 in Certificates of Obligation for the purpose of providing additional court space, purchase of a building and renovation of the County warehouse. Also, as of December 9, 1994 all deposits with Texpool were withdrawn and reinvested in short term U.S. Government Securities.

**Note 13. Convention Bureau and Performing Arts Center**

Effective February 1, 1992, the City of El Paso took administrative control of the Tourist and Convention Bureau and the El Paso Convention and Performing Arts Centers. The City, therefore, was solely responsible for the administration although some employees are still by contractual

**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
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**Note 13. Convention Bureau and Performing Arts Center (Continued)**

agreement classified as county employees and are paid on a reimbursement basis each payday via a wire transfer to the County from the City. The Commissioners Court issued a court order whereby employees were allowed to be classified as County employees for vesting purposes in the County retirement system. Effective February 1992, all of the operations of the above mentioned functions were transferred to the City.

**Note 14. 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.

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, PEBSCO 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 PEBSCO.

**Note 15. 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 statewide Texas County and District Retirement System (TCDRS). El Paso County is one of over 450 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, employees 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

**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1994**

**Note 15. Employee Retirement Plan (Continued)**

**Plan Description (Continued)**

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 state statutes governing TCDRS. 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.

Benefits 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. The County's current benefit plan provides for the employer-financed monetary credits for service since the plan began through 1993 of 260% of the employee's accumulated contributions for that period, for service after 1993 of 250% of the employee's accumulated contributions for that period, and for the service before the plan began of 175% 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 1993 was \$44,616,663 of which \$42,519,145 was covered by the plan. Employer and employee contributions for the year were made as required and are detailed below.

Employee Contributions	\$2,976,343
Employer Contributions	\$3,160,538



**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1994**

**Note 15. Employee Retirement Plan (Continued)**

**Contribution Requirements (Continued)**

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 were adopted before 1992 was 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. Since 1991 the County has had the option of selecting the plan of benefits to provide in the future, while at the same time considering the level of the employer contribution rate required to adequately finance the plan.

**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 contribution is the normal cost to fund accruing monetary credits, while the remaining portion is available to amortize any unfunded actuarial liability. Effective January 1, 1994, the County adopted an annually determined contribution rate plan, which has its total employer contribution rate actuarially determined each year, consisting of the normal cost contribution rate plus the rate required to amortize the unfunded actuarial liability over a 25 year amortization period. As a result, the total employer contribution rate may vary from year to year. The County's contribution rate as of January 1, 1994 was 7.59%.

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.



**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1994**

**Note 15. Employee Retirement Plan (Continued)**

**Funding Status (Continued)**

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, 1993. The actuarial valuation of net assets available for benefits as of December 31, 1993 was \$58,025,096. Because of the money-purchase nature of the plan, the interest rate assumptions, currently 9% and 7% per year with a weighted average of 8%, does not have as much impact on the results as for a defined benefit plan. An annual rate of 9% is used for calculating the actuarial liability and normal cost contribution rate. For accumulating existing monetary credits after the valuation date, an annual rate of 7% is assumed, 2% lower than the 9% assumption in recognition of the statutory interest allocation method. 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 111.8% of book value as of December 31, 1993.

The excess pension benefit obligation for the County of El Paso reporting entity on December 31, 1993 includes the following:

Annuitants:	
Currently receiving benefits	\$3,649,728
Terminated employees	4,751,339
Members:	
Accumulated employee contributions including allocated investment earnings	19,042,282
Employer-financed vested	18,564,569
Employer-financed non-vested	<u>7,046,124</u>
Total	<u>\$53,054,042</u>
Net Assets Available for Benefits, at Book Value	\$58,025,096
Assets in Excess of Pension Benefit Obligation	4,971,054
Amortization Period	0.000 years

The funded ratio, the portion of the pension benefit obligation that is fully funded, is 109.4% for the County. A funded ratio of 100% or more indicates that the pension benefit obligation is fully funded and the plan has no amortization period.

The pension benefit obligation amounts shown above reflect changes in benefit provisions adopted since the previous actuarial valuation, which had the effect of increasing the pension benefit obligation by \$1,016,705.

**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1994**

**Note 15. Employee Retirement Plan (Continued)**

**Funding Status (Continued)**

The pension benefit obligation amount shown above also reflects changes in the actuarial assumptions since the previous actuarial valuation. These changes in assumptions had the net effect of increasing the pension benefit obligation by \$1,971,822.

**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
1991	114.8%	14.2%	7.0%
1992	115.1%	16.5%	7.0%
1993	109.4%	11.7%	7.0%

The required 10 year historical trend information is presented on Table 15 of the statistical section. For the years 1984 through 1993, the County has been able to accumulate an excess amount of assets over pension benefit obligation as shown on this same table.

**Defined Benefit Plan**

The Hospital District, a component unit, provides pension, disability, and death benefits for all of its full-time employees through a plan in the Texas County and District Retirement System (TCDRS), an agent multiple-employer public employee retirement system. While the plan is principally a defined contribution pension plan, it also has characteristics of a defined benefit pension plan. Plan provisions were adopted by the Board of Managers of the Hospital District within options available under state statutes governing TCERS.

In accordance with state law, the contribution rate of the Hospital District equals the contribution rate payable by the participant of 5%. This rate is not actuarially determined but is limited by actuarial constraints imposed by statute. Participants in the plan may retire at age sixty with ten years of service, with thirty years of service regardless of age, or when the sum of the parti-

**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1994**

**Note 15. Employee Retirement Plan (Continued)**

**Defined Benefit Plan (Continued)**

participant's age and years of service equals eighty or more. Participants are vested after ten years, but must leave their accumulated contributions in the plan. Participants who withdraw their personal contributions in a lump sum are not entitled to any employer contributions.

The Hospital District's current benefit plan provides for employer-financed monetary credits for service since the plan began of 180% of participants accumulated contributions and for employer-financed monetary credits for service before the plan began of 140% of an amount equal to twice the amount what would have been contributed by the participant, with interest, prior to establishment of the plan. Employer-financed monetary credits are limited by actuarial constraints imposed by statute. In accordance with the statute, the actuary's determination is based on a maximum period for amortizing the unfunded pension benefit obligation of thirty years.

The Hospital District's total payroll for the fiscal year 1994 was approximately \$38,740,000 of which \$38,468,000 was covered by the plan. Employer and employee contributions were made as required and totaled approximately \$1,923,000.

Of the Hospital District's 5% contribution rate, which is recalculated annually, 2.55% funds the currently accruing monetary credits. The remaining 2.45% amortizes the unfunded pension benefit obligation which resulted from monetary credits granted by the District for services rendered before the plan began and from adopted increases in benefit credits.

The pension benefit obligation, which is the actuarial present value of credited projected benefits, is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and any step-rate benefits, estimated to be payable in the future as a result of employee service to date.

TCDRS has no need to project salary increases in estimating the pension benefit obligation since the benefit credits earned for service are not dependent upon future salaries. The pension benefit obligation, calculated using a current interest rate assumption of 9%, derived from the most recent actuarial valuation performed as of December 31, 1993, was \$22,985,000 for the Hospital District. Net assets available for benefits on December 31, 1993 were approximately \$17,943,000 (at book value), leaving an unfunded pension benefit obligation of approximately \$5,042,000 with an amortization period of approximately six years. The market value of assets for TCDRS as a whole were 111.8% of book value as of December 31, 1993, the date of the most recent actuarial report.



**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1994**

**Note 16. Postemployment Health Care Benefits**

The County provides postretirement health and dental care and life insurance benefits, as per County Commissioners Court Order, for retirees as they reach normal retirement age. Dependent family members are included in the plan, if at the time of the employee's retirement they were covered by the County's health plan. As of September 30, 1994 there were 66 retirees receiving the benefits. For fiscal year ended September 30, 1994, the County recognized expenditures of \$102,658 which was net of \$68,509 of retiree contributions.

**Note 17. 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 1994 tax rate was \$0.293296 per \$100 of assessed valuation, of which \$0.197275 was allocated for maintenance and operations and \$0.096021 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.



**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1994**

**Note 17. Property Taxes (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 18. 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 19. Risk Management**

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of property; errors and omissions; and natural disasters. The uninsured risk retention per incident is \$25,000 for liability and \$25,000 for property. The County has purchased commercial insurance to cover any claims over these amounts. During the past three fiscal years, settled claims from these risks have not exceeded commercial insurance coverage.

**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1994**

**Note 19. Risk Management (Continued)**

The County retains the risk of loss relating to workers compensation, unemployment, and health and life benefits. Contributions to cover any claims for workers compensation and unemployment are made to third party administrators with the liability funded on a pay-as-you-go basis. Contribution adjustments are made throughout the year in order to maintain the reserves necessary to meet future claims determined on historical trends. The estimated potential claims, which were not reported in the accompanying financial statements, totaled \$1,461,000.

The risk financing for the health benefits fund is accounted for as an internal service fund. Contributions to the fund are made as charges to the departments for all full time regular employees. Contributions to the fund are also made by employees for family coverage and retirees and their families eligible for participation in the health and life plan.

During fiscal year 1994 the County Commissioners passed a resolution by court order whereby insurance coverage from a third party insurer was eliminated for any claims in excess of \$100,000. In its place, a reserve has been established in the Internal Service Fund in the amount of \$250,000 with annual appropriated increases of \$250,000. The County still maintains insurance coverage for aggregate losses of over \$5,186,175. No excess settlements in excess of the insurance coverage have occurred in the previous three fiscal years.

**Note 20. Fund Equity**

Reserves represent those portions of fund balances that are not available for appropriation or expenditures, or are legally segregated for specific future uses. Designated fund balances represent tentative plans for future uses of financial resources. The reserved retained earnings represents an amount designated to cover catastrophic losses in the health benefits fund.

**Note 21. Encumbrances Outstanding**

Encumbrances outstanding at year end were reported as reservation of fund balance since they do not constitute expenditures or liabilities because the commitments will be honored in the subsequent year. As of September 30, 1994, encumbrances and reservation of fund balances amounted to \$35,132,050, of which \$2,430,192 related to the general fund, \$762,071 to the special revenue fund and \$31,939,787 to the capital projects fund.

**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1994**

**Note 22. Construction and Other Significant Commitments**

On March 16, 1993 the County issued \$35,000,000 in General Obligation Jail Bonds, Series 1993A for the construction of a jail annex. This facility will supplement the existing jail which has been operating in excess of capacity. Tentatively, this project is scheduled to be completed in fiscal year 1997. On January 4, 1994, Certificates of Obligation, Series 1993 were issued for the purpose of acquiring or replacing equipment for various county departments and for improvements to certain county parks.

Construction in progress for the component unit represents construction costs for a parking garage and renovation of the hospital facilities. Remaining commitments on construction contracts as of September 30, 1994 totaled approximately \$3,100,000.

**Note 23. Interfund Transfers**

The following are the operating transfers in and out as of September 30, 1994:

<u>Department</u>	<u>Transfers Out</u> <u>Actual</u>	<u>Transfers In</u> <u>Actual</u>
<u>General Fund</u>		
Road and Bridge Fund		\$1,300,000
Excess Grant Match		19,376
Special Revenue-Courthouse Security		98,514
General & Administrative-Health & Dental	\$750,000	
Excess Sales Tax-Debt Service	494,435	
Aquatic	56,095	
General Assistance	98,253	
District Attorney	378	
Victim/Witness Services-Match	44,500	
Juvenile Probation-Triad-Match	69,500	
Drug Abuse Resistance Education-Match	17,599	
EPCADS-Match	140,000	
Region VIII Training Academy-Match	166,916	
Juvenile Justice Program-Match	110,395	
Child Welfare-Match	458,324	
Nutrition-Match	660,000	
Adjudication of Drug Offenders-Match	22,080	
Victim Assistance-District Attorney-Match	32,920	
General and Administrative	613,229	
Total	<u>\$3,734,624</u>	<u>\$1,417,890</u>

**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1994**

**Note 23. Interfund Transfers (Continued)**

<u>Department</u>	<u>Transfers Out</u> <u>Actual</u>	<u>Transfers In</u> <u>Actual</u>
<u>Special Revenue</u>		
Road and Bridge	\$1,300,000	
Courthouse Security	98,514	
Victim Witness		\$44,500
Drug Abuse Resistance Education		17,438
Sheriff's Training Academy		166,916
Adjudication of Drug Offenders		22,080
Adolescent Drug and Alcohol		12,083
Juvenile Justice	1,911	110,395
El Paso County Drug & Alcohol	1,080	127,917
TERP Nutritional		15,874
TERP Oil & Gas		82,273
Juvenile Probation-Triad	16,279	69,500
Victim Assistance-District Attorney		33,459
Nutrition		660,000
Child Welfare		<u>458,324</u>
Total	<u>1,417,784</u>	<u>1,820,759</u>
 <u>Expendable Trust</u>		
Health and Life Benefits	<u>          </u>	<u>42,780</u>
Total	<u>          </u>	<u>42,780</u>
 <u>Internal Service</u>		
Health and Life Benefits	<u>42,780</u>	<u>750,000</u>
Total	<u>42,780</u>	<u>750,000</u>
 <u>Debt Service</u>		
General Obligation Refunding, Series 1985		1,107,664
General Obligation Refunding, Series 1993C		226,800
General Obligation Certificates of Obligation, Series 1990	<u>226,800</u>	
Total	<u>226,800</u>	<u>1,334,464</u>
 <u>Capital Projects</u>		
Capital Project - Ascarate Park	<u>          </u>	<u>56,095</u>
Total	<u>          </u>	<u>56,095</u>
Grand Total	<u>\$5,421,988</u>	<u>\$5,421,988</u>



**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1994**

**Note 24. 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.

**Note 25. Residual Equity Transfers - Government**

The following are the nonrecurring and nonroutine permanent residual equity transfers in governmental and enterprise 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 Fund	_____	\$1,432
Total	_____	1,432
<u>Special Revenue</u>		
Law Library		334,825
El Paso Convention & Performing Arts	\$6,172	
Coliseum Tourist Promotion		21,143
National Heritage Tourism	21,143	
Total	<u>27,315</u>	<u>355,968</u>
<u>Capital Projects</u>		
Lower Valley Health Clinic	429	
Coliseum Road Paving	1,003	
	<u>1,432</u>	_____
<u>Agency Fund</u>		
Law Library	334,825	
Civic Center		6,172
Total	<u>334,825</u>	<u>6,172</u>
Grand Total	<u>\$363,572</u>	<u>\$363,572</u>

**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1994**

**Note 26. Federal Commodities**

For the fiscal year ended September 30, 1994, the County received federal commodities amounting to \$1,052, \$39,219 and \$3,798 for the Juvenile Probation Department, the County Sheriff's Department, EPCADS (El Paso County Alcohol and Drug Abuse Services) respectively, for an aggregate total of \$44,069.

**Note 27. Deficit Balances of Fund Equity**

The debt service fund reflects a deficit fund balance because the budget was balanced using non-budgeted interfunds transfers of the prior year.





# **GENERAL FUND**

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



**County of El Paso, Texas  
General Fund  
Comparative Balance Sheets  
September 30, 1994 and 1993**

	<u>1994</u>	<u>1993</u>
<b>Assets</b>		
Cash.....	\$505,301	\$2,972,368
Investments.....	15,138,108	8,733,648
Receivables(net of allowances for uncollectibles):..		
Interest.....	1,034,084	734,273
Taxes.....	5,537,539	5,384,510
Accounts.....	3,047,477	3,290,307
Due from other funds.....	2,777,330	3,488,203
Inventory of supplies.....	28,685	24,732
<b>Total Assets.....</b>	<b><u>\$28,068,524</u></b>	<b><u>\$24,628,041</u></b>
<b>Liabilities and fund equity</b>		
<b>Liabilities:</b>		
Vouchers payable.....	\$805,104	\$928,694
Payroll .....		1,411,184
Due to other funds.....	806,047	900,890
Due to other governmental agencies.....	2,502,884	3,020,764
Due to others-miscellaneous deposits.....	25,640	19,699
Deferred revenues.....	4,826,991	4,440,991
Fringe benefits payable.....	4,360,556	2,964,174
<b>Total liabilities.....</b>	<b><u>13,327,222</u></b>	<b><u>13,686,396</u></b>
<b>Fund equity:</b>		
<b>Reserved for:</b>		
Encumbrances.....	2,430,192	2,340,134
Excess sales tax:		
Debt service.....		494,435
Travel advances-sheriff, payroll and change funds.....	61,860	61,850
Unreserved, designated for subsequent year's expenditures.....	9,249,971	4,499,886
Unreserved, undesignated.....	2,999,279	3,545,340
<b>Total fund equity.....</b>	<b><u>14,741,302</u></b>	<b><u>10,941,645</u></b>
<b>Total liabilities and fund equity.....</b>	<b><u>\$28,068,524</u></b>	<b><u>\$24,628,041</u></b>

Exhibit A-2

County of El Paso, Texas  
 General Fund  
 Comparative Statements of Revenues, Expenditures and  
 Changes in Fund Balances  
 For the fiscal years ended September 30, 1994 and 1993

	1994	1993
<b>Revenues:</b>		
Taxes:		
Property.....	\$25,944,270	\$24,832,434
Sales.....	19,915,689	18,451,632
Bingo.....	117,856	73,330
State mixed beverage.....	848,702	853,235
Licenses and permits.....	197,531	191,314
Intergovernmental.....	1,624,557	1,674,325
Charges for services.....	14,490,939	12,436,427
Fines and forfeitures.....	1,860,603	2,072,999
Interest.....	1,045,716	866,871
Miscellaneous.....	1,159,296	1,138,682
<b>Total revenues.....</b>	<b>67,205,159</b>	<b>62,591,249</b>
<b>Expenditures:</b>		
Current:		
General government.....	14,314,072	11,855,205
Administration of justice.....	11,465,268	10,985,843
Public safety.....	28,912,220	25,763,629
Health and welfare.....	4,366,079	4,333,477
Resource development.....	414,466	385,213
Culture and recreation.....	1,240,004	1,223,339
Capital outlays.....	630,308	694,791
<b>Total expenditures.....</b>	<b>61,342,417</b>	<b>55,241,497</b>
Excess (deficiency) of revenues over (under) expenditures.....	5,862,742	7,349,752
<b>Other financing sources (uses):</b>		
Proceeds of bonds.....	313,000	
Operating transfers in.....	1,417,890	1,156,580
Operating transfers out.....	(3,734,624)	(3,139,306)
<b>Total other financing sources (uses).....</b>	<b>(2,003,734)</b>	<b>(1,982,726)</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	3,859,008	5,367,026
<b>Fund balances, October 1.....</b>	<b>10,941,645</b>	<b>5,351,680</b>
Change in reserve for inventory.....	(60,783)	(181,894)
Residual equity transfers in.....	1,432	404,833
Residual equity transfers out.....		
<b>Fund balances, September 30.....</b>	<b>\$14,741,302</b>	<b>\$10,941,645</b>

**County of El Paso, Texas**  
**General Fund**  
**Comparative Statements of Revenues, Expenditures**  
**and Changes to Fund Balances - Budget and Actual**  
**Fiscal years ended September 30, 1994 and 1993**

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Taxes.....	\$43,721,127	\$47,024,048	\$3,302,921	\$42,004,029	\$44,401,945	\$2,397,916
Intergovernmental revenues.....	1,587,000	1,624,557	37,557	1,631,000	1,674,325	43,325
Charges for services.....	11,164,780	14,490,939	3,326,159	9,813,522	12,436,427	2,622,905
Fines and forfeitures.....	2,034,000	1,860,603	(173,397)	1,731,600	2,072,999	341,399
Interest income.....	500,000	1,045,716	545,716	950,000	866,871	(83,129)
Miscellaneous.....	1,196,146	1,159,296	(36,850)	1,141,218	1,138,682	(2,536)
<b>Total revenues.....</b>	<b>60,203,053</b>	<b>67,205,159</b>	<b>7,002,106</b>	<b>57,271,369</b>	<b>62,591,249</b>	<b>5,319,880</b>
<b>Expenditures:</b>						
<b>General government:</b>						
Personnel.....	8,749,776	7,767,552	982,224	7,522,752	7,318,852	203,900
Operating.....	7,687,742	5,210,920	2,476,822	7,520,213	5,251,878	2,268,335
<b>Total general government.....</b>	<b>16,437,518</b>	<b>12,978,472</b>	<b>3,459,046</b>	<b>15,042,965</b>	<b>12,570,730</b>	<b>2,472,235</b>
<b>Administration of justice:</b>						
Personnel.....	9,535,452	9,332,708	202,744	8,816,903	8,716,476	100,427
Operating.....	2,626,207	2,132,560	493,647	2,671,983	2,269,367	402,616
<b>Total administration of justice.....</b>	<b>12,161,659</b>	<b>11,465,268</b>	<b>696,391</b>	<b>11,488,886</b>	<b>10,985,843</b>	<b>503,043</b>
<b>Public safety:</b>						
Personnel.....	23,662,400	23,247,677	414,723	20,663,301	20,573,136	90,165
Operating.....	6,367,081	5,664,543	702,538	5,650,128	5,190,493	459,635
<b>Total public safety.....</b>	<b>30,029,481</b>	<b>28,912,220</b>	<b>1,117,261</b>	<b>26,313,429</b>	<b>25,763,629</b>	<b>549,800</b>
<b>Health and welfare:</b>						
Personnel.....	651,117	604,714	46,403	559,428	532,862	26,566
Operating.....	3,996,931	3,761,365	235,566	4,075,220	3,800,615	274,605
<b>Total health and welfare.....</b>	<b>4,648,048</b>	<b>4,366,079</b>	<b>281,969</b>	<b>4,634,648</b>	<b>4,333,477</b>	<b>301,171</b>
<b>Resource development:</b>						
Personnel.....	242,486	225,775	16,711	204,045	198,318	5,727
Operating.....	194,738	188,691	6,047	192,784	186,895	5,889
<b>Total resource development.....</b>	<b>437,224</b>	<b>414,466</b>	<b>22,758</b>	<b>396,829</b>	<b>385,213</b>	<b>11,616</b>
<b>Culture and recreation:</b>						
Personnel.....	817,119	763,299	53,820	797,519	753,909	43,610
Operating.....	735,671	476,705	258,966	621,992	469,430	152,562
<b>Total culture and recreation.....</b>	<b>1,552,790</b>	<b>1,240,004</b>	<b>312,786</b>	<b>1,419,511</b>	<b>1,223,339</b>	<b>196,172</b>
Capital outlays.....	870,842	630,308	240,534	962,116	694,791	267,325
<b>Total expenditures.....</b>	<b>66,137,562</b>	<b>60,006,817</b>	<b>6,130,745</b>	<b>60,258,384</b>	<b>55,957,022</b>	<b>4,301,362</b>
Excess(deficiency) of revenues over (under) expenditures	(5,934,509)	7,198,342	13,132,851	(2,987,015)	6,634,227	9,621,242
<b>Other financing sources(uses):</b>						
Proceeds of bonds sold.....	313,000	313,000				
Operating transfers in.....	1,403,514	1,417,890	14,376	1,119,000	1,156,580	37,580
Operating transfers out.....	(3,172,525)	(3,121,395)	51,130	(2,243,044)	(2,239,247)	3,797
<b>Total other financing sources(uses).....</b>	<b>(1,456,011)</b>	<b>(1,390,505)</b>	<b>65,506</b>	<b>(1,124,044)</b>	<b>(1,082,667)</b>	<b>41,377</b>
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(7,390,520)	5,807,837	13,198,357	(4,111,059)	5,551,560	9,662,619
<b>Fund balances, October 1.....</b>	<b>13,197,530</b>	<b>13,197,530</b>		<b>7,645,970</b>	<b>7,645,970</b>	
<b>Fund balances, September 30.....</b>	<b>\$5,807,010</b>	<b>\$19,005,367</b>	<b>\$13,198,357</b>	<b>\$3,534,911</b>	<b>\$13,197,530</b>	<b>\$9,662,619</b>



County of El Paso, Texas  
General Fund  
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	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
<b>Taxes:</b>						
Ad valorem.....	\$24,405,627	\$25,944,270	\$1,538,643	\$23,779,251	\$24,832,434	\$1,053,183
Sales and use.....	18,233,000	19,915,689	1,682,689	17,114,278	18,451,632	1,337,354
Bingo.....	57,000	117,856	60,856	110,000	73,330	(36,670)
State mixed beverage.....	835,000	848,702	13,702	820,000	853,235	33,235
<b>Total taxes.....</b>	<b>43,530,627</b>	<b>46,826,517</b>	<b>3,295,890</b>	<b>41,823,529</b>	<b>44,210,631</b>	<b>2,387,102</b>
<b>Licenses and permits:</b>						
<b>Beer, wine and liquor</b>						
licenses.....	145,000	152,159	7,159	135,000	150,439	15,439
Occupational licenses.....	42,000	37,872	(4,128)	42,000	36,875	(5,125)
Bail bond permits.....	3,500	7,500	4,000	3,500	4,000	500
<b>Total licenses and permits.....</b>	<b>190,500</b>	<b>197,531</b>	<b>7,031</b>	<b>180,500</b>	<b>191,314</b>	<b>10,814</b>
<b>Intergovernmental:</b>						
Reimbursements-city.....	1,034,000	1,270,858	236,858	1,024,000	1,203,960	179,960
Reimbursements-TDHS lunch program.....	55,000	70,075	15,075	41,000	86,465	45,465
Reimbursements-county courts.....	50,000	114,752	64,752		60,130	60,130
Reimbursements-other.....	448,000	168,872	(279,128)	566,000	323,770	(242,230)
<b>Total intergovernmental.....</b>	<b>1,587,000</b>	<b>1,624,557</b>	<b>37,557</b>	<b>1,631,000</b>	<b>1,674,325</b>	<b>43,325</b>
<b>Charges for services:</b>						
Bail bond filing fees.....	10		(10)	1,000	2	(998)
County attorney.....	307,000	170,138	(136,862)	300,000	343,410	43,410
County tax assessor-collector.....	1,300,000	1,423,159	123,159	1,300,000	1,349,012	49,012
County clerk.....	1,440,000	1,677,346	237,346	1,450,000	1,564,963	114,963
County judge.....	10	1	(9)	40	7	(33)
<b>Constables:</b>						
Precinct no. 1.....	14,000	18,535	4,535	12,000	18,650	6,650
Precinct no. 2.....	26,500	36,951	10,451	22,000	27,953	5,953
Precinct no. 3.....	16,000	33,906	17,906	22,000	26,022	4,022
Precinct no. 4.....	20,000	33,365	13,365	28,000	23,981	(4,019)
Precinct no. 5.....	20,000	30,145	10,145	20,000	22,340	2,340
Precinct no. 6.....	3,000	10,475	7,475	6,000	5,362	(638)
Precinct no. 7.....	7,000	7,910	910	6,000	8,620	2,620
District clerk.....	750,000	775,111	25,111	750,000	783,148	33,148
District clerk child support fees.....	165,000	248,867	83,867	175,000	205,871	30,871
<b>Justices of the peace:</b>						
Precinct no. 1.....	8,000	11,152	3,152	6,800	9,945	3,145
Precinct no. 2.....	15,000	19,800	4,800	16,000	20,737	4,737
Precinct no. 3.....	16,000	16,707	707	14,000	26,673	12,673
Precinct no. 4.....	16,000	15,460	(540)	16,000	16,575	575
Precinct no. 5.....	12,000	13,967	1,967	12,000	20,898	8,898
Precinct no. 6.....	23,000	14,605	(8,395)	23,000	65,698	42,698
Precinct no. 7.....	6,000	11,278	5,278	6,000	24,818	18,818
<b>County courts-at-law:</b>						
County court-at-law no. 1.....	10	2	(8)	15	16	1
County court-at-law no. 2.....	10		(10)	15	30	15
County court-at-law no. 3.....	10	10		15	30	15
County court-at-law no. 4.....	10	7	(3)	15	34	19
County court-at-law no. 5.....	10	6	(4)	15	18	3
County sheriff.....	450,000	530,752	80,752	460,000	479,130	19,130
Concession revenues.....	227,000	289,674	62,674	221,200	222,064	864
Ascarate golf course.....	\$560,000	\$618,742	\$58,742	\$597,010	\$589,493	(\$7,517)

(Continued)



County of El Paso, Texas  
General Fund  
Comparative Statements of Revenues, Expenditures  
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	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Charges for services-continued						
Golf course check fees.....				\$45		(\$45)
Boat launching fees.....	\$1,500	\$1,750	\$250	2,500	\$1,495	(1,005)
Coliseum security.....	9,000	13,825	4,825	9,000	9,173	173
Coliseum-ticketmaster.....	30,000	41,736	11,736	25,000	33,520	8,520
Ascarate park traffic control.....	125,000	144,107	19,107	217,543	186,505	(31,038)
Coliseum parking.....	60,000	59,709	(291)	42,000	61,989	19,989
Swimming pool receipts.....	25,000	40,868	15,868	20,000	18,828	(1,172)
Rentals.....	127,010	154,532	27,522	103,000	165,005	62,005
Western playland.....	180,000	182,588	2,588	173,000	198,580	25,580
Jail income - prisoners.....	3,989,000	6,491,799	2,502,799	2,863,000	4,730,926	1,867,926
Jury fees.....	24,000	19,980	(4,020)	21,000	23,580	2,580
Probate court fees.....	6,500	7,784	1,284			
Special probate court fees.....	3,500	4,272	772	9,000	11,779	2,779
Sewage inspection fees.....	85,000	121,250	36,250	80,000	100,448	20,448
Bar attorney exemption fees.....	200,000	211,100	11,100	154,800	206,600	51,800
Family violence co. attny. fees.....	2,700	3,827	1,127	2,000	3,363	1,363
Pretrial div. fees-jail magistrate.....	200,000	255,768	55,768	190,000	208,318	18,318
Computer aided trans. serv. fees.....	8,000	13,562	5,562	1,000	17,134	16,134
Interpreter fees.....	2,000	8,400	6,400	2,000	4,775	2,775
Court reporter fees.....	115,000	135,258	20,258	150,000	138,758	(11,242)
County archives microfilm fees.....	10,000	23,089	13,089	28,000	19,085	(8,915)
Tax office collections.....	180,000	161,249	(18,751)	180,000	188,287	8,287
Parking garage fees.....	380,000	386,415	6,415	76,509	252,779	176,270
Total charges for services.....	11,164,780	14,490,939	3,326,159	9,813,522	12,436,427	2,622,905
Fines and forfeitures:						
Misdemeanors, forfeited						
bonds.....	2,000,000	1,820,418	(179,582)	1,700,000	2,034,393	334,393
Fines-county attorney.....	1,000		(1,000)	1,000	1,778	778
Traffic fines.....	31,000	38,562	7,562	28,000	34,725	6,725
Library fines.....	2,000	1,623	(377)	2,600	2,103	(497)
Total fines and forfeitures.....	2,034,000	1,860,603	(173,397)	1,731,600	2,072,999	341,399
Interest income.....	500,000	1,045,716	545,716	950,000	866,871	(83,129)
Miscellaneous:						
Service fees.....	65,000	92,275	27,275		116,783	116,783
Purchasing-stock sales.....	300,000	79,843	(220,157)	300,000	131,536	(168,464)
Telephone commissions.....	225,000	267,597	42,597	200,718	280,810	80,092
Recycling paper sales.....					43	43
Indirect services.....	433,146	435,671	2,525	400,000	406,428	6,428
Allright parking.....	38,000	45,564	7,564	30,000	41,808	11,808
Reimbursement-miscellaneous.....		978	978			
Property sales.....	5,000	1,193	(3,807)	3,500	7,598	4,098
Other.....	130,000	236,175	106,175	207,000	153,676	(53,324)
Total miscellaneous.....	1,196,146	1,159,296	(36,850)	1,141,218	1,138,682	(2,536)
Total revenues.....	\$60,203,053	\$67,205,159	\$7,002,106	\$57,271,369	\$62,591,249	\$5,319,880

(Continued)

County of El Paso, Texas  
General Fund  
Comparative Statements of Revenues, Expenditures  
and Changes in Fund Balances - Budget and Actual  
For the fiscal years ended September 30, 1994 and 1993

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Expenditures:</b>						
<b>Current:</b>						
<b>General government:</b>						
County judge.....	\$179,272	\$166,477	\$12,795	\$167,154	\$160,964	\$6,190
Commissioner precinct no. 1.....	81,947	77,374	4,573	77,873	74,365	3,508
Commissioner precinct no. 2.....	76,077	73,411	2,666	72,259	71,798	461
Commissioner precinct no. 3.....	75,219	73,449	1,770	72,306	71,463	843
Commissioner precinct no. 4.....	72,153	68,596	3,557	70,077	67,301	2,776
County auditor and treasury .....	1,450,858	1,392,428	58,430	1,354,522	1,305,190	49,332
County purchasing agent.....	814,569	463,479	351,090	831,041	642,372	188,669
County personnel.....	101,560	94,215	7,345	91,280	85,850	5,430
County solid waste disposal.....	257,879	64,110	193,769			
County clerk.....	813,185	761,122	52,063	578,322	528,960	49,362
Bail bond administration.....	91,171	87,920	3,251	88,207	86,619	1,588
District clerk.....	1,683,023	1,607,192	75,831	1,583,831	1,553,646	30,185
Data processing.....	2,866,926	2,682,023	184,903	2,805,639	2,633,567	172,072
County elections.....	721,090	332,125	388,965	738,905	389,574	349,331
Facilities management.....	1,567,925	1,400,033	167,892	1,529,877	1,396,888	132,989
County communications.....	109,048	97,877	11,171	97,268	92,772	4,496
General and administrative.....	3,607,365	1,933,618	1,673,747	3,410,210	2,047,632	1,362,578
County tax assessor-collector.....	1,366,562	1,174,352	192,210	1,187,044	1,127,053	59,991
Risk management.....	127,840	86,884	40,956	51,863	48,166	3,697
Records management.....	271,710	246,088	25,622	158,778	114,445	44,333
Parking garage operations.....	102,139	95,699	6,440	76,509	72,105	4,404
<b>Total general government.....</b>	<b>16,437,518</b>	<b>12,978,472</b>	<b>3,459,046</b>	<b>15,042,965</b>	<b>12,570,730</b>	<b>2,472,235</b>
<b>Administration of justice:</b>						
34th district court.....	125,798	121,531	4,267	120,356	117,863	2,493
41st district court.....	126,938	121,317	5,621	119,422	116,060	3,362
65th district court.....	133,833	130,393	3,440	122,706	119,778	2,928
120th district court.....	158,345	153,163	5,182	147,457	144,828	2,629
168th district court.....	129,715	127,212	2,503	119,731	118,249	1,482
171st district court.....	125,698	122,126	3,572	128,315	125,854	2,461
205th district court.....	126,746	124,133	2,613	118,889	115,664	3,225
210th district court.....	125,643	122,719	2,924	116,943	116,542	401
243rd district court.....	125,954	122,934	3,020	118,775	117,191	1,584
327th district court.....	240,582	221,044	19,538	155,966	145,527	10,439
346th district court.....	127,945	122,444	5,501	119,757	117,582	2,175
Council of judges administration.....	1,928,376	1,758,950	169,426	1,976,236	1,853,153	123,083
District judges-salary supplement.....	89,581	85,102	4,479	89,581	84,174	5,407
6th admin. judicial region.....	24,966	24,876	90	23,679	23,355	324
County attorney.....	1,459,726	1,414,586	45,140	1,562,625	1,523,649	38,976
District attorney.....	3,024,706	2,754,681	270,025	2,542,831	2,358,299	184,532
Court masters.....	361,405	345,136	16,269	344,489	320,750	23,739
Criminal law magistrate court.....	240,558	235,389	5,169	224,028	220,955	3,073
County courts administration.....	176,110	172,742	3,368	170,533	166,303	4,230
County court-at-law no. 1.....	126,898	124,054	2,844	119,234	116,448	2,786
County court-at-law no. 2.....	127,817	123,881	3,936	119,095	117,055	2,040
County court-at-law no. 3.....	125,421	120,897	4,524	118,858	115,729	3,129
County court-at-law no. 4.....	125,767	122,524	3,243	118,494	114,376	4,118
County court-at-law no. 5.....	126,049	122,102	3,947	118,455	115,695	2,760
County probate court.....	212,008	208,782	3,226	177,231	171,792	5,439
Co. court-at-law and probate judges salary ...	642,187	639,396	2,791	615,639	612,528	3,111
Criminal justice information system.....	211,662	182,631	29,031	194,031	189,318	4,713
Public defender.....	\$798,700	\$751,049	\$47,651	\$724,415	\$700,037	\$24,378

(Continued)

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	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Administration of justice-continued						
Juvenile court administration.....				\$68,242	\$53,449	\$14,793
Justice of the peace no. 1.....	\$87,533	\$86,510	\$1,023	85,732	84,896	836
Justice of the peace no. 2.....	82,492	81,721	771	79,287	78,862	425
Justice of the peace no. 3.....	115,539	110,298	5,241	112,052	108,823	3,229
Justice of the peace no. 4.....	104,807	104,188	619	102,055	101,263	792
Justice of the peace no. 5.....	93,050	89,305	3,745	91,107	88,153	2,954
Justice of the peace no. 6.....	197,802	194,534	3,268	194,528	188,062	6,466
Justice of the peace no. 7.....	111,891	105,492	6,399	110,980	108,729	2,251
Court of civil appeals.....	19,411	17,426	1,985	17,132	14,852	2,280
Total administration of..... justice.....	12,161,659	11,465,268	696,391	11,488,886	10,985,843	503,043
Public safety:						
County sheriff and jail.....	25,470,561	24,688,497	782,064	22,620,064	22,148,791	471,273
Ambulance services.....	353,280	353,280		353,280	353,280	
Adult probation.....	318,711	314,363	4,348	274,801	272,311	2,490
Juvenile detention/probation.....	3,437,418	3,279,387	158,031	2,811,801	2,756,858	54,943
Constable precinct no. 1.....	30,216	29,116	1,100	30,725	29,736	989
Constable precinct no. 2.....	31,699	30,259	1,440	31,174	30,014	1,160
Constable precinct no. 3.....	31,660	30,828	832	31,874	29,897	1,977
Constable precinct no. 4.....	30,808	28,596	2,212	31,616	29,332	2,284
Constable precinct no. 5.....	31,420	29,443	1,977	31,756	29,644	2,112
Constable precinct no. 6.....	31,566	29,559	2,007	31,395	30,387	1,008
Constable precinct no. 7.....	30,523	29,459	1,064	31,423	29,516	1,907
Emergency management.....	43,176	43,176		33,520	23,863	9,657
Courthouse security.....	188,443	26,257	162,186			
Total public safety.....	30,029,481	28,912,220	1,117,261	26,313,429	25,763,629	549,800
Health and welfare:						
City-county health unit.....	2,519,586	2,504,453	15,133	2,588,539	2,588,538	1
Medical examiner.....	664,809	491,815	172,994	520,194	330,272	189,922
General assistance.....	640,076	635,706	4,370	607,247	597,745	9,502
Child welfare.....	207,751	191,760	15,991	310,800	251,547	59,253
Life management.....	238,030	218,194	19,836	238,030	238,030	
Charities.....	42,080	26,050	16,030	40,786	29,275	11,511
Mental health.....	90,816	88,030	2,786	94,435	86,663	7,772
Animal control.....	72,524	72,524		60,466	60,364	102
Center of the deaf.....	25,000	24,999	1	25,000	25,000	
Shelter for battered women.....	45,341	45,341		45,341	45,341	
Retired senior volunteer program.....	34,500		34,500	40,249	17,250	22,999
Project Amistad.....	12,000	12,000		12,000	12,000	
Veteran's assistance.....	55,535	55,207	328	51,561	51,452	109
Total health and welfare.....	4,648,048	4,366,079	281,969	4,634,648	4,333,477	301,171
Resource development:						
Agriculture co-op extension.....	357,224	334,466	22,758	316,829	305,213	11,616
Industrial development.....	80,000	80,000		80,000	80,000	
Total resource development.....	\$437,224	\$414,466	22,758	\$396,829	\$385,213	\$11,616

(Continued)



County of El Paso, Texas  
General Fund  
Comparative Statements of Revenues, Expenditures  
and Changes in Fund Balances - Budget and Actual  
For the fiscal years ended September 30, 1994 and 1993

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Culture and recreation:						
Ascarate park.....	\$529,726	\$473,853	\$55,873	\$534,272	\$494,996	\$39,276
Golf course.....	567,012	483,051	83,961	547,349	488,520	58,829
Coliseum.....	168,921	76,368	92,553	158,681	86,292	72,389
Rural parks .....	36,500	3,962	32,538			
County libraries.....	109,552	94,995	14,557	122,727	105,989	16,738
Rural parks and pools.....	141,079	107,775	33,304	56,482	47,542	8,940
Total culture and recreation.....	1,552,790	1,240,004	312,786	1,419,511	1,223,339	196,172
Capital outlays.....	870,842	630,308	240,534	962,116	694,791	267,325
Total expenditures.....	66,137,562	60,006,817	6,130,745	60,258,384	55,957,022	4,301,362
Excess (deficiency) of revenues over (under) expenditures.....	(5,934,509)	7,198,342	13,132,851	(2,987,015)	6,634,227	9,621,242
Other financing sources (uses):						
Proceeds of bonds.....	313,000	313,000				
Operating transfers in.....	1,403,514	1,417,890	14,376	1,119,000	1,156,580	37,580
Operating transfers out.....	(3,172,525)	(3,121,395)	51,130	(2,243,044)	(2,239,247)	3,797
Total other financing sources (uses).....	(1,456,011)	(1,390,505)	65,506	(1,124,044)	(1,082,667)	41,377
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(7,390,520)	5,807,837	13,198,357	(4,111,059)	5,551,560	9,662,619
Fund balances, October 1.....	13,197,530	13,197,530		7,645,970	7,645,970	
Fund balances, September 30.....	\$5,807,010	\$19,005,367	\$13,198,357	\$3,534,911	\$13,197,530	\$9,662,619

(Concluded)





# **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.**

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1994**

**BUDGETED**

**Road and Bridge Fund**

The Road and Bridge Fund was established to account for funds dedicated for the purpose of constructing and maintaining county 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 receipts 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.

**County Tourist Promotion Fund**

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

**Alternative Dispute Resolution Center**

This fund is used to account for those revenues and expenditures generated by the Rio Grande Council of Governments, a private organization contracted by the County to resolve civil matters out of the court system.

**District Attorney 10% Drug Forfeiture Account**

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

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1994**

**BUDGETED**

**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.

**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.

**Sheriff's Department Auction Proceeds**

This fund is used to account for the receipts and disbursements relating to the Sheriff's department auctions of abandoned and confiscated property.

**County Attorney Commissions**

This fund is used to account for receipts and disbursements relating to commissions produced by the county attorney's office from the settlement of cases handled by the county attorney's office as provided by law.

**Courthouse Security**

This fund is used to account for fees collected on court cases and disbursements made to provide for courthouse security.

**Records Management and Preservation**

This fund is used to account for receipts and disbursements relating to the management and preservation of county records.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1994**

**BUDGETED**

**Continuing Legal Education**

This fund is used to account for fees collected and disbursements made for services regarding continuing legal education requirements of attorneys.

**County Law Library**

This fund is used to account for fees collected on court cases and disbursements made for the operations of the law library.



County of El Paso, Texas  
Special Revenue Funds  
Combining Balance Sheet  
September 30, 1994  
(With comparative totals for September 30, 1993)

	Road and Bridge	Tourists and Conventions/ Amphitheatre	County Tourist Promotion	Alternative Dispute Resolution Center	District Attorney Drug Forfeitures	Coliseum Tourist Promotion
<b>Assets:</b>						
Cash.....	\$5,380	\$114,220	\$93	\$1,242	\$34,630	\$21,143
Investments.....	1,575,265		41,025			\$285,734
Receivables:						
Interest.....	114,615		2,025			10,185
Accounts.....	61,947			7,350		
Due from other funds.....						
<b>Total assets.....</b>	<b>\$1,757,207</b>	<b>\$114,220</b>	<b>\$43,143</b>	<b>\$8,592</b>	<b>\$34,630</b>	<b>\$317,062</b>
<b>Liabilities and fund balances</b>						
<b>Liabilities:</b>						
Vouchers payable.....	\$35,275		\$2	\$8,592		\$1,012
Accrued payroll.....						
Due to other funds.....	5,810					47,045
Due to other governmental agencies.....	100	\$507				
<b>Total liabilities.....</b>	<b>41,185</b>	<b>507</b>	<b>2</b>	<b>8,592</b>		<b>48,057</b>
<b>Fund balances:</b>						
Reserved:						
Reserve for encumbrances.....	431,148		42,306			35,243
Unreserved:						
Designated for subsequent year's expenditures.....	197,700	113,713			\$34,630	102,375
Undesignated .....	1,087,174		835			131,387
<b>Total fund balances.....</b>	<b>1,716,022</b>	<b>113,713</b>	<b>43,141</b>		<b>34,630</b>	<b>269,005</b>
<b>Total liabilities and fund balances.....</b>	<b>\$1,757,207</b>	<b>\$114,220</b>	<b>\$43,143</b>	<b>\$8,592</b>	<b>\$34,630</b>	<b>\$317,062</b>

(Continued)

**County of El Paso, Texas**  
**Special Revenue Funds**  
**Combining Balance Sheet**  
**September 30, 1994**  
(With comparative totals for September 30, 1993)

	County Clerk Records Management and Preserva	Sheriff's Department Auction Proceeds	County Attorney Commissions	Courthouse Security	Records Management and Preservation	
<b>Assets:</b>						
Cash.....	\$92,258	\$44,226	\$38,139	\$19,830	\$23,918	\$57,535
Investments.....		222,000				
Receivables:						
Interest.....		1,337				
Accounts.....	5,000	2,905		1,559	2,150	1,178
Due from other funds.....	45,626					
<b>Total assets.....</b>	<b>\$142,884</b>	<b>\$270,468</b>	<b>\$38,139</b>	<b>\$21,389</b>	<b>\$26,068</b>	<b>\$58,713</b>
<b>Liabilities and fund balances</b>						
<b>Liabilities:</b>						
Vouchers payable.....	\$2,477	\$11,389	\$896			\$38
Accrued payroll.....						
Due to other funds.....		239				
Due to other governmental agencies.....						
<b>Total liabilities.....</b>	<b>2,477</b>	<b>11,628</b>	<b>896</b>			<b>38</b>
<b>Fund balances:</b>						
Reserved:						
Reserve for encumbrances.....	91,351	31,985	29,521	\$567		35,597
Unreserved:						
Designated for subsequent year's expenditures.....	25,842	75,649		8,000	\$10,000	
Undesignated .....	23,214	151,206	7,722	12,822	16,068	23,078
<b>Total fund balances.....</b>	<b>140,407</b>	<b>258,840</b>	<b>37,243</b>	<b>21,389</b>	<b>26,068</b>	<b>58,675</b>
<b>Total liabilities and fund balances.....</b>	<b>\$142,884</b>	<b>\$270,468</b>	<b>\$38,139</b>	<b>\$21,389</b>	<b>\$26,068</b>	<b>\$58,713</b>

(Continued)

County of El Paso, Texas  
 Special Revenue Funds  
 Combining Balance Sheet  
 September 30, 1994  
 (With comparative totals for September 30, 1993)

	Continuing Legal Education	County Law Library	Grants	Totals	
				1994	1993
<b>Assets:</b>					
Cash.....	\$3,332	\$19,091	\$857,065	\$1,332,102	\$1,569,280
Investments.....		237,349		2,361,373	1,445,124
Receivables:					
Interest.....		14,262		142,424	82,456
Accounts.....		4,040	1,770,668	1,856,797	1,728,063
Due from other funds.....				45,626	
<b>Total assets.....</b>	<b>\$3,332</b>	<b>\$274,742</b>	<b>\$2,627,733</b>	<b>\$5,738,322</b>	<b>\$4,824,923</b>
<b>Liabilities and fund balances</b>					
<b>Liabilities:</b>					
Vouchers payable.....	\$9	\$16,290	\$433,827	\$509,807	\$459,524
Accrued payroll.....					231,966
Due to other funds.....		411	767,981	821,486	905,904
Due to other governmental agencies.....			1,410	2,017	2,106
<b>Total liabilities.....</b>	<b>9</b>	<b>16,701</b>	<b>1,203,218</b>	<b>1,333,310</b>	<b>1,599,500</b>
<b>Fund balances:</b>					
Reserved:					
Reserve for encumbrances.....		64,353		762,071	857,089
Unreserved:					
Designated for subsequent year's expenditures.....		180,000	1,424,515	2,172,424	1,962,259
Undesignated.....	3,323	13,688		1,470,517	406,075
<b>Total fund balances.....</b>	<b>3,323</b>	<b>258,041</b>	<b>1,424,515</b>	<b>4,405,012</b>	<b>3,225,423</b>
<b>Total liabilities and fund balances.....</b>	<b>\$3,332</b>	<b>\$274,742</b>	<b>\$2,627,733</b>	<b>\$5,738,322</b>	<b>\$4,824,923</b>

(Concluded)

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, 1994  
 (With comparative totals for the fiscal year ended  
 September 30, 1993)

	Road and Bridge	Tourists and Conventions/ Amphitheatre	El Paso Convention and Performing Arts Center	County Tourist Promotion	Alternative Dispute Resolution Center	National Trust Heritage Tourism Program
<b>Revenues:</b>						
Taxes.....		\$785,996		\$135,000		
Intergovernmental revenues.....	\$34,109	176,329	\$334,124			
Charges for services.....	4,844,535				\$104,167	
Fines and forfeitures.....						
Interest.....	81,878	1,566		834		
Miscellaneous.....	7,542					
<b>Total revenues.....</b>	<b>4,968,064</b>	<b>963,891</b>	<b>334,124</b>	<b>135,834</b>	<b>104,167</b>	
<b>Expenditures:</b>						
Current:						
General government.....	690,396					
Administration of justice.....					104,167	
Health and welfare.....						
Community services.....						
Resource development.....		1,008,416	327,952			
Culture and recreation.....				177,091		
Public works.....	2,232,876					
Capital outlays.....	89,928					
<b>Total expenditures.....</b>	<b>3,013,200</b>	<b>1,008,416</b>	<b>327,952</b>	<b>177,091</b>	<b>\$104,167</b>	
Excess (deficiency) of revenues over (under) expenditures.....	1,954,864	(44,525)	6,172	(41,257)		
<b>Other financing sources</b>						
<b>(uses):</b>						
Operating transfers in.....						
Operating transfers out.....	(1,300,000)					
<b>Total other financing sources(uses).....</b>	<b>(1,300,000)</b>					
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	654,864	(44,525)	6,172	(41,257)		
<b>Fund balances, October 1.....</b>	<b>1,061,158</b>	<b>158,238</b>		<b>84,398</b>		<b>\$21,143</b>
Residual equity transfer in.....						
Residual equity transfer out.....			(\$6,172)			(\$21,143)
<b>Fund balances, September 30.....</b>	<b>\$1,716,022</b>	<b>\$113,713</b>		<b>\$43,141</b>		

(Continued)



**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, 1994**  
**(With comparative totals for the fiscal year ended**  
**September 30, 1993)**

	District Attorney Drug Forfeitures	Coliseum Tourist Promotion	Commissary Inmate Profit	County Clerk Records Management & Preservation	Sheriff's Department Auction Proceeds	County Attorney Commissions
<b>Revenues:</b>						
Taxes.....		\$650,995				
Intergovernmental revenues.....						
Charges for services.....				\$549,685		\$18,393
Fines and forfeitures.....						
Interest.....	\$538	8,915	\$1,608	10,029	\$1,214	
Miscellaneous.....			60,154		46,973	
<b>Total revenues.....</b>	<b>538</b>	<b>659,910</b>	<b>61,762</b>	<b>559,714</b>	<b>48,187</b>	<b>18,393</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government.....			28,771			
Administration of justice.....						3,999
Health and welfare.....						
Community services.....						
Resource development.....				142,401		
Culture and recreation.....		476,761				
Public works.....						
Capital outlays.....		44,211	21,926	309,702	95,967	
<b>Total expenditures.....</b>		<b>520,972</b>	<b>50,697</b>	<b>452,103</b>	<b>95,967</b>	<b>3,999</b>
Excess (deficiency) of revenues over (under) expenditures.....	538	138,938	11,065	107,611	(47,780)	14,394
<b>Other financing sources</b>						
<b>(uses):</b>						
Operating transfers in.....						
Operating transfers out.....						
<b>Total other financing sources(uses).....</b>						
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	538	138,938	11,065	107,611	(47,780)	14,394
<b>Fund balances, October 1.....</b>	<b>34,092</b>	<b>108,924</b>	<b>129,342</b>	<b>151,229</b>	<b>85,023</b>	<b>6,995</b>
Residual equity transfer in.....		21,143				
Residual equity transfer out.....						
<b>Fund balances, September 30.....</b>	<b>\$34,630</b>	<b>\$269,005</b>	<b>\$140,407</b>	<b>\$258,840</b>	<b>\$37,243</b>	<b>\$21,389</b>

(Continued)

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, 1994  
(With comparative totals for the fiscal year ended  
September 30, 1993)

	Courthouse Security	Records Management and Preservation	Continuing Legal Education	County Law Library	Grants	Totals	
						1994	1993
<b>Revenues:</b>							
Taxes.....						\$1,571,991	\$1,400,553
Intergovernmental revenues.....					\$8,718,908	9,263,470	10,340,941
Charges for services.....	\$117,590	\$52,513		\$212,511		5,899,394	5,090,947
Fines and forfeitures.....							5,849
Interest.....	645	344		14,649	5,568	127,788	76,195
Miscellaneous.....			\$3,906	3,415	225,162	347,152	352,498
<b>Total revenues.....</b>	<b>118,235</b>	<b>52,857</b>	<b>3,906</b>	<b>230,575</b>	<b>8,949,638</b>	<b>17,209,795</b>	<b>17,266,983</b>
<b>Expenditures:</b>							
Current:							
General government.....						719,167	673,469
Administration of justice.....					4,217,108	4,325,274	4,125,789
Health and welfare.....					2,389,015	2,389,015	2,688,634
Community services.....					3,888,676	3,888,676	3,110,527
Resource development.....		2,432	1,213			1,482,414	2,728,852
Culture and recreation.....				283,927		937,779	799,185
Public works.....						2,232,876	1,929,044
Capital outlays.....				23,432	201,467	786,633	560,254
<b>Total expenditures.....</b>		<b>2,432</b>	<b>1,213</b>	<b>307,359</b>	<b>10,696,266</b>	<b>16,761,834</b>	<b>16,615,754</b>
Excess (deficiency) of revenues over (under) expenditures.....	118,235	50,425	2,693	(76,784)	(1,746,628)	447,961	651,229
<b>Other financing sources (uses):</b>							
Operating transfers in.....					1,820,759	1,820,759	1,879,715
Operating transfers out.....	(98,514)				(19,270)	(1,417,784)	(1,289,291)
<b>Total other financing sources(uses).....</b>	<b>(98,514)</b>				<b>1,801,489</b>	<b>402,975</b>	<b>590,424</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	19,721	50,425	2,693	(76,784)	54,861	850,936	1,241,653
<b>Fund balances, October 1.....</b>	<b>6,347</b>	<b>8,250</b>	<b>630</b>		<b>1,369,654</b>	<b>3,225,423</b>	<b>1,983,770</b>
Residual equity transfer in.....				334,825		355,968	
Residual equity transfer out.....						(27,315)	
<b>Fund balances, September 30.....</b>	<b>\$26,068</b>	<b>\$58,675</b>	<b>\$3,323</b>	<b>\$258,041</b>	<b>\$1,424,515</b>	<b>\$4,405,012</b>	<b>\$3,225,423</b>

(Concluded)

**County of El Paso, Texas**  
**Special Revenue Fund**  
**Total Statement of Revenues, Expenditures**  
**and Changes in Fund Balances - Budget and Actual**  
**Fiscal years ended September 30, 1994 and 1993**

	Special Revenue Funds				Total Actual 1994	Total Actual 1993
	Budget	Actual	Variance Favorable (Unfavorable)	Grants		
<b>Revenues:</b>						
Taxes.....	\$1,350,000	\$1,571,991	\$221,991		\$1,571,991	\$1,400,553
Intergovernmental revenues.....	610,015	544,562	(65,453)	\$8,718,908	9,263,470	10,340,941
Charges for services.....	5,043,650	5,899,394	855,744		5,899,394	5,077,605
Fines and forfeitures.....	6,000		(6,000)			5,849
Interest income.....	14,334	122,220	107,886	5,568	127,788	76,195
Miscellaneous.....	113,265	121,990	8,725	225,162	347,152	351,868
<b>Total revenues.....</b>	<b>7,137,264</b>	<b>8,260,157</b>	<b>1,122,893</b>	<b>8,949,638</b>	<b>17,209,795</b>	<b>17,253,011</b>
<b>Expenditures:</b>						
<b>General government:</b>						
Personnel.....	270,081	248,103	21,978		248,103	236,143
Operating.....	550,247	471,064	79,183		471,064	437,326
<b>Total general government.....</b>	<b>820,328</b>	<b>719,167</b>	<b>101,161</b>		<b>719,167</b>	<b>673,469</b>
<b>Administration of justice:</b>						
Personnel.....				3,101,322	3,101,322	2,977,817
Operating.....	165,000	108,166	56,834	1,115,786	1,223,952	1,147,972
<b>Total administration of justice.....</b>	<b>165,000</b>	<b>108,166</b>	<b>56,834</b>	<b>4,217,108</b>	<b>4,325,274</b>	<b>4,125,789</b>
<b>Health and welfare:</b>						
Personnel.....				213,617	213,617	403,127
Operating.....				2,175,398	2,175,398	2,285,507
<b>Total health and welfare.....</b>				<b>2,389,015</b>	<b>2,389,015</b>	<b>2,688,634</b>
<b>Community services:</b>						
Personnel.....				1,507,987	1,507,987	1,394,248
Operating.....				2,380,689	2,380,689	1,716,279
<b>Total community services.....</b>				<b>3,888,676</b>	<b>3,888,676</b>	<b>3,110,527</b>
<b>Resource development:</b>						
Personnel.....	670,337	583,621	86,716		583,621	1,895,234
Operating.....	952,692	898,793	53,899		898,793	833,618
<b>Total resource development.....</b>	<b>1,623,029</b>	<b>1,482,414</b>	<b>140,615</b>		<b>1,482,414</b>	<b>2,728,852</b>
<b>Culture and recreation:</b>						
Personnel.....	406,999	369,393	37,606		369,393	282,973
Operating.....	794,179	568,386	225,793		568,386	516,212
<b>Total culture and recreation.....</b>	<b>1,201,178</b>	<b>937,779</b>	<b>263,399</b>		<b>937,779</b>	<b>799,185</b>
<b>Public works:</b>						
Personnel.....	1,335,422	1,208,959	126,463		1,208,959	1,102,213
Operating.....	1,505,174	1,023,917	481,257		1,023,917	826,831
<b>Total public works.....</b>	<b>2,840,596</b>	<b>2,232,876</b>	<b>607,720</b>		<b>2,232,876</b>	<b>1,929,044</b>
<b>Capital outlays.....</b>	<b>804,368</b>	<b>585,166</b>	<b>219,202</b>	<b>201,467</b>	<b>786,633</b>	<b>560,254</b>
<b>Total expenditures.....</b>	<b>7,454,499</b>	<b>6,065,568</b>	<b>1,388,931</b>	<b>10,696,266</b>	<b>16,761,834</b>	<b>16,615,754</b>
Excess(deficiency) of revenues over (under) expenditures.....	(317,235)	2,194,589	2,511,824	(1,746,628)	447,961	637,257
<b>Other financing sources(uses):</b>						
Operating transfers in.....				1,820,759	1,820,759	1,879,715
Operating transfers out.....	(1,438,369)	(1,398,514)	39,855	(19,270)	(1,417,784)	(1,289,291)
<b>Total other financing sources(uses).....</b>	<b>(1,438,369)</b>	<b>(1,398,514)</b>	<b>39,855</b>	<b>1,801,489</b>	<b>402,975</b>	<b>590,424</b>
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(1,755,604)	796,075	2,551,679	54,861	850,936	1,227,681
<b>Fund balances, October 1.....</b>	<b>1,757,088</b>	<b>1,757,088</b>		<b>1,369,654</b>	<b>3,126,742</b>	<b>1,899,061</b>
<b>Fund balances, September 30.....</b>	<b>\$1,484</b>	<b>\$2,553,163</b>	<b>\$2,551,679</b>	<b>\$1,424,515</b>	<b>\$3,977,678</b>	<b>\$3,126,742</b>

County of El Paso, Texas  
 Road and Bridge Special Revenue Fund  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 Fiscal years ended September 30, 1994 and 1993

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Intergovernmental revenues.....	\$35,300	\$34,109	(\$1,191)	\$65,000	\$37,658	(\$27,342)
Charges for services.....	4,074,000	4,844,535	770,535	4,431,217	4,434,852	3,635
Interest income.....	4,100	81,878	77,778	4,100	50,691	46,591
Miscellaneous.....	6,598	7,542	944	3,500	11,259	7,759
<b>Total revenues.....</b>	<b>4,119,998</b>	<b>4,968,064</b>	<b>848,066</b>	<b>4,503,817</b>	<b>4,534,460</b>	<b>30,643</b>
<b>Expenditures:</b>						
<b>General Government:</b>						
Personnel.....	270,081	248,103	21,978	246,430	236,143	10,287
Operating.....	477,248	442,293	34,955	416,162	408,075	8,087
<b>Total general government.....</b>	<b>747,329</b>	<b>690,396</b>	<b>56,933</b>	<b>662,592</b>	<b>644,218</b>	<b>18,374</b>
<b>Public Works:</b>						
Personnel.....	1,335,422	1,208,959	126,463	1,239,629	1,102,213	137,416
Operating.....	1,505,174	1,023,917	481,257	1,505,093	826,831	678,262
<b>Total public works.....</b>	<b>2,840,596</b>	<b>2,232,876</b>	<b>607,720</b>	<b>2,744,722</b>	<b>1,929,044</b>	<b>815,678</b>
Capital outlays.....	91,430	89,928	1,502	166,408	102,516	63,892
<b>Total expenditures.....</b>	<b>3,679,355</b>	<b>3,013,200</b>	<b>666,155</b>	<b>3,573,722</b>	<b>2,675,778</b>	<b>897,944</b>
Excess(deficiency) of revenues over (under) expenditures.....	440,643	1,954,864	1,514,221	930,095	1,858,682	928,587
<b>Other financing sources(uses):</b>						
Operating transfers out.....	(1,300,000)	(1,300,000)		(1,114,000)	(1,114,000)	
<b>Total other financing sources(uses).....</b>	<b>(1,300,000)</b>	<b>(1,300,000)</b>		<b>(1,114,000)</b>	<b>(1,114,000)</b>	
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(859,357)	654,864	1,514,221	(183,905)	744,682	928,587
<b>Fund balances, October 1.....</b>	<b>1,061,158</b>	<b>1,061,158</b>		<b>316,476</b>	<b>316,476</b>	
<b>Fund balances, September 30.....</b>	<b>\$201,801</b>	<b>\$1,716,022</b>	<b>\$1,514,221</b>	<b>\$132,571</b>	<b>\$1,061,158</b>	<b>\$928,587</b>



County of El Paso, Texas  
 Tourists and Conventions/Amphitheatre Special Revenue Fund  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 Fiscal years ended September 30, 1994 and 1993

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Taxes.....	\$675,000	\$785,996	\$110,996	\$656,250	\$746,295	\$90,045
Intergovernmental revenues.....	177,745	176,329	(1,416)	594,519	573,365	(21,154)
Interest income.....		1,566	1,566		7,228	7,228
<b>Total revenues.....</b>	<b>852,745</b>	<b>963,891</b>	<b>111,146</b>	<b>1,250,769</b>	<b>1,326,888</b>	<b>76,119</b>
<b>Expenditures:</b>						
<b>Resource development:</b>						
Personnel.....	178,959	176,416	2,543	594,519	513,013	81,506
Operating.....	832,000	832,000		787,539	786,949	590
<b>Total resource development.....</b>	<b>1,010,959</b>	<b>1,008,416</b>	<b>2,543</b>	<b>1,382,058</b>	<b>1,299,962</b>	<b>82,096</b>
<b>Culture and recreation:</b>						
Operating.....	23		23	23		23
<b>Total culture and recreation.....</b>	<b>23</b>		<b>23</b>	<b>23</b>		<b>23</b>
<b>Total expenditures.....</b>	<b>1,010,982</b>	<b>1,008,416</b>	<b>2,566</b>	<b>1,382,081</b>	<b>1,299,962</b>	<b>82,119</b>
Excess(deficiency) of revenues over (under) expenditures.....	(158,237)	(44,525)	113,712	(131,312)	26,926	158,238
<b>Fund balances, October 1.....</b>	<b>158,238</b>	<b>158,238</b>		<b>\$131,312</b>	<b>131,312</b>	
<b>Fund balances, September 30.....</b>	<b>\$1</b>	<b>\$113,713</b>	<b>\$113,712</b>		<b>\$158,238</b>	<b>\$158,238</b>

**County of El Paso, Texas**  
**El Paso Convention and Performing Arts Center Special Revenue Fund**  
**Comparative Statements of Revenues, Expenditures**  
**and Changes in Fund Balances - Budget and Actual**  
**Fiscal years ended September 30, 1994 and 1993**

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Intergovernmental revenues.....	\$396,970	\$334,124	(\$62,846)	\$1,338,344	\$1,046,620	(\$291,724)
<b>Total revenues.....</b>	<b>396,970</b>	<b>334,124</b>	<b>(62,846)</b>	<b>1,338,344</b>	<b>1,046,620</b>	<b>(291,724)</b>
<b>Expenditures:</b>						
<b>Resource development:</b>						
Personnel.....	396,970	327,952	69,018	1,338,344	1,046,620	291,724
Operating.....						
<b>Total resource development.....</b>	<b>396,970</b>	<b>327,952</b>	<b>69,018</b>	<b>1,338,344</b>	<b>1,046,620</b>	<b>291,724</b>
<b>Capital outlays.....</b>						
<b>Total expenditures.....</b>	<b>\$396,970</b>	<b>327,952</b>	<b>69,018</b>	<b>\$1,338,344</b>	<b>\$1,046,620</b>	<b>\$291,724</b>
Excess(deficiency) of revenues over (under) expenditures.....		6,172	6,172			
<b>Fund balances, October 1.....</b>						
<b>Fund balances, September 30.....</b>		<b>\$6,172</b>	<b>\$6,172</b>			

**County of El Paso, Texas**  
**County Tourist Promotion Special Revenue Fund**  
**Comparative Statements of Revenues, Expenditures**  
**and Changes in Fund Balances - Budget and Actual**  
**Fiscal years ended September 30, 1994 and 1993**

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Taxes.....	\$135,000	\$135,000		\$131,250	\$149,259	\$18,009
Interest income.....		834	\$834		3,426	3,426
<b>Total revenues.....</b>	<b>135,000</b>	<b>135,834</b>	<b>834</b>	<b>131,250</b>	<b>152,685</b>	<b>21,435</b>
<b>Expenditures:</b>						
<b>Culture and recreation:</b>						
Operating.....	219,398	177,091	42,307	378,250	327,090	51,160
<b>Total culture and recreation.....</b>	<b>219,398</b>	<b>177,091</b>	<b>42,307</b>	<b>378,250</b>	<b>327,090</b>	<b>51,160</b>
<b>Total expenditures.....</b>	<b>219,398</b>	<b>177,091</b>	<b>42,307</b>	<b>378,250</b>	<b>327,090</b>	<b>51,160</b>
Excess(deficiency) of revenues over (under) expenditures.....	(84,398)	(41,257)	43,141	(247,000)	(174,405)	72,595
<b>Fund balances, October 1.....</b>	<b>\$84,398</b>	<b>84,398</b>		<b>258,803</b>	<b>258,803</b>	
<b>Fund balances, September 30.....</b>		<b>\$43,141</b>	<b>\$43,141</b>	<b>\$11,803</b>	<b>\$84,398</b>	<b>\$72,595</b>

**County of El Paso, Texas**  
**Alternative Dispute Resolution Center Special Revenue Fund**  
**Comparative Statements of Revenues, Expenditures**  
**and Changes in Fund Balances - Budget and Actual**  
**Fiscal years ended September 30, 1994 and 1993**

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for services.....	\$160,000	\$104,167	(\$55,833)	\$160,000	\$128,757	(\$31,243)
<b>Total revenues.....</b>	<b>160,000</b>	<b>104,167</b>	<b>(55,833)</b>	<b>160,000</b>	<b>128,757</b>	<b>(31,243)</b>
<b>Expenditures:</b>						
<b>Administration of justice:</b>						
Operating.....	160,000	104,167	55,833	160,000	128,757	31,243
<b>Total administration of justice.....</b>	<b>160,000</b>	<b>104,167</b>	<b>55,833</b>	<b>160,000</b>	<b>128,757</b>	<b>31,243</b>
<b>Total expenditures.....</b>	<b>\$160,000</b>	<b>\$104,167</b>	<b>\$55,833</b>	<b>\$160,000</b>	<b>\$128,757</b>	<b>\$31,243</b>
Excess(deficiency) of revenues over (under) expenditures.....						
<b>Fund balances, October 1.....</b>						
<b>Fund balances, September 30.....</b>						



**County of El Paso, Texas**  
**National Trust Heritage Tourism Program Special Revenue Fund**  
**Comparative Statements of Revenues, Expenditures**  
**and Changes in Fund Balances - Budget and Actual**  
**Fiscal years ended September 30, 1994 and 1993**

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Intergovernmental revenues.....				\$19,577	\$981	(\$18,596)
<b>Total revenues.....</b>				<b>19,577</b>	<b>981</b>	<b>(18,596)</b>
<b>Expenditures:</b>						
<b>Culture and recreation:</b>						
Personnel.....				39,155	1,030	38,125
<b>Total culture and recreation.....</b>				<b>39,155</b>	<b>1,030</b>	<b>38,125</b>
<b>Total expenditures.....</b>				<b>39,155</b>	<b>1,030</b>	<b>38,125</b>
Excess(deficiency) of revenues over (under) expenditures.....				(19,578)	(49)	19,529
<b>Other financing sources(uses):</b>						
Operating transfers in.....				19,578		(19,578)
<b>Total other financing sources(uses).....</b>				<b>19,578</b>		<b>(19,578)</b>
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....					(49)	(49)
<b>Fund balances, October 1.....</b>	<b>\$21,143</b>	<b>\$21,143</b>		<b>21,192</b>	<b>21,192</b>	
<b>Fund balances, September 30.....</b>	<b>\$21,143</b>	<b>\$21,143</b>		<b>\$21,192</b>	<b>\$21,143</b>	<b>(\$49)</b>

**County of El Paso, Texas**  
**District Attorney Drug Forfeiture Special Revenue Fund**  
**Comparative Statements of Revenues, Expenditures**  
**and Changes in Fund Balances - Budget and Actual**  
**Fiscal years ended September 30, 1994 and 1993**

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Fines and forfeitures.....	\$6,000		(\$6,000)	\$30,000	\$5,849	(\$24,151)
Interest income.....		\$538	538		237	237
<b>Total revenues.....</b>	<b>6,000</b>	<b>538</b>	<b>(5,462)</b>	<b>30,000</b>	<b>6,086</b>	<b>(23,914)</b>
<b>Expenditures:</b>						
<b>Total expenditures.....</b>						
Excess(deficiency) of revenues over (under) expenditures.....	6,000	538	(5,462)	30,000	6,086	(23,914)
Other financing sources(uses):						
Operating transfers out.....	(39,855)		39,855	(50,969)		50,969
<b>Total other financing sources(uses).....</b>	<b>(39,855)</b>		<b>39,855</b>	<b>(50,969)</b>		<b>50,969</b>
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(33,855)	538	34,393	(20,969)	6,086	27,055
<b>Fund balances, October 1.....</b>	<b>34,092</b>	<b>34,092</b>		<b>28,006</b>	<b>28,006</b>	
<b>Fund balances, September 30.....</b>	<b>\$237</b>	<b>\$34,630</b>	<b>\$34,393</b>	<b>\$7,037</b>	<b>\$34,092</b>	<b>\$27,055</b>

**County of El Paso, Texas**  
**Coliseum Tourist Promotion Special Revenue Fund**  
**Comparative Statements of Revenues, Expenditures**  
**and Changes in Fund Balances - Budget and Actual**  
**Fiscal years ended September 30, 1994 and 1993**

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Taxes.....	\$540,000	\$650,995	\$110,995	\$505,000	\$504,999	(\$1)
Interest income.....		8,915	8,915		2,929	2,929
<b>Total revenues.....</b>	<b>540,000</b>	<b>659,910</b>	<b>119,910</b>	<b>505,000</b>	<b>507,928</b>	<b>2,928</b>
<b>Expenditures:</b>						
<b>Culture and recreation:</b>						
Personnel.....	306,728	298,018	8,710	289,224	281,943	7,281
Operating.....	219,011	178,743	40,268	203,138	189,122	14,016
<b>Total culture and recreation.....</b>	<b>525,739</b>	<b>476,761</b>	<b>48,978</b>	<b>492,362</b>	<b>471,065</b>	<b>21,297</b>
Capital outlays.....	54,752	44,211	10,541	48,070	18,238	29,832
<b>Total expenditures.....</b>	<b>580,491</b>	<b>520,972</b>	<b>59,519</b>	<b>540,432</b>	<b>489,303</b>	<b>51,129</b>
Excess(deficiency) of revenues over (under) expenditures.....	(40,491)	138,938	179,429	(35,432)	18,625	54,057
<b>Fund balances, October 1.....</b>	<b>108,924</b>	<b>108,924</b>		<b>90,299</b>	<b>90,299</b>	
<b>Fund balances, September 30.....</b>	<b>\$68,433</b>	<b>\$247,862</b>	<b>\$179,429</b>	<b>\$54,867</b>	<b>\$108,924</b>	<b>\$54,057</b>

**County of El Paso, Texas**  
**Commissary Inmate Profit Special Revenue Fund**  
**Comparative Statements of Revenues, Expenditures**  
**and Changes in Fund Balances - Budget and Actual**  
**Fiscal years ended September 30, 1994 and 1993**

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest income.....		\$1,608	\$1,608		\$250	\$250
Miscellaneous.....	\$40,000	60,154	20,154	\$40,000	45,000	5,000
<b>Total revenues.....</b>	<b>40,000</b>	<b>61,762</b>	<b>21,762</b>	<b>40,000</b>	<b>45,250</b>	<b>5,250</b>
<b>Expenditures:</b>						
<b>General Government:</b>						
Operating.....	72,999	28,771	44,228	64,725	29,251	35,474
<b>Total general government.....</b>	<b>72,999</b>	<b>28,771</b>	<b>44,228</b>	<b>64,725</b>	<b>29,251</b>	<b>35,474</b>
Capital outlays.....	70,500	21,926	48,574	58,862	2,870	55,992
<b>Total expenditures.....</b>	<b>143,499</b>	<b>50,697</b>	<b>92,802</b>	<b>123,587</b>	<b>32,121</b>	<b>91,466</b>
Excess(deficiency) of revenues over (under) expenditures.....	(103,499)	11,065	114,564	(83,587)	13,129	96,716
<b>Fund balances, October 1.....</b>	<b>52,448</b>	<b>52,448</b>		<b>39,319</b>	<b>39,319</b>	
<b>Fund balances, September 30.....</b>	<b>(\$51,051)</b>	<b>\$63,513</b>	<b>\$114,564</b>	<b>(\$44,268)</b>	<b>\$52,448</b>	<b>\$96,716</b>



**County of El Paso, Texas**  
**County Clerk Records Management and Preservation Special Revenue Fund**  
**Comparative Statements of Revenues, Expenditures**  
**and Changes in Fund Balances - Budget and Actual**  
**Fiscal years ended September 30, 1994 and 1993**

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for services.....	\$441,455	\$549,685	\$108,230	\$425,598	\$510,626	\$85,028
Interest income.....		10,029	10,029		570	570
<b>Total revenues.....</b>	<b>441,455</b>	<b>559,714</b>	<b>118,259</b>	<b>425,598</b>	<b>511,196</b>	<b>85,598</b>
<b>Expenditures:</b>						
<b>Resource development:</b>						
Personnel.....	94,408	79,253	15,155	250,325	250,126	199
Operating.....	74,530	63,148	11,382	45,391	40,294	5,097
<b>Total resource development.....</b>	<b>168,938</b>	<b>142,401</b>	<b>26,537</b>	<b>295,716</b>	<b>290,420</b>	<b>5,296</b>
Capital outlays.....	348,095	309,702	38,393	219,272	189,107	30,165
<b>Total expenditures.....</b>	<b>517,033</b>	<b>452,103</b>	<b>64,930</b>	<b>514,988</b>	<b>479,527</b>	<b>35,461</b>
Excess(deficiency) of revenues over (under) expenditures.....	(75,578)	107,611	183,189	(89,390)	31,669	121,059
<b>Fund balances, October 1.....</b>	<b>143,414</b>	<b>143,414</b>		<b>111,745</b>	<b>111,745</b>	
<b>Fund balances, September 30.....</b>	<b>\$67,836</b>	<b>\$251,025</b>	<b>\$183,189</b>	<b>\$22,355</b>	<b>\$143,414</b>	<b>\$121,059</b>

County of El Paso, Texas  
 Sheriff's Department Auction Proceeds Special Revenue Fund  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 Fiscal years ended September 30, 1994 and 1993

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest income.....		\$1,214	\$1,214		\$1,626	\$1,626
Miscellaneous.....	\$46,973	46,973		\$130,000	130,000	
<b>Total revenues.....</b>	<b>46,973</b>	<b>48,187</b>	<b>1,214</b>	<b>130,000</b>	<b>131,626</b>	<b>1,626</b>
<b>Expenditures:</b>						
<b>Public safety:</b>						
Operating.....				8,850		8,850
<b>Total public safety.....</b>				<b>8,850</b>		<b>8,850</b>
<b>Capital outlays.....</b>	<b>131,994</b>	<b>95,967</b>	<b>36,027</b>	<b>121,150</b>	<b>46,603</b>	<b>74,547</b>
<b>Total expenditures.....</b>	<b>131,994</b>	<b>95,967</b>	<b>36,027</b>	<b>\$130,000</b>	<b>46,603</b>	<b>83,397</b>
Excess(deficiency) of revenues over (under) expenditures.....	(85,021)	(47,780)	37,241		85,023	85,023
<b>Fund balances, October 1.....</b>	<b>85,023</b>	<b>85,023</b>				
<b>Fund balances, September 30.....</b>	<b>\$2</b>	<b>\$37,243</b>	<b>\$37,241</b>		<b>\$85,023</b>	<b>\$85,023</b>

County of El Paso, Texas  
 County Attorney Commissions Special Revenue Fund  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 Fiscal years ended September 30, 1994 and 1993

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for services.....		\$18,393	\$18,393		\$6,995	\$6,995
<b>Total revenues.....</b>		<b>18,393</b>	<b>18,393</b>		<b>6,995</b>	<b>6,995</b>
<b>Expenditures:</b>						
<b>Administration of Justice:</b>						
Operating.....	\$5,000	3,999	1,001			
<b>Total expenditures.....</b>	<b>5,000</b>	<b>3,999</b>	<b>1,001</b>			
Excess(deficiency) of revenues over (under) expenditures.....	(5,000)	14,394	19,394		6,995	6,995
<b>Fund balances, October 1.....</b>	<b>6,995</b>	<b>6,995</b>				
<b>Fund balances, September 30.....</b>	<b>\$1,995</b>	<b>\$21,389</b>	<b>\$19,394</b>		<b>\$6,995</b>	<b>\$6,995</b>

County of El Paso, Texas  
 Courthouse Security Special Revenue Fund  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 Fiscal years ended September 30, 1994 and 1993

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for services.....	\$98,514	\$117,590	\$19,076		\$6,347	\$6,347
Interest income.....		645	645			
<b>Total revenues.....</b>	<b>98,514</b>	<b>118,235</b>	<b>19,721</b>		<b>6,347</b>	<b>6,347</b>
<b>Expenditures:</b>						
<b>Total expenditures.....</b>						
Excess(deficiency) of revenues over (under) expenditures.....	98,514	118,235	19,721		6,347	6,347
<b>Other financing sources(uses):</b>						
Operating transfers out.....	(98,514)	(98,514)				
<b>Total other financing sources(uses).....</b>	<b>(98,514)</b>	<b>(98,514)</b>				
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....		19,721	19,721			
<b>Fund balances, October 1.....</b>	<b>6,347</b>	<b>6,347</b>				
<b>Fund balances, September 30.....</b>	<b>\$6,347</b>	<b>\$26,068</b>	<b>\$19,721</b>		<b>\$6,347</b>	<b>\$6,347</b>



**County of El Paso, Texas**  
**Records Management and Preservation Special Revenue Fund**  
**Comparative Statements of Revenues, Expenditures**  
**and Changes in Fund Balances - Budget and Actual**  
**Fiscal years ended September 30, 1994 and 1993**

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for services.....	\$66,609	\$52,513	(\$14,096)		\$3,370	\$3,370
Interest.....		344	344		4,730	4,730
<b>Total revenues.....</b>	<b>66,609</b>	<b>52,857</b>	<b>(13,752)</b>		<b>8,100</b>	<b>8,100</b>
<b>Expenditures:</b>						
<b>Resource development:</b>						
Personnel.....				\$85,475	85,475	
Operating.....	31,162	2,432	28,730	6,525	6,375	150
<b>Total resource development.....</b>	<b>31,162</b>	<b>2,432</b>	<b>28,730</b>	<b>92,000</b>	<b>91,850</b>	<b>150</b>
<b>Capital outlays.....</b>	<b>35,597</b>		<b>35,597</b>			
<b>Total expenditures.....</b>	<b>66,759</b>	<b>2,432</b>	<b>64,327</b>	<b>92,000</b>	<b>91,850</b>	<b>150</b>
Excess(deficiency) of revenues over (under) expenditures.....	(150)	50,425	50,575	(92,000)	(83,750)	8,250
<b>Other financing sources(uses):</b>						
Operating transfers in.....				92,000	92,000	
<b>Total other financing sources(uses).....</b>				<b>92,000</b>	<b>92,000</b>	
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(150)	50,425	50,575		8,250	8,250
<b>Fund balances, October 1.....</b>	<b>8,250</b>	<b>8,250</b>				
<b>Fund balances, September 30.....</b>	<b>\$8,100</b>	<b>\$58,675</b>	<b>\$50,575</b>		<b>\$8,250</b>	<b>\$8,250</b>

**County of El Paso, Texas**  
**Continuing Legal Education Special Revenue Fund**  
**Comparative Statements of Revenues, Expenditures**  
**and Changes in Fund Balances - Budget and Actual**  
**Fiscal years ended September 30, 1994 and 1993**

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Miscellaneous.....	\$15,000	\$3,906	(\$11,094)		\$630	\$630
<b>Total revenues.....</b>	<b>15,000</b>	<b>3,906</b>	<b>(11,094)</b>		<b>630</b>	<b>630</b>
<b>Expenditures:</b>						
<b>Resource development:</b>						
Operating.....	15,000	1,213	13,787			
Total resource development.....	15,000	1,213	13,787			
<b>Capital outlays.....</b>						
<b>Total expenditures.....</b>	<b>15,000</b>	<b>1,213</b>	<b>13,787</b>			
Excess(deficiency) of revenues over (under) expenditures.....		2,693	2,693		630	630
<b>Fund balances, October 1.....</b>	<b>630</b>	<b>630</b>				
<b>Fund balances, September 30.....</b>	<b>\$630</b>	<b>\$3,323</b>	<b>\$2,693</b>		<b>\$630</b>	<b>\$630</b>

**County of El Paso, Texas**  
**County Law Library Special Revenue Fund**  
**Comparative Statements of Revenues, Expenditures**  
**and Changes in Fund Balances - Budget and Actual**  
**Fiscal years ended September 30, 1994 and 1993**

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for services.....	\$203,072	\$212,511	\$9,439			
Interest.....	10,234	14,649	4,415			
Miscellaneous.....	4,694	3,415	(1,279)			
<b>Total revenues.....</b>	<b>218,000</b>	<b>230,575</b>	<b>12,575</b>			
<b>Expenditures:</b>						
<b>Culture and recreation:</b>						
Personnel.....	100,271	71,375	28,896			
Operating.....	355,747	212,552	143,195			
<b>Total culture and recreation.....</b>	<b>456,018</b>	<b>283,927</b>	<b>172,091</b>			
Capital outlays.....	72,000	23,432	48,568			
<b>Total expenditures.....</b>	<b>528,018</b>	<b>307,359</b>	<b>220,659</b>			
Excess(deficiency) of revenues over (under) expenditures.....	(310,018)	(76,784)	233,234			
<b>Fund balances, October 1.....</b>						
<b>Fund balances, September 30.....</b>	<b>(\$310,018)</b>	<b>(\$76,784)</b>	<b>\$233,234</b>			

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1994**

**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 El Paso County Metro 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 and female 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 for 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 services provided by the Juvenile Probation Department.

**Auto Theft Prevention Task Force**

The funds for this grant are awarded by the Criminal Justice Division to the City of El Paso. An interlocal agreement exists between the City and County of El Paso for the services provided by two sheriff's deputies, an assistant district attorney and a clerical assistant. This grant is designed to deter and prevent the theft of auto vehicles, as well as, prosecute offenders.



**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1994**

**GRANTS**

**Colonia Plumbing Loan Program**

The Texas Water Development Board and the County of El Paso have contracted to provide loans to qualified individuals from the areas commonly known as San Elizario, Socorro, Tornillo and Westway. The loans made to these individuals will only be for the eligible plumbing improvements identified in 31 *Texas Administrative Code*, § 370.24.

**Community Development - Water/Sewer**

The Texas Department of Commerce and the County of El Paso have contracted to provide water and sewer services 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.

**Computerized Criminal History Grant**

The funds are awarded by the Texas Criminal Justice Division. The purpose of this program is to improve the accuracy, completeness, timeliness and utility of criminal history record information in the state Computerized Criminal History System. The funds are used to acquire hardware and software to implement the electronic filing of the criminal history records.

**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.

**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 aeration and evaporation ponding system or an equally acceptable facility.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1994**

**GRANTS**

**Diversion Target**

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.

**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 dangers of drug and substance abuse among the youth. The grant also provides for training of D.A.R.E. officers on the drug problem and ways of preventing it.

**Drug Education Unit**

The funds for this program are provided by the El Paso County Metro Narcotics 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 also provides informative displays at malls and shopping centers.

**El Paso County Child Welfare Unit**

This is a county-wide, jointly financed, state administered and regionally operated child welfare program set up to meet the needs of children in the county who are in need of protection.

**Emergency Food and Shelter**

The funds are provided by the Federal Emergency Management Agency. The purpose of this funding is to assist in providing 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.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1994**

**GRANTS**

**Explorers Post**

The funds for this program are provided by the El Paso County Metro Narcotics Task Force Program income. This is a new and innovative concept which targets and recruits youths, male and female, between the ages of fourteen through twenty-one years of age. This program provides an opportunity for these youths to work with full time deputies in three areas, Crime Prevention, Drug Education and Drug Abuse Resistance Education. In addition, the Explorers learn the fundamental concepts of police work through the ride along program, as well as, participate in presentations, displays and safety programs throughout the community.

**E.P.C.A.D.S. Administration**  
**(El Paso County Alcohol and Drug Abuse Service)**

The County of El Paso provides matching funds for the El Paso County Alcohol and Drug Abuse Centers. The funds are used to pay administrative 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 less than or equal to 80% of the median income for the City of El Paso.

**Gang Violence Unit**

The funds are awarded by the Texas Criminal Justice Division. This program will provide funding to the El Paso County Attorney's Office for a juvenile gang violence unit. The unit will undertake cases involving juveniles in gangs who commit offenses, and will participate in and advise community groups.

**Homeless Emergency Shelter**

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.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1994**

**GRANTS**

**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.

**HUD (Housing and Urban Development)  
Community Development Block Grant**

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

**(HIDTA) Coordinator (High Intensity Drug Traffic Area)**

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

**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 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.



**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1994**

**GRANTS**

**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.

**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.

**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, who are unable to attend the regular lunch provided at local nutrition centers.

**Occupant Protection Selective Traffic Enforcement Project (S. T. E. P.)**

This grant is awarded by the State of Texas through the Texas Department of Transportation. This grant receives federal funds for implementation of the statewide traffic safety program. The program identifies safety problems and develops projects to address these problems.

**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.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1994**

**GRANTS**

**Peer Counseling Program**

This grant is awarded by the Texas Criminal Justice Division. The grant is an employee assistance program offering confidential help and guidance by trained Peer Counselors to all Texas Narcotics Control Program members and their family members experiencing a personal or professional crisis.

**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.

**Preparation for Adult Living (PAL)**

This is a state administered child welfare program designed to provide services to prepare teenagers who are under Texas Department of Protective Regulatory Services conservatorship to live independently when they become adults.

**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, foster family home placement and placement in residential treatment facilities.

**San Elizario Water Improvement**

This Texas Department of Housing and Community Affairs grant provides for first-time water services to the following Colonia areas in El Paso County: Camino Barrial/Sanchez Road Area, Brinkmann Addition, Gonzales Addition and the Gloria Elena Addition.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1994**

**GRANTS**

**Schools as Community Centers**

This is a new and innovative program which opens (2) two select schools to the community after school, on weekends, holidays, and during summer vacation. During these times schools will conduct organized programs to address the needs of individuals of all ages, races and backgrounds. Sheriff deputies will be assigned to the school campuses during and after school hours to provide security that will allow the community to safely use school libraries, gymnasiums, and classrooms. Funding for this program is provided by the El Paso County Metro-Narcotics Task Force.

**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 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.

**Sparks Colonia Project**

The Texas Department of Housing and Community Affairs and the County of El Paso have contracted to provide the following services for the residents of Sparks Colonia Addition: water facilities, sewer facilities, street improvements, street lighting units, flood and drainage facilities, community centers, parks, playgrounds and other recreational facilities.

**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.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1994**

**GRANTS**

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

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

**T.D.C.A. Jobs Bill**

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

**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**

**Texas Commission on Alcohol and Drug Abuse**

This grant is awarded by the Texas Commission on Alcohol and Drug Abuse. 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.



**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1994**

**GRANTS**

**Victim Assistance**

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 Task Force**

This grant is funded by the Texas Criminal Justice Division. The program will coordinate the apprehension and prosecution of major drug traffickers 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.

**Westway Water/Sewer**

The Texas Department of Housing and Community Affairs and the County of El Paso have contracted to provide public water and sewer services for the residents of the Westway Addition. In addition to these services, a site will be purchased for a lift station.

County of El Paso, Texas  
 Special Revenue Funds  
 Combining Balance Sheet - Grant Funds  
 For the year ended September 30, 1994  
 (With comparative totals for the year ended September 30, 1993)

Fund	Assets				Liabilities					Total Liabilities and Fund Balances	
	Cash-Demand Deposits	Investments Texpool	Accounts Receivable	Total Assets	Vouchers Payable	Accrued Payroll Liabilities	Due to Other Funds	Due to Other Governments	Total Liabilities		Fund Balances
Adjudication of drug offenders.....			\$29,928	\$29,928	\$251		\$25,874		\$26,125	\$3,803	\$29,928
Adolescent drug and alcohol treatment.....			17,937	17,937	6,744		10,903	\$290	17,937		17,937
Alcohol and drug abuse services.....	\$20,183		78,879	99,062	24,507		17,702		42,209	56,853	99,062
Alternative school program.....			18,946	18,946	726		18,185		18,911	35	18,946
Auto theft prevention task force.....			59,429	59,429	666		58,763		59,429		59,429
Colonia plumbing 93/94.....	45,473			45,473	13,798				13,798	31,675	45,473
Community development-water/sewer.....	155			155						155	155
Court master (A.G. Title IV).....	6			6						6	6
Cuadrilla addition project.....			2,562	2,562						2,562	2,562
Diversion target.....	245,456		37	245,493	4,462				4,462	241,031	245,493
Drug abuse resistance education.....	6,073		5,541	11,614	192				192	11,422	11,614
El Paso county child welfare unit.....	162,811		247,252	410,063	126,646				126,646	283,417	410,063
Emergency food & shelter.....	367			367	366				366	1	367
Explorer post - task force.....	12,631			12,631						12,631	12,631
E.P.C.A.D.S. administration.....			91	91			91		91		91
Gang violence unit.....			11,264	11,264	514		10,750		11,264		11,264
Homeless prevention program.....	306			306						306	306
Hud community development block grant.....	20,505			20,505	15				15	20,490	20,505
H.I.D.T.A. coordinator.....			21,252	21,252	1,119		20,133		21,252		21,252
Juvenile justice program.....	7,499		5,443	12,942	1,920				1,920	11,022	12,942
Juvenile probation-triad.....	30,750			30,750						30,750	30,750
Juvenile screening unit.....	3,631			3,631						3,631	3,631
Nutrition AAA/DHS.....	54,663		342,397	397,060	8,392		1,004		9,396	387,664	397,060
Occupant protection step.....	3,582			3,582	3,582				3,582		3,582
Peer counseling program.....	35,539			35,539	134				134	35,405	35,539
Performance reward programs.....	54,526		3,494	58,020	4,025				4,025	53,995	58,020
Preparation for adult living.....			11,619	11,619	4,379		6,466		10,845	774	11,619
Purchase of services-juveniles.....			10,988	10,988			4,037		4,037	6,951	10,988
San Elizario water improvements.....	41,104		8,087	49,191						49,191	49,191
Schools as community centers.....			3,827	3,827			3,827		3,827		3,827
Selective invest. & interdiction.....			215,026	215,026	6,152		201,443		207,595	7,431	215,026
Sheriff's training academy.....	65,889		26,890	92,779	1,171				1,171	91,608	92,779
Sparks colonia project.....			8,158	8,158	77		8,081		8,158		8,158
Special investigations group.....	12,928			12,928						12,928	12,928
S.L.I.A.G. program.....	8,525			8,525						8,525	8,525
T.D.C.A.-jobs bill.....	11,251			11,251						11,251	11,251
Texas community development program.....	6,004			6,004						6,004	6,004
T.E.R.P. nutritional services.....	1,416			1,416				950	950	466	1,416
T.E.R.P.-oil and gas overcharge.....			25,845	25,845	85		18,887		18,972	6,873	25,845
Victim assistance.....			9,614	9,614	148		3,988		4,136	5,478	9,614
Victim witness services.....			19,296	19,296	1,587		12,589		14,176	5,120	19,296
West Texas multi-county task force.....			575,061	575,061	215,919		345,258	170	561,347	13,714	575,061
Westway - water/sewer.....	5,792		11,805	17,597	6,250				6,250	11,347	17,597
<b>Balances September 30, 1994.....</b>	<b>\$857,065</b>		<b>\$1,770,668</b>	<b>\$2,627,733</b>	<b>\$433,827</b>		<b>\$767,981</b>	<b>\$1,410</b>	<b>\$1,203,218</b>	<b>\$1,424,515</b>	<b>\$2,627,733</b>
<b>Balances September 30, 1993.....</b>	<b>\$957,434</b>	<b>\$116,000</b>	<b>\$1,616,260</b>	<b>\$2,689,694</b>	<b>\$258,171</b>		<b>\$154,466</b>	<b>\$905,904</b>	<b>\$1,499</b>	<b>\$1,320,040</b>	<b>\$2,689,694</b>

**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, 1994**  
**(With Comparative totals for the year ended September 30, 1993)**

Fund	Beginning Balance	Revenues	Expenditures (Current)	Net Change in Fund Balances During the Year	Ending Balance
Adjudication of drug offenders.....	\$9,710	\$128,272	\$134,179	(\$5,907)	\$3,803
Adolescent drug and alcohol treatment.....	121,232	289,557	410,789	(121,232)	
Alcohol and drug abuse services.....		1,591,682	1,534,829	56,853	56,853
Alternative school program.....	558	85,755	86,278	(523)	35
Auto theft prevention task force.....	1	167,551	167,552	(1)	
Colonia plumbing 93/94.....		90,123	58,448	31,675	31,675
Community development-water/sewer.....	155				155
Computerized criminal history grant.....	11,170	16,502	27,672	(11,170)	
Court master (A.G. Title IV).....		92	86	6	6
Cuadrilla addition project.....	2,562				2,562
Diversion target.....		561,243	320,212	241,031	241,031
Drug abuse resistance education.....	4,852	20,435	13,865	6,570	11,422
Drug education unit.....		4,671	4,671		
El Paso county child welfare unit.....	249,254	1,773,312	1,739,149	34,163	283,417
Emergency food & shelter.....		22,819	22,818	1	1
Explorer post - task force.....		25,420	12,789	12,631	12,631
E.P.C.A.D.S. administration.....	5,413	(720)	4,693	(5,413)	
Female adolescent.....	9,022		9,022	(9,022)	
Gang violence unit.....		42,858	42,858		
Homeless emergency shelter.....		20,000	20,000		
Homeless prevention program.....	306				306
Hud community development block grant.....	22,807	600	2,917	(2,317)	20,490
H.I.D.T.A. coordinator.....		77,297	77,297		
Juvenile justice program.....	1,560	126,256	116,794	9,462	11,022
Juvenile probation-triad.....	45,782	209,500	224,532	(15,032)	30,750
Juvenile screening unit.....	3,870	50	289	(239)	3,631
Nutrition AAA/DHS.....	276,443	2,294,040	2,182,819	111,221	387,664
Occupant protection S.T.E.P.....	5,799	9,530	15,329	(5,799)	
Office of treatment improvement.....	401	(5,976)	(5,575)	(401)	
Peer counseling program.....		57,297	21,892	35,405	35,405
Performance reward programs.....	451,369	262,595	659,969	(397,374)	53,995
Preparation for adult living.....	10,000	17,409	26,635	(9,226)	774
Purchase of services-juveniles.....	6,951	57,241	57,241		6,951
San Elizario water improvements.....		58,087	8,896	49,191	49,191
Schools as community centers.....		57,886	57,886		
Selective investigations and interdiction.....		625,015	617,584	7,431	7,431
Sheriff's training academy.....	69,227	258,092	235,711	22,381	91,608
Sparks colonia project.....		8,158	8,158		
Special investigations group.....	12,928				12,928
S.L.I.A.G. program.....	4,145	6,184	1,804	4,380	8,525
T.D.C.A.-jobs bill.....	11,251				11,251
Texas community development program.....	6,004				6,004
T.C.A.D.A. female adolescent.....	8		8	(8)	
T.E.R.P.-nutritional services.....	288	30,996	30,818	178	466
T.E.R.P.-oil and gas overcharge.....	11,479	164,446	169,052	(4,606)	6,873
Victim assistance.....	740	69,352	64,614	4,738	5,478
Victim witness services.....	4,996	86,847	86,723	124	5,120
West Texas multi-county task force.....	9,371	1,436,118	1,431,775	4,343	13,714
Westway - water/sewer.....		23,805	12,458	11,347	11,347
<b>Balances September 30, 1994.....</b>	<b>\$1,369,654</b>	<b>\$10,770,397</b>	<b>\$10,715,536</b>	<b>\$54,861</b>	<b>\$1,424,515</b>
<b>Balances September 30, 1993.....</b>	<b>\$901,909</b>	<b>\$10,640,149</b>	<b>\$10,172,404</b>	<b>\$467,745</b>	<b>\$1,369,654</b>

County of El Paso, Texas  
Special Revenue Fund  
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances  
Grants Funds  
Fiscal years ended September 30, 1994 and 1993

	1994	1993
<b>Revenues:</b>		
Intergovernmental revenues.....	\$8,718,908	\$8,682,317
Interest income.....	5,568	4,508
Miscellaneous.....	225,162	165,609
<b>Total revenues.....</b>	<b>8,949,638</b>	<b>8,852,434</b>
<b>Expenditures:</b>		
<b>Administration of justice:</b>		
Personnel.....	3,101,322	2,977,817
Operating.....	1,115,786	1,019,215
<b>Total administration of justice.....</b>	<b>4,217,108</b>	<b>3,997,032</b>
<b>Health and welfare:</b>		
Personnel.....	213,617	403,127
Operating.....	2,175,398	2,285,507
<b>Total health and welfare.....</b>	<b>2,389,015</b>	<b>2,688,634</b>
<b>Community services:</b>		
Personnel.....	1,507,987	1,394,248
Operating.....	2,380,689	1,716,279
<b>Total community services.....</b>	<b>3,888,676</b>	<b>3,110,527</b>
<b>Capital outlays.....</b>	<b>201,467</b>	<b>200,920</b>
<b>Total expenditures.....</b>	<b>10,696,266</b>	<b>9,997,113</b>
Excess(deficiency) of revenues over (under) expenditures.....	(1,746,628)	(1,144,679)
<b>Other financing sources(uses):</b>		
Operating transfers in.....	1,820,759	1,787,715
Operating transfers out.....	(19,270)	(175,291)
<b>Total other financing sources(uses).....</b>	<b>1,801,489</b>	<b>1,612,424</b>
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	54,861	467,745
<b>Fund balances, October 1.....</b>	<b>1,369,654</b>	<b>901,909</b>
<b>Fund balances, September 30.....</b>	<b>\$1,424,515</b>	<b>\$1,369,654</b>



**County of El Paso, Texas**  
**Special Revenue Funds**  
**Schedule of Revenues - Grant Funds**  
**For the year ended September 30, 1994**  
**(With comparative totals for the year ended September 30, 1993)**

Funds	Intergovernmental				Total Revenues	Transfers In	Total Revenues and Other Financing Sources
	Federal/ State	Other	Interest	Other			
Adjudication of drug offenders.....	\$95,512	\$4,578		\$6,102	\$106,192	\$22,080	\$128,272
Adolescent drug and alcohol treatment.....	269,545			7,929	277,474	12,083	289,557
Alcohol and drug abuse services.....	1,236,384	198,299		29,082	1,463,765	127,917	1,591,682
Alternative school program.....		85,755			85,755		85,755
Auto theft prevention task force.....		167,551			167,551		167,551
Colonia plumbing 93/94.....	89,999		\$124		90,123		90,123
Computerized criminal history grant.....	16,502				16,502		16,502
Court master (A.G. Title IV).....	92				92		92
Diversion target.....	561,243				561,243		561,243
Drug abuse resistance education.....	2,997				2,997	17,438	20,435
Drug education unit.....		4,671			4,671		4,671
El Paso county child welfare unit.....	1,289,896		5,045	20,047	1,314,988	458,324	1,773,312
Emergency food & shelter.....		22,819			22,819		22,819
Explorer post - task force.....		25,420			25,420		25,420
E.P.C.A.D.S. administration.....				(720)	(720)		(720)
Gang violence unit.....	42,093	765			42,858		42,858
Homeless emergency shelter.....		20,000			20,000		20,000
Hud community development block grant.....				600	600		600
H.I.D.T.A. coordinator.....	77,297				77,297		77,297
Juvenile justice program.....	15,861				15,861	110,395	126,256
Juvenile probation-triad.....	140,000				140,000	69,500	209,500
Juvenile screening unit.....	50				50		50
Nutrition AAA/DHS.....	215,947	1,255,572	399	162,122	1,634,040	660,000	2,294,040
Occupant protection step.....	9,530				9,530		9,530
Office of treatment improvement.....	(5,976)				(5,976)		(5,976)
Peer counseling program.....		57,297			57,297		57,297
Performance reward programs.....	262,595				262,595		262,595
Preparation for adult living.....	17,409				17,409		17,409
Purchase of services-juveniles.....	57,241				57,241		57,241
San Elizario water improvements.....	8,087	50,000			58,087		58,087
Schools as community centers.....		57,886			57,886		57,886
Selective investigations and interdiction.....	625,015				625,015		625,015
Sheriff's training academy.....	91,176				91,176	166,916	258,092
Sparks colonia project.....	8,158				8,158		8,158
S.L.I.A.G. program.....	6,184				6,184		6,184
T.E.R.P.-nutritional services.....	15,122				15,122	15,874	30,996
T.E.R.P.-oil and gas overcharge.....	82,173				82,173	82,273	164,446
Victim assistance.....	35,893				35,893	33,459	69,352
Victim witness services.....	42,347				42,347	44,500	86,847
West Texas multi-county task force.....	892,830	543,288			1,436,118		1,436,118
Westway - water/sewer.....	11,805	12,000			23,805		23,805
<b>Balances September 30, 1994.....</b>	<b>\$6,213,007</b>	<b>\$2,505,901</b>	<b>\$5,568</b>	<b>\$225,162</b>	<b>\$8,949,638</b>	<b>\$1,820,759</b>	<b>\$10,770,397</b>
<b>Balances September 30, 1993.....</b>	<b>\$6,197,964</b>	<b>\$2,484,353</b>	<b>\$4,508</b>	<b>\$165,609</b>	<b>\$8,852,434</b>	<b>\$1,787,715</b>	<b>\$10,640,149</b>

**County of El Paso, Texas**  
**Special Revenue Funds**  
**Schedule of Expenditures - Grant Funds**  
**For the year ended September 30, 1994**  
**(With comparative totals for the year ended September 30, 1993)**

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.....	\$130,523			\$3,656	\$134,179		\$134,179
Adolescent drug and alcohol treatment.....			\$402,267	8,522	410,789		410,789
Alcohol and drug abuse services.....			1,522,953	11,876	1,534,829		1,534,829
Alternative school program.....			86,278		86,278		86,278
Auto theft prevention task force.....	167,552				167,552		167,552
Colonia plumbing 93/94.....			58,448		58,448		58,448
Computerized criminal history grant.....	27,672				27,672		27,672
Court master (A.G. Title IV).....	86				86		86
Diversion target.....	319,512			700	320,212		320,212
Drug abuse resistance education.....	12,291			1,574	13,865		13,865
Drug education unit.....	4,671				4,671		4,671
El Paso county child welfare unit.....			1,739,149		1,739,149		1,739,149
Emergency food & shelter.....		\$22,818			22,818		22,818
Explorer post - task force.....	12,789				12,789		12,789
E.P.C.A.D.S. administration.....				3,613	3,613	\$1,080	4,693
Female adolescent.....			9,022		9,022		9,022
Gang violence unit.....	42,858				42,858		42,858
Homeless emergency shelter.....			20,000		20,000		20,000
Hud community development block grant.....			2,917		2,917		2,917
H.I.D.T.A. coordinator.....	77,297				77,297		77,297
Juvenile justice program.....	114,388			495	114,883	1,911	116,794
Juvenile probation-triad.....	208,253				208,253	16,279	224,532
Juvenile screening unit.....	289				289		289
Nutrition AAA/DHS.....		2,164,523		18,296	2,182,819		2,182,819
Occupant protection step.....	15,329				15,329		15,329
Office of treatment improvement.....			(8,513)	2,938	(5,575)		(5,575)
Peer counseling program.....	21,892				21,892		21,892
Performance reward programs.....	593,556			66,413	659,969		659,969
Preparation for adult living.....			26,635		26,635		26,635
Purchase of services-juveniles.....	57,241				57,241		57,241
San Elizario water improvements.....			8,896		8,896		8,896
Schools as community centers.....				57,886	57,886		57,886
Selective investigations and interdiction.....	609,136			8,448	617,584		617,584
Sheriff's training academy.....	230,200			5,511	235,711		235,711
Sparks colonia Project.....			8,158		8,158		8,158
S.L.I.A.G. program.....		1,804			1,804		1,804
T.C.A.D.A. female adolescent.....			8		8		8
T.E.R.P.-nutritional services.....		30,818			30,818		30,818
T.E.R.P.-oil and gas overcharge.....		169,052			169,052		169,052
Victim assistance.....	64,614				64,614		64,614
Victim witness services.....	86,723				86,723		86,723
West Texas multi-county task force.....	1,420,236			11,539	1,431,775		1,431,775
Westway - water/sewer.....			12,458		12,458		12,458
<b>Balances September 30, 1994.....</b>	<b>\$4,217,108</b>	<b>\$2,389,015</b>	<b>\$3,888,676</b>	<b>\$201,467</b>	<b>\$10,696,266</b>	<b>\$19,270</b>	<b>\$10,715,536</b>
<b>Balances September 30, 1993.....</b>	<b>\$3,997,032</b>	<b>\$2,688,634</b>	<b>\$3,110,527</b>	<b>\$200,920</b>	<b>\$9,997,113</b>	<b>\$175,291</b>	<b>\$10,172,404</b>





# **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.**



**COUNTY OF EL PASO, TEXAS**  
**Purposes of Debt Service Funds**  
**September 30, 1994**

**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, 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, 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.

**Contractual Obligation, 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.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Debt Service Funds**  
**September 30, 1994**

**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, 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.

**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, 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, 1986 and General Obligation Bonds, Series 1986A.

**General Obligation Refunding Bonds, Series 1993A**

This fund is used for the payment of principal and interest on bonds issued to construct a Jail Annex Facility to house prisoners to alleviate overcrowding of the main County Sheriff Detention Facility in Downtown El Paso.

**General Obligation Refunding Bonds, Series 1993B**

This fund is used for the payment of principal and interest on bonds issued to advance refund portions of the General Obligation Bonds, Series 1986A, 1986B, 1988, and Certificates of Obligation, Series 1990. The Parking Facility Revenue Certificates of Obligation, Series 1989 were fully refunded.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Debt Service Funds**  
**September 30, 1994**

**Certificates of Obligation, Series 1993**

This fund is used for the payment of principal and interest on bonds issued to pay contractual obligations incurred for the purchase of equipment for various county departments and for improvements to certain county owned land.

**Certificates of Obligation, Series 1994**

This fund is used for the payment of principal and interest on bonds issued to pay contractual obligations incurred for the purchase of land for a state jail facility to be located in El Paso County.

**County of El Paso, Texas**  
**Debt Service Funds**  
**Combining Balance Sheets**  
**September 30, 1994**  
**(With comparative totals September 30, 1993)**

	<b>General Obligation Refunding Bonds Series 1985</b>	<b>General Obligation Bonds Series 1986A</b>	<b>General Obligation Refunding Bonds Series 1986B</b>	<b>General Obligation Bonds Series 1988</b>
<b>Assets</b>				
Cash.....	\$2,267	\$3,644	\$7,463	\$106
Investments.....	908,906	14,216	72,385	7,312
Receivables:				
Interest.....	8,758	2,867	3,623	14,864
Accounts.....				
Due from other funds.....	613,229		7,685	
<b>Total assets.....</b>	<b>\$1,533,160</b>	<b>\$20,727</b>	<b>\$91,156</b>	<b>\$22,282</b>
<b>Liabilities and fund balances</b>				
<b>Liabilities:</b>				
Due to other funds.....				
<b>Total liabilities.....</b>				
<b>Fund balances:</b>				
Reserved for debt service.....	\$1,533,160	\$20,727	\$91,156	\$22,282
<b>Total fund balances.....</b>	<b>1,533,160</b>	<b>20,727</b>	<b>91,156</b>	<b>22,282</b>
<b>Total liabilities and fund balances.....</b>	<b>\$1,533,160</b>	<b>\$20,727</b>	<b>\$91,156</b>	<b>\$22,282</b>

(Continued)



**County of El Paso, Texas**  
**Debt Service Funds**  
**Combining Balance Sheets**  
**September 30, 1994**  
 (With comparative totals for September 30, 1993)

	Contractual Obligation Bonds Series 1990	Contractual Obligation Bonds Series 1990A	General Obligation Certificates of Obligation Series 1990	Contractual Obligation Bonds Series 1991
<b>Assets</b>				
Cash.....		\$461	\$700	
Investments.....		668	20,465	
Receivables:				
Interest.....	\$174	4,497	3,751	
Accounts.....	10,490			\$5,007
Due from other funds.....				
<b>Total assets</b> .....	<u>\$10,664</u>	<u>\$5,626</u>	<u>\$24,916</u>	<u>\$5,007</u>
<b>Liabilities and fund balances</b>				
<b>Liabilities:</b>				
Due to other funds.....	\$6,904			\$781
<b>Total liabilities</b> .....	<u>6,904</u>			<u>781</u>
<b>Fund balances:</b>				
Reserved for debt service.....	3,760	\$5,626	\$24,916	4,226
<b>Total fund balances</b> .....	<u>3,760</u>	<u>5,626</u>	<u>24,916</u>	<u>4,226</u>
<b>Total liabilities and fund balances</b> .....	<u>\$10,664</u>	<u>\$5,626</u>	<u>\$24,916</u>	<u>\$5,007</u>

(Continued)

**County of El Paso, Texas  
Debt Service Funds  
Combining Balance Sheets  
September 30, 1994  
(With comparative totals for September 30, 1993)**

	General Obligation Refunding Bonds Series 1992	Certificates of Obligation Series 1992A	General Obligation Refunding Bonds Series 1992B	General Obligation Jail Bonds Series 1993A
<b>Assets</b>				
Cash.....	\$867	\$503	\$113	\$190
Investments.....	363	1,076		
Receivables:				
Interest.....	3,037	5,732	13,156	41,184
Accounts.....				
Due from other funds.....				
<b>Total assets.....</b>	<b>\$4,267</b>	<b>\$7,311</b>	<b>\$13,269</b>	<b>\$41,374</b>
<b>Liabilities and fund balances</b>				
<b>Liabilities:</b>				
Due to other funds.....				
<b>Total liabilities.....</b>				
<b>Fund balances:</b>				
Reserved for debt service.....	\$4,267	\$7,311	\$13,269	\$41,374
<b>Total fund balances.....</b>	<b>4,267</b>	<b>7,311</b>	<b>13,269</b>	<b>41,374</b>
<b>Total liabilities and fund balances.....</b>	<b>\$4,267</b>	<b>\$7,311</b>	<b>\$13,269</b>	<b>\$41,374</b>

(Continued)

County of El Paso, Texas  
Debt Service Funds  
Combining Balance Sheets  
September 30, 1994  
(With comparative totals for September 30, 1993)

	General Obligation Refunding Bonds Series 1993B	Certificates of Obligation Series 1993	Certificates of Obligation Series 1994	Totals	
				1994	1993
<b>Assets</b>					
Cash.....	\$97	\$14,924	\$464	\$31,799	\$12,956
Investments.....				1,025,391	1,455,792
Receivables:					
Interest.....	16,838	3,520		122,001	121,319
Accounts.....				15,497	14,248
Due from other funds.....				620,914	969,428
<b>Total assets.....</b>	<b>\$16,935</b>	<b>\$18,444</b>	<b>\$464</b>	<b>\$1,815,602</b>	<b>\$2,573,743</b>
<b>Liabilities and fund balances</b>					
<b>Liabilities:</b>					
Due to other funds.....				\$7,685	\$69
<b>Total liabilities.....</b>				<b>7,685</b>	<b>69</b>
<b>Fund balances:</b>					
Reserved for debt service.....	\$16,935	\$18,444	\$464	1,807,917	2,573,674
<b>Total fund balances.....</b>	<b>16,935</b>	<b>18,444</b>	<b>464</b>	<b>1,807,917</b>	<b>2,573,674</b>
<b>Total liabilities and fund balances.....</b>	<b>\$16,935</b>	<b>\$18,444</b>	<b>\$464</b>	<b>\$1,815,602</b>	<b>\$2,573,743</b>

(Concluded)

**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, 1994**  
**(With comparative totals for the fiscal year ended**  
**September 30, 1993)**

	General Obligation Refunding Bonds Series 1985	General Obligation Bonds Series 1986A	General Obligation Refunding Bonds Series 1986B	General Obligation Bonds Series 1988
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem property taxes.....	\$1,303,132	\$453,628		\$1,639,189
Hotel occupancy taxes.....				
<b>Total taxes.....</b>	<b>1,303,132</b>	<b>453,628</b>		<b>1,639,189</b>
<b>Intergovernmental revenues:</b>				
Reimbursement - City.....				
Reimbursement - Central Appraisal District.....				
<b>Total intergovernmental revenues.....</b>				
Interest earnings.....	7,948	2,581	\$5,466	14,921
<b>Total revenues.....</b>	<b>1,311,080</b>	<b>456,209</b>	<b>5,466</b>	<b>1,654,110</b>
<b>Expenditures:</b>				
<b>Debt Service:</b>				
Principal .....	1,660,000	410,000	140,000	1,135,000
Interest.....	230,610	55,163	15,770	698,255
Other - refunding bond issuance costs.....				
<b>Total expenditures.....</b>	<b>1,890,610</b>	<b>465,163</b>	<b>155,770</b>	<b>1,833,255</b>
Excess (deficiency) of revenues over (under) expenditures.....	(579,530)	(8,954)	(150,304)	(179,145)
<b>Other financing sources(uses):</b>				
Operating transfers in.....	1,107,664			
Operating transfers out.....				
Proceeds of bonds .....				
Proceeds of refunding bonds.....		1,433,070		
Payment to refunded bond escrow agent.....		(1,433,070)		
<b>Total other financing sources (uses).....</b>	<b>1,107,664</b>			
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses).....	528,134	(8,954)	(150,304)	(179,145)
<b>Fund balances, October 1.....</b>	<b>1,005,026</b>	<b>29,681</b>	<b>241,460</b>	<b>201,427</b>
Residual equity transfer in .....				
<b>Fund balances, September 30.....</b>	<b>\$1,533,160</b>	<b>\$20,727</b>	<b>\$91,156</b>	<b>\$22,282</b>

(Continued)



**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, 1994**  
**(With comparative totals for the fiscal year ended**  
**September 30, 1993)**

	Contractual Obligation Bonds Series 1990	Contractual Obligation Bonds Series 1990A	General Obligation Certificates of Obligation Series 1990	Contractual Obligation Bonds Series 1991
<b>Revenues:</b>				
<b>Taxes:</b>				
Ad valorem property taxes.....	\$76,478	\$578,378	\$437	\$40,994
Hotel occupancy taxes.....				
<b>Total taxes.....</b>	<b>76,478</b>	<b>578,378</b>	<b>437</b>	<b>40,994</b>
<b>Intergovernmental revenues:</b>				
Reimbursement - City.....	56,406			26,925
Reimbursement - Central Appraisal District.....	6,142			2,932
<b>Total intergovernmental revenues.....</b>	<b>62,548</b>			<b>29,857</b>
Interest earnings.....	1,571	4,040	11,803	151
<b>Total revenues.....</b>	<b>140,597</b>	<b>582,418</b>	<b>12,240</b>	<b>71,002</b>
<b>Expenditures:</b>				
<b>Debt Service:</b>				
Principal .....	140,000	375,000	210,000	65,000
Interest.....	9,100	210,969	221,100	6,171
Other - refunding bond issuance costs.....				
<b>Total expenditures.....</b>	<b>149,100</b>	<b>585,969</b>	<b>431,100</b>	<b>71,171</b>
Excess (deficiency) of revenues over (under) expenditures.....	(8,503)	(3,551)	(418,860)	(169)
<b>Other financing sources(uses):</b>				
Operating transfers in.....				
Operating transfers out.....			(226,800)	
Proceeds of bonds .....				
Proceeds of refunding bonds.....			3,761,779	
Payment to refunded bond escrow agent.....			(3,761,779)	
<b>Total other financing sources (uses).....</b>			<b>(226,800)</b>	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses).....	(8,503)	(3,551)	(645,660)	(169)
<b>Fund balances, October 1.....</b>	<b>12,263</b>	<b>9,177</b>	<b>670,576</b>	<b>4,395</b>
Residual equity transfer in .....				
<b>Fund balances, September 30.....</b>	<b>\$3,760</b>	<b>\$5,626</b>	<b>\$24,916</b>	<b>\$4,226</b>

(Continued)

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, 1994  
(With comparative totals for the fiscal year ended  
September 30, 1993)

	General Obligation Refunding Bonds Series 1992	Certificates of Obligation Series 1992A	General Obligation Refunding Bonds Series 1992B	General Obligation Jail Bonds Series 1993A	General Obligation Refunding Bonds Series 1993B
<b>Revenues:</b>					
<b>Taxes:</b>					
Ad valorem property taxes.....	\$290,670	\$490,159	\$1,776,771	\$3,919,817	\$1,579,961
Hotel occupancy taxes.....					
<b>Total taxes.....</b>	<b>290,670</b>	<b>490,159</b>	<b>1,776,771</b>	<b>3,919,817</b>	<b>1,579,961</b>
<b>Intergovernmental revenues:</b>					
Reimbursement - City.....					
Reimbursement - Central Appraisal District.....					
<b>Total intergovernmental revenues.....</b>					
Interest earnings.....	2,924	5,186	23,647	39,289	11,863
<b>Total revenues.....</b>	<b>293,594</b>	<b>495,345</b>	<b>1,800,418</b>	<b>3,959,106</b>	<b>1,591,824</b>
<b>Expenditures:</b>					
<b>Debt Service:</b>					
Principal.....	75,000	140,000		1,095,000	415,000
Interest.....	217,860	353,993	1,812,435	3,078,184	1,269,328
Other - refunding bond issuance costs.....					
<b>Total expenditures.....</b>	<b>292,860</b>	<b>493,993</b>	<b>1,812,435</b>	<b>4,173,184</b>	<b>1,684,328</b>
Excess (deficiency) of revenues over (under) expenditures.....	734	1,352	(12,017)	(214,078)	(92,504)
<b>Other financing sources(uses):</b>					
Operating transfers in.....					
Operating transfers out.....					
Proceeds of bonds.....					
Proceeds of refunding bonds.....					
Payment to refunded bond escrow agent.....					
<b>Total other financing sources (uses).....</b>					
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses).....	734	1,352	(12,017)	(214,078)	(92,504)
<b>Fund balances, October 1.....</b>	<b>3,533</b>	<b>5,959</b>	<b>25,286</b>	<b>255,452</b>	<b>109,439</b>
Residual equity transfer in.....					
<b>Fund balances, September 30.....</b>	<b>\$4,267</b>	<b>\$7,311</b>	<b>\$13,269</b>	<b>\$41,374</b>	<b>\$16,935</b>

(Continued)

**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, 1994**  
**(With comparative totals for the fiscal year ended**  
**September 30, 1993)**

	Certificates of Obligation Series 1993	General Obligation Refunding Bonds Series 1993C	Certificates of Obligation Series 1994	Totals	
				1994	1993
<b>Revenues:</b>					
<b>Taxes:</b>					
Ad valorem property taxes.....		\$66,389		\$12,216,003	\$7,423,161
Hotel occupancy taxes.....					92,036
<b>Total taxes.....</b>		<b>66,389</b>		<b>12,216,003</b>	<b>7,515,197</b>
<b>Intergovernmental revenues:</b>					
Reimbursement - City.....				83,331	77,007
Reimbursement - Central Appraisal District.....				9,074	17,886
<b>Total intergovernmental revenues.....</b>				<b>92,405</b>	<b>94,893</b>
Interest earnings.....	\$3,520			134,910	123,347
<b>Total revenues.....</b>	<b>3,520</b>	<b>66,389</b>		<b>12,443,318</b>	<b>7,733,437</b>
<b>Expenditures:</b>					
<b>Debt Service:</b>					
Principal .....		140,000		6,000,000	3,045,000
Interest.....		176,388		8,355,326	4,882,756
Other - refunding bond issuance costs.....		111,128		111,128	202,284
<b>Total expenditures.....</b>		<b>427,516</b>		<b>14,466,454</b>	<b>8,130,040</b>
Excess (deficiency) of revenues over (under) expenditures.....	3,520	(361,127)		(2,023,136)	(396,603)
<b>Other financing sources(uses):</b>					
Operating transfers in.....		226,800		1,334,464	946,059
Operating transfers out.....				(226,800)	(8,254,104)
Proceeds of bonds .....	14,924		\$464	15,388	253,368
Proceeds of refunding bonds.....		134,327		5,329,176	15,665,631
Payment to refunded bond escrow agent.....				(5,194,849)	(7,104,875)
<b>Total other financing sources (uses).....</b>	<b>14,924</b>	<b>\$361,127</b>	<b>464</b>	<b>1,257,379</b>	<b>1,506,079</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses).....	18,444		464	(765,757)	1,109,476
<b>Fund balances, October 1.....</b>				<b>2,573,674</b>	<b>1,394,898</b>
Residual equity transfer in .....					69,300
<b>Fund balances, September 30.....</b>	<b>\$18,444</b>		<b>\$464</b>	<b>\$1,807,917</b>	<b>\$2,573,674</b>

(Concluded)

**County of El Paso, Texas**  
**Debt Service Funds**  
**Total Statements of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**For the fiscal year ended September 30, 1994**  
**(With comparative totals for the fiscal year ended September 30, 1993)**

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
<b>Taxes:</b>						
Ad valorem property taxes.....	\$12,282,384	\$12,216,003	(\$66,381)	\$7,423,161	\$7,423,161	
Hotel occupancy taxes.....				10,677	92,036	\$81,359
<b>Total taxes.....</b>	<b>12,282,384</b>	<b>12,216,003</b>	<b>(66,381)</b>	<b>7,433,838</b>	<b>7,515,197</b>	<b>81,359</b>
<b>Intergovernmental revenues:</b>						
Reimbursement - City.....	83,902	83,331	(571)	70,062	77,007	6,945
Reimbursement - Central Appraisal District.....	9,494	9,074	(420)	23,042	17,886	(5,156)
<b>Total intergovernmental revenues.....</b>	<b>93,396</b>	<b>92,405</b>	<b>(991)</b>	<b>93,104</b>	<b>94,893</b>	<b>1,789</b>
Interest earnings.....		134,910	134,910		123,347	123,347
<b>Total revenues.....</b>	<b>12,375,780</b>	<b>12,443,318</b>	<b>67,538</b>	<b>7,526,942</b>	<b>7,733,437</b>	<b>206,495</b>
<b>Expenditures:</b>						
<b>Debt Service:</b>						
Principal.....	6,000,000	6,000,000		3,045,000	3,045,000	
Interest.....	8,453,818	8,355,326	98,492	5,480,606	4,882,756	597,850
Other - refunding bond issuance costs.....	111,128	111,128		202,284	202,284	
<b>Total expenditures.....</b>	<b>14,564,946</b>	<b>14,466,454</b>	<b>98,492</b>	<b>8,727,890</b>	<b>8,130,040</b>	<b>597,850</b>
Excess (deficiency) of revenues over (under) expenditures.....	(2,189,166)	(2,023,136)	166,030	(1,200,948)	(396,603)	804,345
<b>Other financing sources (uses):</b>						
Operating transfers in.....	721,235	721,235		46,000	46,000	
Operating transfers out.....	(226,800)	(226,800)		(8,254,104)	(8,254,104)	
Proceeds of bonds.....	15,388	15,388			253,368	253,368
Proceeds of refunding bonds.....	5,329,176	5,329,176		15,665,632	15,665,631	(1)
Payment to refunded bond escrow agent.....	(5,194,849)	(5,194,849)		(7,104,875)	(7,104,875)	
<b>Total other financing sources (uses).....</b>	<b>644,150</b>	<b>644,150</b>		<b>352,653</b>	<b>606,020</b>	<b>253,367</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses).....	(1,545,016)	(1,378,986)	166,030	(848,295)	209,417	1,057,712
<b>Fund balances, October 1.....</b>	<b>881,260</b>	<b>881,260</b>		<b>671,843</b>	<b>671,843</b>	
<b>Fund balances, September 30.....</b>	<b>(\$663,756)</b>	<b>(\$497,726)</b>	<b>\$166,030</b>	<b>(\$176,452)</b>	<b>\$881,260</b>	<b>\$1,057,712</b>



County of El Paso, Texas  
 General Obligation Refunding-Series 1985  
 Comparative Statements of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1994 and 1993

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$1,303,132	\$1,303,132		\$1,731,706	\$1,731,706	
Interest earnings.....		7,948	\$7,948		10,876	\$10,876
<b>Total revenues.....</b>	<b>1,303,132</b>	<b>1,311,080</b>	<b>7,948</b>	<b>1,731,706</b>	<b>1,742,582</b>	<b>10,876</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal .....	1,660,000	1,660,000		1,500,000	1,500,000	
Interest.....	230,610	230,610		366,570	366,570	
<b>Total expenditures.....</b>	<b>1,890,610</b>	<b>1,890,610</b>		<b>1,866,570</b>	<b>1,866,570</b>	
Excess (deficiency) of revenues over (under) expenditures.....	(587,478)	(579,530)	7,948	(134,864)	(123,988)	10,876
<b>Other financing sources (uses):</b>						
Operating transfers in.....	494,435	494,435		46,000	46,000	
<b>Total other financing sources (uses).....</b>	<b>494,435</b>	<b>494,435</b>		<b>46,000</b>	<b>46,000</b>	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(93,043)	(85,095)	7,948	(88,864)	(77,988)	10,876
<b>Fund balances, October 1.....</b>	<b>35,667</b>	<b>35,667</b>		<b>113,655</b>	<b>113,655</b>	
<b>Fund balances, September 30.....</b>	<b>(\$57,376)</b>	<b>(\$49,428)</b>	<b>\$7,948</b>	<b>\$24,791</b>	<b>\$35,667</b>	<b>\$10,876</b>

**County of El Paso, Texas**  
**General Obligation Bonds-Series 1986A**  
**Comparative Statements of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**For the fiscal years ended September 30, 1994 and 1993**

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$520,017	\$453,628	(\$66,389)	\$512,268	\$512,268	
Interest earnings.....		2,581	2,581		5,022	\$5,022
<b>Total revenues.....</b>	<b>520,017</b>	<b>456,209</b>	<b>(63,808)</b>	<b>512,268</b>	<b>517,290</b>	<b>5,022</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal .....	410,000	410,000		380,000	380,000	
Interest.....	138,263	55,163	83,100	208,373	191,093	17,280
<b>Total expenditures.....</b>	<b>548,263</b>	<b>465,163</b>	<b>83,100</b>	<b>588,373</b>	<b>571,093</b>	<b>17,280</b>
Excess (deficiency) of revenues over (under) expenditures.....	(28,246)	(8,954)	19,292	(76,105)	(53,803)	22,302
<b>Other financing sources (uses):</b>						
Proceeds of refunding bonds.....	1,433,070	1,433,070		497,345	497,345	
Payment to refunded bond escrow agent.....	(1,433,070)	(1,433,070)		(497,345)	(497,345)	
<b>Total other financing sources (uses).....</b>						
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(28,246)	(8,954)	19,292	(76,105)	(53,803)	22,302
<b>Fund balances, October 1.....</b>	<b>29,681</b>	<b>29,681</b>		<b>83,484</b>	<b>83,484</b>	
<b>Fund balances, September 30.....</b>	<b>\$1,435</b>	<b>\$20,727</b>	<b>\$19,292</b>	<b>\$7,379</b>	<b>\$29,681</b>	<b>\$22,302</b>

**County of El Paso, Texas**  
**General Obligation Refunding-Series 1986B**  
**Comparative Statements of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**For the fiscal years ended September 30, 1994 and 1993**

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Hotel occupancy taxes.....				\$10,677	\$92,036	\$81,359
Interest earnings.....		\$5,466	\$5,466		10,548	10,548
<b>Total revenues.....</b>		<b>5,466</b>	<b>5,466</b>	<b>10,677</b>	<b>102,584</b>	<b>91,907</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal .....	\$140,000	140,000		125,000	125,000	
Interest.....	15,770	15,770		64,213	45,632	18,581
<b>Total expenditures.....</b>	<b>155,770</b>	<b>155,770</b>		<b>189,213</b>	<b>170,632</b>	<b>18,581</b>
Excess (deficiency) of revenues over (under) expenditures.....	(155,770)	(150,304)	5,466	(178,536)	(68,048)	110,488
<b>Other financing sources (uses):</b>						
Proceeds of refunding bonds.....				538,179	538,179	
Payment to refunded bond escrow agent.....				(538,179)	(538,179)	
<b>Total other financing sources (uses).....</b>						
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(155,770)	(150,304)	5,466	(178,536)	(68,048)	110,488
<b>Fund balances, October 1.....</b>	<b>195,403</b>	<b>195,403</b>		<b>263,451</b>	<b>263,451</b>	
<b>Fund balances, September 30.....</b>	<b>\$39,633</b>	<b>\$45,099</b>	<b>\$5,466</b>	<b>\$84,915</b>	<b>\$195,403</b>	<b>\$110,488</b>

**County of El Paso, Texas**  
**General Obligation Bonds-Series 1988**  
**Comparative Statements of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**For the fiscal years ended September 30, 1994 and 1993**

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$1,639,189	\$1,639,189		\$1,138,144	\$1,138,144	
Interest earnings.....		14,921	\$14,921		17,467	\$17,467
<b>Total revenues.....</b>	<b>1,639,189</b>	<b>1,654,110</b>	<b>14,921</b>	<b>1,138,144</b>	<b>1,155,611</b>	<b>17,467</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	1,135,000	1,135,000		215,000	215,000	
Interest.....	698,255	698,255		1,040,705	901,205	139,500
<b>Total expenditures.....</b>	<b>1,833,255</b>	<b>1,833,255</b>		<b>1,255,705</b>	<b>1,116,205</b>	<b>139,500</b>
Excess (deficiency) of revenues over (under) expenditures.....	(194,066)	(179,145)	14,921	(117,561)	39,406	156,967
<b>Other financing sources (uses):</b>						
Proceeds of refunding bonds.....				4,054,429	4,054,429	
Payment to refunded bond escrow agent.....				(4,054,429)	(4,054,429)	
<b>Total other financing sources (uses).....</b>						
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(194,066)	(179,145)	14,921	(117,561)	39,406	156,967
<b>Fund balances, October 1.....</b>	<b>201,427</b>	<b>201,427</b>		<b>162,021</b>	<b>162,021</b>	
<b>Fund balances, September 30.....</b>	<b>\$7,361</b>	<b>\$22,282</b>	<b>\$14,921</b>	<b>\$44,460</b>	<b>\$201,427</b>	<b>\$156,967</b>



County of El Paso, Texas  
 Contractual Obligations - Series 1990  
 Comparative Statements of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1994 and 1993

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$76,470	\$76,478	\$8	\$79,452	\$79,452	
Reimbursement - City.....	56,792	56,406	(386)	48,110	52,880	\$4,770
Reimbursement - Central Appraisal District.....	6,426	6,142	(284)	15,823	12,282	(3,541)
Interest earnings.....		1,571	1,571		3,403	3,403
<b>Total revenues.....</b>	<b>139,688</b>	<b>140,597</b>	<b>909</b>	<b>143,385</b>	<b>148,017</b>	<b>4,632</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	140,000	140,000		135,000	135,000	
Interest.....	9,100	9,100		17,876	17,875	1
<b>Total expenditures.....</b>	<b>149,100</b>	<b>149,100</b>		<b>152,876</b>	<b>152,875</b>	<b>1</b>
Excess (deficiency) of revenues over (under) expenditures.....	(9,412)	(8,503)	909	(9,491)	(4,858)	4,633
<b>Fund balances, October 1.....</b>	<b>12,263</b>	<b>12,263</b>		<b>17,121</b>	<b>17,121</b>	
<b>Fund balances, September 30.....</b>	<b>\$2,851</b>	<b>\$3,760</b>	<b>\$909</b>	<b>\$7,630</b>	<b>\$12,263</b>	<b>\$4,633</b>

County of El Paso, Texas  
 Contractual Obligations - Series 1990A  
 Comparative Statements of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1994 and 1993

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$578,378	\$578,378		\$571,213	\$571,213	
Interest earnings.....		4,040	\$4,040		4,395	\$4,395
<b>Total revenues.....</b>	<b>578,378</b>	<b>582,418</b>	<b>4,040</b>	<b>571,213</b>	<b>575,608</b>	<b>4,395</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	375,000	375,000		350,000	350,000	
Interest.....	210,969	210,969		240,875	240,875	
<b>Total expenditures.....</b>	<b>585,969</b>	<b>585,969</b>		<b>590,875</b>	<b>590,875</b>	
Excess (deficiency) of revenues over (under) expenditures.....	(7,591)	(3,551)	4,040	(19,662)	(15,267)	4,395
Fund balances, October 1.....	9,177	9,177		24,444	24,444	
<b>Fund balances, September 30.....</b>	<b>\$1,586</b>	<b>\$5,626</b>	<b>\$4,040</b>	<b>\$4,782</b>	<b>\$9,177</b>	<b>\$4,395</b>

County of El Paso, Texas  
 General Obligation Certificates of Obligation - Series 1990  
 Comparative Statements of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1994 and 1993

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$437	\$437		\$746,596	\$746,596	
Interest earnings.....		11,803	\$11,803		31,429	\$31,429
<b>Total revenues.....</b>	437	12,240	11,803	746,596	778,025	31,429
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	210,000	210,000		200,000	200,000	
Interest.....	221,100	221,100		596,875	532,125	64,750
<b>Total expenditures.....</b>	431,100	431,100		796,875	732,125	64,750
Excess (deficiency) of revenues over (under) expenditures.....	(430,663)	(418,860)	11,803	(50,279)	45,900	96,179
<b>Other financing sources (uses):</b>						
Operating transfers out.....	(226,800)	(226,800)				
Proceeds of refunding bonds.....	3,761,779	3,761,779		2,014,922	2,014,922	
Payment to refunded bond escrow agent.....	(3,761,779)	(3,761,779)		(2,014,922)	(2,014,922)	
<b>Total other financing sources (uses).....</b>	(226,800)	(226,800)				
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(657,463)	(645,660)	11,803	(50,279)	45,900	96,179
<b>Fund balances, October 1.....</b>	107,716	107,716		61,816	61,816	
<b>Fund balances, September 30.....</b>	(\$549,747)	(\$537,944)	\$11,803	\$11,537	\$107,716	\$96,179

County of El Paso, Texas  
 Contractual Obligations - Series 1991  
 Comparative Statements of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1994 and 1993

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$40,994	\$40,994		\$38,470	\$38,470	
Reimbursement - City.....	27,110	26,925	(\$185)	21,952	24,127	\$2,175
Reimbursement - CAD.....	3,068	2,932	(136)	7,219	5,604	(1,615)
Interest earnings.....		151	151		228	228
<b>Total revenues.....</b>	<b>71,172</b>	<b>71,002</b>	<b>(170)</b>	<b>67,641</b>	<b>68,429</b>	<b>788</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	65,000	65,000		60,000	60,000	
Interest.....	6,172	6,171	1	9,753	9,753	
<b>Total expenditures.....</b>	<b>71,172</b>	<b>71,171</b>	<b>1</b>	<b>69,753</b>	<b>69,753</b>	
Excess (deficiency) of revenues over (under) expenditures.....		(169)	(169)	(2,112)	(1,324)	788
<b>Fund balances, October 1.....</b>	<b>4,395</b>	<b>4,395</b>		<b>5,719</b>	<b>5,719</b>	
<b>Fund balances, September 30.....</b>	<b>\$4,395</b>	<b>\$4,226</b>	<b>(\$169)</b>	<b>\$3,607</b>	<b>\$4,395</b>	<b>\$788</b>



County of El Paso, Texas  
 General Obligation Refunding Bonds - Series 1992  
 Comparative Statements of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1994 and 1993

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$290,670	\$290,670		\$284,464	\$284,464	
Interest earnings.....		2,924	\$2,924		3,177	\$3,177
<b>Total revenues.....</b>	<b>290,670</b>	<b>293,594</b>	<b>2,924</b>	<b>284,464</b>	<b>287,641</b>	<b>3,177</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	75,000	75,000		80,000	80,000	
Interest.....	217,860	217,860		224,755	224,755	
<b>Total expenditures.....</b>	<b>292,860</b>	<b>292,860</b>		<b>304,755</b>	<b>304,755</b>	
Excess (deficiency) of revenues over (under) expenditures.....	(2,190)	734	2,924	(20,291)	(17,114)	3,177
Fund balances, October 1.....	(110,605)	(110,605)		(93,491)	(93,491)	
Fund balances, September 30.....	(\$112,795)	(\$109,871)	\$2,924	(\$113,782)	(\$110,605)	\$3,177

County of El Paso, Texas  
 Certificate of Obligations - Series 1992A  
 Comparative Statements of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1994 and 1993

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$490,159	\$490,159		\$508,413	\$508,413	
Interest earnings.....		5,186	\$5,186		5,232	\$5,232
<b>Total revenues.....</b>	<b>490,159</b>	<b>495,345</b>	<b>5,186</b>	<b>508,413</b>	<b>513,645</b>	<b>5,232</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	140,000	140,000				
Interest.....	353,993	353,993		540,439	540,438	1
<b>Total expenditures.....</b>	<b>493,993</b>	<b>493,993</b>		<b>540,439</b>	<b>540,438</b>	<b>1</b>
Excess (deficiency) of revenues over (under) expenditures.....	(3,834)	1,352	5,186	(32,026)	(26,793)	5,233
<b>Fund balances, October 1.....</b>	<b>5,959</b>	<b>5,959</b>		<b>32,752</b>	<b>32,752</b>	
<b>Fund balances, September 30.....</b>	<b>\$2,125</b>	<b>\$7,311</b>	<b>\$5,186</b>	<b>\$726</b>	<b>\$5,959</b>	<b>\$5,233</b>

County of El Paso, Texas  
 General Obligation Refunding Bonds - Series 1992B  
 Comparative Statements of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1994 and 1993

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$1,776,771	\$1,776,771		\$1,812,435	\$1,812,435	
Interest earnings.....		23,647	\$23,647		24,415	\$24,415
<b>Total revenues.....</b>	<b>1,776,771</b>	<b>1,800,418</b>	<b>23,647</b>	<b>1,812,435</b>	<b>1,836,850</b>	<b>24,415</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Interest.....	1,812,435	1,812,435		1,812,435	1,812,435	
Other - refunding bond issuance costs.....						
<b>Total expenditures.....</b>	<b>1,812,435</b>	<b>1,812,435</b>		<b>1,812,435</b>	<b>1,812,435</b>	
Excess (deficiency) of revenues over (under) expenditures.....	(35,664)	(12,017)	23,647		24,415	24,415
<b>Fund balances, October 1.....</b>	<b>25,286</b>	<b>25,286</b>		<b>871</b>	<b>871</b>	
<b>Fund balances, September 30.....</b>	<b>(\$10,378)</b>	<b>\$13,269</b>	<b>\$23,647</b>	<b>\$871</b>	<b>\$25,286</b>	<b>\$24,415</b>

**County of El Paso, Texas**  
**General Obligation Jail Bonds - Series 1993A**  
**Comparative Statements of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**For the fiscal years ended September 30, 1994 and 1993**

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$3,919,817	\$3,919,817				
Interest earnings.....		39,289	\$39,289		\$2,084	\$2,084
<b>Total revenues.....</b>	<b>3,919,817</b>	<b>3,959,106</b>	<b>39,289</b>		<b>2,084</b>	<b>2,084</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	1,095,000	1,095,000				
Interest.....	3,078,185	3,078,184	1	\$253,368		253,368
<b>Total expenditures.....</b>	<b>4,173,185</b>	<b>4,173,184</b>	<b>1</b>	<b>253,368</b>		<b>253,368</b>
Excess (deficiency) of revenues over (under) expenditures.....	(253,368)	(214,078)	39,290	(253,368)	2,084	255,452
<b>Other financing sources (uses):</b>						
Proceeds of refunding bonds.....				253,368	253,368	
<b>Total other financing sources (uses).....</b>				<b>\$253,368</b>	<b>253,368</b>	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(253,368)	(214,078)	39,290		255,452	255,452
<b>Fund balances, October 1.....</b>	<b>255,452</b>	<b>255,452</b>				
<b>Fund balances, September 30.....</b>	<b>\$2,084</b>	<b>\$41,374</b>	<b>\$39,290</b>		<b>\$255,452</b>	<b>\$255,452</b>



County of El Paso, Texas  
 General Obligation Refunding Bonds - Series 1993B  
 Comparative Statements of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1994 and 1993

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$1,579,961	\$1,579,961				
Interest earnings.....		11,863	\$11,863		\$5,071	\$5,071
<b>Total revenues.....</b>	<b>1,579,961</b>	<b>1,591,824</b>	<b>11,863</b>		<b>5,071</b>	<b>5,071</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	415,000	415,000				
Interest.....	1,269,330	1,269,328	2	\$104,369		104,369
Other - refunding bond issuance costs.....				202,284	202,284	
<b>Total expenditures.....</b>	<b>1,684,330</b>	<b>1,684,328</b>	<b>2</b>	<b>306,653</b>	<b>202,284</b>	<b>104,369</b>
Excess (deficiency) of revenues over (under) expenditures.....	(104,369)	(92,504)	11,865	(306,653)	(197,213)	109,440
<b>Other financing sources (uses):</b>						
Operating transfers out.....				(8,254,104)	(8,254,104)	
Proceeds of refunding bonds.....				8,560,757	8,560,756	(1)
<b>Total other financing sources (uses).....</b>				<b>\$306,653</b>	<b>306,652</b>	<b>(1)</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(104,369)	(92,504)	11,865		109,439	109,139
<b>Fund balances, October 1.....</b>	<b>109,439</b>	<b>109,439</b>				
<b>Fund balances, September 30.....</b>	<b>\$5,070</b>	<b>\$16,935</b>	<b>\$11,865</b>		<b>\$109,439</b>	<b>\$109,439</b>

**County of El Paso, Texas**  
**Certificates of Obligation Series 1993**  
**Comparative Statements of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**For the fiscal years ended September 30, 1994 and 1993**

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest earnings.....		\$3,520	\$3,520			
<b>Total revenues.....</b>		<b>3,520</b>	<b>3,520</b>			
<b>Expenditures:</b>						
Debt service:						
Interest.....	\$14,924		14,924			
<b>Total expenditures.....</b>	<b>14,924</b>		<b>14,924</b>			
Excess (deficiency) of revenues over (under) expenditures.....	(14,924)	3,520	18,444			
<b>Other financing sources (uses):</b>						
Proceeds of bonds.....	14,924	14,924				
<b>Total other financing sources (uses).....</b>	<b>\$14,924</b>	<b>14,924</b>				
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		18,444	18,444			
<b>Fund balances, October 1.....</b>						
<b>Fund balances, September 30.....</b>		<b>\$18,444</b>	<b>\$18,444</b>			

County of El Paso, Texas  
 General Obligation Refunding Bonds - Series 1993C  
 Comparative Statements of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1994 and 1993

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$66,389	\$66,389				
<b>Total revenues.....</b>	<b>66,389</b>	<b>66,389</b>				
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	140,000	140,000				
Interest.....	176,388	176,388				
Other - refunding bond issuance costs.....	111,128	111,128				
<b>Total expenditures.....</b>	<b>427,516</b>	<b>427,516</b>				
Excess (deficiency) of revenues over (under) expenditures.....	(361,127)	(361,127)				
<b>Other financing sources (uses):</b>						
Operating transfers in.....	226,800	226,800				
Proceeds of refunding bonds.....	134,327	134,327				
<b>Total other financing sources (uses).....</b>	<b>\$361,127</b>	<b>\$361,127</b>				
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....						
<b>Fund balances, October 1.....</b>						
<b>Fund balances, September 30.....</b>						

**County of El Paso, Texas**  
**Certificates of Obligation Series 1994**  
**Comparative Statements of Revenues, Expenditures and**  
**Changes in Fund Balances - Budget and Actual**  
**For the fiscal years ended September 30, 1994 and 1993**

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
<b>Total revenues</b> .....						
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....						
Interest.....	\$464		\$464			
<b>Total expenditures</b> .....	464		464			
Excess (deficiency) of revenues over (under) expenditures.....	(464)		464			
<b>Other financing sources (uses):</b>						
Proceeds of bonds.....	464	\$464				
<b>Total other financing     sources (uses)</b> .....	\$464	464				
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		464	464			
<b>Fund balances, October 1</b> .....						
<b>Fund balances, September 30</b> .....		\$464	\$464			





# **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.)**

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Capital Projects Funds**  
**September 30, 1994**

**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.

**Capital Outlays**

This fund is used to account for the purchase of equipment for various county departments and for improvements to certain county owned land.

**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, Series 1990 are used to finance this project.

**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, series 1990 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, series 1990A are used to finance this project.

**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, series 1992A are used to finance this project.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Capital Projects Funds**  
**September 30, 1994**

**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, series 1992A are used to finance this project.

**Jail Annex Capital Projects Fund**

This fund is used to account for the construction of a county jail annex facility. Proceeds from General Obligation Bonds, Series 1993A are used to finance this project.

**County of El Paso, Texas**  
**Capital Projects Funds**  
**Combining Balance Sheet**  
**September 30, 1994**  
 (With comparative totals for September 30, 1993)

	County Morgue	County Courthouse 90	Courthouse Furnishings	Ascarate Park Swimming Pool	Jail Improvement
<b>Assets</b>					
Cash.....	\$297,354	\$53,062		\$744	\$1,587
Investments.....	4,074	105,029		8,379	637,657
Interest receivable.....	196	5,673	\$108,986	5,993	71,125
Accounts receivable.....					
Due from other funds.....	31,171				
<b>Total assets.....</b>	<b>\$332,795</b>	<b>\$163,764</b>	<b>\$108,986</b>	<b>\$15,116</b>	<b>\$710,369</b>
<b>Liabilities:</b>					
Vouchers payable.....	\$36,316	\$324	\$6,581		\$128,273
Due to other funds.....			31,171		
<b>Total liabilities.....</b>	<b>36,316</b>	<b>324</b>	<b>37,752</b>		<b>128,273</b>
<b>Fund balances:</b>					
Reserved:					
Reserved for encumbrances.....	172,828	103,613	64,809	\$13,377	424,730
Unreserved:					
Designated for capital projects.....	123,651	59,827	6,425	1,739	157,366
<b>Total fund balances.....</b>	<b>296,479</b>	<b>163,440</b>	<b>71,234</b>	<b>15,116</b>	<b>582,096</b>
<b>Total liabilities and fund balances.....</b>	<b>\$332,795</b>	<b>\$163,764</b>	<b>\$108,986</b>	<b>\$15,116</b>	<b>\$710,369</b>

(Continued)



**County of El Paso, Texas**  
**Capital Projects Funds**  
**Combining Balance Sheet**  
**September 30, 1994**  
(With comparative totals for September 30, 1993)

	Jail Annex	Capital Outlays	Totals	
			1994	1993
<b>Assets</b>				
Cash.....	\$5,104	\$627	\$358,478	\$170,572
Investments.....	30,351,061	1,810,000	32,916,200	36,109,618
Interest receivable.....	1,385,947	82,121	1,660,041	1,282,565
Accounts receivable.....		125	125	
Due from other funds.....			31,171	
<b>Total assets.....</b>	<b>\$31,742,112</b>	<b>\$1,892,873</b>	<b>\$34,966,015</b>	<b>\$37,577,120</b>
<b>Liabilities:</b>				
Vouchers payable.....	\$38,102	\$64,331	\$305,098	\$189,545
Due to other funds.....			31,171	7,187
<b>Total liabilities.....</b>	<b>38,102</b>	<b>64,331</b>	<b>305,098</b>	<b>209,665</b>
<b>Fund balances:</b>				
Reserved:				
Reserved for encumbrances.....	29,428,885	1,731,545	31,939,787	35,916,024
Unreserved:				
Designated for capital projects.....	2,275,125	96,997	2,721,130	1,451,431
<b>Total fund balances.....</b>	<b>31,704,010</b>	<b>1,828,542</b>	<b>34,660,917</b>	<b>37,367,455</b>
<b>Total liabilities and fund balances.....</b>	<b>\$31,742,112</b>	<b>\$1,892,873</b>	<b>\$34,966,015</b>	<b>\$37,562,755</b>

(Concluded)

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, 1994  
 (With comparative totals for the fiscal year ended 1993)

	County Morgue	County Courthouse 90	Courthouse Furnishings	Ascarate Park Swimming Pool	Jail Improvement	Jail Annex
<b>Revenues:</b>						
Interest.....	\$10,727	\$10,938	\$3,554	\$1,310	\$58,605	\$1,012,101
<b>Total revenues.....</b>	<b>10,727</b>	<b>10,938</b>	<b>3,554</b>	<b>1,310</b>	<b>58,605</b>	<b>1,012,101</b>
<b>Expenditures:</b>						
Construction.....	30,071	72,278		51,475	1,193,390	2,984,040
Land.....						10,000
Bond Issue Costs.....						
Renovations.....						
Architect.....					120,886	1,026,361
Furniture and fixtures.....			37,751			
Park Improvement.....						
Vehicles.....						
Equipment.....						
Miscellaneous.....	36,759	17,652		22,757	10,564	72,994
<b>Total expenditures.....</b>	<b>66,830</b>	<b>89,930</b>	<b>37,751</b>	<b>74,232</b>	<b>1,324,840</b>	<b>4,093,395</b>
Excess (deficiency) of revenues over (under) expenditures.....	(56,103)	(78,992)	(34,197)	(72,922)	(1,266,235)	(3,081,294)
<b>Other financing sources (uses):</b>						
General obligation bond proceeds.....						
Operating transfers in.....				56,095		
<b>Total other financing sources (uses).....</b>				<b>56,095</b>		
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(56,103)	(78,992)	(34,197)	(16,827)	(1,266,235)	(3,081,294)
<b>Fund balances, October 1.....</b>	<b>352,582</b>	<b>242,432</b>	<b>105,431</b>	<b>31,943</b>	<b>1,848,331</b>	<b>34,785,304</b>
Residual equity transfer in.....						
Residual equity transfer out.....						
<b>Fund balances, September 30.....</b>	<b>\$296,479</b>	<b>\$163,440</b>	<b>\$71,234</b>	<b>\$15,116</b>	<b>\$582,096</b>	<b>\$31,704,010</b>

(Continued)

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, 1994  
 (With comparative totals for the fiscal year ended 1993)

	Lower Valley Health Clinic	Coliseum Road Paving	Capital Outlays	Totals	
				1994	1993
<b>Revenues:</b>					
Interest.....			\$82,119	\$1,179,354	\$1,244,562
<b>Total revenues.....</b>			<b>82,119</b>	<b>1,179,354</b>	<b>1,244,562</b>
<b>Expenditures:</b>					
Construction.....			250,877	4,582,131	5,808,130
Land.....				10,000	440,000
Bond Issue Costs.....			71,436	71,436	
Renovations.....			20,895	20,895	
Architect.....				1,147,247	951,109
Furniture and fixtures.....				37,751	438
Park Improvement.....			39,224	39,224	
Vehicles.....			608,560	608,560	
Equipment.....			514,021	514,021	
Miscellaneous.....				160,726	1,065,729
<b>Total expenditures.....</b>			<b>1,505,013</b>	<b>7,191,991</b>	<b>8,265,406</b>
Excess (deficiency) of revenues over (under) expenditures.....			(1,422,894)	(6,012,637)	(7,020,844)
<b>Other financing sources (uses):</b>					
General obligation bond proceeds.....			3,251,436	3,251,436	35,260,369
Operating transfers in.....				56,095	43,905
<b>Total other financing sources (uses).....</b>			<b>3,251,436</b>	<b>3,307,531</b>	<b>35,304,274</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....			1,828,542	(2,705,106)	28,283,430
<b>Fund balances, October 1.....</b>	\$429	\$1,003		37,367,455	8,437,422
Residual equity transfer in.....					1,043,206
Residual equity transfer out.....	(\$429)	(\$1,003)		(1,432)	(396,603)
<b>Fund balances, September 30.....</b>			<b>\$1,828,542</b>	<b>\$34,660,917</b>	<b>\$37,367,455</b>

(Concluded)

County of El Paso, Texas  
 Capital Projects Funds  
 Total Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 For the fiscal year ended September 30, 1994  
 (With comparative totals for the fiscal year ended  
 September 30, 1993)

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....	\$15,000	\$1,179,354	\$1,164,354		\$1,249,430	\$1,249,430
<b>Total revenues.....</b>	<b>15,000</b>	<b>1,179,354</b>	<b>1,164,354</b>		<b>1,249,430</b>	<b>1,249,430</b>
<b>Expenditures:</b>						
Construction.....	34,528,890	4,582,131	29,946,759	40,874,617	5,808,130	35,066,487
Land.....	10,000	10,000		450,000	440,000	10,000
Coliseum road repaving and refencing.....				2,451		2,451
Architect.....	1,201,252	1,147,247	54,005	2,037,330	951,109	1,086,221
Furniture and fixtures.....	102,561	37,751	64,810	108,919	438	108,481
Bond Issuance Costs.....	71,436	71,436				
Renovations.....	475,000	20,895	454,105			
Park Improvement.....	260,000	39,224	220,776			
Vehicles.....	950,500	608,560	341,940			
Equipment.....	1,224,500	514,021	710,479			
County courthouse mural.....	75,000		75,000	75,000		75,000
Miscellaneous.....	437,438	160,726	276,712	1,538,029	1,065,729	472,300
<b>Total expenditures.....</b>	<b>39,336,577</b>	<b>7,191,991</b>	<b>32,144,586</b>	<b>45,086,346</b>	<b>8,265,406</b>	<b>36,820,940</b>
Excess (deficiency) of revenues over (under) expenditures.....	(39,321,577)	(6,012,637)	33,308,940	(45,086,346)	(7,015,976)	38,070,370
<b>Other financing sources (uses):</b>						
General obligation bond proceeds.....	3,251,436	3,251,436		35,260,370	35,260,369	(1)
Operating transfers in.....	56,095	56,095			43,905	43,905
Operating transfers out.....						
<b>Total other financing sources (uses).....</b>	<b>3,307,531</b>	<b>3,307,531</b>		<b>35,260,370</b>	<b>35,304,274</b>	<b>43,904</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(36,014,046)	(2,705,106)	33,308,940	(9,825,976)	28,288,298	38,114,274
<b>Fund balances, October 1.....</b>	<b>36,878,638</b>	<b>36,878,638</b>		<b>8,590,340</b>	<b>8,590,340</b>	
<b>Fund balances, September 30.....</b>	<b>\$864,592</b>	<b>\$34,173,532</b>	<b>\$33,308,940</b>	<b>(\$1,235,636)</b>	<b>\$36,878,638</b>	<b>\$38,114,274</b>



County of El Paso, Texas  
 County Morgue Capital Projects Fund  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1994 and 1993

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....		\$10,727	\$10,727		\$30,247	\$30,247
<b>Total revenues.....</b>		<u>10,727</u>	<u>10,727</u>		<u>30,247</u>	<u>30,247</u>
<b>Expenditures:</b>						
Construction.....	\$43,907	30,071	13,836	\$1,211,787	900,492	311,295
Architect.....				18,732	11,105	7,627
Miscellaneous.....	195,752	36,759	158,993	38,696	35,133	3,563
<b>Total expenditures.....</b>	<u>239,659</u>	<u>66,830</u>	<u>172,829</u>	<u>1,269,215</u>	<u>946,730</u>	<u>322,485</u>
Excess (deficiency) of revenues over (under) expenditures.....	(239,659)	(56,103)	183,556	(1,269,215)	(916,483)	352,732
<b>Fund balances, October 1.....</b>	<u>1,269,065</u>	<u>352,582</u>	<u>(916,483)</u>	<u>1,269,065</u>	<u>1,269,065</u>	
<b>Fund balances, September 30.....</b>	<u>\$1,029,406</u>	<u>\$296,479</u>	<u>(\$732,927)</u>	<u>(\$150)</u>	<u>\$352,582</u>	<u>\$352,732</u>

County of El Paso, Texas  
 County Courthouse 90 Capital Projects Fund  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1994 and 1993

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....		\$10,938	\$10,938		\$45,886	\$45,886
<b>Total revenues.....</b>		<b>10,938</b>	<b>10,938</b>		<b>45,886</b>	<b>45,886</b>
<b>Expenditures:</b>						
Architect Fees.....				\$48,000	40,663	7,337
Construction.....	\$72,278	72,278		2,231,045	2,146,433	84,612
Miscellaneous.....	46,266	17,652	28,614	100,088	73,403	26,685
County Courthouse Mural.....	75,000		75,000	75,000		75,000
<b>Total expenditures.....</b>	<b>193,544</b>	<b>89,930</b>	<b>103,614</b>	<b>2,454,133</b>	<b>2,260,499</b>	<b>193,634</b>
Excess (deficiency) of revenues over (under) expenditures.....	(193,544)	(78,992)	114,552	(2,454,133)	(2,211,613)	242,520
<b>Other financing sources (uses):</b>						
<b>Total other financing sources (uses).....</b>						
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(193,544)	(78,992)	114,552	(2,454,133)	(2,211,613)	242,520
<b>Fund balances, October 1.....</b>	<b>(72,422)</b>	<b>(72,422)</b>		<b>2,139,191</b>	<b>2,139,191</b>	
<b>Fund balances, September 30.....</b>	<b>(\$265,966)</b>	<b>(\$151,414)</b>	<b>\$114,552</b>	<b>(\$314,942)</b>	<b>(\$72,422)</b>	<b>\$242,520</b>

**County of El Paso, Texas**  
**Courthouse Furnishings Capital Projects Fund**  
**Comparative Statements of Revenues, Expenditures**  
**and Changes in Fund Balances - Budget and Actual**  
**For the fiscal years ended September 30, 1994 and 1993**

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....		\$3,554	\$3,554		\$3,173	\$3,173
<b>Total revenues.....</b>		<b>3,554</b>	<b>3,554</b>		<b>3,173</b>	<b>3,173</b>
<b>Expenditures:</b>						
Furniture and fixtures.....	\$102,561	37,751	64,810	\$108,919	438	108,481
<b>Total expenditures.....</b>	<b>102,561</b>	<b>37,751</b>	<b>64,810</b>	<b>108,919</b>	<b>438</b>	<b>108,481</b>
Excess (deficiency) of revenues over (under) expenditures.....	(102,561)	(34,197)	68,364	(108,919)	2,735	111,654
<b>Fund balances, October 1.....</b>	<b>105,431</b>	<b>105,431</b>		<b>102,696</b>	<b>102,696</b>	
<b>Fund balances, September 30.....</b>	<b>\$2,870</b>	<b>\$71,234</b>	<b>\$68,364</b>	<b>(\$6,223)</b>	<b>\$105,431</b>	<b>\$111,654</b>

County of El Paso, Texas  
 Ascarate Park Swimming Pool Capital Projects Fund  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1994 and 1993

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....		\$1,310	\$1,310		\$24,442	\$24,442
<b>Total revenues.....</b>		<u>1,310</u>	<u>1,310</u>		<u>24,442</u>	<u>24,442</u>
<b>Expenditures:</b>						
Construction.....	\$57,414	51,475	5,939	\$2,124,493	2,121,011	3,482
Architect.....				22,935	22,934	1
Miscellaneous.....	31,516	22,757	8,759	89,835	85,347	4,018
<b>Total expenditures.....</b>	<u>88,930</u>	<u>74,232</u>	<u>14,698</u>	<u>2,236,793</u>	<u>2,229,292</u>	<u>7,501</u>
Excess (deficiency) of revenues over (under) expenditures.....	(88,930)	(72,922)	16,008	(2,236,793)	(2,204,850)	31,943
<b>Other financing sources (uses):</b>						
Transfer in.....	56,095	56,095			43,905	43,905
<b>Total other financing sources (uses).....</b>		<u>56,095</u>			<u>43,905</u>	<u>43,905</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(88,930)	(16,827)	16,008	(2,236,793)	(2,160,945)	75,848
<b>Fund balances, October 1.....</b>	<u>(538,623)</u>	<u>(538,623)</u>		<u>1,622,322</u>	<u>1,622,322</u>	
<b>Fund balances, September 30.....</b>	<u>(\$627,553)</u>	<u>(\$555,450)</u>	<u>\$16,008</u>	<u>(\$614,471)</u>	<u>(\$538,623)</u>	<u>\$75,848</u>



County of El Paso, Texas  
 Jail Improvement Capital Projects Fund  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1994 and 1993

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....		\$58,605	\$58,605		\$99,354	\$99,354
<b>Total revenues.....</b>		<b>58,605</b>	<b>58,605</b>		<b>99,354</b>	<b>99,354</b>
<b>Expenditures:</b>						
Construction.....	\$1,536,127	1,193,390	342,737	\$2,326,322	2,121,011	1,686,128
Architect.....	166,751	120,886	45,865	300,000	263,247	36,753
Miscellaneous.....	46,694	10,564	36,130	418,470	391,774	26,696
<b>Total expenditures.....</b>	<b>1,749,572</b>	<b>1,324,840</b>	<b>424,732</b>	<b>3,044,792</b>	<b>1,295,215</b>	<b>1,749,577</b>
Excess (deficiency) of revenues over (under) expenditures.....	(1,749,572)	(1,266,235)	483,337	(3,044,792)	(1,195,861)	1,848,931
<b>Other financing sources (uses):</b>						
<b>Total other financing sources (uses).....</b>						
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(1,749,572)	(1,266,235)	483,337	(3,044,792)	(1,195,861)	1,848,931
<b>Fund balances, October 1.....</b>	<b>1,848,331</b>	<b>1,848,331</b>		<b>3,044,192</b>	<b>3,044,192</b>	
<b>Fund balances, September 30.....</b>	<b>\$98,759</b>	<b>\$582,096</b>	<b>\$483,337</b>	<b>(\$600)</b>	<b>\$1,848,331</b>	<b>\$1,848,931</b>

County of El Paso, Texas  
 Jail Annex Capital Projects Fund  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1994 and 1993

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....		\$1,012,101	\$1,012,101		\$1,030,555	\$1,030,555
<b>Total revenues.....</b>		<u>1,012,101</u>	<u>1,012,101</u>		<u>1,030,555</u>	<u>1,030,555</u>
<b>Expenditures:</b>						
Construction.....	\$32,549,164	2,984,040	29,565,124	\$32,649,164		32,649,164
Architect.....	1,034,501	1,026,361	8,140	1,622,500	587,998	1,034,502
Land.....	10,000	10,000		450,000	440,000	10,000
Miscellaneous.....	102,210	72,994	29,216	538,706	477,622	61,084
<b>Total expenditures.....</b>	<u>33,695,875</u>	<u>4,093,395</u>	<u>29,602,480</u>	<u>35,260,370</u>	<u>1,505,620</u>	<u>33,754,750</u>
Excess (deficiency) of revenues over (under) expenditures.....	(33,695,875)	(3,081,294)	30,614,581			
<b>Other financing sources (uses):</b>						
Bond proceeds.....				35,260,370	35,260,369	(1)
<b>Total other financing sources (uses).....</b>				<u>\$35,260,370</u>	<u>35,260,369</u>	<u>(1)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(33,695,875)	(3,081,294)	30,614,581		34,785,304	34,785,304
<b>Fund balances, October 1.....</b>	<u>34,785,304</u>	<u>34,785,304</u>				
<b>Fund balances, September 30.....</b>	<u>\$1,089,429</u>	<u>\$31,704,010</u>	<u>\$30,614,581</u>		<u>\$34,785,304</u>	<u>\$34,785,304</u>

**County of El Paso, Texas**  
**Lower Valley Health Clinic Capital Projects Fund**  
**Comparative Statements of Revenues, Expenditures**  
**and Changes in Fund Balances - Budget and Actual**  
**For the fiscal years ended September 30, 1994 and 1993**

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....					\$3,385	\$3,385
<b>Total revenues.....</b>					<u>3,385</u>	<u>3,385</u>
<b>Expenditures:</b>						
Architect .....				\$25,163	25,162	1
<b>Total expenditures.....</b>				<u>25,163</u>	<u>25,162</u>	<u>1</u>
Excess (deficiency) of revenues over (under) expenditures.....				(25,163)	(21,777)	3,386
<b>Fund balances, October 1.....</b>	\$94,721	\$94,721		116,498	116,498	
<b>Fund balances, September 30.....</b>	<u>\$94,721</u>	<u>\$94,721</u>		<u>\$91,335</u>	<u>\$94,721</u>	<u>\$3,386</u>

**County of El Paso, Texas**  
**Coliseum Road Repaving Capital Projects Fund**  
**Comparative Statements of Revenues, Expenditures**  
**and Changes in Fund Balances - Budget and Actual**  
**For the fiscal years ended September 30, 1994 and 1993**

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....					\$4,520	\$4,520
<b>Total revenues.....</b>					<b>4,520</b>	<b>4,520</b>
<b>Expenditures:</b>						
Coliseum road repaving and refencing.....				\$2,451		2,451
Miscellaneous.....					2,450	(2,450)
<b>Total expenditures.....</b>				<b>2,451</b>	<b>2,450</b>	<b>1</b>
Excess (deficiency) of revenues over (under) expenditures.....				(2,451)	2,070	4,521
<b>Fund balances, October 1.....</b>	<b>\$145,528</b>	<b>\$145,528</b>		<b>143,458</b>	<b>143,458</b>	
<b>Fund balances, September 30.....</b>	<b>\$145,528</b>	<b>\$145,528</b>		<b>\$141,007</b>	<b>\$145,528</b>	<b>\$4,521</b>



County of El Paso, Texas  
 County Courthouse Construction 1988 Capital Projects Fund  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1994 and 1993

	1994			1993		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
<b>Total revenues</b> .....						
<b>Expenditures:</b>						
Construction.....				\$331,806		\$331,806
Miscellaneous.....				351,058		351,058
<b>Total expenditures</b> .....				682,864		682,864
Excess (deficiency) of revenues over (under) expenditures.....				(682,864)		682,864
<b>Fund balances, October 1</b> .....						
<b>Fund balances, September 30</b> .....				(\$682,864)		\$682,864

# **INTERNAL SERVICE FUND**

**Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other government units, on a cost reimbursement basis.**

**County of El Paso, Texas  
Health and Life Benefits Internal Service Fund  
Comparative Balance Sheets  
September 30, 1994 and 1993**

	1994	1993
<b>Assets</b>		
<b>Current assets:</b>		
Cash and cash equivalents.....	\$90,547	
Investments.....	1,160,000	
Interest receivable .....	34,776	
Accounts receivable.....	6,407	
<b>Total current assets.....</b>	<b>1,291,730</b>	
<b>Total assets.....</b>	<b>\$1,291,730</b>	
<b>Liabilities and fund equity</b>		
<b>Current liabilities:</b>		
Vouchers payable.....	\$415,257	
Due to other governmental agencies.....	1,706	
<b>Total current liabilities.....</b>	<b>416,963</b>	
<b>Total liabilities.....</b>	<b>416,963</b>	
<b>Fund Equity:</b>		
Retained earnings - reserved for excess losses.....	250,000	
Retained earnings - unreserved .....	624,767	
<b>Total equity .....</b>	<b>874,767</b>	
<b>Total liabilities and equity.....</b>	<b>\$1,291,730</b>	

**County Of El Paso**  
**Health and Life Benefits Internal Service Fund**  
**Comparative Statement of Revenues, Expenses and Changes in Retained Earnings**  
**For the fiscal years ended September 30, 1994 and 1993**

	1994	1993
<b>Operating revenues:</b>		
Employee premiums .....	\$942,425	
Employer premiums .....	2,399,543	
Retiree premiums .....	123,349	
Other .....	7,661	
<b>Total operating revenues .....</b>	<b>3,472,978</b>	
<b>Operating expenses:</b>		
Claims .....	3,147,644	
Administrative .....	197,742	
<b>Total operating expenses .....</b>	<b>3,345,386</b>	
<b>Operating income (loss) .....</b>	<b>127,592</b>	
<b>Nonoperating revenues (expenses):</b>		
Interest revenue .....	39,955	
<b>Total nonoperating revenues (expenses) .....</b>	<b>39,955</b>	
<b>Income (loss) before operating transfers .....</b>	<b>167,547</b>	
Operating transfers in .....	750,000	
Operating transfers out .....	(42,780)	
<b>Net income (loss) .....</b>	<b>874,767</b>	
<b>Retained earnings, October 1 .....</b>		
<b>Retained earnings, September 30 .....</b>	<b>\$874,767</b>	



County of El Paso, Texas  
**Health and Life Benefits Internal Service Fund**  
**Comparative Statements of Cash Flows**  
**Increase (Decrease) in Cash and Cash Equivalents**  
**For the fiscal years ended September 30, 1994 and 1993**

	1994	1993
<b>Operating income (loss)</b> .....	\$127,592	
<b>Adjustments to reconcile operating income to net cash provided by Operating activities:</b>		
Increase in accounts receivable .....	(6,407)	
Increase in vouchers payable .....	415,257	
Increase in due to other governmental agencies .....	1,706	
<b>Total adjustments</b> .....	<b>410,556</b>	
<b>Net cash provided by operating activities</b> .....	<b>\$538,148</b>	
 <b>Cash flows from noncapital financing activities:</b>		
Operating transfers in from General Fund.....	\$750,000	
Operating transfers out to Health and Life Trust Fund .....	(42,780)	
<b>Net cash provided from noncapital financing activities</b> .....	<b>707,220</b>	
 <b>Cash flows from investing activities:</b>		
Purchase of investments .....	(1,160,000)	
Receipt of interest .....	5,179	
<b>Net cash provided ( used) from investing activities</b> .....	<b>(1,154,821)</b>	
 <b>Net increase (decrease) in cash and cash equivalents</b>	<b>90,547</b>	
<b>Cash and cash equivalents, October 1</b> .....		
<b>Cash and cash equivalents, September 30</b> .....	<b>\$90,547</b>	





# **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.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Trust and Agency Funds**  
**September 30, 1994**

**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. This program is now accounted for as an internal service fund.

**AGENCY FUNDS**

**Social Security**

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

**County Employees' 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 insufficient funds checks and the reimbursement of disbursement funds to the victims.

**County Attorney Food Stamp Fraud Prosecution**

This fund is used to account for revenues from the State and expenditures by the County Attorney in prosecution of food stamp abuse.



**COUNTY OF EL PASO, TEXAS**  
**Purposes of Trust and Agency Funds**  
**September 30, 1994**

**AGENCY FUNDS**

**District Attorney Food Stamp Fraud Prosecution**

This fund is used to account for revenues from the State and expenditures by the District Attorney in relation to 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.

**Juvenile Probation Supervision**

These are funds from sources such as probation fees and support fees for the diversion of any juvenile who is at risk to delinquency.

**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.

**County Payroll**

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.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Trust and Agency Funds**  
**September 30, 1994**

**AGENCY FUNDS**

**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.

**Other Elected Officials**

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

**Special Law Enforcement Imprest Fund**

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

**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.

**IRS Section 457 Supplement Retirement Fund**

This fund is used as a clearing account for employee contributions to a supplemental retirement plan as provided under Section 457 of the Internal Revenue Code.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Trust and Agency Funds**  
**September 30, 1994**

**AGENCY FUNDS**

**Juvenile Probation Juror**

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**  
**(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 youths at risk to delinquency. 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.

**Child Welfare**

This is a special fund established for the receipt and disbursement relating to foster care children's Social Security (S.S.) and Supplemental Security Income (S.S.I.) Funds. Disbursements from this special fund are made in accordance with the needs of each child and upon authorization by the Child Welfare Board.

**District Clerk Child Support**

This is a clearing account for court ordered child support payments deducted from county employees earnings and forwarded to the District Clerk's Office.

**Election Services Contract Fund**

This fund accounts for the reimbursements received from non-county entities for election services provided by the County Election's Department.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Trust and Agency Funds**  
**September 30, 1994**

**AGENCY FUNDS**

**Convention Bureau/Civic Center**

This fund is used to account for the reimbursement of salary expenditures from the City. Pursuant to contract agreement between the City and County, Convention Bureau/Civic Center employees remain on the County Payroll but are fully funded by the City.

**Juvenile Services**

These are funds generated from services provided to juveniles indirectly through the Juvenile Probation Department. The funds generated are in turn used to program related expenses.



County of El Paso, Texas  
Trust and Agency  
Combining Balance Sheet  
September 30, 1994  
(With comparative totals for September 30, 1993)

	Agency Funds							
	Social Security	County Employees' Retirement	West Texas Community Supervision & Corrections Program	County Attorney Bad Check		County Attorney Food Stamp Fraud Prosecution		District Attorney Food Stamp Fraud Prosecution
				Operating	Trust			
<b>Assets</b>								
Cash.....	\$9,927	\$1,433	\$73,294	\$5,098	\$106,866	\$17,604	\$29,302	
Investments.....		117,000	2,285,000					
Receivables:								
Interest.....			62,972					
Accounts.....			73,224	2,032	3,909			
Payroll.....								
Due from other funds.....		371,398						
Due from other governmental agencies.....								
Deferred compensation plan assets.....								
<b>Total Assets.....</b>	<b>\$9,927</b>	<b>\$489,831</b>	<b>\$2,494,490</b>	<b>\$7,130</b>	<b>\$110,775</b>	<b>\$17,604</b>	<b>\$29,302</b>	
<b>Liabilities and fund balances</b>								
<b>Liabilities:</b>								
Vouchers payable.....	\$284	\$489,478	\$158,817		\$1,642			
Accrued payroll.....								
Due to other funds.....			27,076				\$23	
Due to other units.....			400					
Due to other governmental agencies.....	9,643	353	2,308,197	\$7,130	109,133	\$17,604	29,279	
Deferred compensation due employees.....								
<b>Total liabilities.....</b>	<b>9,927</b>	<b>489,831</b>	<b>2,494,490</b>	<b>7,130</b>	<b>110,775</b>	<b>17,604</b>	<b>29,302</b>	
<b>Fund balances:</b>								
Unreserved, undesignated								
<b>Total fund balances.....</b>								
<b>Total liabilities and fund balances.....</b>	<b>\$9,927</b>	<b>\$489,831</b>	<b>\$2,494,490</b>	<b>\$7,130</b>	<b>\$110,775</b>	<b>\$17,604</b>	<b>\$29,302</b>	

(Continued)

County of El Paso, Texas  
Trust and Agency  
Combining Balance Sheet  
September 30, 1994  
(With comparative totals for September 30, 1993)

Agency Funds

	Juvenile Board State Aid	Juvenile Probation Supervision	Project Care	Narcotics Detection Apprehension	County Payroll	Juvenile Board State Aid Border Project	County Deferred Compensation
<b>Assets</b>							
Cash.....	\$49,141	\$114,913	\$38,324	\$145,960	\$148,151	\$24,423	
Investments.....				2,258,245			
<b>Receivables:</b>							
Interest.....				145,036			
Accounts.....		3,416	2,273	30,675			
Payroll.....							
Due from other funds.....							
Due from other governmental agencies.....							
Deferred compensation plan assets.....							\$3,103,483
<b>Total Assets.....</b>	<b>\$49,141</b>	<b>\$118,329</b>	<b>\$40,597</b>	<b>\$2,579,916</b>	<b>\$148,151</b>	<b>\$24,423</b>	<b>\$3,103,483</b>
<b>Liabilities and fund balances</b>							
<b>Liabilities:</b>							
Vouchers payable.....	\$2,428	\$11,677		\$243,228		\$7,282	
Accrued payroll.....							
Due to other funds.....	13,935				\$146,843		
Due to other units.....		500					
Due to other governmental agencies.....	32,778	106,152	\$40,597	2,336,688	1,308	17,141	
Deferred compensation due employees.....							\$3,103,483
<b>Total liabilities.....</b>	<b>49,141</b>	<b>118,329</b>	<b>40,597</b>	<b>2,579,916</b>	<b>148,151</b>	<b>24,423</b>	<b>3,103,483</b>
<b>Fund balances:</b>							
Unreserved, undesignated							
<b>Total fund balances.....</b>							
<b>Total liabilities and fund balances.....</b>	<b>\$49,141</b>	<b>\$118,329</b>	<b>\$40,597</b>	<b>\$2,579,916</b>	<b>\$148,151</b>	<b>\$24,423</b>	<b>\$3,103,483</b>

(Continued)

County of El Paso, Texas  
Trust and Agency  
Combining Balance Sheet  
September 30, 1994

(With comparative totals for September 30, 1993)

	Agency Funds							Texas Juvenile Probation Commission Community Corrections
	Other Elected Officials	Special Law Enforcement	IRS Section 125 Health	IRS Section 457 Retirement	Juvenile Probation Juror	High Intensity Drug Trafficking Area		
<b>Assets</b>								
Cash.....	\$8,980,449	\$2,673	\$62,827	\$3,256	\$1,791	\$4,317	\$7,969	
Investments.....					18,000			
Receivables:								
Interest.....					2,405			
Accounts.....	88,528				36			
Payroll.....								
Due from other funds.....							173,676	
Due from other governmental agencies.....	68							
Deferred compensation plan assets.....								
<b>Total Assets.....</b>	<b>\$9,069,045</b>	<b>\$2,673</b>	<b>\$62,827</b>	<b>\$3,256</b>	<b>\$22,232</b>	<b>\$4,317</b>	<b>\$181,645</b>	
<b>Liabilities and fund balances</b>								
<b>Liabilities:</b>								
Vouchers payable.....					\$12,690		\$73,981	
Accrued payroll.....								
Due to other funds.....	\$1,985,797							
Due to other units.....	4,251,223							
Due to other governmental agencies.....	2,832,025	\$2,673	\$62,827	\$3,256	9,542	\$4,317	107,664	
Deferred compensation due employees.....								
<b>Total liabilities.....</b>	<b>9,069,045</b>	<b>2,673</b>	<b>62,827</b>	<b>3,256</b>	<b>22,232</b>	<b>4,317</b>	<b>181,645</b>	
<b>Fund balances:</b>								
Unreserved, undesignated Total fund balances.....								
<b>Total liabilities and fund balances.....</b>	<b>\$9,069,045</b>	<b>\$2,673</b>	<b>\$62,827</b>	<b>\$3,256</b>	<b>\$22,232</b>	<b>\$4,317</b>	<b>\$181,645</b>	

(Continued)

County of El Paso, Texas  
Trust and Agency  
Combining Balance Sheet  
September 30, 1994

(With comparative totals for September 30, 1993)

	Agency Funds					Totals	
	Child Welfare	Election Services Contract	Convention Bureau/Civic Center	Juvenile Services	1994	1993	
	<b>Assets</b>						
Cash.....	\$139,380	\$20,499	\$5,564		\$9,993,161	\$10,021,984	
Investments.....	1,000			\$492,500	5,171,745	3,903,507	
<b>Receivables:</b>							
Interest.....	1,913			13,625	225,951	122,094	
Accounts.....			66,894	71,722	342,709	413,025	
Payroll.....						1,901,715	
Due from other funds.....					545,074		
Due from other governmental agencies.....					68	68	
Deferred compensation plan assets.....					3,103,483	2,327,120	
<b>Total Assets.....</b>	<b>\$142,293</b>	<b>\$20,499</b>	<b>\$72,458</b>	<b>\$577,847</b>	<b>\$19,382,191</b>	<b>\$18,689,513</b>	
<b>Liabilities and fund balances</b>							
<b>Liabilities:</b>							
Vouchers payable.....	\$8,473	\$14	\$5,478	\$302	\$1,015,774	\$1,529,858	
Accrued payroll.....						223,035	
Due to other funds.....			6,376	173,676	2,353,726	2,562,179	
Due to other units.....	131,788				4,383,911	5,330,494	
Due to other governmental agencies.....	2,032	20,485	60,604	403,869	8,525,297	6,759,607	
Deferred compensation due employees.....					3,103,483	2,327,120	
<b>Total liabilities.....</b>	<b>142,293</b>	<b>20,499</b>	<b>72,458</b>	<b>577,847</b>	<b>19,382,191</b>	<b>18,732,293</b>	
<b>Fund balances:</b>							
Unreserved, undesignated						(42,780)	
<b>Total fund balances.....</b>						<b>(42,780)</b>	
<b>Total liabilities and fund balances.....</b>	<b>\$142,293</b>	<b>\$20,499</b>	<b>\$72,458</b>	<b>\$577,847</b>	<b>\$19,382,191</b>	<b>\$18,689,513</b>	

(Concluded)



**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, 1994**

	Balance Oct. 1, 1993	Additions	Deletions	Balance Sept. 30, 1994
<b>Assets</b>				
Cash.....	\$173,100	\$42,780	\$215,880	
Receivables:				
Payroll.....	122,588		122,588	
<b>Total assets.....</b>	<b>\$295,688</b>	<b>\$42,780</b>	<b>\$338,468</b>	
<b>Liabilities and fund balances</b>				
<b>Liabilities:</b>				
Vouchers payable.....	\$336,762		\$336,762	
Due to other govern- mental agencies.....	1,706		1,706	
<b>Total liabilities.....</b>	<b>338,468</b>		<b>338,468</b>	
Fund balance.....	(42,780)	\$42,780		
<b>Total liabilities and fund balances.....</b>	<b>\$295,688</b>	<b>\$42,780</b>	<b>\$338,468</b>	

**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, 1994 and 1993**

	1994	1993
<b>Revenues:</b>		
Charges for services:		
Contributions.....		\$3,352,652
Interest earnings.....		5,832
<b>Total revenues.....</b>		<b>3,358,484</b>
<b>Expenditures:</b>		
Health and welfare:		
Claims.....		3,316,038
Administrative.....		65,040
Miscellaneous.....		159,694
<b>Total expenditures.....</b>		<b>3,540,772</b>
Excess (deficiency) of revenues over (under) expenditures.....		(182,288)
<b>Other financing sources (uses):</b>		
Transfers in.....	\$42,780	157,000
<b>Total other financing sources (uses).....</b>	<b>42,780</b>	<b>157,000</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures.....	42,780	(25,288)
<b>Fund balances October 1 .....</b>	<b>(\$42,780)</b>	<b>(17,492)</b>
<b>Fund balances September 30.....</b>		<b>(\$42,780)</b>

**County of El Paso, Texas  
Law Library Agency Fund  
Statement of Changes in Assets and Liabilities  
For the fiscal year ended September 30, 1994**

	Balance Oct. 1, 1993	Additions	Deletions	Balance Sept. 30, 1994
<b>Assets</b>				
Cash.....	\$48,292		\$48,292	
Investments.....	307,349		307,349	
Receivables:				
Interest.....	2,050		2,050	
Accounts.....	5,466		5,466	
<b>Total assets.....</b>	<b>\$363,157</b>		<b>\$363,157</b>	
<b>Liabilities</b>				
Vouchers payable.....	\$25,518		\$25,518	
Payroll.....	2,059		2,059	
Due to other govern- mental agencies.....	335,580		335,580	
<b>Total liabilities.....</b>	<b>\$363,157</b>		<b>\$363,157</b>	

**County of El Paso, Texas  
Social Security Agency Fund  
Statement of Changes in Assets and Liabilities  
For the fiscal year ended September 30, 1994**

	<b>Balance Oct. 1, 1993</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance Sept. 30, 1994</b>
<b>Assets</b>				
Cash.....	\$9,559	\$11,375,928	\$11,375,560	\$9,927
Receivables:				
Payroll.....	403,976	64,443	468,419	
Due from other funds.....				
<b>Total assets.....</b>	<b>\$413,535</b>	<b>\$11,440,371</b>	<b>\$11,843,979</b>	<b>\$9,927</b>
<b>Liabilities</b>				
Vouchers payable.....	\$403,995	\$311	\$404,022	\$284
Due to other govern- mental agencies.....	9,540	11,367,547	11,367,444	9,643
<b>Total liabilities.....</b>	<b>\$413,535</b>	<b>\$11,367,858</b>	<b>\$11,771,466</b>	<b>\$9,927</b>



**County of El Paso, Texas**  
**Employees' Retirement Agency Fund**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1994**

	Balance Oct. 1, 1993	Additions	Deletions	Balance Sept. 30, 1994
<b>Assets</b>				
Cash.....	\$218,188	\$7,388,377	\$7,605,132	\$1,433
Investments.....		1,152,000	1,035,000	117,000
Receivables:				
Payroll.....	211,751		211,751	
Due from other funds.....		371,398		371,398
<b>Total assets.....</b>	<b>\$429,939</b>	<b>\$8,911,775</b>	<b>\$8,851,883</b>	<b>\$489,831</b>
<b>Liabilities</b>				
Vouchers payable.....	\$429,834	\$489,772	\$430,128	\$489,478
Due to other govern- mental agencies.....	105	6,139,833	6,139,585	353
<b>Total liabilities.....</b>	<b>\$429,939</b>	<b>\$6,629,605</b>	<b>\$6,569,713</b>	<b>\$489,831</b>

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, 1994

	Balance Oct. 1, 1993	Additions	Deletions	Balance Sept. 30, 1994
<b>Assets</b>				
Cash.....	\$599,779	\$16,258,479	\$16,784,964	\$73,294
Investments.....	718,328	7,346,672	5,780,000	2,285,000
Receivables:				
Interest.....	70,740	62,972	70,740	62,972
Accounts.....	53,316	74,346	54,438	73,224
<b>Total assets.....</b>	<b>\$1,442,163</b>	<b>\$23,742,469</b>	<b>\$22,690,142</b>	<b>\$2,494,490</b>
<b>Liabilities</b>				
Vouchers payable.....	\$221,500	\$159,217	\$221,900	\$158,817
Payroll.....	206,585	220,134	426,719	
Due to other govern- mental agencies.....	1,013,678	12,791,235	11,496,716	2,308,197
Due to other Funds.....		27,076		27,076
Due to other units.....	400			400
<b>Total liabilities.....</b>	<b>\$1,442,163</b>	<b>\$13,197,662</b>	<b>\$12,145,335</b>	<b>\$2,494,490</b>

**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, 1994**

	Balance Oct. 1, 1993	Additions	Deletions	Balance Sept. 30, 1994
<b>Assets</b>				
Cash.....	\$2,416	\$499,833	\$497,151	\$5,098
<b>Receivables:</b>				
Accounts.....	120	2,032	120	2,032
<b>Total assets.....</b>	<b>\$2,536</b>	<b>\$501,865</b>	<b>\$497,271</b>	<b>\$7,130</b>
<b>Liabilities</b>				
Vouchers payable.....	\$1,133		\$1,133	
Payroll.....	199		199	
Due to other govern- mental agencies.....	1,204	\$514,586	508,660	\$7,130
<b>Total liabilities.....</b>	<b>\$2,536</b>	<b>\$514,586</b>	<b>\$509,992</b>	<b>\$7,130</b>

**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, 1994**

	Balance Oct. 1, 1993	Additions	Deletions	Balance Sept. 30, 1994
<b>Assets</b>				
Cash.....	\$88,606	\$599,735	\$581,475	\$106,866
Accounts receivable.....	123	3,909	123	3,909
<b>Total assets.....</b>	<b>\$88,729</b>	<b>\$603,644</b>	<b>\$581,598</b>	<b>\$110,775</b>
<b>Liabilities</b>				
Vouchers payable.....	\$17,886	\$1,572	\$17,816	\$1,642
Due to other govern- mental agencies.....	70,843	602,413	564,123	109,133
<b>Total liabilities.....</b>	<b>\$88,729</b>	<b>\$603,985</b>	<b>\$581,939</b>	<b>\$110,775</b>



**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, 1994**

	Balance Oct. 1, 1993	Additions	Deletions	Balance Sept. 30, 1994
<b>Assets</b>				
Cash.....	\$17,604			\$17,604
<b>Total assets.....</b>	<b>\$17,604</b>			<b>\$17,604</b>
<b>Liabilities</b>				
Due to other govern- mental agencies.....	\$17,604			\$17,604
<b>Total liabilities.....</b>	<b>\$17,604</b>			<b>\$17,604</b>

**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, 1994**

	Balance Oct. 1, 1993	Additions	Deletions	Balance Sept. 30, 1994
<b>Assets</b>				
Cash.....		\$46,395	\$17,093	\$29,302
<b>Total assets.....</b>		<b>\$46,395</b>	<b>\$17,093</b>	<b>\$29,302</b>
<b>Liabilities</b>				
Due to other funds.....		\$23		\$23
Due to other govern- mental agencies.....		46,372	\$17,093	29,279
<b>Total liabilities.....</b>		<b>\$46,395</b>	<b>\$17,093</b>	<b>\$29,302</b>

**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, 1994**

	Balance Oct. 1, 1993	Additions	Deletions	Balance Sept. 30, 1994
<b>Assets</b>				
Cash.....	\$116,822	\$747,431	\$815,112	\$49,141
Investments.....		105,413	105,413	
Receivables:				
Interest.....	1,921		1,921	
Accounts receivable.....	198,260		198,260	
Due from other funds.....				
<b>Total assets.....</b>	<b>\$317,003</b>	<b>\$852,844</b>	<b>\$1,120,706</b>	<b>\$49,141</b>
<b>Liabilities</b>				
Vouchers payable.....	\$17,967	\$12,589	\$28,128	\$2,428
Payroll.....	13,065	14,674	27,739	
Due to other funds.....		13,935		13,935
Due to other govern- mental agencies.....	285,971	473,672	726,865	32,778
<b>Total liabilities.....</b>	<b>\$317,003</b>	<b>\$514,870</b>	<b>\$782,732</b>	<b>\$49,141</b>

**County of El Paso, Texas**  
**Juvenile Probation Supervision Agency Fund**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1994**

	Balance Oct. 1, 1993	Additions	Deletions	Balance Sept. 30, 1994
<b>Assets</b>				
Cash.....	\$89,777	\$98,923	\$73,787	\$114,913
Accounts receivable.....		3,465	49	3,416
<b>Total assets.....</b>	<b>\$89,777</b>	<b>\$102,388</b>	<b>\$73,836</b>	<b>\$118,329</b>
<b>Liabilities</b>				
Vouchers payable.....	\$919	\$77,744	\$66,986	\$11,677
Due to other govern- mental agencies.....	88,358	182,017	164,223	106,152
Due to other units.....	500			500
<b>Total liabilities.....</b>	<b>\$89,777</b>	<b>\$259,761</b>	<b>\$231,209</b>	<b>\$118,329</b>



**County of El Paso, Texas**  
**Project Care Agency Fund**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1994**

	Balance Oct. 1, 1993	Additions	Deletions	Balance Sept. 30, 1994
<b>Assets</b>				
Cash.....	\$46,856	\$71,713	\$80,245	\$38,324
Accounts receivable.....		2,273		2,273
<b>Total assets.....</b>	<b>\$46,856</b>	<b>\$73,986</b>	<b>\$80,245</b>	<b>\$40,597</b>
<b>Liabilities</b>				
Vouchers payable.....	\$1,855	\$62,547	\$64,402	
Due to other govern- mental agencies.....	45,001	57,238	61,642	\$40,597
<b>Total liabilities.....</b>	<b>\$46,856</b>	<b>\$119,785</b>	<b>\$126,044</b>	<b>\$40,597</b>

**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, 1994**

	Balance Oct. 1, 1993	Additions	Deletions	Balance Sept. 30, 1994
<b>Assets</b>				
Cash.....	\$153,867	\$2,932,124	\$2,940,031	\$145,960
Investments.....	2,748,930	1,114,591	1,605,276	2,258,245
Receivables:				
Interest.....	43,566	145,036	43,566	145,036
Accounts.....	23,000	7,845	170	30,675
<b>Total assets.....</b>	<b>\$2,969,363</b>	<b>\$4,199,596</b>	<b>\$4,589,043</b>	<b>\$2,579,916</b>
<b>Liabilities</b>				
Vouchers payable.....	\$25,000	\$283,228	\$65,000	\$243,228
Due to other govern- mental agencies.....	2,944,363	553,158	1,160,833	2,336,688
<b>Total liabilities.....</b>	<b>\$2,969,363</b>	<b>\$836,386</b>	<b>\$1,225,833</b>	<b>\$2,579,916</b>

**County of El Paso, Texas**  
**Payroll Agency Fund**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1994**

	Balance Oct. 1, 1993	Additions	Deletions	Balance Sept. 30, 1994
<b>Assets</b>				
Cash.....	\$33,135	\$34,304,643	\$34,189,627	\$148,151
Payroll receivable.....	1,163,400	198,096	1,361,496	
<b>Total assets.....</b>	<b>\$1,196,535</b>	<b>\$34,502,739</b>	<b>\$35,551,123</b>	<b>\$148,151</b>
<b>Liabilities</b>				
Due to other funds.....	\$30,000	\$116,843		\$146,843
Due to other units.....	1,163,400		\$1,163,400	
Due to other govern- mental agencies.....	3,135	33,024,400	33,026,227	1,308
<b>Total liabilities.....</b>	<b>\$1,196,535</b>	<b>\$33,141,243</b>	<b>\$34,189,627</b>	<b>\$148,151</b>

**County of El Paso, Texas**  
**Juvenile Board State-Aid-Border Project**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1994**

	Balance Oct. 1, 1993	Additions	Deletions	Balance Sept. 30, 1994
<b>Assets</b>				
Cash.....	\$5,778	\$123,646	\$105,001	\$24,423
<b>Total assets.....</b>	<b>\$5,778</b>	<b>\$123,646</b>	<b>\$105,001</b>	<b>\$24,423</b>
<b>Liabilities</b>				
Accounts payable.....	\$2,424	\$7,282	\$2,424	\$7,282
Due to other govern- mental agencies.....	3,354	114,900	101,113	17,141
<b>Total liabilities.....</b>	<b>\$5,778</b>	<b>\$122,182</b>	<b>\$103,537</b>	<b>\$24,423</b>



**County of El Paso, Texas**  
**County Deferred Compensation**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1994**

	Balance Oct. 1, 1993	Additions	Deletions	Balance Sept. 30, 1994
<b>Assets</b>				
Deferred compensation				
plan assets.....	\$2,327,120	\$863,277	\$86,914	\$3,103,483
<b>Total assets.....</b>	<b>\$2,327,120</b>	<b>\$863,277</b>	<b>\$86,914</b>	<b>\$3,103,483</b>
<b>Liabilities</b>				
Deferred compensation				
due employees.....	\$2,327,120	\$863,277	\$86,914	\$3,103,483
<b>Total liabilities.....</b>	<b>\$2,327,120</b>	<b>\$863,277</b>	<b>\$86,914</b>	<b>\$3,103,483</b>

County of El Paso, Texas  
 Other Elected Officials  
 Combining Balance Sheets  
 September 30, 1994

(With comparative totals for September 30, 1993)

	Tax Assessor Collector	County Clerk	Sheriff's Department & Justices of the Peace	District Clerk	Totals	
					1994	1993
<b>Assets</b>						
Cash.....	\$3,635,748	\$1,348,366	\$624,883	\$2,398,091	\$8,007,088	\$7,419,681
Investments.....		973,361			973,361	891,129
Accounts receivable.....	18,501	69,459	20	548	88,528	87,356
Due from other governmental agencies...			68		68	68
<b>Total Assets.....</b>	<b>\$3,654,249</b>	<b>\$2,391,186</b>	<b>\$624,971</b>	<b>\$2,398,639</b>	<b>\$9,069,045</b>	<b>\$8,398,234</b>
<b>Liabilities</b>						
Due to other units.....	\$10,200	\$1,365,038	\$486,340	\$2,389,645	\$4,251,223	\$4,094,715
Due to other governmental agencies.....	2,818,263	13,667	95		2,832,025	1,771,340
Due to other funds.....	825,786	1,012,481	138,536	8,994	1,985,797	2,532,179
<b>Total liabilities.....</b>	<b>\$3,654,249</b>	<b>\$2,391,186</b>	<b>\$624,971</b>	<b>\$2,398,639</b>	<b>\$9,069,045</b>	<b>\$8,398,234</b>

**County of El Paso, Texas**  
**Tax Assessor Collector Agency Fund**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1994**

	Balance Oct. 1, 1993	Additions	Deletions	Balance Sept. 30, 1994
<b>Assets</b>				
Cash.....	\$3,989,463	\$152,499,844	\$152,853,559	\$3,635,748
Accounts receivable.....	21,644	84,794	87,937	18,501
<b>Total assets.....</b>	<b>\$4,011,107</b>	<b>\$152,584,638</b>	<b>\$152,941,496</b>	<b>\$3,654,249</b>
<b>Liabilities</b>				
Due to other units.....	\$5,608	\$30,794	\$26,202	\$10,200
Due to other govern- mental agencies.....	1,753,334	52,604,799	51,539,870	2,818,263
Due to other funds.....	2,252,165	101,421,000	102,847,379	825,786
<b>Total liabilities.....</b>	<b>\$4,011,107</b>	<b>\$154,056,593</b>	<b>\$154,413,451</b>	<b>\$3,654,249</b>

**County of El Paso, Texas**  
**County Clerk Agency Fund**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1994**

	Balance Oct. 1, 1993	Additions	Deletions	Balance Sept. 30, 1994
<b>Assets</b>				
Cash.....	\$771,865	\$4,935,954	\$4,359,453	\$1,348,366
Investments.....	891,129	83,065	833	973,361
Accounts receivable.....	63,066	121,617	115,224	69,459
<b>Total assets.....</b>	<b>\$1,726,060</b>	<b>\$5,140,636</b>	<b>\$4,475,510</b>	<b>\$2,391,186</b>
<b>Liabilities</b>				
Due to other units.....	\$1,617,312	\$855,794	\$1,108,068	\$1,365,038
Due to other govern- mental agencies.....	17,573	7,270	11,176	13,667
Due to other funds.....	91,175	1,885,565	964,259	1,012,481
<b>Total liabilities.....</b>	<b>\$1,726,060</b>	<b>\$2,748,629</b>	<b>\$2,083,503</b>	<b>\$2,391,186</b>



**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, 1994**

	Balance Oct. 1, 1993	Additions	Deletions	Balance Sept. 30, 1994
<b>Assets</b>				
Cash.....	\$637,082	\$7,014,491	\$7,026,690	\$624,883
Accounts receivable.....	2,263	775	3,018	20
Due from other governmental agencies.....	68			68
<b>Total assets.....</b>	<b>\$639,413</b>	<b>\$7,015,266</b>	<b>\$7,029,708</b>	<b>\$624,971</b>
<b>Liabilities</b>				
Due to other units.....	\$454,395	\$3,832,101	\$3,800,156	\$486,340
Due to other governmental agencies.....	433	2,174	2,512	95
Due to other funds.....	184,585	3,162,506	3,208,555	138,536
<b>Total liabilities.....</b>	<b>\$639,413</b>	<b>\$6,996,781</b>	<b>\$7,011,223</b>	<b>\$624,971</b>

**County of El Paso, Texas  
 District Clerk Agency Fund  
 Statement of Changes in Assets and Liabilities  
 For the fiscal year ended September 30, 1994**

	Balance Oct. 1, 1993	Additions	Deletions	Balance Sept. 30, 1994
<b>Assets</b>				
Cash.....	\$2,021,271	\$13,554,333	\$13,177,513	\$2,398,091
Accounts receivable.....	383	22,697	22,532	548
<b>Total assets.....</b>	<b>\$2,021,654</b>	<b>\$13,577,030</b>	<b>\$13,200,045</b>	<b>\$2,398,639</b>
<b>Liabilities</b>				
Due to other units.....	\$2,017,400	\$2,333,610	\$1,961,365	\$2,389,645
Due to other funds.....	4,254	87,284	82,544	8,994
<b>Total liabilities.....</b>	<b>\$2,021,654</b>	<b>\$2,420,894</b>	<b>\$2,043,909</b>	<b>\$2,398,639</b>

**County of El Paso, Texas**  
**Special Law Enforcement Imprest Fund**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1994**

	Balance Oct. 1, 1993	Additions	Deletions	Balance Sept. 30, 1994
<b>Assets</b>				
Cash.....	\$3,955	\$80	\$1,362	\$2,673
Accounts receivable.....		8	8	
<b>Total assets.....</b>	<b>\$3,955</b>	<b>\$88</b>	<b>\$1,370</b>	<b>\$2,673</b>
<b>Liabilities</b>				
Vouchers payable.....	\$1,354		\$1,354	
Due to other govern- mental agencies.....	2,601	\$72		\$2,673
<b>Total liabilities.....</b>	<b>\$3,955</b>	<b>\$72</b>	<b>\$1,354</b>	<b>\$2,673</b>

**County of El Paso, Texas**  
**IRS Section 125 Health Fund**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1994**

	Balance Oct. 1, 1993	Additions	Deletions	Balance Sept. 30, 1994
<b>Assets</b>				
Cash.....	\$25,829	\$213,555	\$176,557	\$62,827
Accounts receivable.....	2,060	47	2,107	
<b>Total assets.....</b>	<b>\$27,889</b>	<b>\$213,602</b>	<b>\$178,664</b>	<b>\$62,827</b>
<b>Liabilities</b>				
Vouchers payable.....	\$1,522		\$1,522	
Due to other govern- mental agencies.....	26,367	\$209,564	173,104	\$62,827
<b>Total liabilities.....</b>	<b>\$27,889</b>	<b>\$209,564</b>	<b>\$174,626</b>	<b>\$62,827</b>



**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, 1994**

	Balance Oct. 1, 1993	Additions	Deletions	Balance Sept. 30, 1994
<b>Assets</b>				
Cash.....	\$987	\$185,330	\$183,061	\$3,256
Accounts receivable.....	5,246	9	5,255	
<b>Total assets.....</b>	<b>\$6,233</b>	<b>\$185,339</b>	<b>\$188,316</b>	<b>\$3,256</b>
<b>Liabilities</b>				
Vouchers payable.....	\$5,560		\$5,560	
Due to other units.....	673		673	
Due to other govern- mental agencies.....		\$1,429,335	1,426,079	\$3,256
<b>Total liabilities.....</b>	<b>\$6,233</b>	<b>\$1,429,335</b>	<b>\$1,432,312</b>	<b>\$3,256</b>

**County of El Paso, Texas  
 Juvenile Probation Juror  
 Statement of Changes in Assets and Liabilities  
 For the fiscal year ended September 30, 1994**

	Balance Oct. 1, 1993	Additions	Deletions	Balance Sept. 30, 1994
<b>Assets</b>				
Cash.....	\$9,439	\$142,659	\$150,307	\$1,791
Investments.....	96,900	24,000	102,900	18,000
Interest.....	3,066	3,436	4,097	2,405
Accounts receivable.....		36		36
<b>Total assets.....</b>	<b>\$109,405</b>	<b>\$170,131</b>	<b>\$257,304</b>	<b>\$22,232</b>
<b>Liabilities</b>				
Vouchers payable.....		\$135,609	\$122,919	\$12,690
Due to other govern- mental agencies.....	\$109,405	39,843	139,706	9,542
<b>Total liabilities.....</b>	<b>\$109,405</b>	<b>\$175,452</b>	<b>\$262,625</b>	<b>\$22,232</b>

**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, 1994**

	Balance Oct. 1, 1993	Additions	Deletions	Balance Sept. 30, 1994
<b>Assets</b>				
Cash.....	\$106	\$19,944	\$15,733	\$4,317
Accounts Receivable.....	3,234		3,234	
<b>Total assets.....</b>	<b>\$3,340</b>	<b>\$19,944</b>	<b>\$18,967</b>	<b>\$4,317</b>
<b>Liabilities</b>				
Vouchers payable.....				
Due to other govern- mental agencies.....	\$3,340	\$977		\$4,317
<b>Total liabilities.....</b>	<b>\$3,340</b>	<b>\$977</b>		<b>\$4,317</b>

**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, 1994**

	Balance Oct. 1, 1993	Additions	Deletions	Balance Sept. 30, 1994
<b>Assets</b>				
Cash.....	\$1,500	\$873,329	\$866,860	\$7,969
Accounts receivable.....	25,248		25,248	
Due from other funds.....		173,676		173,676
<b>Total assets.....</b>	<b>\$26,748</b>	<b>\$1,047,005</b>	<b>\$892,108</b>	<b>\$181,645</b>
<b>Liabilities</b>				
Vouchers payable.....	\$25,811	\$74,495	\$26,325	\$73,981
Payroll.....	937	1,116	2,053	
Due to other govern- mental agencies.....		840,791	733,127	107,664
<b>Total liabilities.....</b>	<b>\$26,748</b>	<b>\$916,402</b>	<b>\$761,505</b>	<b>\$181,645</b>



**County of El Paso, Texas**  
**El Paso County Child Welfare Trust**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1994**

	Balance Oct. 1, 1993	Additions	Deletions	Balance Sept. 30, 1994
<b>Assets</b>				
Cash.....	\$41,190	\$412,981	\$349,464	\$104,707
Investments.....	32,000	34,673	31,000	35,673
Receivables:				
Interest.....	751	1,913	751	1,913
Accounts Receivable.....		65	65	
<b>Total assets.....</b>	<b>\$73,941</b>	<b>\$449,632</b>	<b>\$381,280</b>	<b>\$142,293</b>
<b>Liabilities</b>				
Vouchers payable.....	\$10,818	\$285,379	\$287,724	\$8,473
Due to other units.....	61,400	390,272	319,884	131,788
Due to other govern- mental agencies.....	1,723	1,176	867	2,032
<b>Total liabilities.....</b>	<b>\$73,941</b>	<b>\$676,827</b>	<b>\$608,475</b>	<b>\$142,293</b>

**County of El Paso, Texas  
 District Clerk Child Support  
 Statement of Changes in Assets and Liabilities  
 For the fiscal year ended September 30, 1994**

	Balance Oct. 1, 1993	Additions	Deletions	Balance Sept. 30, 1994
<b>Assets</b>				
Cash.....		\$281,037	\$281,037	
Accounts Receivable.....	\$9,406	11,072	20,478	
<b>Total assets.....</b>	<b>\$9,406</b>	<b>\$292,109</b>	<b>\$301,515</b>	
<b>Liabilities</b>				
Vouchers payable.....		\$281,584	\$281,584	
Accrued payroll.....		271,281	271,281	
Due to others.....	\$9,406		9,406	
<b>Total liabilities.....</b>	<b>\$9,406</b>	<b>\$552,865</b>	<b>\$562,271</b>	

**County of El Paso, Texas**  
**Election Services Contract Fund**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1994**

	Balance Oct. 1, 1993	Additions	Deletions	Balance Sept. 30, 1994
<b>Assets</b>				
Cash.....	\$23,300	\$382,763	\$385,564	\$20,499
<b>Total assets.....</b>	<b>\$23,300</b>	<b>\$382,763</b>	<b>\$385,564</b>	<b>\$20,499</b>
<b>Liabilities</b>				
Vouchers payable.....		\$14		\$14
Due to other govern- mental agencies.....	\$23,300	382,763	\$385,578	20,485
<b>Total liabilities.....</b>	<b>\$23,300</b>	<b>\$382,777</b>	<b>\$385,578</b>	<b>\$20,499</b>

**County of El Paso, Texas**  
**District Attorney Hot Check Discretionary Fund**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1994**

	Balance Oct. 1, 1993	Additions	Deletions	Balance Sept. 30, 1994
<b>Assets</b>				
Cash.....		\$4,370	\$4,370	
Accounts receivable.....	\$190		190	
<b>Total assets.....</b>	<b>\$190</b>	<b>\$4,370</b>	<b>\$4,560</b>	
<b>Liabilities</b>				
Accrued payroll.....	\$190		\$190	
Due to other govern- mental agencies.....		\$4,356	4,356	
<b>Total liabilities.....</b>	<b>\$190</b>	<b>\$4,356</b>	<b>\$4,546</b>	



**County of El Paso, Texas**  
**Convention Bureau/Civic Center Fund**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1994**

	Balance Oct. 1, 1993	Additions	Deletions	Balance Sept. 30, 1994
<b>Assets</b>				
Cash.....		\$986,344	\$980,780	\$5,564
Receivables:				
Accounts.....		66,894		66,894
<b>Total assets.....</b>		<b>\$1,053,238</b>	<b>\$980,780</b>	<b>\$72,458</b>
<b>Liabilities</b>				
Vouchers payable.....		\$16,286	\$10,808	\$5,478
Due to other funds.....		6,376		6,376
Due to other govern- mental agencies.....		1,046,750	986,146	60,604
<b>Total liabilities.....</b>		<b>\$1,069,412</b>	<b>\$996,954</b>	<b>\$72,458</b>

**County of El Paso, Texas**  
**Juvenile Services Fund**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1994**

	Balance Oct. 1, 1993	Additions	Deletions	Balance Sept. 30, 1994
<b>Assets</b>				
Cash.....		\$1,381,635	\$1,381,635	
Investments.....		1,217,913	725,413	\$492,500
Receivables:				
Interest.....		13,625		13,625
Accounts receivable.....		97,688	25,966	71,722
<b>Total assets.....</b>		<b>\$2,710,861</b>	<b>\$2,133,014</b>	<b>\$577,847</b>
<b>Liabilities</b>				
Vouchers payable.....		\$16,122	\$15,820	\$302
Due to other funds.....		173,676		173,676
Due to other govern- mental agencies.....		636,321	232,452	403,869
<b>Total liabilities.....</b>		<b>\$826,119</b>	<b>\$248,272</b>	<b>\$577,847</b>





# **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, 1994 and 1993**

	1994	1993
<b>General fixed assets:</b>		
Land.....	\$5,615,072	\$5,615,072
Buildings.....	116,690,519	115,201,517
Improvements other than buildings.....	3,592,599	3,592,599
Machinery and equipment.....	18,179,423	17,917,492
Construction in progress.....	5,657,888	1,564,493
<b>Total general fixed assets.....</b>	<b>\$149,735,501</b>	<b>\$143,891,173</b>
 <b>Investment in general fixed assets by source:</b>		
General fund.....	\$15,073,729	\$17,491,797
Special revenue funds.....	5,383,017	4,018,294
Capital projects funds.....	129,278,755	122,381,082
<b>Total investment in general fixed assets.....</b>	<b>\$149,735,501</b>	<b>\$143,891,173</b>

County of El Paso, Texas  
 Schedule of General Fixed Assets-By Function and Activity  
 September 30, 1994

Function and Activity	Land	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Construction in Progress	Total
<b>General government:</b>						
County judge.....				\$116,294		\$116,294
County auditor and treasurer.....				267,497		267,497
County purchasing agent.....				491,340		491,340
County personnel.....				56,856		56,856
County clerk.....				862,479		862,479
County commissioners.....				142,316		142,316
Bail bond administration.....				11,623		11,623
District clerk.....				348,529		348,529
Data processing.....				1,972,706		1,972,706
County elections.....				544,183		544,183
County attorney.....				408,060		408,060
District attorney.....				657,777		657,777
<b>County courthouse and archives:</b>						
County archives.....		\$6,880,913				6,880,913
County cafeteria (Marriott).....				125,684		125,684
County holdings.....	\$2,731,786	7,899,277				10,631,063
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
New county courthouse.....		44,429,928		94,138		44,524,066
Courthouse furnishings.....				179,063		179,063
County communications.....				162,781		162,781
County tax assessor-collector.....				279,553		279,553
Parking Garage.....		6,451,402		154,100		6,605,502
Records management.....				573,026		573,026
Risk management.....				14,946		14,946
Warehouse.....				240,142		240,142
<b>Total general government.....</b>	<b>\$5,324,266</b>	<b>\$65,661,520</b>		<b>7,750,965</b>		<b>78,736,751</b>
<b>Administration of justice:</b>						
District courts administration.....				112,445		112,445
34th district court.....				135,099		135,099
41st district court.....				78,486		78,486
65th district court.....				78,772		78,772
120th district court.....				81,232		81,232
168th district court.....				81,014		81,014
171st district court.....				80,277		80,277
205th district court.....				91,411		91,411
210th district court.....				62,342		62,342
243rd district court.....				70,570		70,570
327th district court.....				88,215		88,215
346th district court.....				81,480		81,480
County law library.....				202,265		202,265
Court masters.....				181,654		181,654
Criminal law magistrate court.....				34,285		34,285
County courts administration.....				35,696		35,696
County court-at-law no. 1.....				81,836		81,836
County court-at-law no. 2.....				82,529		82,529
County court-at-law no. 3.....				83,353		83,353
County court-at-law no. 4.....				78,279		78,279
County court-at-law no. 5.....				76,663		76,663
Criminal justice information system administration.....				50,300		50,300
Public defender administration.....				114,246		114,246
Justice of the peace no. 1.....				15,031		15,031
Justice of the peace no. 2.....				10,755		10,755
Justice of the peace no. 3.....				\$48,718		\$48,718

(Continued)

County of El Paso, Texas  
 Schedule of General Fixed Assets-By Function and Activity  
 September 30, 1994

Function and Activity	Land	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Construction in Progress	Total
<b>Administration of justice - Continued</b>						
Justice of the peace no. 4.....				\$20,382		\$20,382
Justice of the peace no. 5.....				22,130		22,130
Justice of the peace no. 6.....				58,086		58,086
Justice of the peace no. 7.....				38,630		38,630
Court of civil appeals.....				149,250		149,250
Detoxification center.....				298,652		298,652
<b>Total administration of justice.....</b>				<b>2,724,083</b>		<b>2,724,083</b>
<b>Public safety:</b>						
County sheriff and jails.....		\$33,634,619		3,076,442		36,711,061
Adult probation.....				147,554		147,554
Juvenile detention/probation.....		6,895,685	\$13,701	547,681		7,457,067
Narcotics detection & apprehension.....				207,796		207,796
<b>Total public safety.....</b>		<b>40,530,304</b>	<b>13,701</b>	<b>3,979,473</b>		<b>44,523,478</b>
<b>Health and welfare:</b>						
General assistance.....				13,425		13,425
Medical examiner.....				229,139		229,139
Morgue.....		3,175,545				3,175,545
Nutrition.....				446,296		446,296
Veterans' assistance.....				3,991		3,991
Lower valley health clinic.....	\$290,806					290,806
<b>Total health and welfare.....</b>	<b>290,806</b>	<b>3,175,545</b>		<b>692,851</b>		<b>4,159,202</b>
<b>Resource development:</b>						
Agricultural co-op extension.....				44,023		44,023
Tourist and convention center.....						
Economic & community development.....						
<b>Total resource development.....</b>				<b>44,023</b>		<b>44,023</b>
<b>Culture and recreation:</b>						
Aquatic center.....		5,739,060				5,739,060
Ascarate park/golf course.....				801,036		801,036
Coliseum.....		1,584,090	1,301,575	395,236		3,280,901
County library.....				34,042		34,042
<b>Total culture and recreation.....</b>		<b>7,323,150</b>	<b>1,301,575</b>	<b>1,230,314</b>		<b>9,855,039</b>
Road and bridges.....			2,277,323	1,757,714		4,035,037
<b>Construction in progress:</b>						
Construction in progress Jail.....					\$5,657,888	5,657,888
<b>Total Construction in progress.....</b>					<b>5,657,888</b>	<b>5,657,888</b>
<b>Total general fixed assets.....</b>	<b>\$5,615,072</b>	<b>\$116,690,519</b>	<b>\$3,592,599</b>	<b>\$18,179,423</b>	<b>\$5,657,888</b>	<b>\$149,735,501</b>

(Concluded)

County of El Paso, Texas  
 Schedule of Changes in General Fixed Assets-By Function and Activity  
 For the fiscal year ended September 30, 1994

Function and activity	General Fixed Assets			General Fixed Assets
	October 1, 1993	Additions	Deductions	September 30, 1994
<b>General government:</b>				
County judge.....	\$115,994	\$300		\$116,294
County auditor and treasurer.....	285,311	20,495	\$38,309	267,497
County purchasing agent.....	507,118	7,199	22,977	491,340
County personnel.....	64,269	795	8,208	56,856
County clerk.....	897,119	45,516	80,156	862,479
County commissioners.....	137,323	7,606	2,613	142,316
Bail bond administration.....	10,132	1,810	319	11,623
District clerk.....	346,745	10,090	8,306	348,529
Data processing.....	2,019,148	8,701	55,143	1,972,706
County elections.....	619,825		75,642	544,183
County attorney.....	396,962	34,745	23,647	408,060
District attorney.....	599,123	58,654		657,777
County courthouse and archives:				
County archives.....	6,880,913			6,880,913
County cafeteria (Marriott).....	140,573		14,889	125,684
County holdings.....	10,631,063			10,631,063
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
New county courthouse.....	44,414,007	110,393	334	44,524,066
Courthouse furnishings.....	421,645		242,582	179,063
County communications.....	415,726	102,004	354,949	162,781
County tax assessor-collector.....	266,082	13,471		279,553
Parking Garage.....	6,612,764		7,262	6,605,502
Records management.....	572,215	14,995	14,184	573,026
Risk management.....	3,500	11,446		14,946
Warehouse.....	572,366	111,863	444,087	240,142
<b>Total general government.....</b>	<b>79,570,275</b>	<b>560,083</b>	<b>1,393,607</b>	<b>78,736,751</b>
<b>Administration of justice:</b>				
District courts administration.....	116,191	303	4,049	112,445
34th district court.....	136,218	1,465	2,584	135,099
41st district court.....	78,486			78,486
65th district court.....	78,772			78,772
120th district court.....	78,593	3,963	1,324	81,232
168th district court.....	80,970	895	851	81,014
171st district court.....	80,695	1,540	1,958	80,277
205th district court.....	102,442		11,031	91,411
210th district court.....	61,743	599		62,342
243rd district court.....	70,570			70,570
327th district court.....	87,570	2,640	1,995	88,215
346th district court.....	79,813	1,667		81,480
County law library.....	186,038	16,977	750	202,265
Court masters.....	148,341	33,313		181,654
Criminal law magistrate court.....	33,925	360		34,285
County courts administration.....	35,696			35,696
County court-at-law no. 1.....	81,859	2,036	2,059	81,836
County court-at-law no. 2.....	87,179		4,650	82,529
County court-at-law no. 3.....	83,353			83,353
County court-at-law no. 4.....	74,054	4,225		78,279
County court-at-law no. 5.....	77,410		747	76,663
Criminal justice information system administration.....				
	40,605	9,695		50,300
Public defender administration.....	126,504	5,800	\$18,058	114,246
Justice of the peace no. 1.....	15,031			15,031
Justice of the peace no. 2.....	\$9,388	\$1,367		\$10,755

(Continued)



County of El Paso, Texas  
 Schedule of Changes in General Fixed Assets-By Function and Activity  
 For the fiscal year ended September 30, 1994

Function and activity	General Fixed Assets			General Fixed Assets
	October 1, 1993	Additions	Deductions	September 30, 1994
<b>Administration of justice - Continued</b>				
Justice of the peace no. 3.....	\$48,149	\$569		\$48,718
Justice of the peace no. 4.....	22,915		\$2,533	20,382
Justice of the peace no. 5.....	21,830	300		22,130
Justice of the peace no. 6.....	50,498	8,053	465	58,086
Justice of the peace no. 7.....	38,287	343		38,630
Court of civil appeals.....	150,564		1,314	149,250
Detoxification center.....	282,266	19,540	3,154	298,652
<b>Total administration of justice.....</b>	<b>2,665,955</b>	<b>115,650</b>	<b>57,522</b>	<b>2,724,083</b>
<b>Public safety:</b>				
County sheriff and jail.....	34,748,512	1,967,187	4,638	36,711,061
Adult probation.....	208,334	6,900	67,680	147,554
Juvenile detention/probation.....	7,474,036	403	17,372	7,457,067
Narcotic detection & apprehension.....	157,829	49,967		207,796
<b>Total public safety.....</b>	<b>42,588,711</b>	<b>2,024,457</b>	<b>89,690</b>	<b>44,523,478</b>
<b>Health and welfare:</b>				
General assistance.....	11,745	1,680		13,425
Medical examiner.....	210,389	18,750		229,139
Morgue.....	3,175,545			3,175,545
Nutrition.....	439,396	15,552	8,652	446,296
Veteran's assistance.....	3,991			3,991
Lower Valley Health Clinic.....	290,806			290,806
<b>Total health and welfare.....</b>	<b>4,131,872</b>	<b>35,982</b>	<b>8,652</b>	<b>4,159,202</b>
<b>Resource development:</b>				
Agricultural co-op extension.....	44,674	550	1,201	44,023
Tourist and convention center.....				
Economic & community dev.....				
<b>Total resource development.....</b>	<b>44,674</b>	<b>550</b>	<b>1,201</b>	<b>44,023</b>
<b>Culture and recreation:</b>				
Aquatic center.....	5,664,828	74,232		5,739,060
Ascarate park/golf course.....	685,301	115,735		801,036
Coliseum.....	3,272,461	10,590	2,150	3,280,901
County library.....	36,410	440	2,808	34,042
<b>Total culture and recreation.....</b>	<b>9,659,000</b>	<b>200,997</b>	<b>4,958</b>	<b>9,855,039</b>
Roads & bridges.....	3,666,193	369,119	275	4,035,037
Construction in progress.....	1,564,493	4,093,395		5,657,888
<b>Total general fixed assets.....</b>	<b>\$143,891,173</b>	<b>\$7,400,233</b>	<b>\$1,555,905</b>	<b>\$149,735,501</b>

(Concluded)





# 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
1985	\$10,451	\$4,862	\$9,927	\$3,806	-	\$1,623	\$2,569	\$1,248	\$2,152	\$4,154	\$40,792
1986	8,741	6,281	12,151	7,028	-	1,570	3,045	1,286	59	5,876	46,037
1987	10,456	7,766	13,470	7,510	\$ 451	1,718	2,825	1,232	3,568	4,296	53,292
1988	11,814	9,230	15,881	7,493	157	1,660	3,113	1,413	3,426	8,833	63,020
1989	11,914	10,201	17,891	8,851	6	1,698	3,206	1,585	7,869	12,648	75,869
1990	13,166	11,249	21,058	9,967	1,211	2,002	3,299	1,679	7,340	23,171	94,142
1991	15,223	13,276	24,207	11,974	1,808	2,325	3,755	1,330	7,436	25,406	106,740
1992	16,241	14,654	24,556	10,937	2,536	3,698	3,390	1,515	12,677	7,418	97,622
1993	12,529	15,112	25,764	10,563	3,110	2,022	3,114	1,929	9,144	9,520	92,807
1994	15,033	15,790	28,912	6,755	3,889	2,178	1,897	2,233	14,466	8,609	99,762

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

**General Governmental Expenditures By Function**  
**Fiscal Year 1994**

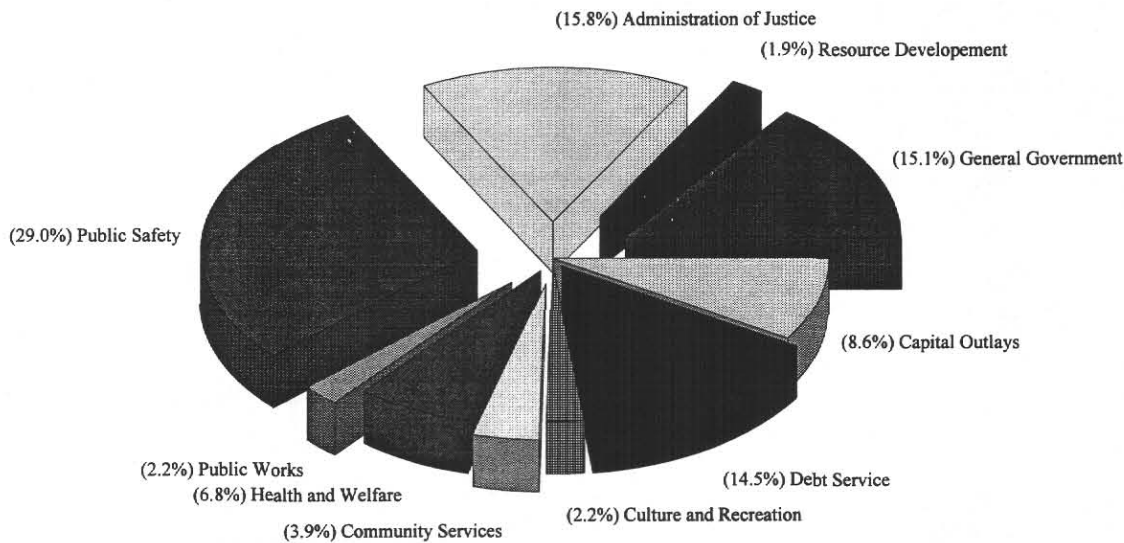




Table 2

**County of El Paso, Texas**  
**General Governmental Revenues by Source (1)**  
**Last Ten Fiscal Years**  
**(Unaudited)**  
**(Amounts Expressed in Thousands)**

Fiscal Year	Taxes	Licenses and Permits	Inter-governmental	Charges for Services	Fines	Interest	Miscellaneous	Total
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	11,628	19,270	2,040	1,897	1,900	86,350
1993	54,108	191	12,110	20,880	2,079	2,338	1,491	93,197
1994	60,614	198	10,980	20,390	1,861	2,488	1,506	98,037

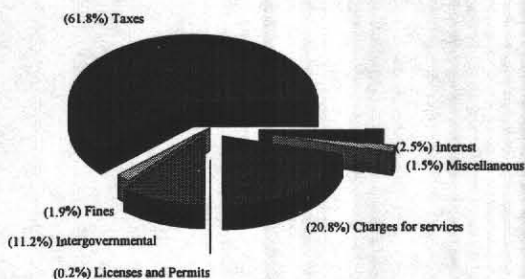
(1) Includes general, special revenue, debt service and capital project funds.

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
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
1993	33,237	18,452	1,493	73	-	-	853	54,108
1994	38,160	19,915	1,572	118	-	-	849	60,614

General Governmental Revenues by Source  
Fiscal Year 1994



General Governmental Tax Revenues by Source  
Fiscal Year 1994

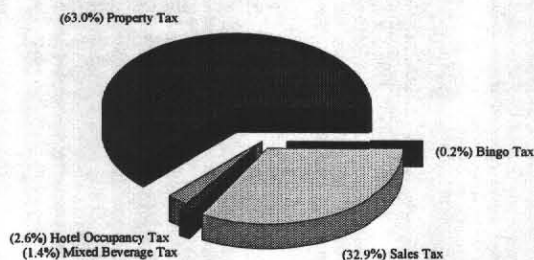


Table 3

**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
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
1993	33,343	31,270	93.78	1,967	33,237	99.68	4,242	12.72
1994	38,052	36,193	95.11	1,967	38,160	99.68	4,299	11.30

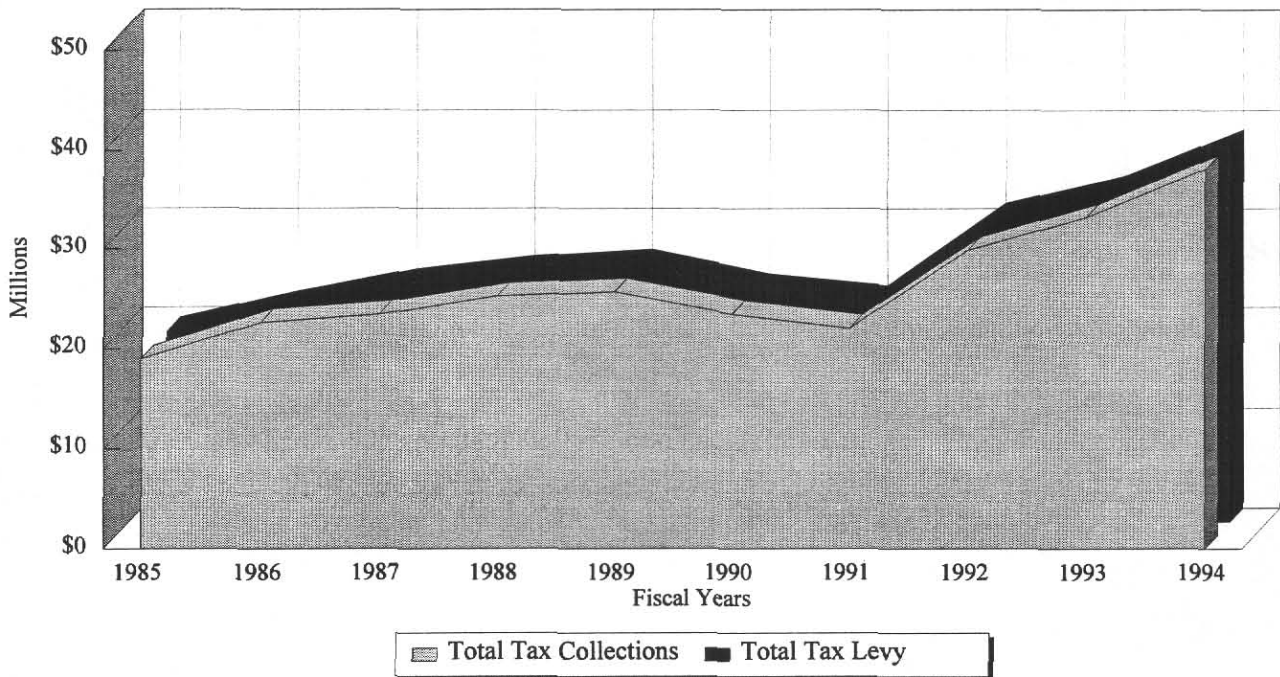


Table 4

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	
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
1993	12,473,812	12,473,812	2,181,312	2,181,312	1,681,031	12,974,093	14,655,124	88.53
1994	12,831,699	12,831,699	2,233,138	2,233,138	1,805,031	13,259,806	15,064,837	88.02

Table 5

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

Name of Government	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994
Anthony Ind. School District	\$ .96500	\$ .86840	\$ .92450	\$ .73800	\$ .86500	\$1.04000	\$ .33000	\$ .33000	\$1.28500	\$1.37446
Canutillo Ind. School District	.64880	.64680	.72670	.72256	.83300	1.01250	.41400	.49400	1.47000	1.51103
City of Anthony	.28000	.19992	.24161	.23796	.21005	.23664	.23590	.24089	.24934	.24062
City of El Paso	.45224	.45948	.49533	.49542	.51616	.56024	.60746	.60746	.62145	.64379
City of Horizon						.12547	.12547	.14955	.16955	.16955
City of Socorro			.33000	.33000	.33000	.28000	.29811	.29811	.36839	.37529
Clint Ind. School District	1.32000	1.29000	1.26000	1.29000	1.63000	1.70000	.61200	.52640	1.53000	1.65000
County of El Paso	.20823	.22610	.22610	.22610	.19610	.18669	.25356	.26038	.29329	.30540
El Paso Community College	.05756	.06746	.06731	.09833	.09375	.09696	.09894	.09961	.09932	.10056
El Paso County Education District (3)							.83600	.93600		
EPCO Rural Fire Prev. Dist. No. 1	.03000	.02999	.03000	.03000	.02967	.03000	.03000	.03000	.02952	
EPCO Rural Fire Prev. Dist. No. 2			.30000	.03000	.03000	.03000	.03000	.03000	.03000	.03000
El Paso County Emergency Service District (4)										.10000
EPCO Tornillo Water Improvement Dist.				1.00000	.09720	.08415	.08690	.08785	.08816	.08700
EPCO Water Authority (Horizon)	.58000	.58000	.53250	.50000	.49500	.50000	.45523	.45523	.44856	.44755
El Paso Ind. School District	.67820	.45948	.73493	.77309	1.00390	1.00390	.36451	.36451	1.30051	1.53970
Fabens Ind. School District	.93000	.99500	1.15000	1.15000	1.15000	1.15000	.35400	.25400	1.31000	1.31000
Hacienda Del Norte Water Imp. Dist.	.20865	.19745	.19386	.19828	.14848	.14583	.14437	.14431	.14181	.13966
Homestead Municipal Util. Dist. (2)						1.32635	1.32635	1.06868	1.21570	1.14000
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	.12000	.12000
R. E. Thomason General Hospital	.14360	.14448	.14920	.18701	.18804	.28230	.21468	.20532	.20532	.21724
San Elizario Ind. School District	1.28000	1.29600	1.27469	1.01848	.98263	1.67148	1.00941	.82755	1.68222	1.62199
Socorro Ind. School District	.75030	.75030	1.04258	1.03000	1.19960	1.38680	.51736	.55000	1.48000	1.48000
Tornillo Ind. School District	1.09000	1.05388	1.05070	1.06583	1.05936	1.49000	.50456	.52462	1.35000	1.46970
Town of Clint	.12456	.24453	.24430	.24430	.24430	.23962	.24497	.23731	.24100	.36000
Westway Water Imp. District	.64000	.61517	.62134	.56000	.81748	1.04398	1.01852	.75823	.71183	.56334
Ysleta Ind. School District	.76959	.76902	.80207	.80207	1.00022	.99784	.42000	.46248	1.44000	1.65000

- (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.
- (3) Senate Bill 7 abolished the El Paso County Education District.
- (4) The EPCO Rural Fire Prevention District No. 1 was changed to a new taxing entity called the El Paso County Emergency Service District No. 1 in March 1994.



Table 6

**County of El Paso, Texas  
Principal Taxpayers  
September 30, 1994  
(Unaudited)  
(Amounts Expressed in Thousands)**

Taxpayer	Type of Business	1994 Assessed Valuation	Percentage of Total Assessed Valuation
Southwestern Bell Telephone	Telephone communications	\$177,247	1.34%
El Paso Electric Company	Electric utility	142,751	1.08%
Chevron U.S.A., Inc.	Oil refinery	113,358	0.85%
El Paso Natural Gas Company	Natural gas pipeline supplier	112,410	0.85%
Refinery Holding Co. L.P.	Oil refinery	89,528	0.68%
Phelps-Dodge Refining Corp.	Copper refinery	82,076	0.62%
Simon Property Group L.P.	Real estate development	79,113	0.60%
ASARCO, Inc.	Smelting and refining	70,341	0.53%
Property Trust of America	Real estate management	43,418	0.33%
Southern Union Gas Company	Natural gas utility	41,229	0.31%
Totals		<u>\$951,471</u>	<u>7.18%</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	25,146,799	61,217,545	20,836,476	44,011,465	1,210,905	152,423,190
1994	19,986,595	66,969,983	21,902,026	3,322,531		112,181,135

**Annual Operating Budget Totals**  
Last Ten Fiscal Years (Unaudited)

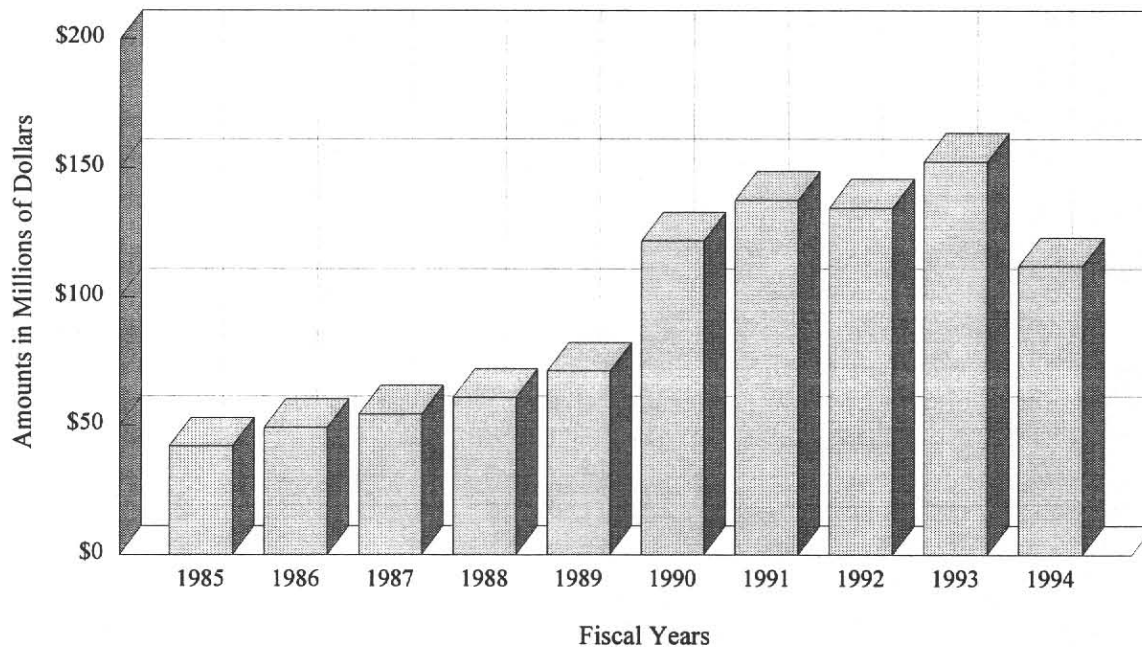


Table 8

**County of El Paso, Texas**  
**Computation of Legal Debt Margin**  
**September 30, 1994**  
**(Unaudited)**  
**(Amounts Expressed in Thousands)**

Assessed Valuation:		
Assessed Value of Real Property		\$11,026,667
Assessed Value of Personal Property		<u>2,233,139</u>
Total Assessed Value		<u><u>\$13,259,806</u></u>
Legal debt margin:		
Debt limitation - 5% of Total Assessed Value (1)		\$662,990
Debt Applicable to Limitation:		
Total bonded debt	\$113,588	
Less: Amount available for repayment of general obligation bonds	<u>1,195</u>	
Total debt applicable to limitation		<u>112,393</u>
Legal debt margin		<u><u>\$550,597</u></u>

(1) Vernon's Civil Statutes of the State of Texas Annotated, Article 722

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
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
1993	619	12,974,093	115,448	3,068		112,380	0.87	181.55
1994	636	13,259,806	113,588	1,195		112,393	0.85	176.72

(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 Governmental Expenditures (1)	Ratio of Debt Service to General Governmental Expenditures
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
1993	4,000	5,143	9,143	92,807	9.85
1994	6,000	8,466	14,466	99,762	14.50

(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, 1994  
 (Unaudited)  
 (Amounts Expressed in Thousands)

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	\$113,588	100%	\$113,588
Overlapping:			
Anthony Independent School District	1,893	100	1,893
Canutillo Independent School District	11,594	100	11,594
City of Anthony	509	100	509
City of El Paso	224,260	100	224,260
City of Socorro	1,711	100	1,711
Clint Independent School District	17,800	100	1,800
El Paso Community College	1,400	100	1,400
El Paso County Water Authority (Horizon)	740	100	740
El Paso Independent School District	178,728	100	178,728
Fabens Independent School District	1,600	100	1,600
Homestead Municipal Utility District	1,890	100	1,890
R. E. Thomason General Hospital	42,712	100	42,712
San Elizario Independent School District	3,365	100	3,365
Socorro Independent School District	83,216	100	83,216
Tornillo Independent School District	1,885	100	1,885
Westway Water Improvement District	625	100	625
Ysleta Independent School District	76,049	100	76,049
TOTAL	<u>\$763,565</u>	100%	<u>\$747,565</u>

Table 12

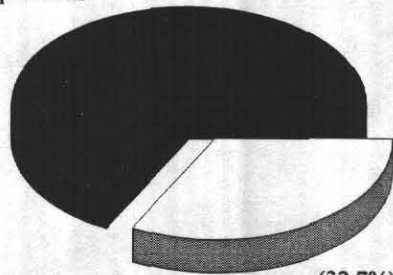
**County of El Paso, Texas  
Tax Rates and Fund Allocations (1)  
Last Ten Fiscal Years  
(Unaudited)**

Fiscal Year	Total Tax Rate	Maintenance and Operations Tax Rate	Debt Service Tax Rate
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
1993	0.26038	0.19302	0.06735
1994	0.29329	0.19727	0.09602

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

**Components of the Tax Rate for  
Fiscal Year 1994**

(67.3%) Maintenance and Operations



(32.7%) Debt Service

Table 13

**County of El Paso, Texas  
Demographic Statistics  
Last Ten Fiscal Years  
(Unaudited)**

Fiscal Year	Population(1)	Per Capita Income(1)	Education Level		Schools Enrollment(2)	Unemployment Rate (3)
			Median Age(2)	In Years of Formal Schooling(2)		
1985	536,000	\$8,209	26.0	12.3	124,484	11.9
1986	545,000	8,651	27.0	12.2	127,505	13.5
1987	570,659	9,135	27.0	12.4	130,189	12.2
1988	598,853	9,244	26.0	11.0	133,740	11.1
1989	595,360	9,647	26.4	12.1	131,317	9.7
1990	606,783	10,168	27.5	11.9	141,124	10.7
1991	604,202	10,987	27.0	12.3	160,774	10.8
1992	621,000	11,508	27.0	12.3	163,185	10.7
1993	619,286	11,615	27.9	12.2	184,179	9.4
1994	635,800	12,497	28.0	12.0	185,413	9.0

## SOURCES:

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



Table 14

**County of El Paso, Texas**  
**Property Value, Construction and Bank Deposits**  
**Last Ten Fiscal Years**  
**(Unaudited)**

Fiscal Year	Property Value (1)				Commercial Construction (2)		Residential Construction (2)		Bank Deposits(1)(3)
	Commercial	Residential	Exemptions	Total	Number of Units	Value(1)	Number of Units	Value(1)	
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
1993	5,627,607	9,027,517	1,681,031	12,974,093	388	54,146	2,088	117,043	8,225,851
1994	5,778,709	9,286,128	1,805,031	13,259,806	483	70,881	2,053	137,808	8,347,266

(1) Amounts expressed in thousands.

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

(3). Source: Federal Reserve Bank of Dallas

Table 15

**County of El Paso, Texas  
Employee Retirement Plan  
Analysis of Funding Progress  
Last Ten Calendar Years  
(Unaudited)  
(Amounts Expressed in Millions)**

Calendar Year	Net Assets Available For Benefits	Pension Benefit Obligation	Percentage Funded	(Unfunded) or Excess Pension Benefit Obligation	Annual Covered Payroll	(Unfunded) or Excess Pension Benefit Obligation as a Percent of Covered Payroll
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
1992	49.8	43.3	115.1	6.5	39.4	16.5
1993	58.0	53.0	109.4	5.0	42.5	11.7

Table 16

**County of El Paso, Texas**  
**Miscellaneous Statistics**  
**September 30, 1994**  
**(Unaudited)**

History El Paso County was created from Bexar District in 1849, organized in 1850, and incorporated in 1871. Parts of El Paso County were taken to form Culberson County in 1911 and Hudspeth County in 1915.

Form of Government The County is a public corporation and a political subdivision of the State of Texas.

Geography The County of El Paso, with about 1,058 square miles of land area, is located in the far west portion of the State of Texas, bordered on the west by the Rio Grande river and on the north by the State of New Mexico.

Climatic Conditions Altitudes in the County range from approximately 3,500 to 7,100 feet. The mean annual rainfall is 7.7 inches. Daytime high temperatures range from the 90's into the low 100's during the summer months. Summer nighttime temperatures average 70 degrees. The average daily high temperature in January is 57 degrees. Winter nighttime lows are generally in the 30's and 20's, dipping occasionally into the teens.

<u>Population</u>	1880	3,845
	1960	314,070
	1970	359,291
	1980	479,899
	1990	606,783
	1991	604,202
	1992	621,000
	1993	619,286
	1994	635,800

<u>Employment</u>	<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%
	1993	267,100	242,000	9.4%
	1994	276,439	251,482	9.0%

Road and Highways There are about 680 miles of roads in the County.

Employees The County employs 2,018 people, including those people employed by the Sheriff's department.

(Continued)

Table 16

**County of El Paso, Texas  
Miscellaneous Statistics  
September 30, 1994  
(Unaudited)**

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 - 17,188 students  
El Paso Community College  
   enrollment - 22,264 students  
High schools - 28  
Middle schools - 20  
Intermediate and elementary schools - 109  
Private schools - 20 elementary and 9 high schools  
Business and vocational schools - 30

Medical Facilities        Twenty hospitals provide 1,751 beds.  
County ratios:  
   Doctors to population, 1 to 830  
   Dentists to population, 1 to 3,245  
   Hospital beds to population, 1 to 302  
  
*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 - 15  
   with 37 branch locations.  
Savings and loan associations - 3 with 5  
   branch locations.  
Credit Unions - 20 with 33 branch locations.

<u>Retail Sales</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>
	\$3,942,918,886	\$4,384,258,813	\$4,630,282,072

<u>Cultural</u>	Churches	386
	Major newspapers	2
	Radio stations	17
	Local television stations	10
	Cable TV is available	

(Concluded)



