



A view of downtown El Paso and the County Courthouse as seen from above historic El Paso High School

# **Comprehensive Annual Financial Report**

**For the Fiscal Year Ended September 30, 1995**

# **County of El Paso, Texas**

## **Comprehensive Annual Financial Report For the Fiscal Year Ended September 30, 1995**

**Prepared By: S. E. Seely, County Auditor  
El Paso County Courthouse Building  
500 East San Antonio Street, Room 406  
El Paso, Texas 79901-2421  
(915) 546-2040**

**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 8, 1996

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, 1995. 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 fiscal 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 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 most 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, 1995 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 irrefutably 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

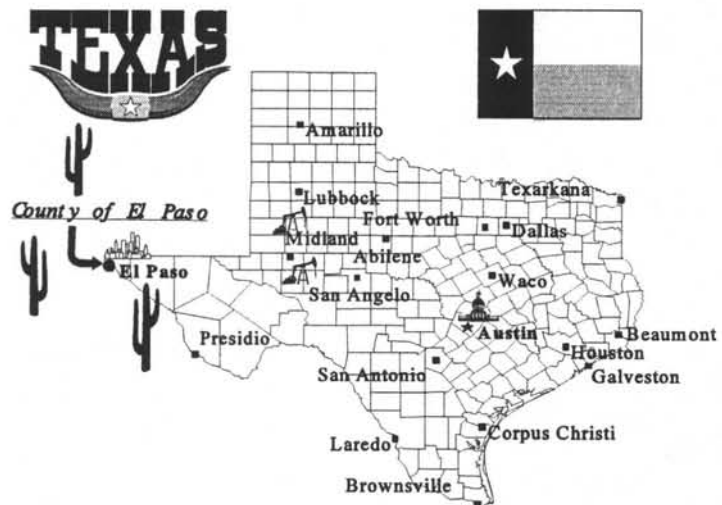


Figure 1

County is a strategic crossroads for continental north-south and east-west traffic. As of January 1, 1995, its population has been estimated by local City planning officials to be 652,225. 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 the same local officials to be 570,200. 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 separated from El Paso County only by the Rio Grande River. According to an estimation of local officials, the population of Ciudad Juarez is 890,977. Figure 1 is presented to show 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 thirteen State District Judges in El Paso County. The County Auditor answers to the Council of Judges that is made up of thirteen 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 bolstered 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 many economic benefits 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.

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 5.9 percent, El Paso had an unemployment rate of 9.9 percent in September 1995. According to a recent report from the Texas Employment Commission, El Paso had a total civilian labor force of 287,100; of which, 258,800 were employed and 28,300 were unemployed in September 1995.

## **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 1995.

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

Recent shootings and vicious disturbances in courthouses in other counties were perhaps the primary motivating factors 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 judicial system in the main downtown courthouse building. The

sheriff has completed this assignment. The new fees and court costs approved by the legislature will generate an important portion of the revenues that are needed to pay for this security program.

***For the Future.*** Undoubtedly, the County will face many major challenges associated with meeting the 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 or renovated, as necessary, to accommodate the needs for expanding services.

On December 1, 1994 the County issued \$3,000,000 of Certificates of Obligation to add an elevator and finish the eleventh floor of this courthouse for new courtrooms for the new 383rd and 384th district courts, criminal law magistrate and courtmaster. This project is still in its beginning phases.

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 soon.

So that the Sheriff will be able to discontinue the practice of sporadically releasing inmates from the County's detention facility 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 detention facility annex. This annex is planned to be built on the east side of El Paso. It was originally anticipated that this major construction project would progress quickly. Some of the governing body's members, however, have made some recent decisions that will push back the project's completion date.

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 Clerk's Office has been selected for this purpose.

The County Clerk's Office, when operating without any vacancies, utilizes 34 full-time employees and 9 part-time employees. This office is the official repository for documents that pertain to the:

1. Meetings and business of Commissioners Court.

2. Ownership of property within the County.
3. Proceedings, dispositions and collections of money relevant to cases in the County Courts at Law for both civil and criminal proceedings.
4. Vital statistics.
5. Probate proceeding of the County, including will probate (intestate and testate), guardianship and other probate functions.
6. Business ownership within the County, specifically assumed names.

The County Clerk's Office is responsible for filing the documents, indexing them for retrieval, transcribing the contents and safeguarding the information for use by the general public and other county departments. As a perpetual goal, this office constantly strives to provide the fastest, most accurate and best services in the most cost effective way.

## **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 requires the use of estimates and judgement by management. We believe the County's internal accounting and budgetary controls satisfactorily safeguard assets and provide reasonable assurance of proper recording of financial transactions. This report and the County's accounting policies conform to generally accepted accounting principles (GAAP) for local governmental units as prescribed by the Governmental Accounting Standards Board (GASB). Significant accounting policies of the County are explained in Note 1 to the financial statements.

**Single Audit.** As a recipient of Federal and State financial assistance, the County is responsible for ensuring that an acceptable internal control system is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control system is subject to periodic reviews and evaluations by management, external auditors and the internal audit staff of the County Auditor's Office.

As a part of the County's single audit, tests are made to determine the adequacy of the internal control system, including that portion related to Federal and State financial assistance programs, and to determine that the County has followed applicable laws and regulations. The results of the County's single audit for the fiscal year ended September 30, 1995 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 5, 1994 the Commissioners Court adopted an operating budget for the twelve month period ending September 30, 1995 totaling \$108,329,992. This budget was increased by Commissioners Court by a net amount of \$10,313,467 during fiscal year 1995 with thirty-one amendments. Most of these budget amendments were to: (1) adjust and provide for capital construction projects; and, (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 thirty-one budget amendments, the operating budget totaled \$118,643,459. For comparative purposes, on October 9, 1995 the Commissioners Court approved an annual operating budget amounting to \$112,990,693 for the fiscal year beginning October 1, 1995.

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.

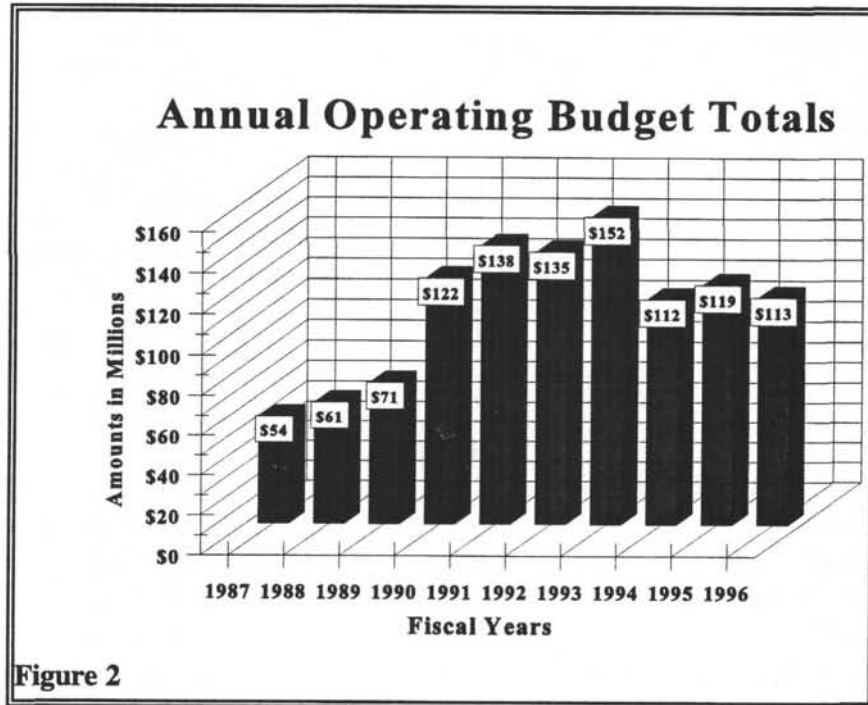


Figure 2

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.

**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 a myriad of other statutorily mandated and discretionary functions. These functions have significant revenue and expenditure impacts.

The following table presents a summary, by sources, of the County's general fund, special revenue funds, debt service funds and capital projects funds' revenues and operating transfers in for the fiscal year ended September 30, 1995 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 1994	Percent of Increase (Decrease)
Taxes	\$63,077,165	60.20%	\$2,462,654	4.06%
Licenses and Permits	\$193,015	0.18%	(\$4,516)	(2.29)%
Intergovernmental	\$10,629,559	10.14%	(\$350,873)	(3.20)%
Service Fees	\$18,827,128	17.97%	(\$1,563,205)	(7.67)%
Fines and Forfeitures	\$2,130,021	2.03%	\$269,418	14.48%
Interest	\$4,176,545	3.99%	\$1,688,777	67.88%
Miscellaneous	\$1,874,988	1.79%	\$368,540	24.46%
Operating transfers in	\$3,877,904	3.70%	(\$794,084)	(17.00)%
Totals	\$104,786,325	100.00%	\$2,076,711	2.02%

The total actual revenues and operating transfers in for fiscal year 1995 increased from the previous fiscal year by 2.0 percent. A great deal of the increase in the taxes category resulted from the fiscal year 1994 ad valorem property tax rate of \$0.293296 per \$100 of assessed valuation being increased to \$0.305400 per \$100 of assessed valuation in fiscal year 1995.

In terms of actual dollars, the largest revenue increase was in the taxes classification. Within the taxes classification, the general fund's actual fiscal year 1995 property taxes increased by 9.4 percent above the fiscal year 1994 property taxes. This resulted mainly from the property tax rate previously explained. Also, the sales and use tax revenues registered a nominal increase of \$93,465 or 0.5 percent. According to State legislation, after the first three years, the excess sales and use tax revenues, if any, must be used to defray debt service requirements. If there are no debt service requirements, then excess sales and use tax revenues may be used for any legal purpose.

The Licenses and Permits revenues decreased moderately by \$4,516 or 2.3 percent below the previous year. This modest decrease is in line with the local economic impact of the peso devaluation. It is anticipated, however, that this revenue source will increase slightly during the current and subsequent years.

Intergovernmental revenues recorded a small overall decrease. This revenue classification decreased \$350,873 or 3.2 percent below the previous fiscal year. Some of this decrease was due to reductions in City and Federal reimbursements for services. The general fund's fiscal year 1995 intergovernmental revenues were slightly greater than the previous year.

A rather disturbing decrease of \$1,563,205 or 7.7 percent resulted within the service fees classification. A major cause of the decrease within this group was that the revenues for incarceration of State Paper Ready inmates tumbled sharply and discontinued as of September 1, 1995.



Fines and forfeitures logged a formidable increase of \$269,418 or 14.48 percent more than the previous year. Much of this increase is attributable to extra efforts made to collect outstanding bond forfeitures.

Interest income increased very dramatically by \$1,688,777 or 67.88 percent. This achievement simply resulted from improving our cash management techniques, having more principal available to invest, and enhancing investment procedures.

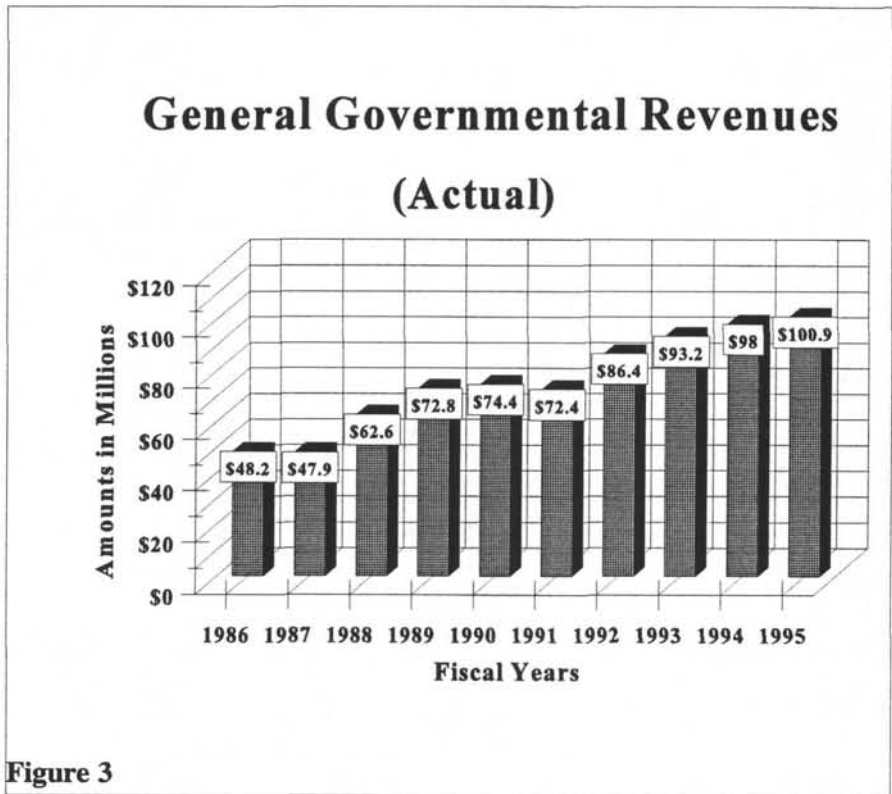


Figure 3

Miscellaneous revenues showed an increase of \$368,540 or 24.46 percent above the corresponding previous fiscal year's revenues. Nonrecurring refunds for diesel fuel taxes and insurance premiums were the primary reasons for this substantial increase. 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, 1995 and the percentages of increases and decreases in relation to the corresponding prior fiscal year's amounts:

Expenditures	Amount	Percent of Total	Increase (Decrease) from 1993	Percent of Increase (Decrease)
<b>Current:</b>				
General Government	\$15,348,054	14.36%	\$314,815	2.09%
Administration of Justice	\$16,119,099	15.09%	\$328,557	2.08%
Public Safety	\$32,426,683	30.35%	\$3,514,463	12.16%
Health and Welfare	\$7,476,123	7.00%	\$721,029	10.67%
Community Services	\$3,967,537	3.71%	\$78,861	2.03%
Resource Development	\$1,596,309	1.49%	(\$300,571)	(15.85)%
Culture and Recreation	\$2,379,265	2.23%	\$201,482	9.25%
Public Works	\$2,460,906	2.30%	\$228,030	10.21%
Capital Outlays	\$7,081,769	6.63%	(\$1,527,163)	(17.74)%
<b>Debt Service:</b>				
Principal	\$6,965,000	6.52%	\$965,000	16.08%
Interest	\$6,647,639	6.22%	(\$1,707,687)	(20.44)%
Refunding Bond Cost		0.00%	(\$111,128)	(100.00)%
Operating transfers out	\$4,377,904	4.10%	(\$1,001,304)	(18.61)%
<b>Totals</b>	<b>\$106,846,288</b>	<b>100.00%</b>	<b>\$1,704,384</b>	<b>1.62%</b>

Total actual 1995 expenditures and operating transfers out increased by the net amount of \$1,704,384 or 1.62 percent above the 1994 level. Much of this increase resulted from increased spending for deputy sheriffs' salaries and enhancing the juvenile detention program.

The County's general government expenditures, were \$314,815 or 2.1 percent more than the related expenditures in the previous year. To comply with Federal regulations, expenditures for solid waste disposal almost doubled from the previous year. Perhaps the most noticeable underspending in this class occurred within the Records Management Department because of a departmental restructuring and downsizing. The general and administrative index in the general fund had expenditures of \$2,147,220 which were \$213,602 more than the associated prior year's expenditures. The most discernible increase in this category of expenditures resulted from spending \$240,000 for the new East Montana Water Project.

The administration of justice expenditures category reflected an overall annual increase of \$328,557 or 2.1 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 \$306,599 or 11.1 percent.

Public safety expenditures registered a dramatic increase of \$3,514,463 or 12.2 percent above the previous year. As in many 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 \$2,453,565 or 9.9 percent.

The health and welfare expenditures substantially increased by \$721,029 or 10.7 percent over the previous fiscal year. Within this classification, larger amounts were allocated by the Commissioners Court to the city-county health unit, child welfare program, and retired senior volunteer program while less was spent on general assistance and charities.

The community services expenditure classification grew by \$78,861 or 2.0 percent above the previous year. 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 \$300,571 or 15.8 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.

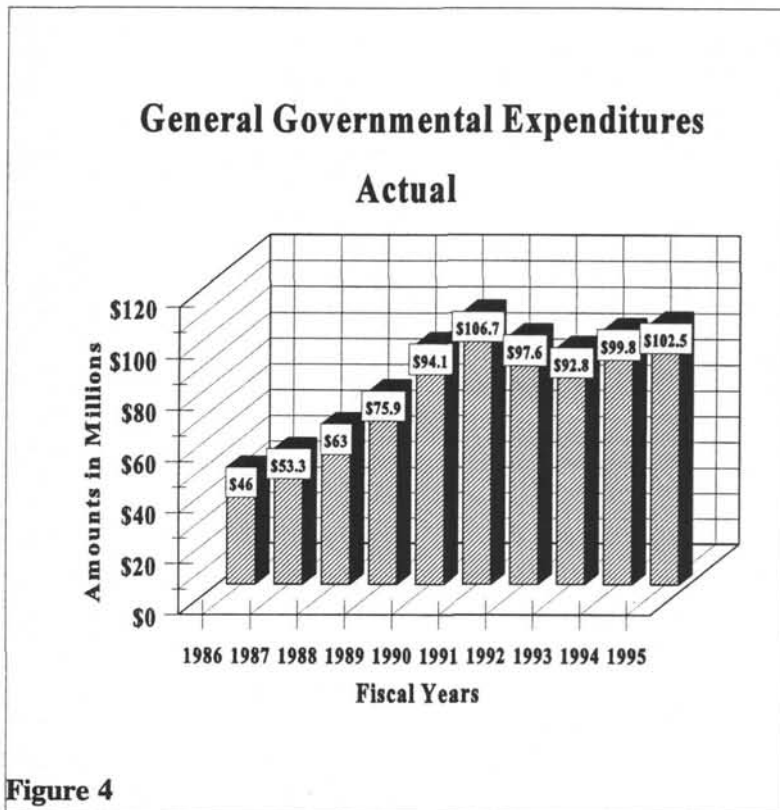


Figure 4

The culture and recreation expenditures climbed by \$201,482 or 9.3 percent above the previous year. In this category, more spending was allowed for the rural pools, ascarate park, golf course, and libraries.

In the public works grouping, it was mainly infrastructure expenditures for roads and bridges that swelled from the previous fiscal year by 10.2 percent. This increase was a result of the Commissioners Court continuing the established \$8.50 extra license plate fee. Effective January 1, 1996, the commissioners court increased this extra license fee to \$10.00. This additional source of revenue allows the Commissioners Court the flexibility to provide better main-

tenance 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 \$1,527,163 or 17.7 percent. The general fund's expenditures for capital outlays climbed by \$175,423 or 27.8 percent. Also, a few of the capital construction projects neared completion in fiscal year 1994 such as the new courthouse building, morgue and the jail improvement project.

The debt service expenditures were down mainly because the Juvenile Justice Center Property Tax Bonds, Series 1986A and the Rodeo Complex Refunding Bonds, Series 1986B were paid off during the previous year. 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 moderate 3.9 percent in fiscal year 1995 from \$14,741,302 to \$15,316,141. With this 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, 1995, the County had net bonded debt amounting to \$111,378,924 a debt to assessed value ratio of 0.75% and a debt per capita ratio of \$170.83. 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, 1995, the County's net general obligation bonded debt of \$111,378,924 was well below the legal limit of \$746,978,079.

**Bond Ratings.** Moody's Investors Service has given the County 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.

The following table shows a recapitulation of the long-term outstanding debt balances as of September 30, 1995:

<b>Property Tax Bonds:</b>	
Courthouse Facility, Series 1988	\$5,985,000
Jail Annex, Series 1993A	\$32,900,000
<b>Refunding Bonds:</b>	
Detention Facility, Series 1985	\$3,143,371
Archives and Aquatic Settlement, Series 1992	\$2,955,000
Detention Facility, Juvenile Justice, Rodeo and Courthouse, Series 1992B	\$29,225,000
Juvenile Justice, Rodeo, Courthouse, Parking, Ascarate Park and Morgue, Series 1993B	\$14,765,000
Juvenile Justice, Ascarate Park Substation, Courthouse and Morgue, Series 1993C	\$5,160,000
<b>Property Tax Certificates of Obligation:</b>	
Ascarate Park Substation, Juvenile Justice, Courthouse and Morgue, Series 1990	\$2,250,000
Detention Facility Improvement and Ascarate Park Swimming Pool, Series 1992A	\$4,695,000
Capital Outlays, Series 1993	\$2,970,000
East Lake and Hueco Tanks, Landmark Building, Courthouse Renovation, Road and Bridge Warehouse, Series 1994A	\$5,600,000
<b>Public Property Finance Contractual Obligation:</b>	
Courthouse Furnishings, Series 1990A	\$2,575,000
<b>Total General Long-term Debt</b>	<b>\$112,223,371</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 1995 interest income amounted to \$4,176,545. That is \$1,688,777 or 67.88 percent more than the previous year. In comparison, the County produced interest income totaling \$2,487,768 during fiscal year 1994.

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, 1995. 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 means 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.** The Commissioners Court provides funding for a risk management department. The Director of Risk Management 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 regularly scheduled on-site departmental inspections and evaluations, the Director recommends and helps implement "risk preventive and reduction" methods for all of the County's departments and agencies.

Another primary assignment of the Risk Management Director is to keep 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 the 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 assist 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 thirteen 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 Referee, 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 provides hotel occupancy tax revenues to the City of El Paso to operate the Convention and Performing Arts Center.

**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 1995 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.

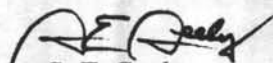
**Awards.** The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of El Paso for its comprehensive annual financial report for the fiscal year ended September 30, 1994. The Certificate 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 six years (fiscal years ended 1989-1994). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA.

**Acknowledgments.** I enthusiastically express thanks to 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 achieved without the diligent assistance of the County Auditor's hardworking staff and the professional 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, 1994

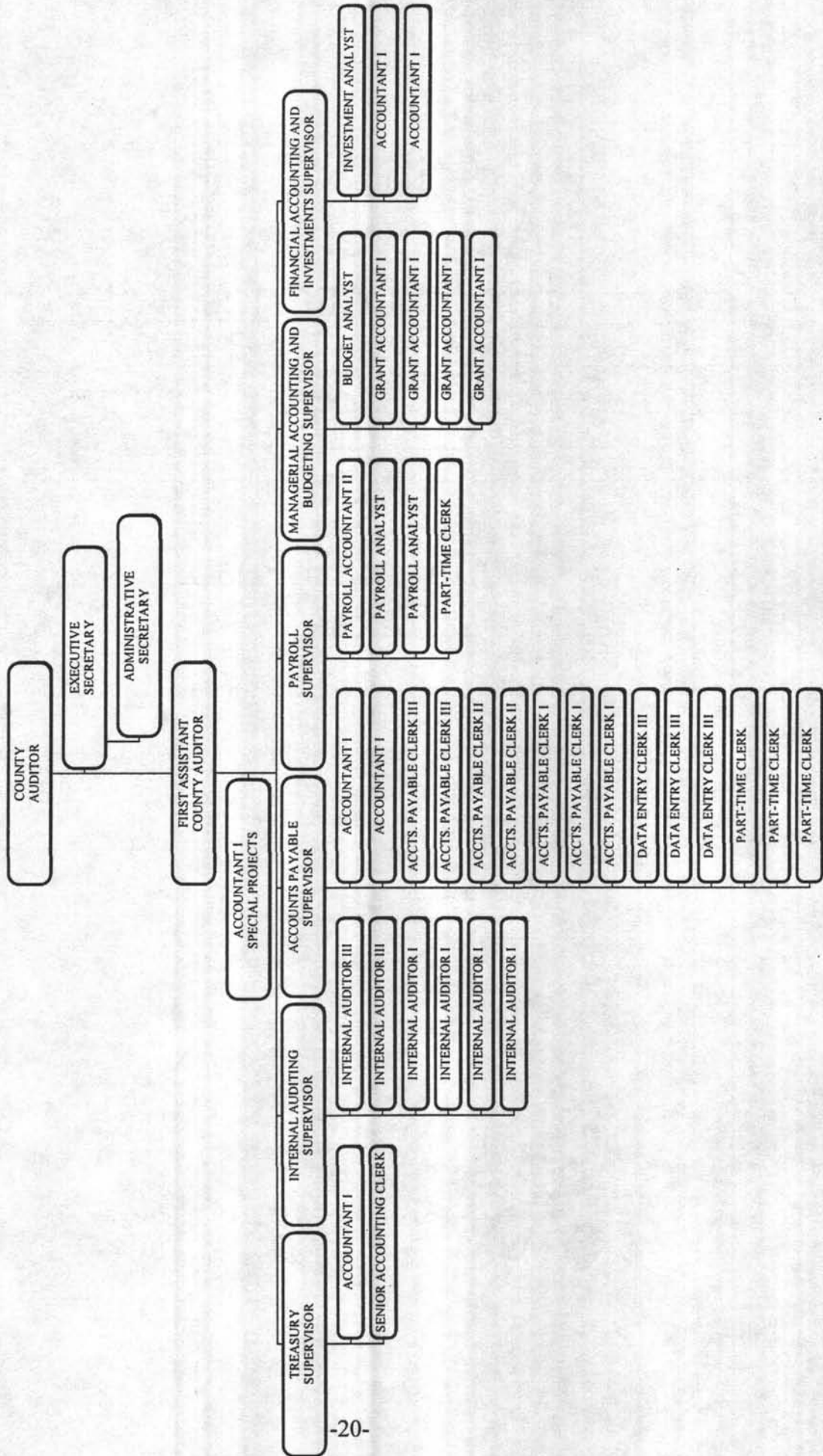
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards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



President

Executive Director

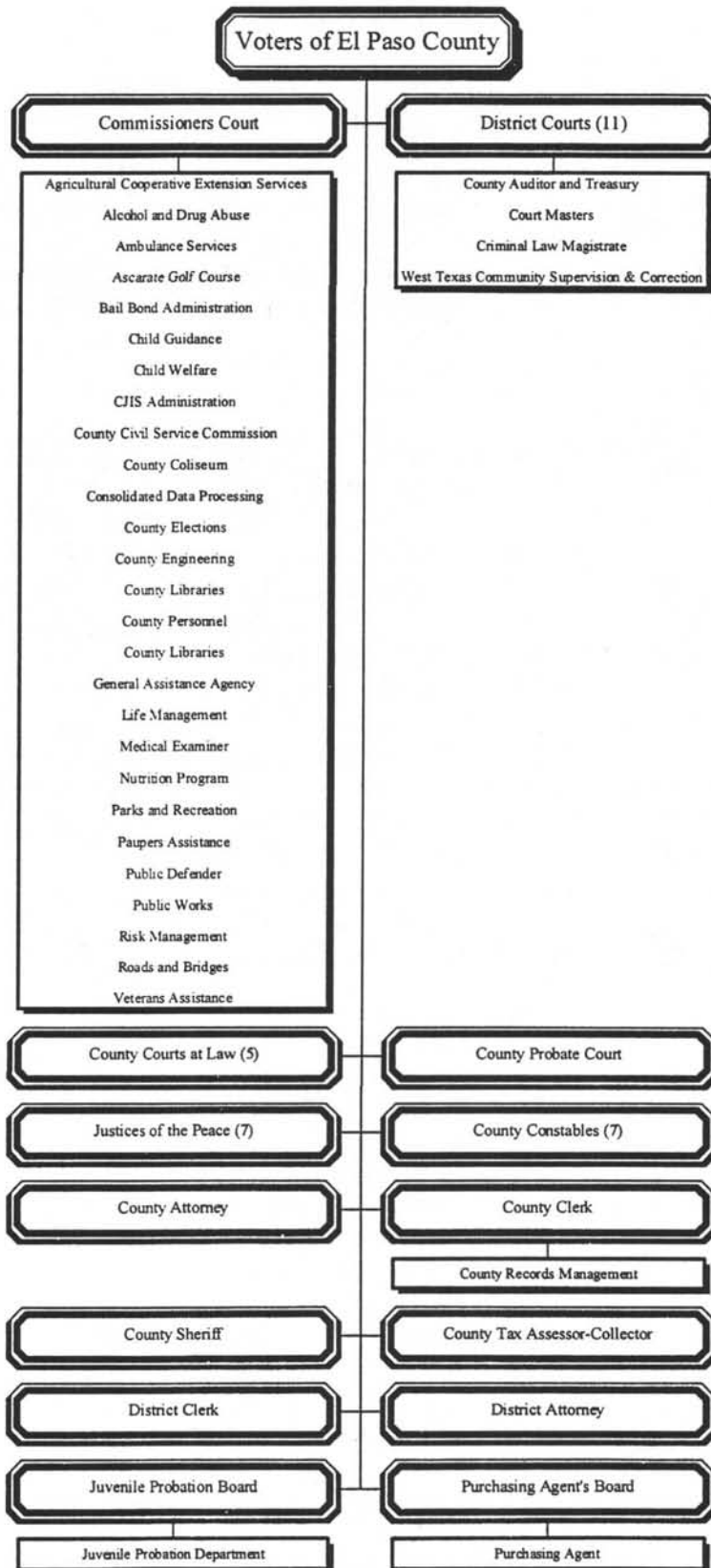
**EL PASO COUNTY AUDITOR'S OFFICE**  
**ORGANIZATIONAL CHART**  
**AS OF SEPTEMBER 30, 1995**



# COUNTY OF EL PASO, TEXAS

## ORGANIZATIONAL CHART

AS OF SEPTEMBER 30, 1995



# COUNTY OF EL PASO, TEXAS

## Directory of Principal Officials

As of October 1, 1995

### Commissioners Court (The Governing Body)

Charles W. "Chuck" Mattox, County Judge  
Charles C. Hooten, County Commissioner, Precinct Number 1  
Carlos Aguilar III, County Commissioner, Precinct Number 2  
Rogelio Sanchez, County Commissioner, Precinct Number 3  
Daniel R. Haggerty, 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  
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  
David Guaderrama, District Judge, 243rd Judicial District  
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  
Javier Alvarez, Judge, County Court at Law Number 3  
Richard Herrera, 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, Personnel Director  
Maria Clara Hernandez, Public Defender  
Gene Weigel, Risk Management Director



# FINANCIAL SECTION



Bruce G. Bixler, CPA  
Raymond M. Larkin, CPA\*  
Andrew A. Haddad, CPA  
Michael K. O'Donnell, CPA  
Edward D. Lobdell, Jr., CPA  
Alicia A. Williamson, CPA

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

## INDEPENDENT AUDITOR'S REPORT



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

We have audited the accompanying general purpose financial statements of the County of El Paso, Texas, as of September 30, 1995, 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, 1995, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

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

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

In accordance with Government Auditing Standards, we have also issued a report dated January 8, 1996, on our consideration of the County of El Paso's internal control structure and a report dated January 8, 1996, on its compliance with laws and regulations.

*Beiler & Co., L.L.P.*

El Paso, Texas  
January 8, 1996





**GENERAL PURPOSE  
FINANCIAL STATEMENTS**



County of El Paso, Texas  
**Combined Balance Sheet - All Fund Types, Account Groups and Component Unit**  
 September 30, 1995

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>Assets and other debits</b>				
<b>Assets:</b>				
Cash and cash equivalents.....	\$14,816,066	\$3,845,989	\$205,724	\$12,644,877
Investments.....	1,890,778	1,015,509	630,772	24,317,743
Receivables(net of allowances for uncollectibles):				
Interest.....	111,826	43,355	198	780,554
Taxes.....	5,953,121			
Accounts.....	2,872,817	2,585,718	7,753	25
Payroll.....				
Due from other funds.....	3,831,622	30,198	6,685	
Due from other governmental agencies.....				
Deferred charges.....				
Deferred compensation plan assets.....				
Inventory of supplies.....	67,498			
Property, plant, and equipment(net).....				
Amount available in debt service funds.....				
Amount to be provided for retire- ment of general long-term debt.....				
Other assets.....				
<b>Total assets.....</b>	<b>\$29,543,728</b>	<b>\$7,520,769</b>	<b>\$851,132</b>	<b>\$37,743,199</b>
<b>Liabilities, equity and other credits</b>				
<b>Liabilities:</b>				
Vouchers payable.....	\$1,314,705	\$487,024		\$104,875
Equipment contracts payable.....				
Due to:				
Other funds.....	253,030	1,760,315	\$6,685	
Other units.....	21,365			
Other governmental agencies.....	2,627,497	2,016		
Deferred revenues.....	4,922,529			
Deferred compensation due employees.....				
General obligation bonds payable.....				
Fringe benefits payable.....	5,088,461			
Arbitrage payable.....				
Self-insured obligations.....				
Other liabilities.....				
<b>Total liabilities.....</b>	<b>14,227,587</b>	<b>2,249,355</b>	<b>6,685</b>	<b>104,875</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.....	63,050			
Debt service.....			844,447	
Encumbrances.....	1,685,421	695,611		35,482,001
Unreserved:				
Designated for:				
Capital projects.....				2,156,323
Subsequent year's expenditures .....	11,685,335	3,434,660		
Undesignated.....	1,882,335	1,141,143		
<b>Total equity and other credits.....</b>	<b>15,316,141</b>	<b>5,271,414</b>	<b>844,447</b>	<b>37,638,324</b>
<b>Total liabilities, equity and other credits.....</b>	<b>\$29,543,728</b>	<b>\$7,520,769</b>	<b>\$851,132</b>	<b>\$37,743,199</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
\$2,145,960	\$14,984,708			\$48,643,324 27,854,802	\$7,546,000	\$56,189,324 27,854,802
46,175	94,636			1,076,744		1,076,744
20	825,595			5,953,121	2,166,000	8,119,121
	259,878			6,291,928	11,935,000	18,226,928
	337,098			259,878		259,878
				4,205,603	609,000	4,814,603
					342,000	342,000
					702,000	702,000
	3,825,121			3,825,121		3,825,121
		\$156,675,872		67,498	2,142,000	2,209,498
			\$844,447	156,675,872	62,561,000	219,236,872
				844,447	5,549,000	6,393,447
			111,919,632	111,919,632	53,989,000	165,908,632
					71,000	71,000
<u>\$2,192,155</u>	<u>\$20,327,036</u>	<u>\$156,675,872</u>	<u>\$112,764,079</u>	<u>\$367,617,970</u>	<u>\$147,612,000</u>	<u>\$515,229,970</u>
\$218,696	\$1,108,016		\$540,708	\$3,233,316 540,708	\$7,505,000	\$10,738,316 540,708
	2,185,573			4,205,603	609,000	4,814,603
	4,332,910			4,354,275		4,354,275
1,706	8,875,416			11,506,635	801,000	12,307,635
				4,922,529		4,922,529
	3,825,121			3,825,121		3,825,121
			112,223,371	112,223,371	37,552,000	149,775,371
				5,088,461		5,088,461
					51,000	51,000
					7,380,000	7,380,000
					1,893,000	1,893,000
<u>220,402</u>	<u>20,327,036</u>		<u>112,764,079</u>	<u>149,900,019</u>	<u>55,791,000</u>	<u>205,691,019</u>
		\$156,675,872		156,675,872		156,675,872
500,000				500,000		500,000
1,471,753				1,471,753	91,821,000	93,292,753
				63,050		63,050
				844,447		844,447
				37,863,033		37,863,033
				2,156,323		2,156,323
				15,119,995		15,119,995
				3,023,478		3,023,478
<u>1,971,753</u>		<u>156,675,872</u>		<u>217,717,951</u>	<u>91,821,000</u>	<u>309,538,951</u>
<u>\$2,192,155</u>	<u>\$20,327,036</u>	<u>\$156,675,872</u>	<u>\$112,764,079</u>	<u>\$367,617,970</u>	<u>\$147,612,000</u>	<u>\$515,229,970</u>

County of El Paso, Texas  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balances**  
**All Governmental Fund Types**  
**For the fiscal year ended September 30, 1995**  
**(With comparative totals for the fiscal year ended September 30, 1994)**

	Governmental Fund Types				Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	1995	1994
<b>Revenues:</b>						
Taxes.....	\$49,328,115	\$1,542,661	\$12,206,389		\$63,077,165	\$60,614,511
Licenses and permits.....	193,015				193,015	197,531
Intergovernmental.....	1,697,818	8,901,200	30,541		10,629,559	10,980,432
Charges for services.....	12,673,880	6,153,248			18,827,128	20,390,333
Fines and forfeitures.....	2,130,021				2,130,021	1,860,603
Interest.....	1,757,476	201,626	168,881	\$2,048,562	4,176,545	2,487,768
Miscellaneous.....	1,317,611	533,182		24,195	1,874,988	1,506,448
<b>Total revenues.....</b>	<b>69,097,936</b>	<b>17,331,917</b>	<b>12,405,811</b>	<b>2,072,757</b>	<b>100,908,421</b>	<b>98,037,626</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government.....	14,787,091	560,963			15,348,054	15,033,239
Administration of justice.....	12,430,249	3,688,850			16,119,099	15,790,542
Public safety.....	32,426,683				32,426,683	28,912,220
Health and welfare.....	4,720,507	2,755,616			7,476,123	6,755,094
Community services.....		3,967,537			3,967,537	3,888,676
Resource development.....	431,679	1,164,630			1,596,309	1,896,880
Culture and recreation.....	1,346,922	1,032,343			2,379,265	2,177,783
Public works.....		2,460,906			2,460,906	2,232,876
Capital outlays.....	805,731	1,589,696		4,686,342	7,081,769	8,608,932
<b>Debt Service:</b>						
Principal.....			6,965,000		6,965,000	6,000,000
Interest.....			6,647,639		6,647,639	8,355,326
Other-refunding bond issuance costs.....						111,128
<b>Total expenditures.....</b>	<b>66,948,862</b>	<b>17,220,541</b>	<b>13,612,639</b>	<b>4,686,342</b>	<b>102,468,384</b>	<b>99,762,696</b>
Excess(deficiency) of revenues over (under) expenditures.....	2,149,074	111,376	(1,206,828)	(2,613,585)	(1,559,963)	(1,725,070)
<b>Other financing sources (uses):</b>						
Proceeds of bonds.....			35,311	5,600,000	5,635,311	3,579,824
Proceeds of refunding bonds.....						5,329,176
Payment to refunded bond escrow agent.....						(5,194,849)
Operating transfers in.....	1,457,557	2,212,300	208,047		3,877,904	4,671,988
Operating transfers out.....	(2,920,630)	(1,457,274)			(4,377,904)	(5,379,208)
<b>Total other financing sources (uses).....</b>	<b>(1,463,073)</b>	<b>755,026</b>	<b>243,358</b>	<b>5,600,000</b>	<b>5,135,311</b>	<b>3,006,931</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	686,001	866,402	(963,470)	2,986,415	3,575,348	1,281,861
<b>Fund balances, October 1.....</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>
Change in reserve for inventory.....	(120,170)				(120,170)	(60,783)
Residual equity transfers in.....	11,415				11,415	357,400
Residual equity transfers out.....	(2,407)			(9,008)	(11,415)	(28,747)
<b>Fund balances, September 30.....</b>	<b>\$15,316,141</b>	<b>\$5,271,414</b>	<b>\$844,447</b>	<b>\$37,638,324</b>	<b>\$59,070,326</b>	<b>\$55,615,148</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, 1995**

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Taxes.....	\$47,698,319	\$49,328,115	\$1,629,796	\$1,428,428	\$1,542,661	\$114,233
Licenses and permits.....	194,300	193,015	(1,285)			
Intergovernmental revenues.....	1,306,500	1,697,818	391,318	30,400	33,979	3,579
Charges for services.....	11,058,900	12,673,880	1,614,980	5,330,000	6,153,248	823,248
Fines and forfeitures.....	1,836,100	2,130,021	293,921	500		(500)
Interest.....	800,000	1,757,476	957,476	33,845	197,909	164,064
Miscellaneous.....	1,100,000	1,317,611	217,611	185,940	102,057	(83,883)
<b>Total revenues.....</b>	<b>63,994,119</b>	<b>69,097,936</b>	<b>5,103,817</b>	<b>7,009,113</b>	<b>8,029,854</b>	<b>1,020,741</b>
<b>Expenditures:</b>						
Current:						
General government.....	18,437,631	14,179,356	4,258,275	655,008	560,963	94,045
Administration of justice.....	12,799,525	12,430,249	369,276	133,518	110,014	23,504
Public safety.....	34,449,218	32,426,683	2,022,535			
Health and welfare.....	5,065,546	4,720,507	345,039			
Community services.....						
Resource development.....	459,485	431,679	27,806	1,321,646	1,164,630	157,016
Culture - recreation.....	1,557,476	1,346,922	210,554	1,210,760	1,032,343	178,417
Public works.....				3,048,669	2,460,906	587,763
Capital outlays.....	1,303,827	805,731	498,096	816,206	387,315	428,891
Debt Service:						
Principal.....						
Interest and fiscal charges.....						
Other-refunding bond issuance costs.....						
<b>Total expenditures.....</b>	<b>74,072,708</b>	<b>66,341,127</b>	<b>7,731,581</b>	<b>7,185,807</b>	<b>5,716,171</b>	<b>1,469,636</b>
Excess (deficiency) of revenues over (under) expenditures.....	(10,078,589)	2,756,809	12,835,398	(176,694)	2,313,683	2,490,377
<b>Other financing sources (uses):</b>						
Proceeds of refunding bonds.....						
Proceeds of bonds.....						
Operating transfer in.....	1,450,000	1,457,557	7,557	165,720	165,720	
Operating transfer out.....	(3,058,792)	(2,920,630)	138,162	(1,480,475)	(1,445,000)	35,475
Payment to refunded bond escrow agent....						
<b>Total other financing sources (uses).....</b>	<b>(1,608,792)</b>	<b>(1,463,073)</b>	<b>145,719</b>	<b>(1,314,755)</b>	<b>(1,279,280)</b>	<b>35,475</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(11,687,381)	1,293,736	12,981,117	(1,491,449)	1,034,403	2,525,852
<b>Fund balances, October 1.....</b>	<b>19,005,367</b>	<b>19,005,367</b>		<b>2,553,163</b>	<b>2,553,163</b>	
<b>Fund balances, September 30.....</b>	<b>\$7,317,986</b>	<b>\$20,299,103</b>	<b>\$12,981,117</b>	<b>\$1,061,714</b>	<b>\$3,587,566</b>	<b>\$2,525,852</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, 1995**

	Debt Service Funds			Totals		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Taxes.....	\$12,206,393	\$12,206,389	(\$4)	\$61,333,140	\$63,077,165	\$1,744,025
Licenses and permits.....				194,300	193,015	(1,285)
Intergovernmental revenues.....	30,052	30,541	489	1,366,952	1,762,338	395,386
Charges for services.....				16,388,900	18,827,128	2,438,228
Fines and forfeitures.....				1,836,600	2,130,021	293,421
Interest.....		168,881	168,881	833,845	2,124,266	1,290,421
Miscellaneous.....				1,285,940	1,419,668	133,728
<b>Total revenues.....</b>	<b>12,236,445</b>	<b>12,405,811</b>	<b>169,366</b>	<b>83,239,677</b>	<b>89,533,601</b>	<b>6,293,924</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government.....				19,092,639	14,740,319	4,352,320
Administration of justice.....				12,933,043	12,540,263	392,780
Public safety.....				34,449,218	32,426,683	2,022,535
Health and welfare.....				5,065,546	4,720,507	345,039
Community services.....						
Resource development.....				1,781,131	1,596,309	184,822
Culture - recreation.....				2,768,236	2,379,265	388,971
Public works.....				3,048,669	2,460,906	587,763
Capital outlays.....				2,120,033	1,193,046	926,987
<b>Debt Service:</b>						
Principal.....	7,070,000	6,965,000	105,000	7,070,000	6,965,000	105,000
Interest and fiscal charges.....	6,689,908	6,647,639	42,269	6,689,908	6,647,639	42,269
Other-refunding bond issuance costs.....						
<b>Total expenditures.....</b>	<b>13,759,908</b>	<b>13,612,639</b>	<b>147,269</b>	<b>95,018,423</b>	<b>85,669,937</b>	<b>9,348,486</b>
Excess (deficiency) of revenues over (under) expenditures.....	(1,523,463)	(1,206,828)	316,635	(11,778,746)	3,863,664	15,642,410
<b>Other financing sources (uses):</b>						
Proceeds of refunding bonds.....						
Proceeds of bonds.....	35,312	35,311	(1)	35,312	35,311	(1)
Operating transfer in.....	320,000	208,047	(111,953)	1,935,720	1,831,324	(104,396)
Operating transfer out.....				(4,539,267)	(4,365,630)	173,637
Payment to refunded bond escrow agent....						
<b>Total other financing sources (uses).....</b>	<b>355,312</b>	<b>243,358</b>	<b>(111,954)</b>	<b>(2,568,235)</b>	<b>(2,498,995)</b>	<b>69,240</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(1,168,151)	(963,470)	204,681	(14,346,981)	1,364,669	15,711,650
<b>Fund balances, October 1.....</b>	<b>(497,726)</b>	<b>(497,726)</b>		<b>21,060,804</b>	<b>21,060,804</b>	
<b>Fund balances, September 30.....</b>	<b>(\$1,665,877)</b>	<b>(\$1,461,196)</b>	<b>\$204,681</b>	<b>\$6,713,823</b>	<b>\$22,425,473</b>	<b>\$15,711,650</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, 1995**

	<u>Proprietary Fund</u>	<u>Component Unit</u>	<u>Totals</u>
	<u>Internal Service</u>		<u>(Memorandum only)</u>
	<u>Fund</u>	<u>Hospital District</u>	<u>Reporting Entity</u>
			<u>1995</u>
<b>Operating revenues:</b>			
Employee premiums .....	\$977,384		\$977,384
Employer premiums .....	2,528,086		2,528,086
Retiree premiums .....	141,144		141,144
Patient service revenue .....		\$114,214,000	114,214,000
Cafeteria .....		1,105,000	1,105,000
Family planning specific purpose fund (grant revenues) ...		3,253,000	3,253,000
Other .....	11,701		11,701
<b>Total operating revenues.....</b>	<b>3,658,315</b>	<b>118,572,000</b>	<b>122,230,315</b>
<b>Operating expenses:</b>			
Claims .....	2,950,043		2,950,043
Administrative .....	219,589		219,589
Salaries .....		39,232,000	39,232,000
Employee benefits .....		10,460,000	10,460,000
Purchased services .....		9,253,000	9,253,000
Professional fees .....		11,649,000	11,649,000
Supplies .....		18,524,000	18,524,000
Provision for bad debts .....		32,400,000	32,400,000
Depreciation and amortization .....		5,900,000	5,900,000
Other .....		4,556,000	4,556,000
<b>Total operating expenses.....</b>	<b>3,169,632</b>	<b>131,974,000</b>	<b>135,143,632</b>
<b>Operating income (loss).....</b>	<b>488,683</b>	<b>(13,402,000)</b>	<b>(12,913,317)</b>
<b>Nonoperating revenues (expenses):</b>			
Interest revenue .....	108,303	672,000	780,303
Investment income .....		3,180,000	3,180,000
Miscellaneous .....		785,000	785,000
Grants .....		107,000	107,000
Disproportionate share revenue .....		20,522,000	20,522,000
Property taxes - debt service levy .....		7,876,000	7,876,000
Interest expense - debt service .....		(3,412,000)	(3,412,000)
Contributions to others .....		(973,000)	(973,000)
<b>Total nonoperating revenues (expenses) .....</b>	<b>108,303</b>	<b>28,757,000</b>	<b>28,865,303</b>
<b>Income (loss) before operating transfers .....</b>	<b>596,986</b>	<b>15,355,000</b>	<b>15,951,986</b>
Operating transfers in .....	500,000		500,000
<b>Net income (loss) .....</b>	<b>1,096,986</b>	<b>15,355,000</b>	<b>16,451,986</b>
<b>Retained earnings/Fund balance, October 1 .....</b>	<b>874,767</b>	<b>76,466,000</b>	<b>77,340,767</b>
<b>Retained earnings/Fund balance, September 30 .....</b>	<b>\$1,971,753</b>	<b>\$91,821,000</b>	<b>\$93,792,753</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, 1995

	<u>Proprietary Fund</u>	<u>Component Unit</u>	<u>Totals</u>
	<u>Internal Service</u>		<u>(Memorandum only)</u>
	<u>Fund</u>	<u>Hospital District</u>	<u>Reporting Entity</u>
	<u>Health and Life</u>		<u>1995</u>
	<u>Benefits Fund</u>		
<b>Cash flows from operating activities:</b>			
Cash received from employee premiums.....	\$977,384		\$977,384
Cash received from employer premiums.....	2,528,086		2,528,086
Cash received from retiree premiums.....	141,144		141,144
Cash received from miscellaneous services.....	11,701		11,701
Cash received from patients and third party payors.....		\$62,556,000	62,556,000
Cash received from property taxes for maintenance and operations.....		23,223,000	23,223,000
Cash received from governmental grants.....		4,695,000	4,695,000
Cash payments for claims.....	(3,152,057)		(3,152,057)
Cash payments to employees.....		(51,797,000)	(51,797,000)
Cash payments for goods and services.....		(45,455,000)	(45,455,000)
Cash payments for administrative expenses.....	(219,589)		(219,589)
<b>Net cash provided (used) by operating activities.....</b>	<b>286,669</b>	<b>(6,778,000)</b>	<b>(6,491,331)</b>
<b>Cash flows from noncapital financing activities:</b>			
Operating transfers in from General Fund .....	500,000		500,000
<b>Net cash provided from noncapital financing activities.....</b>	<b>500,000</b>		<b>500,000</b>
<b>Cash flows from capital and related financing activities:</b>			
Cash received from disproportionate share program .....		20,522,000	20,522,000
Payments for acquisition and construction of capital assets .....		(15,678,000)	(15,678,000)
Principal payments on bonds .....		(9,040,000)	(9,040,000)
Cash received from property taxes for debt service .....		7,876,000	7,876,000
Interest paid .....		(2,116,000)	(2,116,000)
<b>Net cash provided from capital and related financing activities.....</b>		<b>1,564,000</b>	<b>1,564,000</b>
<b>Cash flows from investing activities</b>			
Purchase of investments.....	(4,505,000)	(9,458,000)	(13,963,000)
Receipt of interest.....	108,744	3,864,000	3,972,744
Proceeds from sale and matured investments.....	4,505,000	11,049,000	15,554,000
Cash payments for contributions.....		(973,000)	(973,000)
Other.....		833,000	833,000
<b>Net cash provided from investing activities.....</b>	<b>108,744</b>	<b>5,315,000</b>	<b>5,423,744</b>
<b>Net increase in cash and cash equivalents.....</b>	<b>895,413</b>	<b>101,000</b>	<b>996,413</b>
<b>Cash and cash equivalents, October 1.....</b>	<b>1,250,547</b>	<b>7,445,000</b>	<b>8,695,547</b>
<b>Cash and cash equivalents, September 30.....</b>	<b>\$2,145,960</b>	<b>\$7,546,000</b>	<b>\$9,691,960</b>

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

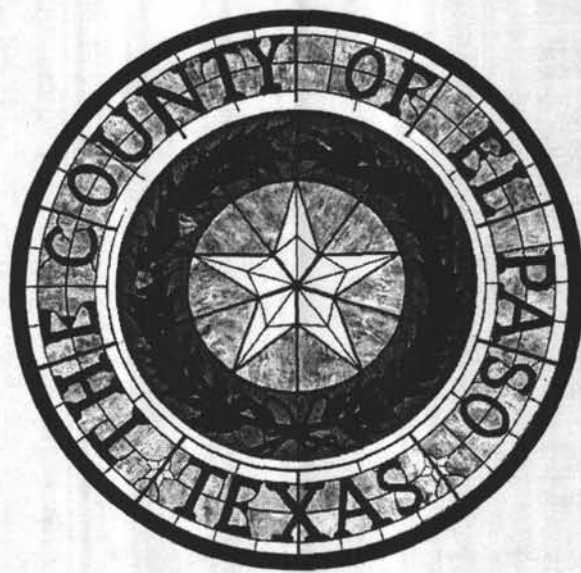
(Continued)

County of El Paso, Texas  
 Combined Statement of Cash Flows  
 All Proprietary Fund Types and Component Unit  
 For the fiscal year ended September 30, 1995

	<u>Proprietary Fund</u> <u>Internal Service</u> <u>Fund</u> <u>Health and Life</u> <u>Benefits Fund</u>	<u>Component Unit</u> <u>Hospital District</u>	<u>Totals</u> <u>(Memorandum only)</u> <u>Reporting Entity</u> <u>1995</u>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>			
Operating income (loss).....	\$488,683	(\$13,402,000)	(\$12,913,317)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation and amortization.....		5,928,000	5,928,000
Provision for bad debts.....		32,400,000	32,400,000
(Increase) decrease in accounts receivable.....	6,387		6,387
(Increase) decrease in patient accounts receivable, net.....		(31,324,000)	(31,324,000)
(Increase) decrease in delinquent property taxes receivable, net.....		(131,000)	(131,000)
(Increase) decrease in due from specific purpose funds.....			
(Increase) decrease in due from/to third party payors.....		390,000	390,000
(Increase) decrease in due from/to state agencies.....		151,000	
(Increase) decrease in other receivables.....		(268,000)	(268,000)
(Increase) decrease in inventories.....		173,000	173,000
(Increase) decrease in prepaid expenses and other assets.....		156,000	156,000
(Increase) decrease in interest receivable.....	(11,840)		(11,840)
Increase (decrease) in accounts payable.....	(196,561)	(644,000)	(840,561)
Increase (decrease) in specific purpose fund restricted assets.....		47,000	47,000
Increase (decrease) in accrued expenses.....		645,000	645,000
Increase (decrease) in other liabilities.....		(1,165,000)	(1,165,000)
Increase (decrease) in liability for self-insured obligations.....		266,000	266,000
<b>Total adjustments.....</b>	<b>(202,014)</b>	<b>6,624,000</b>	<b>6,270,986</b>
<b>Net cash provided (used) by operating activities.....</b>	<b>\$286,669</b>	<b>(\$6,778,000)</b>	<b>(\$6,642,331)</b>

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

(concluded)





**NOTES TO THE  
FINANCIAL STATEMENTS**

**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1995**

**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, 1995**

**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, 1995**

**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:**

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, 1995**

**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 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, 1995**

**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 1995 totaled \$108,329,992 which included non-budgeted grant funding of \$9,352,884. Throughout the year, the Commissioners Court amended the budget for an aggregate increase total of \$10,313,467. 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, 1995**

**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, 1995

Date of Amendment	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Budgeted Funding	Grants	Total Funding Amounts
October 7, 1994	\$74,694,090	\$7,922,742	\$13,724,596	\$2,635,680	\$98,977,108	\$9,352,884	\$108,329,992
October 26, 1994						250,000	250,000
November 16, 1994						(75,155)	(75,155)
November 30, 1994						3,654	3,654
December 21, 1994						2,295	2,295
January 11, 1995						(8,145)	(8,145)
January 30, 1995						149,605	149,605
February 13, 1995			35,312	5,600,000	5,635,312	(341,480)	5,293,832
February 27, 1995						60,394	60,394
March 20, 1995	6,853			(6,853)		-0-	-0-
May 1, 1995						31,932	31,932
June 5, 1995						2,200,525	2,200,525
June 26, 1995						252,817	252,817
July 3, 1995						75,000	75,000
July 17, 1995						108,930	108,930
July 31, 1995						103,045	103,045
August 14, 1995						1,276,000	1,276,000
August 21, 1995						150,000	150,000
August 28, 1995						286,571	286,571
September 11, 1995						160,767	160,767
September 25, 1995						(8,600)	(8,600)
Subtotal	74,700,943	7,922,742	13,759,908	8,228,827	104,612,420	14,031,039	118,643,459
Carry over reappropriation totals	2,430,591	743,548		31,939,787	35,113,926		35,113,926
Totals	<u>\$77,131,534</u>	<u>\$8,666,290</u>	<u>\$13,759,908</u>	<u>\$40,168,614</u>	<u>\$139,726,346</u>	<u>\$14,031,039</u>	<u>\$153,757,385</u>

**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1995**

**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	\$69,097,936	\$8,029,854	\$12,405,811
Non-budgeted		<u>9,302,063</u>	
Total Revenues	<u>69,097,936</u>	<u>17,331,917</u>	<u>12,405,811</u>
Expenditures:			
Budgeted	66,341,127	5,716,171	13,612,639
Non-budgeted	<u>607,735</u>	<u>11,504,370</u>	
Total Expenditures	<u>66,948,862</u>	<u>17,220,541</u>	<u>13,612,639</u>
Total Revenues Over (Under) Expenditures	<u>2,149,074</u>	<u>111,376</u>	<u>(1,206,828)</u>
Other financing sources (uses):			
Budgeted	(1,463,073)	(1,279,280)	243,358
Non-budgeted		<u>2,034,306</u>	
Total other financing sources (uses)	<u>(1,463,073)</u>	<u>755,026</u>	<u>243,358</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>686,001</u>	<u>866,402</u>	<u>(963,470)</u>
Fund Balance, October 1	14,741,302	4,405,012	1,807,917
Change in Reserve for Inventory	(120,170)		
Residual equity transfers in	11,415		
Residual equity transfers out	<u>(2,407)</u>		
Fund Balances, September 30	<u>\$15,316,141</u>	<u>\$5,271,414</u>	<u>\$ 844,447</u>

The non-budgeted expenditures in the general fund represent net accrued vested benefits of the current year of \$727,905 and a change in reserve for inventory of (\$120,170) 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, 1995**

**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 by the County and 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, 1995**

**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, 1995, 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, 1995**

**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**

Regular 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. Regular part-time employees accumulate vacation leave at half the rate of regular full-time employees. On September 30, 1995, the County's total liability for vested vacation leave totaled \$2,263,549. 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 regular 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, 1995**

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

**L. Compensated Absences (Continued)**

A liability in the amount of \$2,824,912 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 \$5,088,461.

**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, 1995**

**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 1994 financial statements have been reclassified to conform with 1995 classifications.



**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1995**

**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 cash, cash equivalents, demand and time deposits was \$48,643,324, consisting of \$38,831,693 in cash equivalents and \$9,811,631 in cash, respectively. The bank balance of \$11,142,828 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, 1995**

**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, 1995:

	<u>1</u>	<u>Category 2</u>	<u>3</u>	<u>Carrying Amount</u>	<u>Market Value</u>
Investments - U.S. Government Securities	\$22,655,002	\$5,199,800		\$27,854,802	\$29,326,201
Investment in Deferred Compensation Assets	_____	_____		<u>3,825,121</u>	<u>3,825,121</u>
<b>TOTAL INVESTMENTS</b>	<u>\$22,655,002</u>	<u>\$5,199,800</u>		<u>\$31,679,923</u>	<u>\$33,151,322</u>

The County invests a portion of its funds in Texpool. The carrying amount invested in Texpool is \$19,648,418 and its market value is \$19,924,985. All Texpool deposits are treated as cash equivalents.

As of September 30, 1995, all cash deposits and cash equivalents 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.

**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, 1995. 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, 1995**

**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>1994</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>1995</u>
Land	\$5,615,072			\$5,615,072
Building	116,690,519	\$1,958,809		118,649,328
Improvements other than buildings	3,592,599	87,685		3,680,284
Machinery and equipment	18,179,423	4,653,981	\$1,376,019	21,457,385
Construction in progress	<u>5,657,888</u>	<u>1,615,915</u>		<u>7,273,803</u>
Total general fixed assets	<u>\$149,735,501</u>	<u>\$8,316,390</u>	<u>\$1,376,019</u>	<u>\$156,675,872</u>

Fixed assets for the component unit as of September 30, 1995, were as follows:

	<u>1995</u>	<u>1994</u>
Land and improvements	\$5,058,000	\$5,058,000
Buildings and improvements	49,218,000	37,273,000
Moveable and fixed equipment	29,496,000	27,402,000
Construction in Progress	<u>10,013,000</u>	<u>11,485,000</u>
Less accumulated depreciation	<u>31,224,000</u>	<u>28,407,000</u>
Property, plant, and equipment (net)	<u>\$62,561,000</u>	<u>\$52,811,000</u>

No interest cost was capitalized during 1995 and 1994 related to construction in progress. Depreciation expense for the year ended September 30, 1995, and 1994 totaled \$5,928,000 and \$5,201,000, 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, 1995 amounted to \$1,767,562.

**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1995**

**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, 1995, amounted to \$188,939. The future minimum lease payments as of September 30, 1995 are as follows:

<u>Year Ending September 30</u>	<u>General Long-term Debt</u>
1996	\$207,046
1997	142,974
1998	118,162
1999	116,272
2000	<u>28,407</u>
Total minimum lease payments	612,861
Less interest	<u>(72,153)</u>
Present value of future minimum lease payments	<u>\$540,708</u>

**Note 8. Long-term Debt**

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

	<u>Balance October 1, 1994</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance September 30, 1995</u>
<b>Property Tax Bonds:</b>				
Juvenile Justice Center-Series 1986A	\$445,000		\$445,000	
Courthouse Facility-Series 1988	7,215,000		1,230,000	\$5,985,000
Jail Annex 1993A	33,905,000		1,005,000	32,900,000
<b>Refunding Bonds:</b>				
Jail Detention Facility-Series 1985	4,943,371		1,800,000	3,143,371
Equestrian-Series 1986B	150,000		150,000	
Aquatic Settlement & Archives Refunding Series 1992	3,045,000		90,000	2,955,000
Jail Detention, Juvenile Justice, Equestrian and Courthouse Refunding, Series 1992B	29,510,000		285,000	29,225,000
Juvenile Justice, Rodeo Complex, Courthouse, Parking Facility, Ascarate Park and Morgue, Series 1993B	15,140,000		375,000	14,765,000
Renovation, Courthouse and Morgue, Series 1993C	5,210,000		50,000	5,160,000
<b>Property Tax Certificates of Obligation:</b>				
Ascarate Park Substation, Juvenile Justice Renovation, Courthouse and Morgue Series 1990	2,475,000		225,000	2,250,000
Capital Outlays Series 1993	3,210,000		240,000	2,970,000
State Jail Land Purchase Series 1994	315,000		315,000	
Jail Improvement & Ascarate Swimming Pool Series 1992A	4,980,000		285,000	4,695,000
Row Eastlake, Old Hueco Tanks, Landmark Building, Courthouse Renovation & Road & Bridge Warehouse Series 94A		\$5,600,000		5,600,000
<b>Public Property Finance Contractual Obligations:</b>				
Courthouse Furnishings-Series 1990A	2,975,000		400,000	2,575,000
Data Processing-Series 1991	70,000		70,000	
<b>Total Bonds</b>	<u>113,588,371</u>	<u>5,600,000</u>	<u>6,965,000</u>	<u>112,223,371</u>
Equipment Contracts Payable	208,429	521,218	188,939	540,708
<b>Total General Long-Term Debt</b>	<u>\$113,796,800</u>	<u>\$6,121,218</u>	<u>\$7,153,939</u>	<u>\$112,764,079</u>

**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1995**

**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.

Bonds and certificates payable include the following:

	<u>Interest Rates (%)</u>	<u>Date Issued</u>	<u>Series Matures</u>	<u>Balances September 30, 1995</u>
Jail Detention Facility Refunding Series 1985	8.50 - 8.80	1985	2002	\$3,143,371
Courthouse Facility, Series 1988	7.40 - 9.40	1988	1999	5,985,000
Courthouse-Furnishings, Series 1990A	6.30 - 8.25	1990	2000	2,575,000
Miscellaneous Improvements, Series 1990	6.50 - 9.50	1990	2011	2,250,000
General Obligation Refunding, Series 1992	6.00 - 9.00	1992	2012	2,955,000
Certificate of Obligation, Series 1992A	6.00 - 9.00	1992	2012	4,695,000
General Obligation Refunding, Series 1992B	5.00 - 6.40	1992	2008	29,225,000
General Obligation Bonds, Series 1993A	4.85 - 7.50	1993	2013	32,900,000
General Obligation Refunding, Series 1993B	4.25 - 7.50	1993	2012	14,765,000
Certificates of Obligation, Series 1993	4.00 - 7.50	1993	2002	2,970,000
General Obligation Refunding, Series 1993C	2.45 - 5.30	1993	2011	5,160,000
Certificates of Obligation, Series 1994A	5.90 - 8.80	1995	2010	5,600,000
Total Obligation Bonds Payable				<u>\$112,223,371</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 furnishings for the new courthouse. The proceeds of the obligations were deposited in an escrow fund held by an escrow agent until the County had certified to the escrow agent that such funds were required to acquire the property. The proceeds from the contractual obligations for the courthouse furnishings were accounted for in the capital projects fund. The proceeds from Certificates of Obligation, Series 1990 were issued for various projects such as the 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**  
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**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. These bonds were called for redemption on February 15, 1995 as authorized by Commissioners Court on January 11, 1995. On March 16, 1993, the County issued General Obligation Jail Bonds, Series 1993A for the construction of a jail annex facility. The proceeds of Certificates of Obligation, Series 1994A were used for the construction of public works, the purchase of materials, supplies, equipment, machinery, buildings, land, rights of way for authorized needs and purposes, constructing, renovating and improving county owned buildings.

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 1988	
	Principal	Interest	Principal	Interest
1996	\$ 762,672	\$1,127,328	\$1,330,000	\$ 466,780
1997	698,074	1,221,926	1,440,000	336,590
1998	623,901	1,286,099	1,550,000	196,060
1999	565,440	1,354,560	1,665,000	61,605
2000	-	-	-	-
2001	-	-	-	-
2002	493,284	1,836,716	-	-
	<u>\$3,143,371</u>	<u>\$6,826,629</u>	<u>\$5,985,000</u>	<u>\$1,061,035</u>

Fiscal Year ended September 30	Certificate of Obligation Series 1990		Contractual Obligation Series 1990A	
	Principal	Interest	Principal	Interest
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>\$2,250,000</u>	<u>\$684,525</u>	<u>\$2,575,000</u>	<u>\$441,650</u>

**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1995**

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

Fiscal Year ended September 30	General Obligation Refunding Series 1992		Certificates of Obligation Series 1992A	
	Principal	Interest	Principal	Interest
	1996	\$95,000	\$202,110	\$160,000
1997	105,000	193,110	170,000	299,993
1998	110,000	183,435	180,000	284,243
1999	120,000	173,085	195,000	267,368
2000	125,000	162,060	205,000	249,368
2001	135,000	150,360	220,000	230,930
2002	145,000	138,268	235,000	214,668
2003	155,000	127,368	250,000	199,993
2004	165,000	117,205	265,000	184,153
2005	180,000	106,075	280,000	167,188
2006	190,000	94,050	300,000	149,063
2007	200,000	81,375	320,000	129,688
2008	215,000	67,888	340,000	109,063
2009	230,000	54,000	360,000	87,188
2010	245,000	39,750	380,000	64,063
2011	260,000	24,600	405,000	39,531
2012	<u>280,000</u>	<u>8,400</u>	<u>430,000</u>	<u>13,438</u>
	<u>\$2,955,000</u>	<u>\$1,923,139</u>	<u>\$4,695,000</u>	<u>\$3,004,781</u>

Fiscal Year ended September 30	General Obligation Refunding Series 1992B		General Obligation Series 1993A	
	Principal	Interest	Principal	Interest
1996	\$300,000	\$1,790,535	\$1,075,000	\$1,834,335
1997	1,000,000	1,755,885	1,150,000	1,756,460
1998	1,070,000	1,699,460	1,235,000	1,672,985
1999	1,135,000	1,637,688	1,320,000	1,583,560
2000	2,525,000	1,530,853	1,410,000	1,503,168
2001	2,690,000	1,375,665	1,480,000	1,431,975
2002	2,525,000	1,217,953	1,555,000	1,356,100
2003	2,690,000	1,057,550	1,630,000	1,275,660
2004	2,870,000	883,755	1,715,000	1,189,505
2005	3,060,000	696,195	1,805,000	1,097,083
2006	2,915,000	505,760	1,900,000	997,950
2007	3,115,000	312,800	2,000,000	891,650
2008	3,330,000	106,560	2,115,000	777,430
2009	-	-	2,230,000	654,655
2010	-	-	2,360,000	523,250
2011	-	-	2,495,000	383,669
2012	-	-	2,635,000	236,181
2013	-	-	<u>2,790,000</u>	<u>80,213</u>
	<u>\$29,225,000</u>	<u>\$14,570,659</u>	<u>\$32,900,000</u>	<u>\$19,245,829</u>

**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1995**

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

Fiscal Year ended September 30	General Obligation Refunding Series 1993B		Certificates of Obligation Series 1993	
	Principal	Interest	Principal	Interest
1996	\$1,040,000	\$745,798	\$365,000	\$131,118
1997	410,000	707,185	390,000	106,705
1998	430,000	688,798	405,000	87,880
1999	450,000	668,548	425,000	70,855
2000	2,255,000	603,289	440,000	52,470
2001	2,375,000	489,230	460,000	32,660
2002	420,000	419,355	485,000	11,155
2003	440,000	397,635	-	-
2004	465,000	374,325	-	-
2005	480,000	349,515	-	-
2006	870,000	313,305	-	-
2007	1,130,000	258,740	-	-
2008	1,150,000	195,465	-	-
2009	1,220,000	128,495	-	-
2010	345,000	83,806	-	-
2011	625,000	55,919	-	-
2012	660,000	18,975	-	-
2013	-	-	-	-
	<u>\$14,765,000</u>	<u>\$6,498,383</u>	<u>\$2,970,000</u>	<u>\$492,843</u>

Fiscal Year ended September 30	General Obligation Refunding Bonds, Series 1993C		Certificates of Obligation Series 1994A	
	Principal	Interest	Principal	Interest
1996	\$50,000	\$246,450	\$50,000	\$620,950
1997	50,000	244,600	245,000	358,710
1998	55,000	242,550	265,000	336,270
1999	55,000	240,295	280,000	312,290
2000	715,000	223,768	300,000	286,770
2001	765,000	191,565	325,000	260,570
2002	40,000	173,815	345,000	237,393
2003	485,000	161,498	370,000	216,208
2004	475,000	138,700	395,000	193,350
2005	520,000	114,560	425,000	168,750
2006	510,000	89,070	450,000	142,500
2007	-	76,320	485,000	114,450
2008	-	76,320	520,000	84,300
2009	-	76,320	555,000	52,050
2010	700,000	57,770	590,000	17,700
2011	740,000	19,610	-	-
	<u>\$5,160,000</u>	<u>\$2,373,211</u>	<u>\$5,600,000</u>	<u>\$3,402,261</u>



**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1995**

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

Fiscal Year ended September 30	Total General Obligation Bonds, Refunding Bonds, Certificates of Obligation and Contractual Obligations	
	Principal	Interest
	<u>Principal</u>	<u>Interest</u>
1996	\$5,927,672	\$7,809,946
1997	6,383,074	7,257,739
1998	6,723,901	6,896,779
1999	7,060,440	6,526,228
2000	8,925,000	4,701,269
2001	8,850,000	4,204,155
2002	6,643,284	5,619,221
2003	6,020,000	3,435,910
2004	6,350,000	3,080,993
2005	6,750,000	2,699,365
2006	7,135,000	2,291,698
2007	7,250,000	1,865,023
2008	7,670,000	1,417,025
2009	4,595,000	1,052,708
2010	4,620,000	786,339
2011	4,525,000	523,329
2012	4,005,000	276,994
2013	<u>2,790,000</u>	<u>80,213</u>
	<u>\$112,223,371</u>	<u>\$60,524,934</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**

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 17 years by \$2,575,583 to obtain an economic gain of \$2,435,390.

**COUNTY OF EL PASO, TEXAS**  
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**September 30, 1995**

**Note 9. Defeasement of Debt**

Prior Years (Continued)

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.

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 canceled.

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.

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 net 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

**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
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**Note 9. Defeasement of Debt (Continued)**

Prior Years (Continued)

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 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 19 years by \$683,596.54 and to obtain an economic gain of \$157,896.23.

On January 4, 1994, the County issued \$5,350,000 in General Obligation Refunding Bonds to advance refund a portion of General Obligation Bonds, Series 1986A and General Obligation Certificates of Obligation, Series 1990. The net 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 with an escrow agent to provide for future debt service payments on the 1986A and 1990 Series Bonds. The County refunded these bonds to reduce its total debt service payments over 17 years by \$263,316.03 and to obtain an economic gain of \$168,289.70.

**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1995**

**Note 10. Interfund Assets/Liabilities**

Interfund receivable and payable balances on September 30, 1995 were as follows:

	<u>Due From</u>	<u>Due To</u>
<u>General Fund</u>	\$3,831,622	\$253,030
<u>Special Revenue</u>		
Adjudication of Drug Offenders		23,583
Adolescent Drug and Alcohol	30,198	79,682
Alcohol and Drug Abuse Services		199,270
Alternative School Program		18,655
Auto Theft Prevention		40,569
DIMS Project		12,666
Gang Violence		9,835
H.I.D.T.A. Coordinator		4,424
H.I.D.T.A. Program Manager		8,678
Homeless Emergency Shelter		4,201
Narcotics Detection		273,665
Nutrition		14,323
Property Coordinator		11,571
Purchase of Service-Juvenile		26,140
San Elizario Water Improvement		460,814
Schools as Community Centers		9,029
Selective Investigation		174,559
Sparks Colonia Project		128,804
T.E.R.P.-Oil & Gas		23,592
Victim Assistance		2,206
Victim Witness		2,027
Westway Water		220,830
Coliseum Tourist Promotion		1,768
County Clerk Records Management		1,825
Law Library		493
Road & Bridge		7,106
	<u>30,198</u>	<u>1,760,315</u>
<u>Debt Service</u>		
G.O. Obligation Refunding Bonds, Series 1992B	6,685	
Contractual Obligation, Series 1991		<u>6,685</u>
	<u>6,685</u>	<u>6,685</u>
<u>Agency</u>		
Payroll Fund		30,000
County Retirement	337,098	
Elected Officials		2,107,420
West Texas Community Supervision		38,731
District Attorney Food Stamp Fraud		56
County Attorney Bad Check Fund		21
Convention Bureau/Civic Center		7,234
State Aid		2,111
	<u>337,098</u>	<u>2,155,573</u>
	<u>\$4,205,603</u>	<u>\$4,205,603</u>

**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1995**

**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. In addition, a judgement in the amount of \$132,000 was rendered against the County of El Paso. This amount has been encumbered to satisfy this judgement. This case is currently under appeal and it is hopeful that this judgement will be reversed. The County also has a pending lawsuit involving the sale of land where there is a four to six million dollar potential liability for the County.

Presently, a number of other lawsuits are pending against the County. Although the outcome of these lawsuits is not presently determinable, the settlement of such contingencies under the budgetary process would require the appropriation 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 1, 1995 the County purchased 149.601 acres of land pursuant to contract agreement as designated by the Texas Capitol Fund Grant for a purchase price of \$1,164,700. This purchase was made with State grant monies.

The operation of the El Paso County Alcohol and Drug Abuse Program has only been funded through the month ending December 31, 1995. The continuation of this county program is currently undeterminable.

**COUNTY OF EL PASO, TEXAS**  
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**Note 13. 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 14. 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 established 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 and part-time employees working at least 900 hours a year.

Under the state law governing TCDRS 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. Effective January 1, 1994

**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1995**

**Note 14. Employee Retirement Plan**

**Plan Description (Continued)**

the County adopted an annually determined contribution rate plan, for which the employer contribution rate is actuarially determined as a part of the annual actuarial valuation. The rate, applicable for a calendar year, consists of the normal cost contribution rate plus the rate required to amortize the unfunded actuarial liability over the remainder of the plan's 25 year amortization period which began January 1, 1994 using the entry age actuarial cost method. Monthly contributions by the employer are based on the covered payroll and the employer contribution rate in effect. The rate, 7.59% for 1994, may vary from year to year.

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 ages 60 and above with 8 or more years of service, or with 30 years regardless of age, or when the sum of their age and years of service equals 75 or more. A member is vested after 8 years but must leave his accumulated contributions in the plan. If a member withdraws his personal contributions in a lump-sum, he is not entitled to any amounts contributed by the employer.

The contribution rate payable by all employee members is 7% as adopted by the governing body of the county. Monthly contributions by each employee member are based on the member's covered compensation and the employee contribution rate. The member's contributions are credited with interest at a rate determined each December by the TCDRS Board of Trustees according to governing state law. Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits, with interest. The level of these monetary credits is adopted by the governing body of the county. The County's current benefit plan provides for employer-financed monetary credits (1) for service since the plan began through 1993 of 260% of the employee's accumulated contributions for that period, (2) for service after 1993 of 250% of the employee's accumulated contributions for that period, and (3) for 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 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 in calendar year 1994 was \$45,466,659, and the County's contributions were based on a covered payroll of \$45,171,043. Employer and employee contributions for the year were made as required and are detailed below. Employee contributions may include the purchase of credits for military or legislative service or the buy back of previously forfeited service credit. There were no related-party transactions.

**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1995**

**Note 14. Employee Retirement Plan**

**Contribution Requirements (Continued)**

	<u>Contributions for year</u>	<u>Contribution Rates</u>		
		<u>Total</u>	<u>Normal Cost</u>	<u>Prior Service</u>
Employee	\$3,162,857	7%	N/A	N/A
Employer	\$3,419,657	7.59%	6.46%	1.13%

**Funding Status**

Even though the substance of the County's plan is not to provide a defined benefit in some form, some additional voluntary disclosure is appropriate due to the nontraditional (for a defined contribution plan) existence of an unfunded pension benefit obligation 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, while the remaining portion is to amortize the unfunded actuarial liability.

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

The pension benefit obligation shown on the next page 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, 1994. Significant actuarial assumptions used to compute the actuarially determined contribution requirements in that valuation are the same as those used to compute the pension benefit obligation. 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%, do 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 each plan, but the market value of assets for TCDRS as a whole was 100.3% of book value as of December 31, 1994.



**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1995**

**Note 14. Employee Retirement Plan**

**Pension Benefit Obligation**

Annuitants currently receiving benefits	\$6,496,769
Terminated employees	6,087,701
Current employees:	
Accumulated employee contributions including allocated investment earnings	21,885,712
Employer-financed vested	29,546,138
Employer-financed non-vested	<u>4,555,012</u>
Total	68,571,332
Net Assets Available for Benefits, at Book Value	<u>66,915,245</u>
Unfunded Pension Benefit Obligation	<u>\$ 1,656,087</u>

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 \$1,799,720

**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) Assets in excess of the Pension Benefit Obligation, expressed as a percentage of covered payroll	Employer contributions expressed as a percentage of covered payroll
1992	115.1%	16.5%	7.0%
1993	109.4%	11.7%	7.0%
1994	97.5%	(3.7%)	7.59%

The required 10 year historical trend information is presented on Table 15 of the statistical section.

**Retirement Plan - Component Unit**

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.

**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1995**

**Note 14. Employee Retirement Plan (Continued)**

**Retirement Plan - Component Unit (Continued)**

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 or more years of service, with thirty years of service regardless of age, or when the sum of the 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 1995 was approximately \$39,232,000 of which \$38,608,000 was covered by the plan. Employer and employee contributions were made as required and totaled approximately \$1,930,000.

Of the Hospital District's 5% contribution, a normal cost contribution rate of 2.39%, which is recalculated annually, funds the currently accruing monetary credits. The remaining 2.61% 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.

Although the plan is essentially a defined contribution plan, an unfunded pension benefit obligation exists for benefits in excess of 100% of the employee's personal contributions. At retirement, the benefit is calculated as if the sum of the participating employee's accumulated contributions and employer-financed monetary credits were used to purchase an annuity within the System.

**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1995**

**Note 14. Employee Retirement Plan (Continued)**

**Retirement Plan - Component Unit (Continued)**

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, 1994, was \$27,054,000 for the Hospital District.

Net assets available for benefits on December 31, 1994 were approximately \$22,276,000 (at book value), leaving an unfunded pension benefit obligation of approximately \$4,778,000 with an amortization period of approximately six years. The market value of assets for TCDRS as a whole were 100.3% of book value as of December 31, 1994, the date of the most recent actuarial report.

**Note 15. 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, 1995 there were 67 retirees receiving the benefits. For fiscal year ended September 30, 1995, the County recognized expenditures of \$16,620 which was net of \$87,680 of retiree contributions.

**Note 16. 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 1995 tax rate was \$0.305400 per \$100 of assessed valuation, of which \$0.212150 was allocated for maintenance and operations and \$0.093250 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.

**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1995**

**Note 16. Property Taxes (Continued)**

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

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

The property tax code:

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

**Note 17. 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 18. 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 four 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, 1995**

**Note 18. 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 \$1,356,000.

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 current reserve balance is \$500,000 as reflected in Exhibit 1 of the general purpose financial statements. The County still maintains insurance coverage for aggregate losses of over \$4,170,999. No settlements in excess of the insurance coverage have occurred in the previous four fiscal years.

**Note 19. 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 20. 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, 1995, encumbrances and reservation of fund balances amounted to \$37,863,033, of which \$1,685,421 related to the general fund, \$695,611 to the special revenue fund and \$35,482,001 to the capital projects fund.

**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1995**

**Note 21. 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 1998. 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. On January 19, 1995, Certificates of Obligation, Series 1994 were issued for the purpose of construction of public works, the purchase of materials, equipment and rights of way for authorized needs, and to improve county-owned buildings.

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, 1995 totaled approximately \$6,000,000.

**Note 22. Interfund Transfers**

The following are the operating transfers in and out as of September 30, 1995:

<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		\$1,325,000
Excess Grant Match		7,234
Special Revenue-Courthouse Security		120,000
General & Administrative-Health & Dental	\$500,000	
Drug Abuse Resistance Match		5,323
County Clerk Records Management	165,720	
General Assistance	160,520	
Debt Service	208,047	
Victim/Witness Services-Match	58,383	
Juvenile Probation-Triad-Match	70,000	
Gang Violence	16,358	
Region VIII Training Academy Match	183,873	
Child Welfare-Match	559,393	
Nutrition-Match	823,000	
Adjudication of Drug Offenders-Match	30,924	
Victim Assistance-County Attorney-Match	52,947	
General and Administrative-Grant Match	91,465	
Total	<u>\$2,920,630</u>	<u>\$1,457,557</u>

**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1995**

**Note 22. 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	\$1,325,000	
Courthouse Security	120,000	
County Clerk Records Management		\$165,720
Victim Witness		58,383
Gang Violence Unit 9		16,358
Sheriff's Training Academy		183,873
Adjudication of Drug Offenders		30,924
Rural Transit Assistance		31,000
Drug Abuse Resistance-Match	5,323	
Purchase of Juvenile Services	6,951	
El Paso County Drug & Alcohol		53,450
TERP Nutritional		15,453
TERP Oil & Gas		144,784
Juvenile Probation-Triad		70,000
Victim Assistance-District Attorney		52,947
Nutrition		830,015
Child Welfare		<u>559,393</u>
Total	<u>1,457,274</u>	<u>2,212,300</u>
<u>Internal Service</u>		
Health, Dental and Life Insurance	<u>          </u>	<u>500,000</u>
Total	<u>          </u>	<u>500,000</u>
<u>Debt Service</u>		
Certificates of Obligation, Series 1994	<u>          </u>	<u>208,047</u>
Total	<u>          </u>	<u>208,047</u>
Grand Total	<u>\$4,377,904</u>	<u>\$4,377,904</u>

**Note 23. 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.

**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1995**

**Note 24. Residual Equity Transfers - Government**

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

<u>Department</u>	<u>Transfers Out</u> <u>Actual</u>	<u>Transfers In</u> <u>Actual</u>
<u>General Fund</u>		
General Fund Aquatic Project	<u>\$2,407</u>	<u>\$11,415</u>
Total	<u>2,407</u>	<u>11,415</u>
<u>Capital Projects</u>		
Ascarate Park Swimming Pool	<u>9,008</u>	<u>      </u>
Total	<u>9,008</u>	<u>      </u>
Grand Total	<u>\$11,415</u>	<u>\$11,415</u>

**Note 25. Federal Commodities**

For the fiscal year ended September 30, 1995, the County received federal commodities amounting to \$1,486, \$6,637 and \$23,437 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 \$31,560.

**Note 26. Deficit Balances of Fund Equity**

Deficit fund balances on budget actual statements represent non-budgeted residual equity transfers and non-budgeted interfund transfers which are not reflected on these statements.



# 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, 1995 and 1994

	1995	1994
<b>Assets</b>		
Cash and cash equivalents.....	\$14,816,066	\$13,449,552
Investments.....	1,890,778	2,193,857
Receivables(net of allowances for uncollectibles):		
Interest.....	111,826	1,034,084
Taxes.....	5,953,121	5,537,539
Accounts.....	2,872,817	3,047,477
Due from other funds.....	3,831,622	2,777,330
Inventory of supplies.....	67,498	28,685
<b>Total Assets.....</b>	<b><u>\$29,543,728</u></b>	<b><u>\$28,068,524</u></b>
<b>Liabilities and fund equity</b>		
<b>Liabilities:</b>		
Vouchers payable.....	\$1,314,705	\$805,104
Due to other funds.....	253,030	806,047
Due to other governmental agencies.....	2,627,497	2,502,884
Due to others-miscellaneous deposits.....	21,365	25,640
Deferred revenues.....	4,922,529	4,826,991
Fringe benefits payable.....	5,088,461	4,360,556
<b>Total liabilities.....</b>	<b><u>14,227,587</u></b>	<b><u>13,327,222</u></b>
<b>Fund equity:</b>		
<b>Reserved for:</b>		
Encumbrances.....	1,685,421	2,430,192
Travel advances-sheriff, payroll and change funds.....	63,050	61,860
Unreserved, designated for subsequent year's expenditures.....	11,685,335	9,249,971
Unreserved, undesignated.....	1,882,335	2,999,279
<b>Total fund equity.....</b>	<b><u>15,316,141</u></b>	<b><u>14,741,302</u></b>
<b>Total liabilities and fund equity.....</b>	<b><u>\$29,543,728</u></b>	<b><u>\$28,068,524</u></b>

County of El Paso, Texas  
General Fund  
Comparative Statements of Revenues, Expenditures and  
Changes in Fund Balances  
For the fiscal years ended September 30, 1995 and 1994

	1995	1994
<b>Revenues:</b>		
<b>Taxes:</b>		
Property.....	\$28,374,716	\$25,944,270
Sales.....	20,009,154	19,915,689
Bingo.....	111,215	117,856
State mixed beverage.....	833,030	848,702
Licenses and permits.....	193,015	197,531
Intergovernmental.....	1,697,818	1,624,557
Charges for services.....	12,673,880	14,490,939
Fines and forfeitures.....	2,130,021	1,860,603
Interest.....	1,757,476	1,045,716
Miscellaneous.....	1,317,611	1,159,296
<b>Total revenues.....</b>	<b>69,097,936</b>	<b>67,205,159</b>
<b>Expenditures:</b>		
<b>Current:</b>		
General government.....	14,787,091	14,314,072
Administration of justice.....	12,430,249	11,465,268
Public safety.....	32,426,683	28,912,220
Health and welfare.....	4,720,507	4,366,079
Resource development.....	431,679	414,466
Culture and recreation.....	1,346,922	1,240,004
Capital outlays.....	805,731	630,308
<b>Total expenditures.....</b>	<b>66,948,862</b>	<b>61,342,417</b>
Excess (deficiency) of revenues over (under) expenditures.....	2,149,074	5,862,742
<b>Other financing sources (uses):</b>		
Proceeds of bonds.....		313,000
Operating transfers in.....	1,457,557	1,417,890
Operating transfers out.....	(2,920,630)	(3,734,624)
<b>Total other financing sources (uses).....</b>	<b>(1,463,073)</b>	<b>(2,003,734)</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	686,001	3,859,008
<b>Fund balances, October 1.....</b>	<b>14,741,302</b>	<b>10,941,645</b>
Change in reserve for inventory.....	(120,170)	(60,783)
Residual equity transfers in.....	11,415	1,432
Residual equity transfers out.....	(2,407)	
<b>Fund balances, September 30.....</b>	<b>\$15,316,141</b>	<b>\$14,741,302</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, 1995 and 1994

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Taxes.....	\$47,892,619	\$49,521,130	\$1,628,511	\$43,721,127	\$47,024,048	\$3,302,921
Intergovernmental revenues.....	1,306,500	1,697,818	391,318	1,587,000	1,624,557	37,557
Charges for services.....	11,058,900	12,673,880	1,614,980	11,164,780	14,490,939	3,326,159
Fines and forfeitures.....	1,836,100	2,130,021	293,921	2,034,000	1,860,603	(173,397)
Interest income.....	800,000	1,757,476	957,476	500,000	1,045,716	545,716
Miscellaneous.....	1,100,000	1,317,611	217,611	1,196,146	1,159,296	(36,850)
<b>Total revenues.....</b>	<b>63,994,119</b>	<b>69,097,936</b>	<b>5,103,817</b>	<b>60,203,053</b>	<b>67,205,159</b>	<b>7,002,106</b>
<b>Expenditures:</b>						
General government:						
Personnel.....	9,807,972	8,151,334	1,656,638	8,749,776	7,767,552	982,224
Operating.....	8,629,659	6,028,022	2,601,637	7,687,742	5,210,920	2,476,822
<b>Total general government.....</b>	<b>18,437,631</b>	<b>14,179,356</b>	<b>4,258,275</b>	<b>16,437,518</b>	<b>12,978,472</b>	<b>3,459,046</b>
Administration of justice:						
Personnel.....	10,257,217	10,043,500	213,717	9,535,452	9,332,708	202,744
Operating.....	2,542,308	2,386,749	155,559	2,626,207	2,132,560	493,647
<b>Total administration of justice.....</b>	<b>12,799,525</b>	<b>12,430,249</b>	<b>369,276</b>	<b>12,161,659</b>	<b>11,465,268</b>	<b>696,391</b>
Public safety:						
Personnel.....	27,473,531	26,244,015	1,229,516	23,662,400	23,247,677	414,723
Operating.....	6,975,687	6,182,668	793,019	6,367,081	5,664,543	702,538
<b>Total public safety.....</b>	<b>34,449,218</b>	<b>32,426,683</b>	<b>2,022,535</b>	<b>30,029,481</b>	<b>28,912,220</b>	<b>1,117,261</b>
Health and welfare:						
Personnel.....	693,234	660,678	32,556	651,117	604,714	46,403
Operating.....	4,372,312	4,059,829	312,483	3,996,931	3,761,365	235,566
<b>Total health and welfare.....</b>	<b>5,065,546</b>	<b>4,720,507</b>	<b>345,039</b>	<b>4,648,048</b>	<b>4,366,079</b>	<b>281,969</b>
Resource development:						
Personnel.....	249,660	234,811	14,849	242,486	225,775	16,711
Operating.....	209,825	196,868	12,957	194,738	188,691	6,047
<b>Total resource development.....</b>	<b>459,485</b>	<b>431,679</b>	<b>27,806</b>	<b>437,224</b>	<b>414,466</b>	<b>22,758</b>
Culture and recreation:						
Personnel.....	831,747	762,946	68,801	817,119	763,299	53,820
Operating.....	725,729	583,976	141,753	735,671	476,705	258,966
<b>Total culture and recreation.....</b>	<b>1,557,476</b>	<b>1,346,922</b>	<b>210,554</b>	<b>1,552,790</b>	<b>1,240,004</b>	<b>312,786</b>
Capital outlays.....	1,303,827	805,731	498,096	870,842	630,308	240,534
<b>Total expenditures.....</b>	<b>74,072,708</b>	<b>66,341,127</b>	<b>7,731,581</b>	<b>66,137,562</b>	<b>60,006,817</b>	<b>6,130,745</b>
Excess(deficiency) of revenues over (under) expenditures	(10,078,589)	2,756,809	12,835,398	(5,934,509)	7,198,342	13,132,851
Other financing sources(uses):						
Proceeds of bonds sold.....				313,000	313,000	
Operating transfers in.....	1,450,000	1,457,557	7,557	1,403,514	1,417,890	14,376
Operating transfers out.....	(3,058,792)	(2,920,630)	138,162	(3,172,525)	(3,121,395)	51,130
<b>Total other financing sources(uses).....</b>	<b>(1,608,792)</b>	<b>(1,463,073)</b>	<b>145,719</b>	<b>(1,456,011)</b>	<b>(1,390,505)</b>	<b>65,506</b>
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(11,687,381)	1,293,736	12,981,117	(7,390,520)	5,807,837	13,198,357
<b>Fund balances, October 1.....</b>	<b>19,005,367</b>	<b>19,005,367</b>		<b>13,197,530</b>	<b>13,197,530</b>	
<b>Fund balances, September 30.....</b>	<b>\$7,317,986</b>	<b>\$20,299,103</b>	<b>\$12,981,117</b>	<b>\$5,807,010</b>	<b>\$19,005,367</b>	<b>\$13,198,357</b>

**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, 1995 and 1994**

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
<b>Taxes:</b>						
Ad valorem.....	\$26,995,062	\$28,374,716	\$1,379,654	\$24,405,627	\$25,944,270	\$1,538,643
Sales and use.....	19,803,257	20,009,154	205,897	18,233,000	19,915,689	1,682,689
Bingo.....	65,000	111,215	46,215	57,000	117,856	60,856
State mixed beverage.....	835,000	833,030	(1,970)	835,000	848,702	13,702
<b>Total taxes.....</b>	<b>47,698,319</b>	<b>49,328,115</b>	<b>1,629,796</b>	<b>43,530,627</b>	<b>46,826,517</b>	<b>3,295,890</b>
<b>Licenses and permits:</b>						
<b>Beer, wine and liquor licenses.....</b>	<b>150,100</b>	<b>146,186</b>	<b>(3,914)</b>	<b>145,000</b>	<b>152,159</b>	<b>7,159</b>
Occupational licenses.....	40,200	40,329	129	42,000	37,872	(4,128)
Bail bond permits.....	4,000	6,500	2,500	3,500	7,500	4,000
<b>Total licenses and permits.....</b>	<b>194,300</b>	<b>193,015</b>	<b>(1,285)</b>	<b>190,500</b>	<b>197,531</b>	<b>7,031</b>
<b>Intergovernmental:</b>						
Reimbursements-city.....	1,036,500	1,407,651	371,151	1,034,000	1,270,858	236,858
Reimbursements-TDHS lunch program.....	60,000	73,246	13,246	55,000	70,075	15,075
Reimbursements-county courts.....	60,000	87,800	27,800	50,000	114,752	64,752
Reimbursements-other.....	150,000	129,121	(20,879)	448,000	168,872	(279,128)
<b>Total intergovernmental.....</b>	<b>1,306,500</b>	<b>1,697,818</b>	<b>391,318</b>	<b>1,587,000</b>	<b>1,624,557</b>	<b>37,557</b>
<b>Charges for services:</b>						
Bail bond filing fees.....				10		(10)
County attorney...(Criminal Prosecution Fee)	50,000	55,878	5,878	307,000	170,138	(136,862)
County tax assessor-collector.....	1,307,100	1,470,091	162,991	1,300,000	1,423,159	123,159
County clerk.....	1,550,000	1,535,333	(14,667)	1,440,000	1,677,346	237,346
County judge.....				10	1	(9)
<b>Constables:</b>						
Precinct no. 1.....	15,000	20,145	5,145	14,000	18,535	4,535
Precinct no. 2.....	30,000	34,060	4,060	26,500	36,951	10,451
Precinct no. 3.....	24,000	33,908	9,908	16,000	33,906	17,906
Precinct no. 4.....	25,000	30,289	5,289	20,000	33,365	13,365
Precinct no. 5.....	22,000	34,545	12,545	20,000	30,145	10,145
Precinct no. 6.....	5,000	13,617	8,617	3,000	10,475	7,475
Precinct no. 7.....	7,000	6,187	(813)	7,000	7,910	910
District clerk.....	760,000	765,797	5,797	750,000	775,111	25,111
District clerk child support fees.....	160,000	239,964	79,964	165,000	248,867	83,867
<b>Justices of the peace:</b>						
Precinct no. 1.....	12,000	9,772	(2,228)	8,000	11,152	3,152
Precinct no. 2.....	20,000	15,685	(4,315)	15,000	19,800	4,800
Precinct no. 3.....	15,000	17,126	2,126	16,000	16,707	707
Precinct no. 4.....	17,000	14,385	(2,615)	16,000	15,460	(540)
Precinct no. 5.....	15,000	12,795	(2,205)	12,000	13,967	1,967
Precinct no. 6.....	14,200	19,396	5,196	23,000	14,605	(8,395)
Precinct no. 7.....	4,500	5,423	923	6,000	11,278	5,278
<b>County courts-at-law:</b>						
County court-at-law no. 1.....				10	2	(8)
County court-at-law no. 2.....				10		(10)
County court-at-law no. 3.....				10	10	
County court-at-law no. 4.....				10	7	(3)
County court-at-law no. 5.....				10	6	(4)
County sheriff.....	500,000	635,734	135,734	450,000	530,752	80,752
Concession revenues.....	230,000	201,923	(28,077)	227,000	289,674	62,674
Ascarate golf course.....	\$580,000	\$642,829	\$62,829	\$560,000	\$618,742	\$58,742

(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, 1995 and 1994

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Charges for services-continued</b>						
Boat launching fees.....	\$1,000	\$2,820	\$1,820	\$1,500	\$1,750	\$250
Coliseum security.....	10,000	19,875	9,875	9,000	13,825	4,825
Coliseum-ticketmaster.....	35,000	36,491	1,491	30,000	41,736	11,736
Ascarate park traffic control.....	110,000	153,027	43,027	125,000	144,107	19,107
Coliseum parking.....	55,000	49,562	(5,438)	60,000	59,709	(291)
Swimming pool receipts.....	25,000	41,878	16,878	25,000	40,868	15,868
Rentals.....	130,500	191,707	61,207	127,010	154,532	27,522
Western playland.....	190,000	202,648	12,648	180,000	182,588	2,588
Jail income - prisoners.....	3,856,000	4,717,089	861,089	3,989,000	6,491,799	2,502,799
Jury fees.....	19,000	22,524	3,524	24,000	19,980	(4,020)
Probate court fees.....	6,500	7,063	563	6,500	7,784	1,284
Special probate court fees.....	4,000	4,062	62	3,500	4,272	772
Sewage inspection fees.....	100,000	118,545	18,545	85,000	121,250	36,250
Bar attorney exemption fees.....	206,600	222,800	16,200	200,000	211,100	11,100
Family violence co. attny. fees.....	3,000	9,578	6,578	2,700	3,827	1,127
Pretrial div. fees-jail magistrate.....	230,000	370,614	140,614	200,000	255,768	55,768
Computer aided trans. serv. fees.....	10,000	6,750	(3,250)	8,000	13,562	5,562
Interpreter fees.....	4,500	6,247	1,747	2,000	8,400	6,400
Court reporter fees.....	127,000	123,606	(3,394)	115,000	135,258	20,258
County archives microfilm fees.....	19,000	19,285	285	10,000	23,089	13,089
Tax office collections.....	180,000	143,423	(36,577)	180,000	161,249	(18,751)
Parking garage fees.....	374,000	389,404	15,404	380,000	386,415	6,415
<b>Total charges for services.....</b>	<b>11,058,900</b>	<b>12,673,880</b>	<b>1,614,980</b>	<b>11,164,780</b>	<b>14,490,939</b>	<b>3,326,159</b>
<b>Fines and forfeitures:</b>						
Misdemeanors, forfeited						
bonds.....	1,800,100	2,090,861	290,761	2,000,000	1,820,418	(179,582)
Fines-county attorney.....				1,000		(1,000)
Traffic fines.....	34,000	37,198	3,198	31,000	38,562	7,562
Library fines.....	2,000	1,962	(38)	2,000	1,623	(377)
<b>Total fines and forfeitures.....</b>	<b>1,836,100</b>	<b>2,130,021</b>	<b>293,921</b>	<b>2,034,000</b>	<b>1,860,603</b>	<b>(173,397)</b>
Interest income.....	800,000	1,757,476	957,476	500,000	1,045,716	545,716
<b>Miscellaneous:</b>						
Service fees.....	80,000	90,364	10,364	65,000	92,275	27,275
Purchasing-stock sales.....	300,000	94,427	(205,573)	300,000	79,843	(220,157)
Telephone commissions.....	256,000	271,441	15,441	225,000	267,597	42,597
Consolidated data processing fees.....		534	534			
Indirect services.....	280,000	281,254	1,254	433,146	435,671	2,525
Allright parking.....	42,000	44,074	2,074	38,000	45,564	7,564
Reimbursement-miscellaneous.....		1,713	1,713		978	978
Property sales.....	2,000	44,272	42,272	5,000	1,193	(3,807)
Other.....	140,000	489,532	349,532	130,000	236,175	106,175
<b>Total miscellaneous.....</b>	<b>1,100,000</b>	<b>1,317,611</b>	<b>217,611</b>	<b>1,196,146</b>	<b>1,159,296</b>	<b>(36,850)</b>
<b>Total revenues.....</b>	<b>\$63,994,119</b>	<b>\$69,097,936</b>	<b>\$5,103,817</b>	<b>\$60,203,053</b>	<b>\$67,205,159</b>	<b>\$7,002,106</b>

(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, 1995 and 1994

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Expenditures:</b>						
Current:						
General government:						
County judge.....	\$201,408	\$180,117	\$21,291	\$179,272	\$166,477	\$12,795
Commissioner precinct no. 1.....	83,931	82,823	1,108	81,947	77,374	4,573
Commissioner precinct no. 2.....	77,942	76,031	1,911	76,077	73,411	2,666
Commissioner precinct no. 3.....	82,853	81,919	934	75,219	73,449	1,770
Commissioner precinct no. 4.....	80,853	79,378	1,475	72,153	68,596	3,557
County auditor and treasury .....	1,552,563	1,499,420	53,143	1,450,858	1,392,428	58,430
County purchasing agent.....	841,112	594,150	246,962	814,569	463,479	351,090
County personnel.....	141,553	124,600	16,953	101,560	94,215	7,345
County solid waste disposal.....	319,029	180,705	138,324	257,879	64,110	193,769
County clerk.....	843,366	785,423	57,943	813,185	761,122	52,063
Bail bond administration.....	85,455	84,980	475	91,171	87,920	3,251
District clerk.....	1,793,477	1,610,767	182,710	1,683,023	1,607,192	75,831
Data processing.....	3,166,743	2,996,486	170,257	2,866,926	2,682,023	184,903
County elections.....	462,564	389,295	73,269	721,090	332,125	388,965
Facilities management.....	1,562,746	1,419,262	143,484	1,567,925	1,400,033	167,892
Landmark Building management.....	75,264	54,093	21,171			
County communications.....	121,922	117,465	4,457	109,048	97,877	11,171
General and administrative.....	5,103,603	2,147,220	2,956,383	3,607,365	1,933,618	1,673,747
County tax assessor-collector.....	1,472,683	1,354,587	118,096	1,366,562	1,174,352	192,210
Risk management.....	131,587	93,480	38,107	127,840	86,884	40,956
Records management.....	111,143	109,983	1,160	271,710	246,088	25,622
Parking garage operations.....	125,834	117,172	8,662	102,139	95,699	6,440
Total general government.....	18,437,631	14,179,356	4,258,275	16,437,518	12,978,472	3,459,046
Administration of justice:						
34th district court.....	133,298	128,538	4,760	125,798	121,531	4,267
41st district court.....	132,218	129,341	2,877	126,938	121,317	5,621
65th district court.....	168,638	163,327	5,311	133,833	130,393	3,440
120th district court.....	168,581	164,861	3,720	158,345	153,163	5,182
168th district court.....	132,906	131,628	1,278	129,715	127,212	2,503
171st district court.....	133,711	128,792	4,919	125,698	122,126	3,572
205th district court.....	132,095	130,446	1,649	126,746	124,133	2,613
210th district court.....	133,017	128,273	4,744	125,643	122,719	2,924
243rd district court.....	144,496	140,251	4,245	125,954	122,934	3,020
327th district court.....	338,843	318,542	20,301	240,582	221,044	19,538
346th district court.....	136,623	131,515	5,108	127,945	122,444	5,501
Council of judges administration.....	1,838,455	1,823,268	15,187	1,928,376	1,758,950	169,426
District judges-salary supplement.....	90,924	89,951	973	89,581	85,102	4,479
6th admin. judicial region.....	33,262	32,732	530	24,966	24,876	90
County attorney.....	1,560,000	1,512,444	47,556	1,459,726	1,414,586	45,140
District attorney.....	3,123,881	3,061,280	62,601	3,024,706	2,754,681	270,025
Court masters.....	437,131	429,520	7,611	361,405	345,136	16,269
Criminal law magistrate court.....	198,992	185,338	13,654	240,558	235,389	5,169
County courts administration.....	184,512	176,733	7,779	176,110	172,742	3,368
County court-at-law no. 1.....	134,680	131,682	2,998	126,898	124,054	2,844
County court-at-law no. 2.....	135,006	133,016	1,990	127,817	123,881	3,936
County court-at-law no. 3.....	142,121	139,934	2,187	125,421	120,897	4,524
County court-at-law no. 4.....	133,086	128,832	4,254	125,767	122,524	3,243
County court-at-law no. 5.....	135,026	132,720	2,306	126,049	122,102	3,947
County probate court.....	350,180	336,892	13,288	212,008	208,782	3,226
Co. court-at-law and probate judges salary .	544,803	540,351	4,452	642,187	639,396	2,791
Criminal justice information system.....	230,429	202,425	28,004	211,662	182,631	29,031
Public defender.....	\$909,736	\$843,078	\$66,658	\$798,700	\$751,049	\$47,651

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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, 1995 and 1994

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Administration of justice-continued</b>						
Justice of the peace no. 1.....	\$95,224	\$93,558	\$1,666	\$87,533	\$86,510	\$1,023
Justice of the peace no. 2.....	85,848	85,175	673	82,492	81,721	771
Justice of the peace no. 3.....	121,571	118,571	3,000	115,539	110,298	5,241
Justice of the peace no. 4.....	112,964	107,534	5,430	104,807	104,188	619
Justice of the peace no. 5.....	96,809	95,190	1,619	93,050	89,305	3,745
Justice of the peace no. 6.....	218,783	211,620	7,163	197,802	194,534	3,268
Justice of the peace no. 7.....	115,470	106,685	8,785	111,891	105,492	6,399
Court of civil appeals.....	16,206	16,206		19,411	17,426	1,985
Total administration of justice.....	12,799,525	12,430,249	369,276	12,161,659	11,465,268	696,391
<b>Public safety:</b>						
County sheriff and jail.....	28,719,308	27,142,062	1,577,246	25,470,561	24,688,497	782,064
Ambulance services.....	353,280	353,280		353,280	353,280	
Adult probation.....	365,367	360,627	4,740	318,711	314,363	4,348
Juvenile detention/probation.....	4,140,843	3,919,913	220,930	3,437,418	3,279,387	158,031
Constable precinct no. 1.....	32,685	31,383	1,302	30,216	29,116	1,100
Constable precinct no. 2.....	36,580	35,156	1,424	31,699	30,259	1,440
Constable precinct no. 3.....	32,639	32,459	180	31,660	30,828	832
Constable precinct no. 4.....	32,456	29,880	2,576	30,808	28,596	2,212
Constable precinct no. 5.....	32,527	31,273	1,254	31,420	29,443	1,977
Constable precinct no. 6.....	33,023	30,628	2,395	31,566	29,559	2,007
Constable precinct no. 7.....	32,629	30,327	2,302	30,523	29,459	1,064
Emergency management.....	43,703	43,702	1	43,176	43,176	
Courthouse security.....	594,178	385,993	208,185	188,443	26,257	162,186
Total public safety.....	34,449,218	32,426,683	2,022,535	30,029,481	28,912,220	1,117,261
<b>Health and welfare:</b>						
City-county health unit.....	2,834,718	2,640,838	193,880	2,519,586	2,504,453	15,133
Medical examiner.....	629,274	515,099	114,175	664,809	491,815	172,994
General assistance.....	618,600	612,937	5,663	640,076	635,706	4,370
Child welfare.....	276,990	276,989	1	207,751	191,760	15,991
Life management.....	277,624	277,624		238,030	218,194	19,836
Charities.....	42,850	23,628	19,222	42,080	26,050	16,030
Mental health.....	134,135	123,020	11,115	90,816	88,030	2,786
Animal control.....	72,524	72,523	1	72,524	72,524	
Center of the deaf.....	25,000	24,999	1	25,000	24,999	1
Shelter for battered women.....	45,341	45,340	1	45,341	45,341	
Retired senior volunteer program.....	34,500	34,500		34,500		34,500
Project Amistad.....	12,000	12,000		12,000	12,000	
Veteran's assistance.....	61,990	61,010	980	55,535	55,207	328
Total health and welfare.....	5,065,546	4,720,507	345,039	4,648,048	4,366,079	281,969
<b>Resource development:</b>						
Agriculture co-op extension.....	379,485	351,679	27,806	357,224	334,466	22,758
Industrial development.....	80,000	80,000		80,000	80,000	
Total resource development.....	\$459,485	\$431,679	\$27,806	\$437,224	\$414,466	\$22,758

(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, 1995 and 1994

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Culture and recreation:</b>						
Ascarate park.....	\$556,428	\$508,325	\$48,103	\$529,726	\$473,853	\$55,873
Golf course.....	598,944	529,716	69,228	567,012	483,051	83,961
Coliseum.....	26,304	23,077	3,227	168,921	76,368	92,553
Rural parks .....	36,500	17,279	19,221	36,500	3,962	32,538
County libraries.....	140,071	95,420	44,651	109,552	94,995	14,557
Rural pools.....	199,229	173,105	26,124	141,079	107,775	33,304
<b>Total culture and recreation.....</b>	<b>1,557,476</b>	<b>1,346,922</b>	<b>210,554</b>	<b>1,552,790</b>	<b>1,240,004</b>	<b>312,786</b>
Capital outlays.....	1,303,827	805,731	498,096	870,842	630,308	240,534
<b>Total expenditures.....</b>	<b>74,072,708</b>	<b>66,341,127</b>	<b>7,731,581</b>	<b>66,137,562</b>	<b>60,006,817</b>	<b>6,130,745</b>
Excess (deficiency) of revenues over (under) expenditures.....	(10,078,589)	2,756,809	12,835,398	(5,934,509)	7,198,342	13,132,851
<b>Other financing sources (uses):</b>						
Proceeds of bonds.....				313,000	313,000	
Operating transfers in.....	1,450,000	1,457,557	7,557	1,403,514	1,417,890	14,376
Operating transfers out.....	(3,058,792)	(2,920,630)	138,162	(3,172,525)	(3,121,395)	51,130
<b>Total other financing sources (uses).....</b>	<b>(1,608,792)</b>	<b>(1,463,073)</b>	<b>145,719</b>	<b>(1,456,011)</b>	<b>(1,390,505)</b>	<b>65,506</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(11,687,381)	1,293,736	12,981,117	(7,390,520)	5,807,837	13,198,357
<b>Fund balances, October 1.....</b>	<b>19,005,367</b>	<b>19,005,367</b>		<b>13,197,530</b>	<b>13,197,530</b>	
<b>Fund balances, September 30.....</b>	<b>\$7,317,986</b>	<b>\$20,299,103</b>	<b>\$12,981,117</b>	<b>\$5,807,010</b>	<b>\$19,005,367</b>	<b>\$13,198,357</b>

(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, 1995**

**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.

**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.

**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.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1995**

**BUDGETED**

**Commissary Inmate Profit Fund**

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

**County Clerk Records Management and Preservation**

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

**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.

**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 OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1995**

**BUDGETED**

**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 Attorney Labor Disputes**

This fund is used to account for receipts and disbursements related to labor disputes.

**Court Reporter Service**

This fund is used to account for fees collected and disbursements made for court reporter services.

County of El Paso, Texas  
 Special Revenue Funds  
 Combining Balance Sheet  
 September 30, 1995  
 (With comparative totals for September 30, 1994)

	Road and Bridge	Tourists and Conventions/ Amphitheatre	County Tourist Promotion	Alternative Dispute Resolution Center	District Attorney Drug Forfeitures	Coliseum Tourist Promotion	Commissary Inmate Profit
<b>Assets:</b>							
Cash and cash equivalents.....	\$1,548,477	\$85,767	\$37,525	\$5,070	\$35,235	\$290,394	\$167,265
Investments.....	1,015,509						
Receivables:							
Interest.....	41,670					1,574	
Accounts.....	205,950			2,240			
Due from other funds.....							
<b>Total assets.....</b>	<b>\$2,811,606</b>	<b>\$85,767</b>	<b>\$37,525</b>	<b>\$7,310</b>	<b>\$35,235</b>	<b>\$291,968</b>	<b>\$167,265</b>
<b>Liabilities and fund balances</b>							
<b>Liabilities:</b>							
Vouchers payable.....	\$185,024			\$7,310		\$17,508	\$3,814
Due to other funds.....	7,106					1,768	
Due to other governmental agencies.....	100	\$507					
<b>Total liabilities.....</b>	<b>192,230</b>	<b>507</b>		<b>7,310</b>		<b>19,276</b>	<b>3,814</b>
<b>Fund balances:</b>							
Reserved:							
Reserve for encumbrances.....	450,632					20,817	45,818
Unreserved:							
Designated for subsequent year's expenditures.....	1,600,000	60,000			\$34,630	131,387	23,214
Undesignated .....	568,744	25,260	\$37,525		605	120,488	94,419
<b>Total fund balances.....</b>	<b>2,619,376</b>	<b>85,260</b>	<b>37,525</b>		<b>35,235</b>	<b>272,692</b>	<b>163,451</b>
<b>Total liabilities and fund balances.....</b>	<b>\$2,811,606</b>	<b>\$85,767</b>	<b>\$37,525</b>	<b>\$7,310</b>	<b>\$35,235</b>	<b>\$291,968</b>	<b>\$167,265</b>

(Continued)

County of El Paso, Texas  
Special Revenue Funds  
Combining Balance Sheet  
September 30, 1995

(With comparative totals for September 30, 1994)

	County Clerk Records Management and Preservation	Sheriff's Department Auction Proceeds	County Attorney Commissions	Courthouse Security	Records Management and Preservation	Continuing Legal Education
<b>Assets:</b>						
Cash and cash equivalents.....	\$429,960	\$9,440	\$27,621	\$27,096	\$91,342	\$4,554
Investments.....						
Receivables:						
Interest.....						
Accounts.....	8,125		217	2,944	1,620	
Due from other funds.....						
<b>Total assets.....</b>	<b>\$438,085</b>	<b>\$9,440</b>	<b>\$27,838</b>	<b>\$30,040</b>	<b>\$92,962</b>	<b>\$4,554</b>
<b>Liabilities and fund balances</b>						
<b>Liabilities:</b>						
Vouchers payable.....	\$25,200					
Due to other funds.....	1,825					
Due to other governmental agencies.....						
<b>Total liabilities.....</b>	<b>27,025</b>					
<b>Fund balances:</b>						
<b>Reserved:</b>						
Reserve for encumbrances.....	156,446		\$299			
<b>Unreserved:</b>						
Designated for subsequent year's expenditures.....	151,206		12,822	\$16,068	\$23,078	
Undesignated .....	103,408	\$9,440	14,717	13,972	69,884	\$4,554
<b>Total fund balances.....</b>	<b>411,060</b>	<b>9,440</b>	<b>27,838</b>	<b>30,040</b>	<b>92,962</b>	<b>4,554</b>
<b>Total liabilities and fund balances.....</b>	<b>\$438,085</b>	<b>\$9,440</b>	<b>\$27,838</b>	<b>\$30,040</b>	<b>\$92,962</b>	<b>\$4,554</b>

(Continued)

County of El Paso, Texas  
 Special Revenue Funds  
 Combining Balance Sheet  
 September 30, 1995  
 (With comparative totals for September 30, 1994)

	County Law Library	County Attorney Labor Disputes	Court Reporter Service	Grants	Totals	
					1995	1994
<b>Assets:</b>						
Cash and cash equivalents.....	\$218,847	\$10,235	\$6,735	\$850,426	\$3,845,989	\$3,693,475
Investments.....					1,015,509	
Receivables:						
Interest.....	111				43,355	142,424
Accounts.....	4,672		2,340	2,357,610	2,585,718	1,856,797
Due from other funds.....				30,198	30,198	45,626
<b>Total assets.....</b>	<b>\$223,630</b>	<b>\$10,235</b>	<b>\$9,075</b>	<b>\$3,238,234</b>	<b>\$7,520,769</b>	<b>\$5,738,322</b>
<b>Liabilities and fund balances</b>						
<b>Liabilities:</b>						
Vouchers payable.....	\$16,980			\$231,188	\$487,024	\$509,807
Due to other funds.....	493			1,749,123	1,760,315	821,486
Due to other governmental agencies.....				1,409	2,016	2,017
<b>Total liabilities.....</b>	<b>17,473</b>			<b>1,981,720</b>	<b>2,249,355</b>	<b>1,333,310</b>
<b>Fund balances:</b>						
Reserved:						
Reserve for encumbrances.....	21,599				695,611	762,071
Unreserved:						
Designated for subsequent year's expenditures.....	115,506	\$10,235		1,256,514	3,434,660	2,172,424
Undesignated .....	69,052		\$9,075		1,141,143	1,470,517
<b>Total fund balances.....</b>	<b>206,157</b>	<b>10,235</b>	<b>9,075</b>	<b>1,256,514</b>	<b>5,271,414</b>	<b>4,405,012</b>
<b>Total liabilities and fund balances.....</b>	<b>\$223,630</b>	<b>\$10,235</b>	<b>\$9,075</b>	<b>\$3,238,234</b>	<b>\$7,520,769</b>	<b>\$5,738,322</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, 1995  
(With comparative totals for the fiscal year ended  
September 30, 1994)

	Road and Bridge	Tourists and Conventions/ Amphitheatre	County Tourist Promotion	Alternative Dispute Resolution Center	District Attorney Drug Forfeitures	Coliseum Tourist Promotion	Commissary Inmate Profit
<b>Revenues:</b>							
Taxes.....		\$804,010	\$160,802			\$577,849	
Intergovernmental revenues.....	\$33,979						
Charges for services.....	5,111,481			\$106,495			
Interest.....	158,637		717		\$605	11,804	\$2,855
Miscellaneous.....	14,781						60,000
<b>Total revenues.....</b>	<b>5,318,878</b>	<b>804,010</b>	<b>161,519</b>	<b>106,495</b>	<b>605</b>	<b>589,653</b>	<b>62,855</b>
<b>Expenditures:</b>							
<b>Current:</b>							
General government.....	523,514						37,449
Administration of justice.....				106,495			
Health and welfare.....							
Community services.....							
Resource development.....		832,463					
Culture and recreation.....			167,135			582,091	
Public works.....	2,460,906						
Capital outlays.....	106,104					3,875	2,362
<b>Total expenditures.....</b>	<b>3,090,524</b>	<b>832,463</b>	<b>167,135</b>	<b>\$106,495</b>		<b>585,966</b>	<b>39,811</b>
Excess (deficiency) of revenues over (under) expenditures.....	2,228,354	(28,453)	(5,616)		605	3,687	23,044
<b>Other financing sources</b>							
<b>(uses):</b>							
Operating transfers in.....							
Operating transfers out.....	(1,325,000)						
<b>Total other financing sources(uses)</b>	<b>(1,325,000)</b>						
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses..	903,354	(28,453)	(5,616)		605	3,687	23,044
<b>Fund balances, October 1.....</b>	<b>1,716,022</b>	<b>113,713</b>	<b>43,141</b>		<b>34,630</b>	<b>269,005</b>	<b>140,407</b>
Residual equity transfer in.....							
Residual equity transfer out.....							
<b>Fund balances, September 30.....</b>	<b>\$2,619,376</b>	<b>\$85,260</b>	<b>\$37,525</b>		<b>\$35,235</b>	<b>\$272,692</b>	<b>\$163,451</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, 1995  
 (With comparative totals for the fiscal year ended  
 September 30, 1994)

	County Clerk Records Management & Preservation	Sheriff's Department Auction Proceeds	County Attorney Commissions	Courthouse Security	Records Management and Preservation	Continuing Legal Education
<b>Revenues:</b>						
Taxes.....						
Intergovernmental revenues.....						
Charges for services.....	\$507,180		\$20,836	\$122,910	\$62,549	
Interest.....	12,879	\$207		1,062	1,476	
Miscellaneous.....						\$3,294
<b>Total revenues.....</b>	<b>520,059</b>	<b>207</b>	<b>20,836</b>	<b>123,972</b>	<b>64,025</b>	<b>3,294</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government.....						
Administration of justice.....			3,519			
Health and welfare.....						
Community services.....						
Resource development.....	327,350				2,754	2,063
Culture and recreation.....						
Public works.....						
Capital outlays.....	206,209	28,010	10,868		26,984	
<b>Total expenditures.....</b>	<b>533,559</b>	<b>28,010</b>	<b>14,387</b>		<b>29,738</b>	<b>2,063</b>
Excess (deficiency) of revenues over (under) expenditures.....	(13,500)	(27,803)	6,449	123,972	34,287	1,231
<b>Other financing sources</b>						
<b>(uses):</b>						
Operating transfers in.....	165,720					
Operating transfers out.....				(120,000)		
<b>Total other financing sources(uses)</b>	<b>165,720</b>			<b>(120,000)</b>		
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses..	152,220	(27,803)	6,449	3,972	34,287	1,231
<b>Fund balances, October 1.....</b>	<b>258,840</b>	<b>37,243</b>	<b>21,389</b>	<b>26,068</b>	<b>58,675</b>	<b>3,323</b>
Residual equity transfer in.....						
Residual equity transfer out.....						
<b>Fund balances, September 30.....</b>	<b>\$411,060</b>	<b>\$9,440</b>	<b>\$27,838</b>	<b>\$30,040</b>	<b>\$92,962</b>	<b>\$4,554</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, 1995  
 (With comparative totals for the fiscal year ended  
 September 30, 1994)

	County Law Library	County Attorney Labor Disputes	Court Reporter Service	Grants	Totals	
					1995	1994
<b>Revenues:</b>						
Taxes.....					\$1,542,661	\$1,571,991
Intergovernmental revenues.....				\$8,867,221	8,901,200	9,263,470
Charges for services.....	\$212,722		\$9,075		6,153,248	5,899,394
Interest.....	7,667			3,717	201,626	127,788
Miscellaneous.....	13,747	\$10,235		431,125	533,182	347,152
<b>Total revenues.....</b>	<b>234,136</b>	<b>10,235</b>	<b>9,075</b>	<b>9,302,063</b>	<b>17,331,917</b>	<b>17,209,795</b>
<b>Expenditures:</b>						
Current:						
General government.....					560,963	719,167
Administration of justice.....				3,578,836	3,688,850	4,325,274
Health and welfare.....				2,755,616	2,755,616	2,389,015
Community services.....				3,967,537	3,967,537	3,888,676
Resource development.....					1,164,630	1,482,414
Culture and recreation.....	283,117				1,032,343	937,779
Public works.....					2,460,906	2,232,876
Capital outlays.....	2,903			1,202,381	1,589,696	786,633
<b>Total expenditures.....</b>	<b>286,020</b>			<b>11,504,370</b>	<b>17,220,541</b>	<b>16,761,834</b>
Excess (deficiency) of revenues over (under) expenditures.....	(51,884)	10,235	9,075	(2,202,307)	111,376	447,961
<b>Other financing sources</b>						
<b>(uses):</b>						
Operating transfers in.....				2,046,580	2,212,300	1,820,759
Operating transfers out.....				(12,274)	(1,457,274)	(1,417,784)
<b>Total other financing sources(uses)</b>				<b>2,034,306</b>	<b>755,026</b>	<b>402,975</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses..	(51,884)	10,235	9,075	(168,001)	866,402	850,936
<b>Fund balances, October 1.....</b>	<b>258,041</b>			<b>1,424,515</b>	<b>4,405,012</b>	<b>3,225,423</b>
Residual equity transfer in.....						355,968
Residual equity transfer out.....						(27,315)
<b>Fund balances, September 30.....</b>	<b>\$206,157</b>	<b>\$10,235</b>	<b>\$9,075</b>	<b>\$1,256,514</b>	<b>\$5,271,414</b>	<b>\$4,405,012</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, 1995 and 1994

	Special Revenue Funds				Total Actual 1995	Total Actual 1994
	Budget	Actual	Variance Favorable (Unfavorable)	Grants		
<b>Revenues:</b>						
Taxes.....	\$1,428,428	\$1,542,661	\$114,233		\$1,542,661	\$1,571,991
Intergovernmental revenues.....	30,400	33,979	3,579	\$8,867,221	8,901,200	9,263,470
Charges for services.....	5,330,000	6,153,248	823,248		6,153,248	5,899,394
Fines and forfeitures.....	500		(500)			
Interest income.....	33,845	197,909	164,064	3,717	201,626	127,788
Miscellaneous.....	185,940	102,057	(83,883)	431,125	533,182	347,152
<b>Total revenues.....</b>	<b>7,009,113</b>	<b>8,029,854</b>	<b>1,020,741</b>	<b>9,302,063</b>	<b>17,331,917</b>	<b>17,209,795</b>
<b>Expenditures:</b>						
<b>General government:</b>						
Personnel.....	276,948	237,401	39,547		237,401	248,103
Operating.....	378,060	323,562	54,498		323,562	471,064
<b>Total general government.....</b>	<b>655,008</b>	<b>560,963</b>	<b>94,045</b>		<b>560,963</b>	<b>719,167</b>
<b>Administration of justice:</b>						
Personnel.....				2,529,155	2,529,155	3,101,322
Operating.....	133,518	110,014	23,504	1,049,681	1,159,695	1,223,952
<b>Total administration of justice.....</b>	<b>133,518</b>	<b>110,014</b>	<b>23,504</b>	<b>3,578,836</b>	<b>3,688,850</b>	<b>4,325,274</b>
<b>Health and welfare:</b>						
Personnel.....				251,471	251,471	213,617
Operating.....				2,504,145	2,504,145	2,175,398
<b>Total health and welfare.....</b>				<b>2,755,616</b>	<b>2,755,616</b>	<b>2,389,015</b>
<b>Community services:</b>						
Personnel.....				1,755,795	1,755,795	1,507,987
Operating.....				2,211,742	2,211,742	2,380,689
<b>Total community services.....</b>				<b>3,967,537</b>	<b>3,967,537</b>	<b>3,888,676</b>
<b>Resource development:</b>						
Personnel.....	230,522	225,829	4,693		225,829	583,621
Operating.....	1,091,124	938,801	152,323		938,801	898,793
<b>Total resource development.....</b>	<b>1,321,646</b>	<b>1,164,630</b>	<b>157,016</b>		<b>1,164,630</b>	<b>1,482,414</b>
<b>Culture and recreation:</b>						
Personnel.....	453,259	415,884	37,375		415,884	369,393
Operating.....	757,501	616,459	141,042		616,459	568,386
<b>Total culture and recreation.....</b>	<b>1,210,760</b>	<b>1,032,343</b>	<b>178,417</b>		<b>1,032,343</b>	<b>937,779</b>
<b>Public works:</b>						
Personnel.....	1,344,941	1,278,812	66,129		1,278,812	1,208,959
Operating.....	1,703,728	1,182,094	521,634		1,182,094	1,023,917
<b>Total public works.....</b>	<b>3,048,669</b>	<b>2,460,906</b>	<b>587,763</b>		<b>2,460,906</b>	<b>2,232,876</b>
Capital outlays.....	816,206	387,315	428,891	1,202,381	1,589,696	786,633
<b>Total expenditures.....</b>	<b>7,185,807</b>	<b>5,716,171</b>	<b>1,469,636</b>	<b>11,504,370</b>	<b>17,220,541</b>	<b>16,761,834</b>
Excess(deficiency) of revenues over (under) expenditures.....	(176,694)	2,313,683	2,490,377	(2,202,307)	111,376	447,961
<b>Other financing sources(uses):</b>						
Operating transfers in.....	165,720	165,720		2,046,580	2,212,300	1,820,759
Operating transfers out.....	(1,480,475)	(1,445,000)	35,475	(12,274)	(1,457,274)	(1,417,784)
<b>Total other financing sources(uses).....</b>	<b>(1,314,755)</b>	<b>(1,279,280)</b>	<b>35,475</b>	<b>2,034,306</b>	<b>755,026</b>	<b>402,975</b>
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(1,491,449)	1,034,403	2,525,852	(168,001)	866,402	850,936
Fund balances, October 1.....	2,553,163	2,553,163		1,424,515	3,977,678	3,126,742
Fund balances, September 30.....	\$1,061,714	\$3,587,566	\$2,525,852	\$1,256,514	\$4,844,080	\$3,977,678

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, 1995 and 1994

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Intergovernmental revenues.....	\$30,400	\$33,979	\$3,579	\$35,300	\$34,109	(\$1,191)
Charges for services.....	4,360,000	5,111,481	751,481	4,074,000	4,844,535	770,535
Interest income.....	30,500	158,637	128,137	4,100	81,878	77,778
Miscellaneous.....	7,440	14,781	7,341	6,598	7,542	944
<b>Total revenues.....</b>	<b>4,428,340</b>	<b>5,318,878</b>	<b>890,538</b>	<b>4,119,998</b>	<b>4,968,064</b>	<b>848,066</b>
<b>Expenditures:</b>						
<b>General Government:</b>						
Personnel.....	276,948	237,401	39,547	270,081	248,103	21,978
Operating.....	292,362	286,113	6,249	477,248	442,293	34,955
<b>Total general government.....</b>	<b>569,310</b>	<b>523,514</b>	<b>45,796</b>	<b>747,329</b>	<b>690,396</b>	<b>56,933</b>
<b>Public Works:</b>						
Personnel.....	1,344,941	1,278,812	66,129	1,335,422	1,208,959	126,463
Operating.....	1,703,728	1,182,094	521,634	1,505,174	1,023,917	481,257
<b>Total public works.....</b>	<b>3,048,669</b>	<b>2,460,906</b>	<b>587,763</b>	<b>2,840,596</b>	<b>2,232,876</b>	<b>607,720</b>
<b>Capital outlays.....</b>	<b>114,207</b>	<b>106,104</b>	<b>8,103</b>	<b>91,430</b>	<b>89,928</b>	<b>1,502</b>
<b>Total expenditures.....</b>	<b>3,732,186</b>	<b>3,090,524</b>	<b>641,662</b>	<b>3,679,355</b>	<b>3,013,200</b>	<b>666,155</b>
Excess(deficiency) of revenues over (under) expenditures.....	696,154	2,228,354	1,532,200	440,643	1,954,864	1,514,221
<b>Other financing sources(uses):</b>						
Operating transfers out.....	(1,325,000)	(1,325,000)		(1,300,000)	(1,300,000)	
<b>Total other financing sources(uses).....</b>	<b>(1,325,000)</b>	<b>(1,325,000)</b>		<b>(1,300,000)</b>	<b>(1,300,000)</b>	
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(628,846)	903,354	1,532,200	(859,357)	654,864	1,514,221
<b>Fund balances, October 1.....</b>	<b>1,716,022</b>	<b>1,716,022</b>		<b>1,061,158</b>	<b>1,061,158</b>	
<b>Fund balances, September 30.....</b>	<b>\$1,087,176</b>	<b>\$2,619,376</b>	<b>\$1,532,200</b>	<b>\$201,801</b>	<b>\$1,716,022</b>	<b>\$1,514,221</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, 1995 and 1994

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Taxes.....	\$775,037	\$804,010	\$28,973	\$675,000	\$785,996	\$110,996
Intergovernmental revenues.....				177,745	176,329	(1,416)
Interest income.....					1,566	1,566
<b>Total revenues.....</b>	<b>775,037</b>	<b>804,010</b>	<b>28,973</b>	<b>852,745</b>	<b>963,891</b>	<b>111,146</b>
<b>Expenditures:</b>						
<b>Resource development:</b>						
Personnel.....				178,959	176,416	2,543
Operating.....	888,750	832,463	56,287	832,000	832,000	
<b>Total resource development.....</b>	<b>888,750</b>	<b>832,463</b>	<b>56,287</b>	<b>1,010,959</b>	<b>1,008,416</b>	<b>2,543</b>
<b>Culture and recreation:</b>						
Operating.....				23		23
<b>Total culture and recreation.....</b>				<b>23</b>		<b>23</b>
<b>Total expenditures.....</b>	<b>888,750</b>	<b>832,463</b>	<b>56,287</b>	<b>1,010,982</b>	<b>1,008,416</b>	<b>2,566</b>
Excess(deficiency) of revenues over (under) expenditures.....	(113,713)	(28,453)	85,260	(158,237)	(44,525)	113,712
<b>Fund balances, October 1.....</b>	<b>\$113,713</b>	<b>113,713</b>		<b>158,238</b>	<b>158,238</b>	
<b>Fund balances, September 30.....</b>		<b>\$85,260</b>	<b>\$85,260</b>	<b>\$1</b>	<b>\$113,713</b>	<b>\$113,712</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, 1995 and 1994

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Intergovernmental revenues.....				\$396,970	\$334,124	(\$62,846)
<b>Total revenues.....</b>				<b>396,970</b>	<b>334,124</b>	<b>(62,846)</b>
<b>Expenditures:</b>						
<b>Resource development:</b>						
Personnel.....				396,970	327,952	69,018
Operating.....						
<b>Total resource development.....</b>				<b>396,970</b>	<b>327,952</b>	<b>69,018</b>
<b>Capital outlays.....</b>						
<b>Total expenditures.....</b>				<b>\$396,970</b>	<b>327,952</b>	<b>69,018</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, 1995 and 1994

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Taxes.....	\$143,750	\$160,802	\$17,052	\$135,000	\$135,000	
Interest income.....		717	717		834	\$834
<b>Total revenues.....</b>	<b>143,750</b>	<b>161,519</b>	<b>17,769</b>	<b>135,000</b>	<b>135,834</b>	<b>834</b>
<b>Expenditures:</b>						
<b>Culture and recreation:</b>						
Operating.....	186,056	167,135	18,921	219,398	177,091	42,307
Total culture and recreation.....	186,056	167,135	18,921	219,398	177,091	42,307
<b>Total expenditures.....</b>	<b>186,056</b>	<b>167,135</b>	<b>18,921</b>	<b>219,398</b>	<b>177,091</b>	<b>42,307</b>
Excess(deficiency) of revenues over (under) expenditures.....	(42,306)	(5,616)	36,690	(84,398)	(41,257)	43,141
<b>Fund balances, October 1.....</b>	<b>43,141</b>	<b>43,141</b>		<b>\$84,398</b>	<b>84,398</b>	
<b>Fund balances, September 30.....</b>	<b>\$835</b>	<b>\$37,525</b>	<b>\$36,690</b>		<b>\$43,141</b>	<b>\$43,141</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, 1995 and 1994

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for services.....	\$130,000	\$106,495	(\$23,505)	\$160,000	\$104,167	(\$55,833)
<b>Total revenues.....</b>	<b>130,000</b>	<b>106,495</b>	<b>(23,505)</b>	<b>160,000</b>	<b>104,167</b>	<b>(55,833)</b>
<b>Expenditures:</b>						
<b>Administration of justice:</b>						
Operating.....	130,000	106,495	23,505	160,000	104,167	55,833
<b>Total administration of justice.....</b>	<b>130,000</b>	<b>106,495</b>	<b>23,505</b>	<b>160,000</b>	<b>104,167</b>	<b>55,833</b>
<b>Total expenditures.....</b>	<b>\$130,000</b>	<b>\$106,495</b>	<b>\$23,505</b>	<b>\$160,000</b>	<b>\$104,167</b>	<b>\$55,833</b>
Excess(deficiency) of revenues over (under) expenditures.....						
Fund balances, October 1.....						
Fund balances, September 30.....						

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, 1995 and 1994

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Fines and forfeitures.....	\$500		(\$500)	\$6,000		(\$6,000)
Interest income.....	345	\$605	260		\$538	538
<b>Total revenues.....</b>	<b>845</b>	<b>605</b>	<b>(240)</b>	<b>6,000</b>	<b>538</b>	<b>(5,462)</b>
<b>Expenditures:</b>						
<b>Total expenditures.....</b>						
Excess(deficiency) of revenues over (under) expenditures.....	845	605	(240)	6,000	538	(5,462)
<b>Other financing sources(uses):</b>						
Operating transfers out.....	(35,475)		35,475	(39,855)		39,855
<b>Total other financing sources(uses).....</b>	<b>(35,475)</b>		<b>35,475</b>	<b>(39,855)</b>		<b>39,855</b>
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(34,630)	605	35,235	(33,855)	538	34,393
<b>Fund balances, October 1.....</b>	<b>\$34,630</b>	<b>34,630</b>		<b>34,092</b>	<b>34,092</b>	
<b>Fund balances, September 30.....</b>		<b>\$35,235</b>	<b>\$35,235</b>	<b>\$237</b>	<b>\$34,630</b>	<b>\$34,393</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, 1995 and 1994

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Taxes.....	\$509,641	\$577,849	\$68,208	\$540,000	\$650,995	\$110,995
Interest income.....		11,804	11,804		8,915	8,915
<b>Total revenues.....</b>	<b>509,641</b>	<b>589,653</b>	<b>80,012</b>	<b>540,000</b>	<b>659,910</b>	<b>119,910</b>
<b>Expenditures:</b>						
<b>Culture and recreation:</b>						
Personnel.....	344,890	338,944	5,946	306,728	298,018	8,710
Operating.....	292,497	243,147	49,350	219,011	178,743	40,268
<b>Total culture and recreation.....</b>	<b>637,387</b>	<b>582,091</b>	<b>55,296</b>	<b>525,739</b>	<b>476,761</b>	<b>48,978</b>
Capital outlays.....	9,870	3,875	5,995	54,752	44,211	10,541
<b>Total expenditures.....</b>	<b>647,257</b>	<b>585,966</b>	<b>61,291</b>	<b>580,491</b>	<b>520,972</b>	<b>59,519</b>
Excess(deficiency) of revenues over (under) expenditures.....	(137,616)	3,687	141,303	(40,491)	138,938	179,429
<b>Fund balances, October 1.....</b>	<b>247,862</b>	<b>247,862</b>		<b>108,924</b>	<b>108,924</b>	
<b>Fund balances, September 30.....</b>	<b>\$110,246</b>	<b>\$251,549</b>	<b>\$141,303</b>	<b>\$68,433</b>	<b>\$247,862</b>	<b>\$179,429</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, 1995 and 1994

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest income.....		\$2,855	\$2,855		\$1,608	\$1,608
Miscellaneous.....	\$60,000	60,000		\$40,000	60,154	20,154
<b>Total revenues.....</b>	<b>60,000</b>	<b>62,855</b>	<b>2,855</b>	<b>40,000</b>	<b>61,762</b>	<b>21,762</b>
<b>Expenditures:</b>						
<b>General Government:</b>						
Operating.....	85,698	37,449	48,249	72,999	28,771	44,228
<b>Total general government.....</b>	<b>85,698</b>	<b>37,449</b>	<b>48,249</b>	<b>72,999</b>	<b>28,771</b>	<b>44,228</b>
Capital outlays.....	91,493	2,362	89,131	70,500	21,926	48,574
<b>Total expenditures.....</b>	<b>177,191</b>	<b>39,811</b>	<b>137,380</b>	<b>143,499</b>	<b>50,697</b>	<b>92,802</b>
Excess(deficiency) of revenues over (under) expenditures.....	(117,191)	23,044	140,235	(103,499)	11,065	114,564
<b>Fund balances, October 1.....</b>	<b>63,513</b>	<b>63,513</b>		<b>52,448</b>	<b>52,448</b>	
<b>Fund balances, September 30.....</b>	<b>(\$53,678)</b>	<b>\$86,557</b>	<b>\$140,235</b>	<b>(\$51,051)</b>	<b>\$63,513</b>	<b>\$114,564</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, 1995 and 1994

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for services.....	\$500,000	\$507,180	\$7,180	\$441,455	\$549,685	\$108,230
Interest income.....	500	12,879	12,379		10,029	10,029
<b>Total revenues.....</b>	<b>500,500</b>	<b>520,059</b>	<b>19,559</b>	<b>441,455</b>	<b>559,714</b>	<b>118,259</b>
<b>Expenditures:</b>						
<b>Resource development:</b>						
Personnel.....	228,631	223,940	4,691	94,408	79,253	15,155
Operating.....	140,668	103,410	37,258	74,530	63,148	11,382
<b>Total resource development.....</b>	<b>369,299</b>	<b>327,350</b>	<b>41,949</b>	<b>168,938</b>	<b>142,401</b>	<b>26,537</b>
<b>Capital outlays.....</b>	<b>404,554</b>	<b>206,209</b>	<b>198,345</b>	<b>348,095</b>	<b>309,702</b>	<b>38,393</b>
<b>Total expenditures.....</b>	<b>773,853</b>	<b>533,559</b>	<b>240,294</b>	<b>517,033</b>	<b>452,103</b>	<b>64,930</b>
Excess(deficiency) of revenues over (under) expenditures.....	(273,353)	(13,500)	259,853	(75,578)	107,611	183,189
<b>Other financing sources(uses):</b>						
Operating transfers in.....	165,720	165,720				
<b>Total other financing sources(uses).....</b>	<b>165,720</b>	<b>165,720</b>				
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(107,633)	152,220	259,853			
<b>Fund balances, October 1.....</b>	<b>258,840</b>	<b>258,840</b>		<b>143,414</b>	<b>151,229</b>	
<b>Fund balances, September 30.....</b>	<b>\$151,207</b>	<b>\$411,060</b>	<b>\$259,853</b>	<b>\$67,836</b>	<b>\$258,840</b>	<b>\$183,189</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, 1995 and 1994

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest income.....		\$207	\$207		\$1,214	\$1,214
Miscellaneous.....	\$100,000		(100,000)	\$46,973	46,973	
<b>Total revenues.....</b>	<b>100,000</b>	<b>207</b>	<b>(99,793)</b>	<b>46,973</b>	<b>48,187</b>	<b>1,214</b>
<b>Expenditures:</b>						
<b>Public safety:</b>						
Operating.....						
<b>Total public safety.....</b>						
Capital outlays.....	129,521	28,010	101,511	131,994	95,967	36,027
<b>Total expenditures.....</b>	<b>129,521</b>	<b>28,010</b>	<b>101,511</b>	<b>131,994</b>	<b>95,967</b>	<b>36,027</b>
Excess(deficiency) of revenues over (under) expenditures.....	(29,521)	(27,803)	1,718	(85,021)	(47,780)	37,241
<b>Fund balances, October 1.....</b>	<b>37,243</b>	<b>37,243</b>		<b>85,023</b>	<b>85,023</b>	
<b>Fund balances, September 30.....</b>	<b>\$7,722</b>	<b>\$9,440</b>	<b>\$1,718</b>	<b>\$2</b>	<b>\$37,243</b>	<b>\$37,241</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, 1995 and 1994

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for services.....	\$7,000	\$20,836	\$13,836		\$18,393	\$18,393
<b>Total revenues.....</b>	<b>7,000</b>	<b>20,836</b>	<b>13,836</b>		<b>18,393</b>	<b>18,393</b>
<b>Expenditures:</b>						
<b>Administration of Justice:</b>						
Operating.....	3,518	3,519	(1)	\$5,000	3,999	1,001
Capital Outlays.....	12,048	10,868	1,180			
<b>Total expenditures.....</b>	<b>15,566</b>	<b>14,387</b>	<b>1,179</b>	<b>5,000</b>	<b>3,999</b>	<b>1,001</b>
Excess(deficiency) of revenues over (under) expenditures.....	(8,566)	6,449	15,015	(5,000)	14,394	19,394
<b>Fund balances, October 1.....</b>	<b>21,389</b>	<b>21,389</b>		<b>6,995</b>	<b>6,995</b>	
<b>Fund balances, September 30.....</b>	<b>\$12,823</b>	<b>\$27,838</b>	<b>\$15,015</b>	<b>\$1,995</b>	<b>\$21,389</b>	<b>\$19,394</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, 1995 and 1994

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for services.....	\$110,000	\$122,910	\$12,910	\$98,514	\$117,590	\$19,076
Interest income.....		1,062	1,062		645	645
<b>Total revenues.....</b>	<b>110,000</b>	<b>123,972</b>	<b>13,972</b>	<b>98,514</b>	<b>118,235</b>	<b>19,721</b>
<b>Expenditures:</b>						
<b>Total expenditures.....</b>						
Excess(deficiency) of revenues over (under) expenditures.....	110,000	123,972	13,972	98,514	118,235	19,721
<b>Other financing sources(uses):</b>						
Operating transfers out.....	(120,000)	(120,000)		(98,514)	(98,514)	
<b>Total other financing sources(uses).....</b>	<b>(120,000)</b>	<b>(120,000)</b>		<b>(98,514)</b>	<b>(98,514)</b>	
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(10,000)	3,972	13,972		19,721	19,721
<b>Fund balances, October 1.....</b>	<b>26,068</b>	<b>26,068</b>		<b>6,347</b>	<b>6,347</b>	
<b>Fund balances, September 30.....</b>	<b>\$16,068</b>	<b>\$30,040</b>	<b>\$13,972</b>	<b>\$6,347</b>	<b>\$26,068</b>	<b>\$19,721</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, 1995 and 1994

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for services.....	\$40,000	\$62,549	\$22,549	\$66,609	\$52,513	(\$14,096)
Interest.....		1,476	1,476		344	344
<b>Total revenues.....</b>	<b>40,000</b>	<b>64,025</b>	<b>24,025</b>	<b>66,609</b>	<b>52,857</b>	<b>(13,752)</b>
<b>Expenditures:</b>						
<b>Resource development:</b>						
Personnel.....	1,891	1,889	2			
Operating.....	46,706	865	45,841	31,162	2,432	28,730
<b>Total resource development.....</b>	<b>48,597</b>	<b>2,754</b>	<b>45,843</b>	<b>31,162</b>	<b>2,432</b>	<b>28,730</b>
<b>Capital outlays.....</b>	<b>27,000</b>	<b>26,984</b>	<b>16</b>	<b>35,597</b>		<b>35,597</b>
<b>Total expenditures.....</b>	<b>75,597</b>	<b>29,738</b>	<b>45,859</b>	<b>66,759</b>	<b>2,432</b>	<b>64,327</b>
Excess(deficiency) of revenues over (under) expenditures.....	(35,597)	34,287	69,884	(150)	50,425	50,575
<b>Fund balances, October 1.....</b>	<b>58,675</b>	<b>58,675</b>		<b>8,250</b>	<b>8,250</b>	
<b>Fund balances, September 30.....</b>	<b>\$23,078</b>	<b>\$92,962</b>	<b>\$69,884</b>	<b>\$8,100</b>	<b>\$58,675</b>	<b>\$50,575</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, 1995 and 1994

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Miscellaneous.....	\$15,000	\$3,294	(\$11,706)	\$15,000	\$3,906	(\$11,094)
<b>Total revenues.....</b>	<b>15,000</b>	<b>3,294</b>	<b>(11,706)</b>	<b>15,000</b>	<b>3,906</b>	<b>(11,094)</b>
<b>Expenditures:</b>						
<b>Resource development:</b>						
Operating.....	15,000	2,063	12,937	15,000	1,213	13,787
<b>Total resource development.....</b>	<b>15,000</b>	<b>2,063</b>	<b>12,937</b>	<b>15,000</b>	<b>1,213</b>	<b>13,787</b>
<b>Capital outlays.....</b>						
<b>Total expenditures.....</b>	<b>15,000</b>	<b>2,063</b>	<b>12,937</b>	<b>15,000</b>	<b>1,213</b>	<b>13,787</b>
Excess(deficiency) of revenues over (under) expenditures.....		1,231	1,231		2,693	2,693
<b>Fund balances, October 1.....</b>	<b>3,323</b>	<b>3,323</b>		<b>630</b>	<b>630</b>	
<b>Fund balances, September 30.....</b>	<b>\$3,323</b>	<b>\$4,554</b>	<b>\$1,231</b>	<b>\$630</b>	<b>\$3,323</b>	<b>\$2,693</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, 1995 and 1994

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for services.....	\$183,000	\$212,722	\$29,722	\$203,072	\$212,511	\$9,439
Interest.....	2,500	7,667	5,167	10,234	14,649	4,415
Miscellaneous.....	3,500	13,747	10,247	4,694	3,415	(1,279)
<b>Total revenues.....</b>	<b>189,000</b>	<b>234,136</b>	<b>45,136</b>	<b>218,000</b>	<b>230,575</b>	<b>12,575</b>
<b>Expenditures:</b>						
<b>Culture and recreation:</b>						
Personnel.....	108,369	76,940	31,429	100,271	71,375	28,896
Operating.....	278,948	206,177	72,771	355,747	212,552	143,195
<b>Total culture and recreation.....</b>	<b>387,317</b>	<b>283,117</b>	<b>104,200</b>	<b>456,018</b>	<b>283,927</b>	<b>172,091</b>
<b>Capital outlays.....</b>	<b>27,513</b>	<b>2,903</b>	<b>24,610</b>	<b>72,000</b>	<b>23,432</b>	<b>48,568</b>
<b>Total expenditures.....</b>	<b>414,830</b>	<b>286,020</b>	<b>128,810</b>	<b>528,018</b>	<b>307,359</b>	<b>220,659</b>
Excess(deficiency) of revenues over (under) expenditures.....	(225,830)	(51,884)	173,946	(310,018)	(76,784)	233,234
<b>Fund balances, October 1.....</b>	<b>(76,784)</b>	<b>(76,784)</b>				
<b>Fund balances, September 30.....</b>	<b>(\$302,614)</b>	<b>(\$128,668)</b>	<b>\$173,946</b>	<b>(\$310,018)</b>	<b>(\$76,784)</b>	<b>\$233,234</b>

County of El Paso, Texas  
 County Attorney Labor Disputes Special Revenue Fund  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 Fiscal years ended September 30, 1995 and 1994

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Miscellaneous.....		\$10,235	\$10,235			
<b>Total revenues.....</b>		10,235	10,235			
<b>Expenditures:</b>						
<b>Total expenditures.....</b>						
Excess(deficiency) of revenues over (under) expenditures.....		10,235	10,235			
<b>Fund balances, October 1.....</b>						
<b>Fund balances, September 30.....</b>		\$10,235	\$10,235			

County of El Paso, Texas  
 Court Reporter Service Special Revenue Fund  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 Fiscal years ended September 30, 1995 and 1994

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for services.....		\$9,075	\$9,075			
<b>Total revenues.....</b>		<b>9,075</b>	<b>9,075</b>			
<b>Expenditures:</b>						
<b>Total expenditures.....</b>						
Excess(deficiency) of revenues over (under) expenditures.....		9,075	9,075			
<b>Fund balances, October 1.....</b>						
<b>Fund balances, September 30.....</b>		<b>\$9,075</b>	<b>\$9,075</b>			



**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1995**

**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, 1995**

**GRANTS**

**Bosque Bonito Water Improvement**

The Texas Department of Housing and Community Affairs has awarded this grant for the provision of public water service to the Bosque Bonito Community.

**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.

**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, 1995**

**GRANTS**

**Dims Project**

This grant is awarded by the Texas Criminal Justice Division to establish the District Attorney's 24-hour intake and screening process for criminal cases with the objective of decreasing the time it takes to arrest and arraign a suspect in El Paso County.

**Diversion Target**

The Texas Department of Criminal Justice awarded these funds to complement and enhance existing corrections programs. The programs under this funding include: Comprehensive Education, Drug Surveillance, Employment Services, Gang Intervention, Community Service Restitution, Mental Health, Mental Retardation Caseload, High Risk Misdemeanor Caseload and Contract Residential Services.

**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.

**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.

**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.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1995**

**GRANTS**

**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.

**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.

**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.

**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.

**HIDTA Program Manager**

The Texas Criminal Justice Division awarded this grant to provide professional management and liason services to the "HIDTA" Offices.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1995**

**GRANTS**

**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.

**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.

**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, 1995**

**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.

**Montana Vista Community Center**

This grant is awarded by the State of Texas through Texas A&M University for use on the construction of a community center in or near colonias areas in El Paso County.

**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.

**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.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1995**

**GRANTS**

**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.

**Property Officer**

The Texas Criminal Justice Division awarded this grant for the purpose of coordinating and distributing excess military equipment to state and local law enforcement agencies performing counterdrug activities.

**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.

**Rural Transit Assistance Program**

This grant is awarded by the State of Texas, through the Texas Department of Transportation for the purchase and operation of public transportation to be used on rural and small urban areas in order to enhance the access of persons in those areas for purposes such as health care, shopping, education, recreation, public services and employment.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1995**

**GRANTS**

**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.

**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.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1995**

**GRANTS**

**Special Investigations Group (Special Narcotics)**

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

**State 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.

**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.

**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.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1995**

**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.

**Villalobos Addition Water Improvement**

The Texas Department of Housing and Community Affairs has awarded this grant for the provision of public water service to the Villalobos Addition, Campo Bello Addition and a portion of the Borrego Road Area.

**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, 1995  
(With comparative totals for the year ended September 30, 1994)

Fund	Assets				Liabilities				Fund Balances	Total Liabilities and Fund Balances
	Cash- and Cash Equivalents	Accounts Receivable	Due from Other Funds	Total Assets	Vouchers Payable	Due to Other Funds	Due to Other Governments	Total Liabilities		
Adjudication of drug offenders.....		\$26,411		\$26,411	\$169	\$23,583		\$23,752	\$2,659	\$26,411
Adolescent drug and alcohol treatment.....		54,800	\$30,198	84,998	5,026	79,682	\$290	84,998		84,998
Alcohol and drug abuse services.....		236,755		236,755	12,576	199,270		211,846	24,909	236,755
Alternative school program.....		20,161		20,161	1,501	18,655		20,156	5	20,161
Auto Theft Prevention Task Force.....		60,084		60,084	686	40,569		41,255	18,829	60,084
Bosque Bonito Water Improvements.....	\$46,149			46,149	9			9	46,140	46,149
Colonia Plumbing.....	3,878			3,878	11			11	3,867	3,878
Community development-water/sewer.....	155			155					155	155
Court master (A.G. Title IV).....	6			6					6	6
DIMS Project.....		12,666		12,666		12,666		12,666		12,666
Diversion Target.....	98,006			98,006	40,486			40,486	57,520	98,006
Drug abuse resistance education.....	4,344			4,344					4,344	4,344
El Paso County Child Welfare Unit.....	465,011	221,617		686,628	83,807			83,807	602,821	686,628
Emergency Food & Shelter.....	408	210		618	400			400	218	618
Explorer post - task force.....	8,756			8,756					8,756	8,756
Gang Violence Unit.....		10,671		10,671	240	9,835		10,075	596	10,671
Homeless Emergency Shelter.....		4,201		4,201		4,201		4,201		4,201
Homeless prevention program.....	306			306					306	306
Hud community development block grant.....	20,772			20,772	51			51	20,721	20,772
H.I.D.T.A Program Manager.....		14,473		14,473	5,795	8,678		14,473		14,473
H.I.D.T.A. coordinator.....		4,424		4,424		4,424		4,424		4,424
Juvenile justice program.....	11,022			11,022					11,022	11,022
Juvenile screening unit.....	3,631			3,631					3,631	3,631
Nutrition AAA/DHS.....		203,955		203,955	2,000	14,323		16,323	187,632	203,955
Peer Counseling Program.....	28,552			28,552					28,552	28,552
Performance reward programs.....	570			570	110			110	460	570
Preparation For Adult Living.....	463	347		810	810			810		810
Property Coordinator.....		18,392		18,392	6,821	11,571		18,392		18,392
Purchase of services-juveniles.....		26,140		26,140		26,140		26,140		26,140
Rural Transit Assistance Program.....	31,000			31,000					31,000	31,000
San Elizario Water Improvements.....		469,094		469,094	13	460,814		460,827	8,267	469,094
Schools as Community Centers.....		10,139		10,139	1,110	9,029		10,139		10,139
Selective invest. & interdiction.....		233,682		233,682	52,642	174,559		227,201	6,481	233,682
Sheriff's training academy.....	71,176	31,939		103,115	1,381			1,381	101,734	103,115
Sparks Colonia Project.....		128,816		128,816	12	128,804		128,816		128,816
Special investigations group.....	15,650			15,650					15,650	15,650
Tdca-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.....	1,138			1,138			950	950	188	1,138
T.E.R.P.-oil and gas overcharge.....		32,008		32,008	749	23,592		24,341	7,667	32,008
Victim assistance.....		9,487		9,487	1,139	2,206		3,345	6,142	9,487
Victim witness services.....		12,666		12,666	238	2,027		2,265	10,401	12,666
Villalobos Addition Water Improvements.....	22,178			22,178	6			6	22,172	22,178
West Texas multi-county task force.....		293,403		293,403	13,400	273,665	169	287,234	6,169	293,403
Westway - Water/Sewer.....		221,069		221,069		220,830		220,830	239	221,069
<b>Balances September 30, 1995.....</b>	<b>\$850,426</b>	<b>\$2,357,610</b>	<b>\$30,198</b>	<b>\$3,238,234</b>	<b>\$231,188</b>	<b>\$1,749,123</b>	<b>\$1,409</b>	<b>\$1,981,720</b>	<b>\$1,256,514</b>	<b>\$3,238,234</b>
<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>

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, 1995  
(With Comparative totals for the year ended September 30, 1994)

Fund	Beginning Balance	Revenues	Expenditures (Current)	Net Change in Fund Balances During the Year	Ending Balance
Adjudication of drug offenders.....	\$3,803	\$117,841	\$118,985	(\$1,144)	\$2,659
Adolescent drug and alcohol treatment.....		340,231	340,231		
Alcohol and drug abuse services.....	56,853	1,536,348	1,568,292	(31,944)	24,909
Alternative school program.....	35	88,207	88,237	(30)	5
Auto Theft Prevention Task Force.....		201,036	182,207	18,829	18,829
Bosque Bonito.....		50,000	3,860	46,140	46,140
Colonia Plumbing.....	31,675	732	28,540	(27,808)	3,867
Community development-water/sewer.....	155				155
Court master (A.G. Title IV).....	6				6
Cuadrilla addition project.....	2,562	(2,562)		(2,562)	
DIMS Project.....		12,239	12,239		
Diversion Target.....	241,031	608,324	791,835	(183,511)	57,520
Drug abuse resistance education.....	11,422	441	7,519	(7,078)	4,344
El Paso County Child Welfare Unit.....	283,417	1,965,520	1,646,116	319,404	602,821
Emergency food & shelter.....	1	50,000	49,783	217	218
Explorer post - task force.....	12,631		3,875	(3,875)	8,756
E.P.C.A.D.S. administration.....		(91)	(91)		
Gang Violence Unit.....		49,998	49,402	596	596
Homeless Emergency Shelter.....		75,000	75,000		
Homeless prevention program.....	306				306
Hud community development block grant.....	20,490	211	(20)	231	20,721
H.I.D.T.A. coordinator.....		64,558	64,558		
H.I.D.T.A. Program Manager.....		14,473	14,473		
Juvenile justice program.....	11,022				11,022
Juvenile probation-triad.....	30,750	195,711	226,461	(30,750)	
Juvenile screening unit.....	3,631				3,631
Montana Vista Community Center.....		246,430	246,430		
Nutrition AAA/DHS.....	387,664	2,198,297	2,398,329	(200,032)	187,632
Peer Counseling Program.....	35,405		6,853	(6,853)	28,552
Performance reward programs.....	53,995	(32,161)	21,374	(53,535)	460
Preparation For Adult Living.....	774	96	870	(774)	
Property Coordinator.....		18,391	18,391		
Purchase of services-juveniles.....	6,951	34,859	41,810	(6,951)	
Rural Transit Assistance Program.....		31,000		31,000	31,000
San Elizario Water Improvements.....	49,191	470,662	511,586	(40,924)	8,267
Schools as Community Centers.....		116,894	116,894		
Selective investigations and interdiction.....	7,431	634,204	635,154	(950)	6,481
Sheriff's training academy.....	91,608	300,548	290,422	10,126	101,734
Sparks Colonia Project.....		211,674	211,674		
Special investigations group.....	12,928	2,722		2,722	15,650
S.L.I.A.G. program.....	8,525		8,525	(8,525)	
Tdca-jobs bill.....	11,251				11,251
Texas community development program.....	6,004				6,004
T.E.R.P.-nutritional services.....	466	31,162	31,440	(278)	188
T.E.R.P.-oil and gas overcharge.....	6,873	274,282	273,488	794	7,667
Victim assistance.....	5,478	85,441	84,777	664	6,142
Victim witness services.....	5,120	96,943	91,662	5,281	10,401
Villalobos Addition Water Improvements.....		25,000	2,828	22,172	22,172
West Texas multi-county task force.....	13,714	1,009,672	1,017,217	(7,545)	6,169
Westway - water/sewer.....	11,347	224,310	235,418	(11,108)	239
<b>Balances September 30, 1995.....</b>	<b>\$1,424,515</b>	<b>\$11,348,643</b>	<b>\$11,516,644</b>	<b>(\$168,001)</b>	<b>\$1,256,514</b>
<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>

**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, 1995 and 1994**

	1995	1994
<b>Revenues:</b>		
Intergovernmental revenues.....	\$8,867,221	\$8,718,908
Interest income.....	3,717	5,568
Miscellaneous.....	431,125	225,162
<b>Total revenues.....</b>	<b>9,302,063</b>	<b>8,949,638</b>
<b>Expenditures:</b>		
<b>Administration of justice:</b>		
Personnel.....	2,529,155	3,101,322
Operating.....	1,049,681	1,115,786
<b>Total administration of justice.....</b>	<b>3,578,836</b>	<b>4,217,108</b>
<b>Health and welfare:</b>		
Personnel.....	251,471	213,617
Operating.....	2,504,145	2,175,398
<b>Total health and welfare.....</b>	<b>2,755,616</b>	<b>2,389,015</b>
<b>Community services:</b>		
Personnel.....	1,755,795	1,507,987
Operating.....	2,211,742	2,380,689
<b>Total community services.....</b>	<b>3,967,537</b>	<b>3,888,676</b>
<b>Capital outlays.....</b>	<b>1,202,381</b>	<b>201,467</b>
<b>Total expenditures.....</b>	<b>11,504,370</b>	<b>10,696,266</b>
Excess(deficiency) of revenues over (under) expenditures.....	(2,202,307)	(1,746,628)
<b>Other financing sources(uses):</b>		
Operating transfers in.....	2,046,580	1,820,759
Operating transfers out.....	(12,274)	(19,270)
<b>Total other financing sources(uses).....</b>	<b>2,034,306</b>	<b>1,801,489</b>
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(168,001)	54,861
<b>Fund balances, October 1.....</b>	<b>1,424,515</b>	<b>1,369,654</b>
<b>Fund balances, September 30.....</b>	<b>\$1,256,514</b>	<b>\$1,424,515</b>

County of El Paso, Texas  
Special Revenue Funds  
Schedule of Revenues - Grant Funds  
For the year ended September 30, 1995  
(With comparative totals for the year ended September 30, 1994)

Funds	Intergovernmental				Total Revenues	Transfers In	Total Revenues and Other Financing Sources
	Federal/State	Other	Interest	Other			
Adjudication of drug offenders.....	\$81,229			\$5,688	\$86,917	\$30,924	\$117,841
Adolescent drug and alcohol treatment.....	322,629			17,602	340,231		340,231
Alcohol and drug abuse services.....	1,453,910			28,988	1,482,898	53,450	1,536,348
Alternative school program.....	88,207				88,207		88,207
Auto Theft Prevention Task Force.....		\$201,036			201,036		201,036
Bosque Bonito.....		50,000			50,000		50,000
Colonia Plumbing.....	18		\$714		732		732
Cuadrilla addition project.....	(2,562)				(2,562)		(2,562)
DMS Project.....	12,239				12,239		12,239
Diversion Target.....	608,324				608,324		608,324
Drug abuse resistance education.....	441				441		441
El Paso County Child Welfare Unit.....	1,384,852		2,567	18,708	1,406,127	559,393	1,965,520
Emergency food & shelter.....	50,000				50,000		50,000
E.P.C.A.D.S. administration.....				(91)	(91)		(91)
Gang Violence Unit.....	31,194			2,446	33,640	16,358	49,998
Homeless Emergency Shelter.....		75,000			75,000		75,000
Hud community development block grant.....				211	211		211
H.I.D.T.A. coordinator.....	64,558				64,558		64,558
H.I.D.T.A. Program Manager.....	14,473				14,473		14,473
Juvenile probation-triad.....	125,711				125,711	70,000	195,711
Montana Vista Community Center.....	246,430				246,430		246,430
Nutrition AAA/DHS.....	87,763	1,178,194	287	102,038	1,368,282	830,015	2,198,297
Performance reward programs.....	(32,161)				(32,161)		(32,161)
Preparation For Adult Living.....	96				96		96
Property Coordinator.....	18,391				18,391		18,391
Purchase of services-juveniles.....	34,859				34,859		34,859
Rural Transit Assistance Program.....						31,000	31,000
San Elizario Water Improvements.....	470,420		92	150	470,662		470,662
Schools as Community Centers.....				116,894	116,894		116,894
Selective investigations and interdiction.....	630,598			3,606	634,204		634,204
Sheriff's training academy.....	116,675				116,675	183,873	300,548
Sparks Colonia Project.....	211,674				211,674		211,674
Special investigations group.....				2,722	2,722		2,722
T.E.R.P.-nutritional services.....	15,710				15,710	15,452	31,162
T.E.R.P.-oil and gas overcharge.....	129,498				129,498	144,784	274,282
Victim assistance.....	32,494				32,494	52,947	85,441
Victim witness services.....	34,736	1,554		2,269	38,559	58,384	96,943
Villalobos Addition Water Improvements.....		25,000			25,000		25,000
West Texas multi-county task force.....	342,718	537,210		129,744	1,009,672		1,009,672
Westway - water/sewer.....	204,570	19,533	57	150	224,310		224,310
Balances September 30, 1995.....	\$6,779,694	\$2,087,527	\$3,717	\$431,125	\$9,302,063	\$2,046,580	\$11,348,643
Balances September 30, 1994.....	\$6,213,007	\$2,505,901	\$5,568	\$225,162	\$8,949,638	\$1,820,759	\$10,770,397

County of El Paso, Texas  
 Special Revenue Funds  
 Schedule of Expenditures - Grant Funds  
 For the year ended September 30, 1995  
 (With comparative totals for the year ended September 30, 1994)

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.....	\$118,985				\$118,985		\$118,985
Adolescent drug and alcohol treatment.....			\$340,231		340,231		340,231
Alcohol and drug abuse services.....			1,568,066	\$226	1,568,292		1,568,292
Alternative school program.....			88,237		88,237		88,237
Auto Theft Prevention Task Force.....	182,207				182,207		182,207
Bosque Bonito.....			3,177	683	3,860		3,860
Colonia Plumbing.....			28,540		28,540		28,540
DIMS Project.....	12,239				12,239		12,239
Diversion Target.....	789,349			2,486	791,835		791,835
Drug abuse resistance education.....	1,358			838	2,196	\$5,323	7,519
El Paso County Child Welfare Unit.....			1,646,116		1,646,116		1,646,116
Emergency food & shelter.....		\$49,783			49,783		49,783
Explorer post - task force.....	3,875				3,875		3,875
E.P.C.A.D.S. administration.....	(91)				(91)		(91)
Gang Violence Unit.....	49,402				49,402		49,402
Homeless Emergency Shelter.....			75,000		75,000		75,000
Hud community development block grant.....			(20)		(20)		(20)
H.I.D.T.A. coordinator.....	64,558				64,558		64,558
H.I.D.T.A. Program Manager.....	14,473				14,473		14,473
Juvenile probation-triad.....	226,461				226,461		226,461
Montana Vista Community Center.....				246,430	246,430		246,430
Nutrition AAA/DHS.....		2,392,380		5,949	2,398,329		2,398,329
Peer Counseling Program.....	6,853				6,853		6,853
Performance reward programs.....	19,770			1,604	21,374		21,374
Preparation For Adult Living.....			870		870		870
Property Coordinator.....	16,067			2,324	18,391		18,391
Purchase of services-juveniles.....	34,859				34,859	6,951	41,810
San Elizario Water Improvements.....			78,613	432,973	511,586		511,586
Schools as Community Centers.....			107,466	9,428	116,894		116,894
Selective investigations and interdiction.....	589,052			46,102	635,154		635,154
Sheriff's training academy.....	275,604			14,818	290,422		290,422
Sparks Colonia Project.....			16,475	195,199	211,674		211,674
S.L.I.A.G. program.....		8,525			8,525		8,525
T.E.R.P.-nutritional services.....		31,440			31,440		31,440
T.E.R.P.-oil and gas overcharge.....		273,488			273,488		273,488
Victim assistance.....	82,633			2,144	84,777		84,777
Victim witness services.....	91,662				91,662		91,662
Villalobos Addition Water Improvements.....			2,128	700	2,828		2,828
West Texas multi-county task force.....	999,520			17,697	1,017,217		1,017,217
Westway - water/sewer.....			12,638	222,780	235,418		235,418
Balances September 30, 1995.....	\$3,578,836	\$2,755,616	\$3,967,537	\$1,202,381	\$11,504,370	\$12,274	\$11,516,644
Balances September 30, 1994.....	\$4,217,108	\$2,389,015	\$3,888,676	\$201,467	\$10,696,266	\$19,270	\$10,715,536





# 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, 1995**

**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, 1995**

**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.

**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.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Debt Service Funds**  
**September 30, 1995**

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

This fund is used for the payment of principal and interest on bonds issued to advance refund portions of General Obligation Bonds, Series 1996-A and Certificates of Obligation, Series 1990.

**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.

**Certificates of Obligation, Series 1994A**

This fund is used for the payment of principal and interest on bonds issued to pay contractual obligations incurred for the construction of public works, the purchase of materials, supplies, equipment, machinery, buildings, land, rights of way for authorized needs and purposes, constructing, renovating and improving county owned buildings.

**County of El Paso, Texas**  
**Debt Service Funds**  
**Combining Balance Sheets**  
**September 30, 1995**  
 (With comparative totals September 30, 1994)

	General Obligation Refunding Bonds Series 1985	General Obligation Bonds Series 1986A	General Obligation Refunding Bonds Series 1986B	General Obligation Bonds Series 1988
<b>Assets</b>				
Cash and cash equivalents.....	\$4,417	\$2,120	\$3,806	\$17,834
Investments.....	630,772			
Receivables:				
Interest.....	198			
Accounts.....				
Due from other funds.....				
<b>Total assets.....</b>	<b>\$635,387</b>	<b>\$2,120</b>	<b>\$3,806</b>	<b>\$17,834</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.....	\$635,387	\$2,120	\$3,806	\$17,834
<b>Total fund balances.....</b>	<b>635,387</b>	<b>2,120</b>	<b>3,806</b>	<b>17,834</b>
<b>Total liabilities and fund balances.....</b>	<b>\$635,387</b>	<b>\$2,120</b>	<b>\$3,806</b>	<b>\$17,834</b>

(Continued)

County of El Paso, Texas  
 Debt Service Funds  
 Combining Balance Sheets  
 September 30, 1995  
 (With comparative totals for September 30, 1994)

	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 and cash equivalents.....	\$3,856	\$4,043	\$4,963	
Investments.....				
Receivables:				
Interest.....				
Accounts.....				\$7,753
Due from other funds.....				
<b>Total assets</b> .....	<u>\$3,856</u>	<u>\$4,043</u>	<u>\$4,963</u>	<u>\$7,753</u>
<b>Liabilities and fund balances</b>				
<b>Liabilities:</b>				
Due to other funds.....				\$6,685
<b>Total liabilities</b> .....				<u>6,685</u>
<b>Fund balances:</b>				
Reserved for debt service.....	\$3,856	\$4,043	\$4,963	1,068
<b>Total fund balances</b> .....	<u>3,856</u>	<u>4,043</u>	<u>4,963</u>	<u>1,068</u>
<b>Total liabilities and fund balances</b> .....	<u>\$3,856</u>	<u>\$4,043</u>	<u>\$4,963</u>	<u>\$7,753</u>

(Continued)

County of El Paso, Texas  
Debt Service Funds  
Combining Balance Sheets  
September 30, 1995  
(With comparative totals for September 30, 1994)

	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>Assets</b>					
Cash and cash equivalents.....	\$4,617	\$8,224	\$37,845	\$55,099	\$13,764
Investments.....					
Receivables:					
Interest.....					
Accounts.....					
Due from other funds.....			6,685		
<b>Total assets</b> .....	<u>\$4,617</u>	<u>\$8,224</u>	<u>\$44,530</u>	<u>\$55,099</u>	<u>\$13,764</u>
<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.....	\$4,617	\$8,224	\$44,530	\$55,099	\$13,764
<b>Total fund balances</b> .....	<u>4,617</u>	<u>8,224</u>	<u>44,530</u>	<u>55,099</u>	<u>13,764</u>
<b>Total liabilities and fund balances</b> .....	<u>\$4,617</u>	<u>\$8,224</u>	<u>\$44,530</u>	<u>\$55,099</u>	<u>\$13,764</u>

(Continued)

County of El Paso, Texas  
Debt Service Funds  
Combining Balance Sheets  
September 30, 1995  
(With comparative totals for September 30, 1994)

	Certificates of Obligation Series 1993	General Obligation Refunding Bonds Series 1993C	Certificates of Obligation Series 1994A	Totals	
				1995	1994
<b>Assets</b>					
Cash and cash equivalents.....	\$5,154	\$4,072	\$35,910	\$205,724	\$1,057,190
Investments.....				630,772	
Receivables:					
Interest.....				198	122,001
Accounts.....				7,753	15,497
Due from other funds.....				6,685	620,914
<b>Total assets.....</b>	<b>\$5,154</b>	<b>\$4,072</b>	<b>\$35,910</b>	<b>\$851,132</b>	<b>\$1,815,602</b>
<b>Liabilities and fund balances</b>					
<b>Liabilities:</b>					
Due to other funds.....				\$6,685	\$7,685
<b>Total liabilities.....</b>				<b>6,685</b>	<b>7,685</b>
<b>Fund balances:</b>					
Reserved for debt service.....	\$5,154	\$4,072	\$35,910	844,447	1,807,917
<b>Total fund balances.....</b>	<b>5,154</b>	<b>4,072</b>	<b>35,910</b>	<b>844,447</b>	<b>1,807,917</b>
<b>Total liabilities and fund balances.....</b>	<b>\$5,154</b>	<b>\$4,072</b>	<b>\$35,910</b>	<b>\$851,132</b>	<b>\$1,815,602</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, 1995**  
**(With comparative totals for the fiscal year ended**  
**September 30, 1994)**

	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>				
Property taxes.....	\$961,169	\$442,951		\$1,796,847
Hotel occupancy taxes.....			\$65,359	
<b>Total taxes.....</b>	<b>961,169</b>	<b>442,951</b>	<b>65,359</b>	<b>1,796,847</b>
<b>Intergovernmental revenues:</b>				
Reimbursement - City.....				
Reimbursement - Central Appraisal District.....				
<b>Total intergovernmental revenues.....</b>				
Interest earnings.....	20,258	1,798	2,691	15,805
<b>Total revenues.....</b>	<b>981,427</b>	<b>444,749</b>	<b>68,050</b>	<b>1,812,652</b>
<b>Expenditures:</b>				
<b>Debt Service:</b>				
Principal .....	1,800,000	445,000	150,000	1,230,000
Interest.....	79,200	18,356	5,400	587,100
Other - refunding bond issuance costs.....				
<b>Total expenditures.....</b>	<b>1,879,200</b>	<b>463,356</b>	<b>155,400</b>	<b>1,817,100</b>
Excess (deficiency) of revenues over (under) expenditures.....	(897,773)	(18,607)	(87,350)	(4,448)
<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).....	(897,773)	(18,607)	(87,350)	(4,448)
<b>Fund balances, October 1.....</b>	<b>1,533,160</b>	<b>20,727</b>	<b>91,156</b>	<b>22,282</b>
<b>Fund balances, September 30.....</b>	<b>\$635,387</b>	<b>\$2,120</b>	<b>\$3,806</b>	<b>\$17,834</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, 1995  
 (With comparative totals for the fiscal year ended  
 September 30, 1994)

	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>				
Property taxes.....		\$575,766	\$400,907	\$38,351
Hotel occupancy taxes.....				
<b>Total taxes.....</b>		<u>575,766</u>	<u>400,907</u>	<u>38,351</u>
<b>Intergovernmental revenues:</b>				
Reimbursement - City.....				29,420
Reimbursement - Central Appraisal District.....				1,121
<b>Total intergovernmental revenues.....</b>				<u>30,541</u>
Interest earnings.....	\$96	3,401	4,577	85
<b>Total revenues.....</b>	<u>96</u>	<u>579,167</u>	<u>405,484</u>	<u>68,977</u>
<b>Expenditures:</b>				
<b>Debt Service:</b>				
Principal .....		400,000	225,000	70,000
Interest.....		180,750	200,437	2,135
Other - refunding bond issuance costs.....				
<b>Total expenditures.....</b>		<u>580,750</u>	<u>425,437</u>	<u>72,135</u>
Excess (deficiency) of revenues over (under) expenditures.....	96	(1,583)	(19,953)	(3,158)
<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).....	96	(1,583)	(19,953)	(3,158)
<b>Fund balances, October 1.....</b>	<u>3,760</u>	<u>5,626</u>	<u>24,916</u>	<u>4,226</u>
<b>Fund balances, September 30.....</b>	<u>\$3,856</u>	<u>\$4,043</u>	<u>\$4,963</u>	<u>\$1,068</u>

(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, 1995  
 (With comparative totals for the fiscal year ended  
 September 30, 1994)

	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>					
Property taxes.....	\$296,796	\$613,574	\$2,081,909	\$2,880,688	\$1,147,201
Hotel occupancy taxes.....					
<b>Total taxes.....</b>	<b>296,796</b>	<b>613,574</b>	<b>2,081,909</b>	<b>2,880,688</b>	<b>1,147,201</b>
<b>Intergovernmental revenues:</b>					
Reimbursement - City.....					
Reimbursement - Central Appraisal District.....					
<b>Total intergovernmental revenues.....</b>					
Interest earnings.....	3,989	7,206	39,662	46,428	14,388
<b>Total revenues.....</b>	<b>300,785</b>	<b>620,780</b>	<b>2,121,571</b>	<b>2,927,116</b>	<b>1,161,589</b>
<b>Expenditures:</b>					
<b>Debt Service:</b>					
Principal .....	90,000	285,000	285,000	1,005,000	375,000
Interest.....	210,435	334,867	1,805,310	1,908,391	789,760
Other - refunding bond issuance costs.....					
<b>Total expenditures.....</b>	<b>300,435</b>	<b>619,867</b>	<b>2,090,310</b>	<b>2,913,391</b>	<b>1,164,760</b>
Excess (deficiency) of revenues over (under) expenditures.....	350	913	31,261	13,725	(3,171)
<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).....	350	913	31,261	13,725	(3,171)
<b>Fund balances, October 1.....</b>	<b>4,267</b>	<b>7,311</b>	<b>13,269</b>	<b>41,374</b>	<b>16,935</b>
<b>Fund balances, September 30.....</b>	<b>\$4,617</b>	<b>\$8,224</b>	<b>\$44,530</b>	<b>\$55,099</b>	<b>\$13,764</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, 1995  
 (With comparative totals for the fiscal year ended  
 September 30, 1994)

	Certificates of Obligation Series 1993	General Obligation Refunding Bonds Series 1993C	Certificates of Obligation Series 1994	Certificates of Obligation Series 1994A	Totals	
					1995	1994
<b>Revenues:</b>						
<b>Taxes:</b>						
Property taxes.....	\$491,556	\$298,175	\$115,140		\$12,141,030	\$12,216,003
Hotel occupancy taxes.....					65,359	
<b>Total taxes.....</b>	<b>491,556</b>	<b>298,175</b>	<b>115,140</b>		<b>12,206,389</b>	<b>12,216,003</b>
<b>Intergovernmental revenues:</b>						
Reimbursement - City.....					29,420	83,331
Reimbursement - Central Appraisal District.....					1,121	9,074
<b>Total intergovernmental revenues.....</b>					<b>30,541</b>	<b>92,405</b>
Interest earnings.....	3,826	4,072		\$599	168,881	134,910
<b>Total revenues.....</b>	<b>495,382</b>	<b>302,247</b>	<b>115,140</b>	<b>599</b>	<b>12,405,811</b>	<b>12,443,318</b>
<b>Expenditures:</b>						
<b>Debt Service:</b>						
Principal .....	240,000	50,000	315,000		6,965,000	6,000,000
Interest.....	268,672	248,175	8,651		6,647,639	8,355,326
Other - refunding bond issuance costs.....						111,128
<b>Total expenditures.....</b>	<b>508,672</b>	<b>298,175</b>	<b>323,651</b>		<b>13,612,639</b>	<b>14,466,454</b>
Excess (deficiency) of revenues over (under) expenditures.....	(13,290)	4,072	(208,511)	599	(1,206,828)	(2,023,136)
<b>Other financing sources(uses):</b>						
Operating transfers in.....			208,047		208,047	1,334,464
Operating transfers out.....						(226,800)
Proceeds of bonds .....				35,311	35,311	15,388
Proceeds of refunding bonds.....						5,329,176
Payment to refunded bond escrow agent.....						(5,194,849)
<b>Total other financing sources (uses).....</b>			<b>208,047</b>	<b>35,311</b>	<b>243,358</b>	<b>1,257,379</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses).....	(13,290)	4,072	(464)	35,910	(963,470)	(765,757)
Fund balances, October 1.....	18,444		\$464		1,807,917	2,573,674
Fund balances, September 30.....	\$5,154	\$4,072		\$35,910	\$844,447	\$1,807,917

(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, 1995  
(With comparative totals for the fiscal year ended September 30, 1994)

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
<b>Taxes:</b>						
Ad valorem property taxes.....	\$12,141,034	\$12,141,030	(\$4)	\$12,282,384	\$12,216,003	(\$66,381)
Hotel occupancy taxes.....	65,359	65,359				
<b>Total taxes.....</b>	<b>12,206,393</b>	<b>12,206,389</b>	<b>(4)</b>	<b>12,282,384</b>	<b>12,216,003</b>	<b>(66,381)</b>
<b>Intergovernmental revenues:</b>						
Reimbursement - City.....	26,474	29,420	2,946	83,902	83,331	(571)
Reimbursement - Central Appraisal District.....	3,578	1,121	(2,457)	9,494	9,074	(420)
<b>Total intergovernmental revenues.....</b>	<b>30,052</b>	<b>30,541</b>	<b>489</b>	<b>93,396</b>	<b>92,405</b>	<b>(991)</b>
Interest earnings.....		168,881	168,881		134,910	134,910
<b>Total revenues.....</b>	<b>12,236,445</b>	<b>12,405,811</b>	<b>169,366</b>	<b>12,375,780</b>	<b>12,443,318</b>	<b>67,538</b>
<b>Expenditures:</b>						
<b>Debt Service:</b>						
Principal.....	7,070,000	6,965,000	105,000	6,000,000	6,000,000	
Interest.....	6,689,908	6,647,639	42,269	8,453,818	8,355,326	98,492
Other - refunding bond issuance costs.....				111,128	111,128	
<b>Total expenditures.....</b>	<b>13,759,908</b>	<b>13,612,639</b>	<b>147,269</b>	<b>14,564,946</b>	<b>14,466,454</b>	<b>98,492</b>
Excess (deficiency) of revenues over (under) expenditures.....	(1,523,463)	(1,206,828)	316,635	(2,189,166)	(2,023,136)	166,030
<b>Other financing sources (uses):</b>						
Operating transfers in.....	320,000	208,047	(111,953)	721,235	721,235	
Operating transfers out.....				(226,800)	(226,800)	
Proceeds of bonds.....	35,312	35,311	(1)	15,388	15,388	
Proceeds of refunding bonds.....				5,329,176	5,329,176	
Payment to refunded bond escrow agent.....				(5,194,849)	(5,194,849)	
<b>Total other financing sources (uses).....</b>	<b>355,312</b>	<b>243,358</b>	<b>(111,954)</b>	<b>644,150</b>	<b>644,150</b>	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses).....	(1,168,151)	(963,470)	204,681	(1,545,016)	(1,378,986)	166,030
<b>Fund balances, October 1.....</b>	<b>(497,726)</b>	<b>(497,726)</b>		<b>881,260</b>	<b>881,260</b>	
<b>Fund balances, September 30.....</b>	<b>(\$1,665,877)</b>	<b>(\$1,461,196)</b>	<b>\$204,681</b>	<b>(\$663,756)</b>	<b>(\$497,726)</b>	<b>\$166,030</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, 1995 and 1994

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$961,170	\$961,169	(\$1)	\$1,303,132	\$1,303,132	
Interest earnings.....		20,258	20,258		7,948	\$7,948
<b>Total revenues.....</b>	<b>961,170</b>	<b>981,427</b>	<b>20,257</b>	<b>1,303,132</b>	<b>1,311,080</b>	<b>7,948</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal .....	1,800,000	1,800,000		1,660,000	1,660,000	
Interest.....	79,200	79,200		230,610	230,610	
<b>Total expenditures.....</b>	<b>1,879,200</b>	<b>1,879,200</b>		<b>1,890,610</b>	<b>1,890,610</b>	
Excess (deficiency) of revenues over (under) expenditures.....	(918,030)	(897,773)	20,257	(587,478)	(579,530)	7,948
<b>Other financing sources (uses):</b>						
Operating transfers in.....				494,435	494,435	
<b>Total other financing sources (uses).....</b>				<b>494,435</b>	<b>494,435</b>	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(918,030)	(897,773)	20,257	(93,043)	(85,095)	7,948
Fund balances, October 1.....	(49,428)	(49,428)		35,667	35,667	
<b>Fund balances, September 30.....</b>	<b>(\$967,458)</b>	<b>(\$947,201)</b>	<b>\$20,257</b>	<b>(\$57,376)</b>	<b>(\$49,428)</b>	<b>\$7,948</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, 1995 and 1994**

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$442,951	\$442,951		\$520,017	\$453,628	(\$66,389)
Interest earnings.....		1,798	\$1,798		2,581	2,581
<b>Total revenues.....</b>	<b>442,951</b>	<b>444,749</b>	<b>1,798</b>	<b>520,017</b>	<b>456,209</b>	<b>(63,808)</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal .....	445,000	445,000		410,000	410,000	
Interest.....	18,356	18,356		138,263	55,163	83,100
<b>Total expenditures.....</b>	<b>463,356</b>	<b>463,356</b>		<b>548,263</b>	<b>465,163</b>	<b>83,100</b>
Excess (deficiency) of revenues over (under) expenditures.....	(20,405)	(18,607)	1,798	(28,246)	(8,954)	19,292
<b>Other financing sources (uses):</b>						
Proceeds of refunding bonds.....				1,433,070	1,433,070	
Payment to refunded bond escrow agent.....				(1,433,070)	(1,433,070)	
<b>Total other financing sources (uses).....</b>						
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(20,405)	(18,607)	1,798	(28,246)	(8,954)	19,292
Fund balances, October 1.....	20,727	20,727		29,681	29,681	
<b>Fund balances, September 30.....</b>	<b>\$322</b>	<b>\$2,120</b>	<b>\$1,798</b>	<b>\$1,435</b>	<b>\$20,727</b>	<b>\$19,292</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, 1995 and 1994

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Hotel occupancy taxes.....	\$65,359	\$65,359				
Interest earnings.....		2,691	\$2,691		\$5,466	\$5,466
<b>Total revenues.....</b>	<b>65,359</b>	<b>68,050</b>	<b>2,691</b>		<b>5,466</b>	<b>5,466</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal .....	150,000	150,000		\$140,000	140,000	
Interest.....	5,400	5,400		15,770	15,770	
<b>Total expenditures.....</b>	<b>155,400</b>	<b>155,400</b>		<b>155,770</b>	<b>155,770</b>	
Excess (deficiency) of revenues over (under) expenditures.....	(90,041)	(87,350)	2,691	(155,770)	(150,304)	5,466
<b>Other financing sources (uses):</b>						
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.....	(90,041)	(87,350)	2,691	(155,770)	(150,304)	5,466
<b>Fund balances, October 1.....</b>	<b>45,099</b>	<b>45,099</b>		<b>195,403</b>	<b>195,403</b>	
<b>Fund balances, September 30.....</b>	<b>(\$44,942)</b>	<b>(\$42,251)</b>	<b>\$2,691</b>	<b>\$39,633</b>	<b>\$45,099</b>	<b>\$5,466</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, 1995 and 1994**

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$1,796,848	\$1,796,847	(\$1)	\$1,639,189	\$1,639,189	
Interest earnings.....		15,805	15,805		14,921	\$14,921
<b>Total revenues.....</b>	<b>1,796,848</b>	<b>1,812,652</b>	<b>15,804</b>	<b>1,639,189</b>	<b>1,654,110</b>	<b>14,921</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	1,230,000	1,230,000		1,135,000	1,135,000	
Interest.....	587,100	587,100		698,255	698,255	
<b>Total expenditures.....</b>	<b>1,817,100</b>	<b>1,817,100</b>		<b>1,833,255</b>	<b>1,833,255</b>	
Excess (deficiency) of revenues over (under) expenditures.....	(20,252)	(4,448)	15,804	(194,066)	(179,145)	14,921
<b>Other financing sources (uses):</b>						
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.....	(20,252)	(4,448)	15,804	(194,066)	(179,145)	14,921
<b>Fund balances, October 1.....</b>	<b>22,282</b>	<b>22,282</b>		<b>201,427</b>	<b>201,427</b>	
<b>Fund balances, September 30.....</b>	<b>\$2,030</b>	<b>\$17,834</b>	<b>\$15,804</b>	<b>\$7,361</b>	<b>\$22,282</b>	<b>\$14,921</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, 1995 and 1994

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....				\$76,470	\$76,478	\$8
Reimbursement - City.....				56,792	56,406	(386)
Reimbursement - Central Appraisal District.....				6,426	6,142	(284)
Interest earnings.....		\$96	\$96		1,571	1,571
<b>Total revenues.....</b>		<b>96</b>	<b>96</b>	<b>139,688</b>	<b>140,597</b>	<b>909</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....				140,000	140,000	
Interest.....				9,100	9,100	
<b>Total expenditures.....</b>				<b>149,100</b>	<b>149,100</b>	
Excess (deficiency) of revenues over (under) expenditures.....			96 96	(9,412)	(8,503)	909
Fund balances, October 1.....	\$3,760	3,760		12,263	12,263	
<b>Fund balances, September 30.....</b>	<b>\$3,760</b>	<b>\$3,856</b>	<b>\$96</b>	<b>\$2,851</b>	<b>\$3,760</b>	<b>\$909</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, 1995 and 1994

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$575,767	\$575,766	(\$1)	\$578,378	\$578,378	
Interest earnings.....		3,401	3,401		4,040	\$4,040
<b>Total revenues.....</b>	<b>575,767</b>	<b>579,167</b>	<b>3,400</b>	<b>578,378</b>	<b>582,418</b>	<b>4,040</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	400,000	400,000		375,000	375,000	
Interest.....	180,750	180,750		210,969	210,969	
<b>Total expenditures.....</b>	<b>580,750</b>	<b>580,750</b>		<b>585,969</b>	<b>585,969</b>	
Excess (deficiency) of revenues over (under) expenditures.....	(4,983)	(1,583)	3,400	(7,591)	(3,551)	4,040
Fund balances, October 1.....	5,626	5,626		9,177	9,177	
<b>Fund balances, September 30.....</b>	<b>\$643</b>	<b>\$4,043</b>	<b>\$3,400</b>	<b>\$1,586</b>	<b>\$5,626</b>	<b>\$4,040</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, 1995 and 1994

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$400,907	\$400,907		\$437	\$437	
Interest earnings.....		4,577	\$4,577		11,803	\$11,803
<b>Total revenues.....</b>	<b>400,907</b>	<b>405,484</b>	<b>4,577</b>	<b>437</b>	<b>12,240</b>	<b>11,803</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	225,000	225,000		210,000	210,000	
Interest.....	200,438	200,437	1	221,100	221,100	
<b>Total expenditures.....</b>	<b>425,438</b>	<b>425,437</b>	<b>1</b>	<b>431,100</b>	<b>431,100</b>	
Excess (deficiency) of revenues over (under) expenditures.....	(24,531)	(19,953)	4,578	(430,663)	(418,860)	11,803
<b>Other financing sources (uses):</b>						
Operating transfers out.....				(226,800)	(226,800)	
Proceeds of refunding bonds.....				3,761,779	3,761,779	
Payment to refunded bond escrow agent.....				(3,761,779)	(3,761,779)	
<b>Total other financing sources (uses).....</b>				<b>(226,800)</b>	<b>(226,800)</b>	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(24,531)	(19,953)	4,578	(657,463)	(645,660)	11,803
Fund balances, October 1.....	(537,944)	(537,944)		107,716	107,716	
Fund balances, September 30.....	<b>(\$562,475)</b>	<b>(\$557,897)</b>	<b>\$4,578</b>	<b>(\$549,747)</b>	<b>(\$537,944)</b>	<b>\$11,803</b>

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, 1995 and 1994

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$38,351	\$38,351		\$40,994	\$40,994	
Reimbursement - City.....	26,474	29,420	\$2,946	27,110	26,925	(\$185)
Reimbursement - CAD.....	3,578	1,121	(2,457)	3,068	2,932	(136)
Interest earnings.....		85	85		151	151
<b>Total revenues.....</b>	<b>68,403</b>	<b>68,977</b>	<b>574</b>	<b>71,172</b>	<b>71,002</b>	<b>(170)</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	70,000	70,000		65,000	65,000	
Interest.....	2,135	2,135		6,172	6,171	1
<b>Total expenditures.....</b>	<b>72,135</b>	<b>72,135</b>		<b>71,172</b>	<b>71,171</b>	<b>1</b>
Excess (deficiency) of revenues over (under) expenditures.....	(3,732)	(3,158)	574		(169)	(169)
Fund balances, October 1.....	4,226	4,226		4,395	4,395	
<b>Fund balances, September 30.....</b>	<b>\$494</b>	<b>\$1,068</b>	<b>\$574</b>	<b>\$4,395</b>	<b>\$4,226</b>	<b>(\$169)</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, 1995 and 1994

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$296,796	\$296,796		\$290,670	\$290,670	
Interest earnings.....		3,989	\$3,989		2,924	\$2,924
<b>Total revenues.....</b>	<b>296,796</b>	<b>300,785</b>	<b>3,989</b>	<b>290,670</b>	<b>293,594</b>	<b>2,924</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	90,000	90,000		75,000	75,000	
Interest.....	210,435	210,435		217,860	217,860	
<b>Total expenditures.....</b>	<b>300,435</b>	<b>300,435</b>		<b>292,860</b>	<b>292,860</b>	
Excess (deficiency) of revenues over (under) expenditures.....	(3,639)	350	3,989	(2,190)	734	2,924
Fund balances, October 1.....	(109,871)	(109,871)		(110,605)	(110,605)	
<b>Fund balances, September 30.....</b>	<b>(\$113,510)</b>	<b>(\$109,521)</b>	<b>\$3,989</b>	<b>(\$112,795)</b>	<b>(\$109,871)</b>	<b>\$2,924</b>

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, 1995 and 1994

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$613,574	\$613,574		\$490,159	\$490,159	
Interest earnings.....		7,206	\$7,206		5,186	\$5,186
<b>Total revenues.....</b>	<b>613,574</b>	<b>620,780</b>	<b>7,206</b>	<b>490,159</b>	<b>495,345</b>	<b>5,186</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	285,000	285,000		140,000	140,000	
Interest.....	334,868	334,867	1	353,993	353,993	
<b>Total expenditures.....</b>	<b>619,868</b>	<b>619,867</b>	<b>1</b>	<b>493,993</b>	<b>493,993</b>	
Excess (deficiency) of revenues over (under) expenditures.....	(6,294)	913	7,207	(3,834)	1,352	5,186
<b>Fund balances, October 1.....</b>	<b>7,311</b>	<b>7,311</b>		<b>5,959</b>	<b>5,959</b>	
<b>Fund balances, September 30.....</b>	<b>\$1,017</b>	<b>\$8,224</b>	<b>\$7,207</b>	<b>\$2,125</b>	<b>\$7,311</b>	<b>\$5,186</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, 1995 and 1994

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$2,081,909	\$2,081,909		\$1,776,771	\$1,776,771	
Interest earnings.....		39,662	\$39,662		23,647	\$23,647
<b>Total revenues.....</b>	<b>2,081,909</b>	<b>2,121,571</b>	<b>39,662</b>	<b>1,776,771</b>	<b>1,800,418</b>	<b>23,647</b>
<b>Expenditures:</b>						
Debt service:						
Principal.....	285,000	285,000				
Interest.....	1,805,310	1,805,310		1,812,435	1,812,435	
Other - refunding bond issuance costs.....						
<b>Total expenditures.....</b>	<b>2,090,310</b>	<b>2,090,310</b>		<b>1,812,435</b>	<b>1,812,435</b>	
Excess (deficiency) of revenues over (under) expenditures.....	(8,401)	31,261	39,662	(35,664)	(12,017)	23,647
Fund balances, October 1.....	13,269	13,269		25,286	25,286	
<b>Fund balances, September 30.....</b>	<b>\$4,868</b>	<b>\$44,530</b>	<b>\$39,662</b>	<b>(\$10,378)</b>	<b>\$13,269</b>	<b>\$23,647</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, 1995 and 1994

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$2,880,688	\$2,880,688		\$3,919,817	\$3,919,817	
Interest earnings.....		46,428	\$46,428		39,289	\$39,289
<b>Total revenues.....</b>	<b>2,880,688</b>	<b>2,927,116</b>	<b>46,428</b>	<b>3,919,817</b>	<b>3,959,106</b>	<b>39,289</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	1,005,000	1,005,000		1,095,000	1,095,000	
Interest.....	1,908,391	1,908,391		3,078,185	3,078,184	1
<b>Total expenditures.....</b>	<b>2,913,391</b>	<b>2,913,391</b>		<b>4,173,185</b>	<b>4,173,184</b>	<b>1</b>
Excess (deficiency) of revenues over (under) expenditures.....	(32,703)	13,725	46,428	(253,368)	(214,078)	39,290
<b>Other financing sources (uses):</b>						
Proceeds of refunding bonds.....						
<b>Total other financing sources (uses).....</b>						
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(32,703)	13,725	46,428	(253,368)	(214,078)	39,290
<b>Fund balances, October 1.....</b>	<b>41,374</b>	<b>41,374</b>		<b>255,452</b>	<b>255,452</b>	
<b>Fund balances, September 30.....</b>	<b>\$8,671</b>	<b>\$55,099</b>	<b>\$46,428</b>	<b>\$2,084</b>	<b>\$41,374</b>	<b>\$39,290</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, 1995 and 1994

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$1,147,201	\$1,147,201		\$1,579,961	\$1,579,961	
Interest earnings.....		14,388	\$14,388		11,863	\$11,863
<b>Total revenues.....</b>	<b>1,147,201</b>	<b>1,161,589</b>	<b>14,388</b>	<b>1,579,961</b>	<b>1,591,824</b>	<b>11,863</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	375,000	375,000		415,000	415,000	
Interest.....	789,760	789,760		1,269,330	1,269,328	2
Other - refunding bond issuance costs.....						
<b>Total expenditures.....</b>	<b>1,164,760</b>	<b>1,164,760</b>		<b>1,684,330</b>	<b>1,684,328</b>	<b>2</b>
Excess (deficiency) of revenues over (under) expenditures.....	(17,559)	(3,171)	14,388	(104,369)	(92,504)	11,865
<b>Other financing sources (uses):</b>						
Operating transfers out.....						
Proceeds of refunding bonds.....						
<b>Total other financing sources (uses).....</b>						
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(17,559)	(3,171)	14,388	(104,369)	(92,504)	11,865
Fund balances, October 1.....	16,935	16,935		109,439	109,439	
<b>Fund balances, September 30.....</b>	<b>(\$624)</b>	<b>\$13,764</b>	<b>\$14,388</b>	<b>\$5,070</b>	<b>\$16,935</b>	<b>\$11,865</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, 1995 and 1994

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$491,556	\$491,556				
Interest earnings.....		3,826	\$3,826		\$3,520	\$3,520
<b>Total revenues.....</b>	<b>491,556</b>	<b>495,382</b>	<b>3,826</b>		<b>3,520</b>	<b>3,520</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal .....	240,000	240,000				
Interest.....	268,673	268,672	1	\$14,924		14,924
<b>Total expenditures.....</b>	<b>508,673</b>	<b>508,672</b>	<b>1</b>	<b>14,924</b>		<b>14,924</b>
Excess (deficiency) of revenues over (under) expenditures.....	(17,117)	(13,290)	3,827	(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.....	(17,117)	(13,290)	3,827		18,444	18,444
Fund balances, October 1.....	18,444	18,444				
<b>Fund balances, September 30.....</b>	<b>\$1,327</b>	<b>\$5,154</b>	<b>\$3,827</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, 1995 and 1994

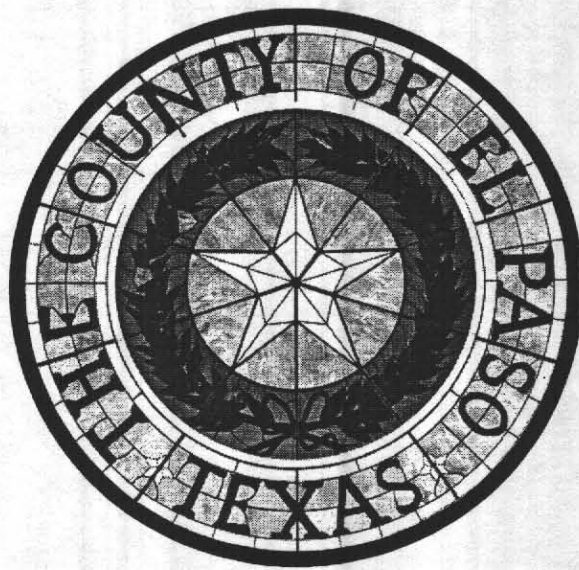
	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$298,175	\$298,175		\$66,389	\$66,389	
Interest earnings.....		4,072	\$4,072			
<b>Total revenues.....</b>	<b>298,175</b>	<b>302,247</b>	<b>4,072</b>	<b>66,389</b>	<b>66,389</b>	
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	50,000	50,000		140,000	140,000	
Interest.....	248,175	248,175		176,388	176,388	
Other - refunding bond issuance costs.....				111,128	111,128	
<b>Total expenditures.....</b>	<b>\$298,175</b>	<b>298,175</b>		<b>427,516</b>	<b>427,516</b>	
Excess (deficiency) of revenues over (under) expenditures.....		4,072	4,072	(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.....		4,072	4,072			
<b>Fund balances, October 1.....</b>						
<b>Fund balances, September 30.....</b>		<b>\$4,072</b>	<b>\$4,072</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, 1995 and 1994

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$115,141	\$115,140	(\$1)			
<b>Total revenues.....</b>	<b>115,141</b>	<b>115,140</b>	<b>(1)</b>			
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	420,000	315,000	105,000			
Interest.....	15,605	8,651	6,954	\$464		\$464
<b>Total expenditures.....</b>	<b>435,605</b>	<b>323,651</b>	<b>111,954</b>	<b>464</b>		<b>464</b>
Excess (deficiency) of revenues over (under) expenditures.....	(320,464)	(208,511)	111,953	(464)		464
<b>Other financing sources (uses):</b>						
Proceeds of bonds.....				464	\$464	
Operating transfers in.....	320,000	208,047	111,953			
<b>Total other financing sources (uses).....</b>	<b>320,000</b>	<b>208,047</b>	<b>\$111,953</b>	<b>\$464</b>	<b>464</b>	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(464)	(464)			464	464
Fund balances, October 1.....	\$464	\$464				
Fund balances, September 30.....				\$464	\$464	

County of El Paso, Texas  
 Certificates of Obligation Series 1994A-Miscellaneous  
 Comparative Statements of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1995 and 1994

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....						
Interest earnings.....		\$599	\$599			
<b>Total revenues.....</b>		599	599			
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....						
Interest.....	\$35,312		35,312			
<b>Total expenditures.....</b>	35,312		35,312			
Excess (deficiency) of revenues over (under) expenditures.....	(35,312)	599	35,911			
<b>Other financing sources (uses):</b>						
Proceeds of bonds.....	35,312	35,311	(1)			
<b>Total other financing sources (uses).....</b>	35,312	35,311	(1)			
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		35,910	35,910			
<b>Fund balances, October 1.....</b>						
<b>Fund balances, September 30.....</b>		\$35,910	\$35,910			





# **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, 1995**

**County Courthouse 1995 Capital Projects Fund**

This fund is used to account for renovations at the El Paso County Courthouse building. Proceeds from Certificates of Obligation 1994A are used to finance this project.

**County Morgue Capital Projects Funds**

This fund is used to account for the construction of a new county medical examiner facility. Proceeds from General Obligation Certificates of Obligation, 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.

**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 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.

**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**  
**Purposes of Capital Projects Funds**  
**September 30, 1995**

**Eastlake and Old Hueco Tanks Road Capital Projects Fund**

This fund is used to account for the purchase of the right of way for Eastlake Road extension from Interstate 10 to North Loop. Proceeds from Certificates of Obligation 1994A are used to finance this project.

**Landmark Building Capital Projects Fund**

This fund is used to account for the purchase and renovation of the Landmark Building. Proceeds from Certificates of Obligation 1994A are used to finance this project.

**Capital Outlays Capital Projects Fund**

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

**Road and Bridge Warehouse Capital Projects Fund**

This fund is used to account for the purchase and renovation of a warehouse in Fabens. Proceeds from Certificates of Obligation 1994A are used to finance this project.



County of El Paso, Texas  
 Capital Projects Funds  
 Combining Balance Sheet  
 September 30, 1995  
 (With comparative totals for September 30, 1994)

	County Courthouse 95	County Morgue	County Courthouse 90	Courthouse Furnishings	Ascarate Park Swimming Pool	Jail Improvement	Jail Annex
<b>Assets</b>							
Cash and cash equivalents.....	\$2,110,109	\$294,498	\$127,456		\$35	\$379,118	\$7,841,534
Investments.....	995,312						23,322,431
Interest receivable.....	19,890	1,305	64	\$39,733		1,726	706,739
Accounts receivable.....							25
<b>Total assets.....</b>	<b>\$3,125,311</b>	<b>\$295,803</b>	<b>\$127,520</b>	<b>\$39,733</b>	<b>\$35</b>	<b>\$380,844</b>	<b>\$31,870,729</b>
<b>Liabilities:</b>							
Accounts payable.....					\$35		
Vouchers payable.....	\$101,843			\$448			\$2,207
Due to other funds.....							
<b>Total liabilities.....</b>	<b>101,843</b>			<b>448</b>	<b>35</b>		<b>2,207</b>
<b>Fund balances:</b>							
Reserved:							
Reserved for encumbrances.....	2,898,157	\$283,810	\$54,254	39,285		\$198,812	30,312,967
Unreserved:							
Designated for capital projects.....	125,311	11,993	73,266			182,032	1,555,555
<b>Total fund balances.....</b>	<b>3,023,468</b>	<b>295,803</b>	<b>127,520</b>	<b>39,285</b>		<b>380,844</b>	<b>31,868,522</b>
<b>Total liabilities and fund balances.....</b>	<b>\$3,125,311</b>	<b>\$295,803</b>	<b>\$127,520</b>	<b>\$39,733</b>	<b>\$35</b>	<b>\$380,844</b>	<b>\$31,870,729</b>

(Continued)

County of El Paso, Texas  
 Capital Projects Funds  
 Combining Balance Sheet  
 September 30, 1995  
 (With comparative totals for September 30, 1994)

	Eastlake and Old Hueco Tanks Road	Landmark Building	Capital Outlays	Road and Bridge Central Warehouse	Totals	
					1995	1994
<b>Assets</b>						
Cash and cash equivalents.....	\$621,061	\$341,732	\$813,969	\$115,365	\$12,644,877	\$18,281,716
Investments.....					24,317,743	14,992,962
Interest receivable.....	2,464	4,623	3,952	58	780,554	1,660,041
Accounts receivable.....					25	31,296
<b>Total assets.....</b>	<b>\$623,525</b>	<b>\$346,355</b>	<b>\$817,921</b>	<b>\$115,423</b>	<b>\$37,743,199</b>	<b>\$34,966,015</b>
<b>Liabilities:</b>						
Accounts payable.....					\$35	
Vouchers payable.....		\$342			104,840	\$305,098
Due to other funds.....						
<b>Total liabilities.....</b>		<b>342</b>			<b>104,875</b>	<b>305,098</b>
<b>Fund balances:</b>						
Reserved:						
Reserved for encumbrances.....	\$600,000	333,137	\$659,226	\$102,353	35,482,001	31,939,787
Unreserved:						
Designated for capital projects.....	23,525	12,876	158,695	13,070	2,156,323	2,721,130
<b>Total fund balances.....</b>	<b>623,525</b>	<b>346,013</b>	<b>817,921</b>	<b>115,423</b>	<b>37,638,324</b>	<b>34,660,917</b>
<b>Total liabilities and fund balances.....</b>	<b>\$623,525</b>	<b>\$346,355</b>	<b>\$817,921</b>	<b>\$115,423</b>	<b>\$37,743,199</b>	<b>\$34,966,015</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, 1995  
 (With comparative totals for the fiscal year ended 1994)

	County Courthouse 95	County Morgue	County Courthouse 90	Courthouse Furnishings	Ascarate Park Swimming Pool	Jail Improvement	Jail Annex
<b>Revenues:</b>							
Interest.....	\$125,311	\$11,844	\$3,248	\$600	\$162	\$24,664	\$1,780,427
Miscellaneous.....			15,340				
<b>Total revenues.....</b>	<b>125,311</b>	<b>11,844</b>	<b>18,588</b>	<b>600</b>	<b>162</b>	<b>24,664</b>	<b>1,780,427</b>
<b>Expenditures:</b>							
Construction.....		72				174,076	1,418,543
Land.....							
Bond Issue Costs.....							
Renovations.....	101,843						
Architect.....						50,775	106,416
Furniture and fixtures.....				32,549			
Park Improvement.....							
Vehicles.....							
Equipment.....							
Buildings.....							
County Courthouse Mural.....			25,000				
Miscellaneous.....		12,448	29,508		6,270	1,065	90,956
<b>Total expenditures.....</b>	<b>101,843</b>	<b>12,520</b>	<b>54,508</b>	<b>32,549</b>	<b>6,270</b>	<b>225,916</b>	<b>1,615,915</b>
Excess (deficiency) of revenues over (under) expenditures.....	23,468	(676)	(35,920)	(31,949)	(6,108)	(201,252)	164,512
<b>Other financing sources (uses):</b>							
General obligation bond proceeds.....	3,000,000						
Operating transfers in.....							
Operating transfers out.....							
<b>Total other financing sources (uses).....</b>	<b>3,000,000</b>						
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	3,023,468	(676)	(35,920)	(31,949)	(6,108)	(201,252)	164,512
<b>Fund balances, October 1.....</b>		296,479	163,440	71,234	15,116	582,096	31,704,010
Residual equity transfer in.....							
Residual equity transfer out.....					(9,008)		
<b>Fund balances, September 30.....</b>	<b>\$3,023,468</b>	<b>\$295,803</b>	<b>\$127,520</b>	<b>\$39,285</b>		<b>\$380,844</b>	<b>\$31,868,522</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, 1995  
(With comparative totals for the fiscal year ended 1994)

	Eastlake and Old Hueco Tanks Road	Landmark Building	Capital Outlays	Road and Bridge Central Warehouse	Totals	
					1995	1994
<b>Revenues:</b>						
Interest.....	\$23,525	\$12,874	\$52,838	\$13,069	\$2,048,562	\$1,179,354
Miscellaneous.....			8,855		24,195	
<b>Total revenues.....</b>	<b>23,525</b>	<b>12,874</b>	<b>61,693</b>	<b>13,069</b>	<b>2,072,757</b>	<b>1,179,354</b>
<b>Expenditures:</b>						
Construction.....					1,592,691	4,582,131
Land.....						10,000
Bond Issue Costs.....		35,000			35,000	71,436
Renovations.....		128,995	10,562		241,400	20,895
Architect.....					157,191	1,147,247
Furniture and fixtures.....					32,549	37,751
Park Improvement.....			87,685		87,685	39,224
Vehicles.....			340,636		340,636	608,560
Equipment.....			633,431		633,431	514,021
Buildings.....		495,000		897,646	1,392,646	
County Courthouse Mural.....					25,000	
Miscellaneous.....		7,866			148,113	160,726
<b>Total expenditures.....</b>		<b>666,861</b>	<b>1,072,314</b>	<b>897,646</b>	<b>4,686,342</b>	<b>7,191,991</b>
Excess (deficiency) of revenues over (under) expenditures.....	23,525	(653,987)	(1,010,621)	(884,577)	(2,613,585)	(6,012,637)
<b>Other financing sources (uses):</b>						
General obligation bond proceeds.....	600,000	1,000,000		1,000,000	5,600,000	3,251,436
Operating transfers in.....						56,095
Operating transfers out.....						
<b>Total other financing sources (uses).....</b>	<b>600,000</b>	<b>1,000,000</b>		<b>1,000,000</b>	<b>5,600,000</b>	<b>3,307,531</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	623,525	346,013	(1,010,621)	115,423	2,986,415	(2,705,106)
<b>Fund balances, October 1.....</b>			<b>1,828,542</b>		<b>34,660,917</b>	<b>37,367,455</b>
Residual equity transfer in.....						
Residual equity transfer out.....					(9,008)	(1,432)
<b>Fund balances, September 30.....</b>	<b>\$623,525</b>	<b>\$346,013</b>	<b>\$817,921</b>	<b>\$115,423</b>	<b>\$37,638,324</b>	<b>\$34,660,917</b>

(Concluded)

County of El Paso, Texas  
 Capital Projects Funds  
 Total Schedules of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 For the fiscal year ended September 30, 1995  
 (With comparative totals for the fiscal year ended  
 September 30, 1994)

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....	\$15,000	\$2,048,562	\$2,033,562	\$15,000	\$1,179,354	\$1,164,354
Miscellaneous.....		24,195	24,195			
<b>Total revenues.....</b>	<b>15,000</b>	<b>2,072,757</b>	<b>2,057,757</b>	<b>15,000</b>	<b>1,179,354</b>	<b>1,164,354</b>
<b>Expenditures:</b>						
Construction.....	31,870,360	1,592,691	30,277,669	34,528,890	4,582,131	29,946,759
Land.....				10,000	10,000	
Building.....	1,447,755	1,392,646	55,109			
Architect.....	259,292	157,191	102,101	1,201,252	1,147,247	54,005
Furniture and fixtures.....	71,835	32,549	39,286	102,561	37,751	64,810
Bond Issuance Costs.....	35,000	35,000		71,436	71,436	
Renovations.....	3,911,350	241,400	3,669,950	475,000	20,895	454,105
Park Improvement.....	208,181	87,685	120,496	260,000	39,224	220,776
Vehicles.....	353,532	340,636	12,896	950,500	608,560	341,940
Equipment.....	681,603	633,431	48,172	1,224,500	514,021	710,479
County courthouse mural.....	50,000	25,000	25,000	75,000		75,000
Miscellaneous.....	1,279,701	148,113	1,131,588	437,438	160,726	276,712
<b>Total expenditures.....</b>	<b>40,168,609</b>	<b>4,686,342</b>	<b>35,482,267</b>	<b>39,336,577</b>	<b>7,191,991</b>	<b>32,144,586</b>
Excess (deficiency) of revenues over (under) expenditures.....	(40,153,609)	(2,613,585)	37,540,024	(39,321,577)	(6,012,637)	33,308,940
<b>Other financing sources (uses):</b>						
General obligation bond proceeds.....	5,600,000	5,600,000		3,251,436	3,251,436	
Operating transfers in.....				56,095	56,095	
Operating transfers out.....						
<b>Total other financing sources (uses).....</b>	<b>5,600,000</b>	<b>5,600,000</b>		<b>3,307,531</b>	<b>3,307,531</b>	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(34,553,609)	2,986,415	37,540,024	(36,014,046)	(2,705,106)	33,308,940
<b>Fund balances, October 1.....</b>	<b>34,173,532</b>	<b>34,173,532</b>		<b>36,878,638</b>	<b>36,878,638</b>	
<b>Fund balances, September 30.....</b>	<b>(\$380,077)</b>	<b>\$37,159,947</b>	<b>\$37,540,024</b>	<b>\$864,592</b>	<b>\$34,173,532</b>	<b>\$33,308,940</b>

County of El Paso, Texas  
 County Courthouse 95 Capital Projects Fund  
 Comparative Schedules of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1995 and 1994

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....		\$125,311	\$125,311			
<b>Total revenues.....</b>		<b>125,311</b>	<b>125,311</b>			
<b>Expenditures:</b>						
Renovations.....	\$3,000,000	101,843	2,898,157			
<b>Total expenditures.....</b>	<b>3,000,000</b>	<b>101,843</b>	<b>2,898,157</b>			
Excess (deficiency) of revenues over (under) expenditures.....	(3,000,000)	23,468	3,023,468			
<b>Other financing sources (uses):</b>						
Bond proceeds.....	3,000,000	3,000,000				
<b>Total other financing sources (uses).....</b>	<b>\$3,000,000</b>	<b>3,000,000</b>				
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		3,023,468	3,023,468			
<b>Fund balances, October 1.....</b>						
<b>Fund balances, September 30.....</b>		<b>\$3,023,468</b>	<b>\$3,023,468</b>			

County of El Paso, Texas  
 County Morgue Capital Projects Fund  
 Comparative Schedules of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1995 and 1994

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....		\$11,844	\$11,844		\$10,727	\$10,727
<b>Total revenues.....</b>		<u>11,844</u>	<u>11,844</u>		<u>10,727</u>	<u>10,727</u>
<b>Expenditures:</b>						
Construction.....	\$13,834	72	13,762	\$43,907	30,071	13,836
Architect.....						
Consulting and legal.....						
Miscellaneous.....	282,495	12,448	270,047	195,752	36,759	158,993
<b>Total expenditures.....</b>	<u>296,329</u>	<u>12,520</u>	<u>283,809</u>	<u>239,659</u>	<u>66,830</u>	<u>172,829</u>
Excess (deficiency) of revenues over (under) expenditures.....	(296,329)	(676)	295,653	(239,659)	(56,103)	183,556
<b>Fund balances, October 1.....</b>	<u>296,479</u>	<u>296,479</u>		<u>352,582</u>	<u>352,582</u>	
<b>Fund balances, September 30.....</b>	<u>\$150</u>	<u>\$295,803</u>	<u>\$295,653</u>	<u>\$112,923</u>	<u>\$296,479</u>	<u>\$183,556</u>

County of El Paso, Texas  
 County Courthouse 90 Capital Projects Fund  
 Comparative Schedules of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1995 and 1994

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....		\$3,248	\$3,248		\$10,938	\$10,938
Unclassified revenue.....		15,340	15,340			
<b>Total revenues.....</b>		<b>18,588</b>	<b>18,588</b>		<b>10,938</b>	<b>10,938</b>
<b>Expenditures:</b>						
Architect Fees.....						
Construction.....	\$23,300		23,300	\$72,278	72,278	
Miscellaneous.....	35,463	29,508	5,955	46,266	17,652	28,614
Consulting and Legal.....						
Asbestos Removal.....						
County Courthouse Mural.....	50,000	25,000	25,000	75,000		75,000
<b>Total expenditures.....</b>	<b>108,763</b>	<b>54,508</b>	<b>54,255</b>	<b>193,544</b>	<b>89,930</b>	<b>103,614</b>
Excess (deficiency) of revenues over (under) expenditures.....	(108,763)	(35,920)	72,843	(193,544)	(78,992)	114,552
<b>Other financing sources (uses):</b>						
Operating transfers in.....						
<b>Total other financing sources (uses).....</b>						
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(108,763)	(35,920)	72,843	(193,544)	(78,992)	114,552
<b>Fund balances, October 1.....</b>	<b>(151,414)</b>	<b>(151,414)</b>		<b>(72,422)</b>	<b>(72,422)</b>	
<b>Fund balances, September 30.....</b>	<b>(\$260,177)</b>	<b>(\$187,334)</b>	<b>\$72,843</b>	<b>(\$265,966)</b>	<b>(\$151,414)</b>	<b>\$114,552</b>



County of El Paso, Texas  
 Courthouse Furnishings Capital Projects Fund  
 Comparative Schedules of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1995 and 1994

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....		\$600	\$600		\$3,554	\$3,554
<b>Total revenues.....</b>		600	600		3,554	3,554
<b>Expenditures:</b>						
Architect Fees.....						
Consulting and legal.....						
Furniture and fixtures.....	\$71,835	32,549	39,286	\$102,561	37,751	64,810
<b>Total expenditures.....</b>	71,835	32,549	39,286	102,561	37,751	64,810
Excess (deficiency) of revenues over (under) expenditures.....	(71,835)	(31,949)	39,886	(102,561)	(34,197)	68,364
<b>Fund balances, October 1.....</b>	71,234	71,234		105,431	105,431	
<b>Fund balances, September 30.....</b>	(\$601)	\$39,285	\$39,886	\$2,870	\$71,234	\$68,364

**County of El Paso, Texas**  
**Ascarate Park Swimming Pool Capital Projects Fund**  
**Comparative Schedules of Revenues, Expenditures**  
**and Changes in Fund Balances - Budget and Actual**  
**For the fiscal years ended September 30, 1995 and 1994**

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....		\$162	\$162		\$1,310	\$1,310
<b>Total revenues.....</b>		<u>162</u>	<u>162</u>		<u>1,310</u>	<u>1,310</u>
<b>Expenditures:</b>						
Construction.....	\$254		254	\$57,414	51,475	5,939
Architect.....						
Consulting and legal.....						
Miscellaneous.....	6,270	6,270		31,516	22,757	8,759
<b>Total expenditures.....</b>	<u>6,524</u>	<u>6,270</u>	<u>254</u>	<u>88,930</u>	<u>74,232</u>	<u>14,698</u>
Excess (deficiency) of revenues over (under) expenditures.....	(6,524)	(6,108)	416	(88,930)	(72,922)	16,008
<b>Other financing sources (uses):</b>						
Bond proceeds.....						
Transfer in.....				56,095	56,095	
<b>Total other financing sources (uses).....</b>				<u>56,095</u>	<u>56,095</u>	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(6,524)	(6,108)	416	(32,835)	(16,827)	16,008
<b>Fund balances, October 1.....</b>	<u>(555,450)</u>	<u>(555,450)</u>		<u>(538,623)</u>	<u>(538,623)</u>	
<b>Fund balances, September 30.....</b>	<u>(\$561,974)</u>	<u>(\$561,558)</u>	<u>\$416</u>	<u>(\$571,458)</u>	<u>(\$555,450)</u>	<u>\$16,008</u>

County of El Paso, Texas  
 Jail Improvement Capital Projects Fund  
 Comparative Schedules of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1995 and 1994

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....		\$24,664	\$24,664		\$58,605	\$58,605
<b>Total revenues.....</b>		<u>24,664</u>	<u>24,664</u>		<u>58,605</u>	<u>58,605</u>
<b>Expenditures:</b>						
Construction.....	\$372,127	174,076	198,051	\$1,536,127	1,193,390	342,737
Architect.....	51,153	50,775	378	166,751	120,886	45,865
Consulting and legal.....						
Miscellaneous.....	1,450	1,065	385	46,694	10,564	36,130
<b>Total expenditures.....</b>	<u>424,730</u>	<u>225,916</u>	<u>198,814</u>	<u>1,749,572</u>	<u>1,324,840</u>	<u>424,732</u>
Excess (deficiency) of revenues over (under) expenditures.....	(424,730)	(201,252)	223,478	(1,749,572)	(1,266,235)	483,337
<b>Other financing sources (uses):</b>						
Bond proceeds.....						
<b>Total other financing sources (uses).....</b>						
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(424,730)	(201,252)	223,478	(1,749,572)	(1,266,235)	483,337
<b>Fund balances, October 1.....</b>	<u>582,096</u>	<u>582,096</u>		<u>1,848,331</u>	<u>1,848,331</u>	
<b>Fund balances, September 30.....</b>	<u>\$157,366</u>	<u>\$380,844</u>	<u>\$223,478</u>	<u>\$98,759</u>	<u>\$582,096</u>	<u>\$483,337</u>

County of El Paso, Texas  
 Jail Annex Capital Projects Fund  
 Comparative Schedules of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1995 and 1994

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....		\$1,780,427	\$1,780,427		\$1,012,101	\$1,012,101
<b>Total revenues.....</b>		<u>1,780,427</u>	<u>1,780,427</u>		<u>1,012,101</u>	<u>1,012,101</u>
<b>Expenditures:</b>						
Construction.....	\$31,441,723	1,418,543	30,023,180	\$32,549,164	2,984,040	29,565,124
Architect.....	208,139	106,416	101,723	1,034,501	1,026,361	8,140
Land.....				10,000	10,000	
Miscellaneous.....	279,023	90,956	188,067	102,210	72,994	29,216
<b>Total expenditures.....</b>	<u>31,928,885</u>	<u>1,615,915</u>	<u>30,312,970</u>	<u>33,695,875</u>	<u>4,093,395</u>	<u>29,602,480</u>
Excess (deficiency) of revenues over (under) expenditures.....	(31,928,885)	164,512	32,093,397	(33,695,875)	(3,081,294)	30,614,581
<b>Other financing sources (uses):</b>						
Bond proceeds.....						
<b>Total other financing sources (uses).....</b>						
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(31,928,885)	164,512	32,093,397	(33,695,875)	(3,081,294)	30,614,581
<b>Fund balances, October 1.....</b>	<u>31,704,010</u>	<u>31,704,010</u>		<u>34,785,304</u>	<u>34,785,304</u>	
<b>Fund balances, September 30.....</b>	<u>(\$224,875)</u>	<u>\$31,868,522</u>	<u>\$32,093,397</u>	<u>\$1,089,429</u>	<u>\$31,704,010</u>	<u>\$30,614,581</u>

County of El Paso, Texas  
 Eastlake & Old Hueco Tanks Capital Projects Fund  
 Comparative Schedules of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1995 and 1994

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....		\$23,525	\$23,525			
<b>Total revenues.....</b>		<b>23,525</b>	<b>23,525</b>			
<b>Expenditures:</b>						
Architect .....						
Construction.....						
Miscellaneous.....	\$600,000		600,000			
<b>Total expenditures.....</b>	<b>600,000</b>		<b>600,000</b>			
Excess (deficiency) of revenues over (under) expenditures.....	(600,000)	23,525	623,525			
<b>Other financing sources (uses):</b>						
Bond proceeds.....	600,000	600,000				
<b>Total other financing sources (uses).....</b>	<b>\$600,000</b>	<b>600,000</b>				
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		623,525	623,525			
<b>Fund balances, October 1.....</b>						
<b>Fund balances, September 30.....</b>		<b>\$623,525</b>	<b>\$623,525</b>			

County of El Paso, Texas  
 Landmark Building Capital Projects Fund  
 Comparative Schedules of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1995 and 1994

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....		\$12,874	\$12,874			
<b>Total revenues.....</b>		<b>12,874</b>	<b>12,874</b>			
<b>Expenditures:</b>						
Bond issuance costs.....	\$35,000	35,000				
Buildings .....	550,000	495,000	55,000			
Miscellaneous.....	50,000	7,866	42,134			
Renovations.....	365,000	128,995	236,005			
<b>Total expenditures.....</b>	<b>1,000,000</b>	<b>666,861</b>	<b>333,139</b>			
Excess (deficiency) of revenues over (under) expenditures.....	(1,000,000)	(653,987)	346,013			
<b>Other financing sources (uses):</b>						
Bond proceeds.....	1,000,000	1,000,000				
<b>Total other financing sources (uses).....</b>	<b>\$1,000,000</b>	<b>1,000,000</b>				
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		346,013	346,013			
<b>Fund balances, October 1.....</b>						
<b>Fund balances, September 30.....</b>		<b>\$346,013</b>	<b>\$346,013</b>			

County of El Paso, Texas  
 Capital Outlays Capital Projects Fund  
 Comparative Schedules of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1995 and 1994

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....	\$15,000	\$52,838	\$37,838	\$15,000	\$82,119	\$67,119
Miscellaneous.....		8,855	8,855			
<b>Total revenues.....</b>	<b>15,000</b>	<b>61,693</b>	<b>46,693</b>	<b>15,000</b>	<b>82,119</b>	<b>67,119</b>
<b>Expenditures:</b>						
Construction.....	19,122		19,122	270,000	250,877	19,123
Bond Issuance Costs.....				71,436	71,436	
Renovations.....	454,105	10,562	443,543	475,000	20,895	454,105
Park Imporvement.....	208,181	87,685	120,496	260,000	39,224	220,776
Vehicles.....	353,532	340,636	12,896	950,500	608,560	341,940
Miscellaneous.....	15,000		15,000	15,000		15,000
Equipment.....	681,603	633,431	48,172	1,224,500	514,021	710,479
<b>Total expenditures.....</b>	<b>1,731,543</b>	<b>1,072,314</b>	<b>659,229</b>	<b>3,266,436</b>	<b>1,505,013</b>	<b>1,761,423</b>
Excess (deficiency) of revenues over (under) expenditures.....	(1,716,543)	(1,010,621)	705,922	(3,251,436)	(1,422,894)	1,828,542
<b>Other financing sources (uses):</b>						
Bond proceeds.....				3,251,436	3,251,436	
<b>Total other financing sources (uses).....</b>				<b>3,251,436</b>	<b>3,251,436</b>	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(1,716,543)	(1,010,621)	705,922		1,828,542	1,828,542
<b>Fund balances, October 1.....</b>	<b>1,828,542</b>	<b>1,828,542</b>				
<b>Fund balances, September 30.....</b>	<b>\$111,999</b>	<b>\$817,921</b>	<b>\$705,922</b>		<b>\$1,828,542</b>	<b>\$1,828,542</b>

**County of El Paso, Texas**  
**Road and Bridge Central Warehouse Capital Projects Fund**  
**Comparative Schedules of Revenues, Expenditures**  
**and Changes in Fund Balances - Budget and Actual**  
**For the fiscal years ended September 30, 1995 and 1994**

	1995			1994		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....		\$13,069	\$13,069			
<b>Total revenues.....</b>		<b>13,069</b>	<b>13,069</b>			
<b>Expenditures:</b>						
Buildings.....	\$897,755	897,646	109			
Miscellaneous.....	10,000		10,000			
Renovations.....	92,245		92,245			
<b>Total expenditures.....</b>	<b>1,000,000</b>	<b>897,646</b>	<b>102,354</b>			
Excess (deficiency) of revenues over (under) expenditures.....	(1,000,000)	(884,577)	115,423			
<b>Other financing sources(uses):</b>						
Bond proceeds.....	1,000,000	1,000,000				
<b>Total other financing sources(uses).....</b>	<b>\$1,000,000</b>	<b>1,000,000</b>				
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		115,423	115,423			
<b>Fund balances, October 1.....</b>						
<b>Fund balances, September 30.....</b>		<b>\$115,423</b>	<b>\$115,423</b>			



# **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, 1995 and 1994

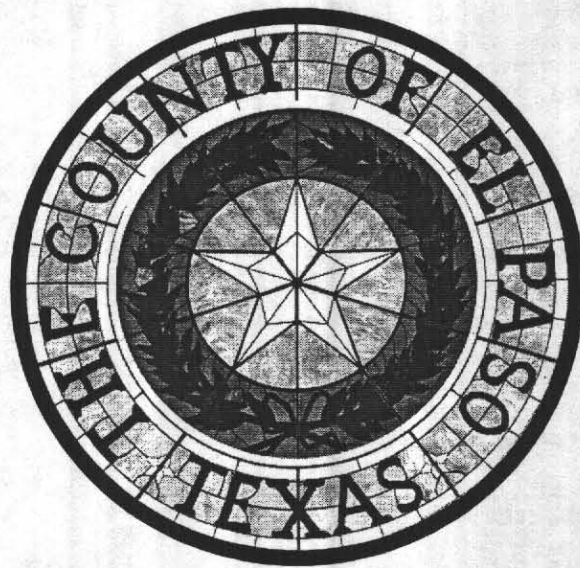
	1995	1994
<b>Assets</b>		
<b>Current assets:</b>		
Cash and cash equivalents.....	\$2,145,960	\$1,250,547
Interest receivable .....	46,175	34,776
Accounts receivable.....	20	6,407
<b>Total current assets.....</b>	<b><u>2,192,155</u></b>	<b><u>1,291,730</u></b>
<b>Total assets.....</b>	<b><u>\$2,192,155</u></b>	<b><u>\$1,291,730</u></b>
<b>Liabilities and fund equity</b>		
<b>Current liabilities:</b>		
Vouchers payable.....	\$218,696	\$415,257
Due to other governmental agencies.....	1,706	1,706
<b>Total current liabilities.....</b>	<b><u>220,402</u></b>	<b><u>416,963</u></b>
<b>Total liabilities.....</b>	<b><u>220,402</u></b>	<b><u>416,963</u></b>
<b>Fund Equity:</b>		
Retained earnings - reserved for excess losses.....	500,000	250,000
Retained earnings - unreserved .....	1,471,753	624,767
<b>Total equity .....</b>	<b><u>1,971,753</u></b>	<b><u>874,767</u></b>
<b>Total liabilities and equity.....</b>	<b><u>\$2,192,155</u></b>	<b><u>\$1,291,730</u></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, 1995 and 1994**

	<u>1995</u>	<u>1994</u>
<b>Operating revenues:</b>		
Employee premiums .....	\$977,384	\$942,425
Employer premiums .....	2,528,086	2,399,543
Retiree premiums .....	141,144	123,349
Other .....	11,701	7,661
<b>Total operating revenues .....</b>	<u>3,658,315</u>	<u>3,472,978</u>
<b>Operating expenses:</b>		
Claims .....	2,950,043	3,147,644
Administrative .....	219,589	197,742
<b>Total operating expenses .....</b>	<u>3,169,632</u>	<u>3,345,386</u>
<b>Operating income (loss) .....</b>	<u>488,683</u>	<u>127,592</u>
<b>Nonoperating revenues (expenses):</b>		
Interest revenue .....	108,303	39,955
<b>Total nonoperating revenues (expenses) .....</b>	<u>108,303</u>	<u>39,955</u>
<b>Income (loss) before operating transfers .....</b>	596,986	167,547
Operating transfers in .....	500,000	750,000
Operating transfers out .....		(42,780)
<b>Net income (loss) .....</b>	1,096,986	874,767
<b>Retained earnings, October 1 .....</b>	874,767	
<b>Retained earnings, September 30 .....</b>	<u>\$1,971,753</u>	<u>\$874,767</u>

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, 1995 and 1994

	1995	1994
<b>Cash flows from operating activities:</b>		
Cash received from employee premiums.....	\$977,384	\$942,425
Cash received from employer premiums.....	2,528,086	2,399,543
Cash received from retiree premiums.....	141,144	121,601
Cash received from miscellaneous services.....	11,701	7,661
Cash received from health, life and dental claims (escheatment).....		1,706
Cash payments for claims.....	(3,152,057)	(2,737,046)
Cash payments for administrative expenses.....	(219,459)	(197,742)
Cash payments for miscellaneous services.....	(130)	
<b>Net cash provided by operating activities.....</b>	<b>286,669</b>	<b>538,148</b>
<b>Cash flows from noncapital financing activities:</b>		
Operating transfers in from General Fund .....	500,000	750,000
Operating transfer out to Health and Life Trust Fund.....		(42,780)
<b>Net cash provided from noncapital financing activities.....</b>	<b>500,000</b>	<b>707,220</b>
<b>Cash flow from investing activities</b>		
Purchase of investments.....	(4,505,000)	(1,160,000)
Receipt of interest.....	108,744	5,179
Proceeds from sale and matured investments.....	4,505,000	
<b>Net cash provided from investing activities.....</b>	<b>108,744</b>	<b>(1,154,821)</b>
<b>Net increase (decrease) in cash and cash equivalents.....</b>	<b>895,413</b>	<b>90,547</b>
<b>Cash and cash equivalents, October 1.....</b>	<b>1,250,547</b>	
<b>Cash and cash equivalents, September 30.....</b>	<b>\$2,145,960</b>	<b>\$90,547</b>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>		
Operating income.....	\$488,683	\$127,592
Adjustments to reconcile operating income to net cash provided by operating activities:		
(Increase) decrease in accounts receivable.....	6,387	(6,407)
(Increase) decrease in interest receivable.....	(11,840)	
Increase (decrease) in vouchers payable.....	(196,561)	415,257
Increase (decrease) in due to other governmental agencies.....		1,706
Total adjustments.....	(202,014)	410,556
<b>Net cash provided by operating activities.....</b>	<b>\$286,669</b>	<b>\$538,148</b>



# **AGENCY FUNDS**

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 Agency Funds**  
**September 30, 1995**

**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 repeat 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.

**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.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Agency Funds**  
**September 30, 1995**

**AGENCY FUNDS**

**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.

**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.



**COUNTY OF EL PASO, TEXAS**  
**Purposes of Agency Funds**  
**September 30, 1995**

**AGENCY FUNDS**

**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.

**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.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Agency Funds**  
**September 30, 1995**

**AGENCY FUNDS**

**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.

**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.

**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 used for program related expenditures.

**Juvenile Board State Aid - Innovative and Creative Program**

The purpose of this program is to provide a formal mentoring program that addresses the needs of incarcerated juvenile delinquents. Ideally, this program allows for an alternative lifestyle to many juvenile offenders.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Agency Funds**  
**September 30, 1995**

**AGENCY FUNDS**

**Juvenile Board State Aid - Foster Care Title IV-E**

This program allows juvenile probation via an interagency agreement between Texas Juvenile Probation Commission and the Texas Department of Protective and Regulatory Services to recuperate federal monies for eligible Title IV-E children in foster care.

**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.

**District Attorney Apportionment Supplement**

This program is for apportionment funds received from the State by the District Attorney's Office.

**District Attorney Discretionary**

This program was for a one month pilot program for the District Attorneys Information Management System (DIMS).

County of El Paso, Texas  
Agency Funds  
Combining Balance Sheet  
September 30, 1995

(With comparative totals for September 30, 1994)

	Social Security	County Employees' Retirement	West Texas Community Supervision & Corrections Program	County Attorney Bad Check Operating	Trust	County Attorney Food Stamp Fraud Prosecution	District Attorney Food Stamp Fraud Prosecution
<b>Assets</b>							
Cash.....	\$9,607	\$5,631	\$1,991,858	\$4,938	\$304,161	\$17,604	\$13,097
<b>Receivables:</b>							
Interest.....		1,222	29,658				
Accounts.....			422,080	685			
Payroll.....		259,878					
Due from other funds.....		337,098					
Due from other governmental agencies.....							
Deferred compensation plan assets.....							
<b>Total Assets.....</b>	<b>\$9,607</b>	<b>\$603,829</b>	<b>\$2,443,596</b>	<b>\$5,623</b>	<b>\$304,161</b>	<b>\$17,604</b>	<b>\$13,097</b>
<b>Liabilities and fund balances</b>							
<b>Liabilities:</b>							
Vouchers payable.....		\$596,976	\$320,628		\$1,281		\$3
Due to other funds.....			38,731	\$21			56
Due to other units.....			400				
Due to other governmental agencies.....	\$9,607	6,853	2,083,837	5,602	302,880	\$17,604	13,038
Deferred compensation due employees.....							
<b>Total liabilities.....</b>	<b>9,607</b>	<b>603,829</b>	<b>2,443,596</b>	<b>5,623</b>	<b>304,161</b>	<b>17,604</b>	<b>13,097</b>
<b>Fund balances:</b>							
Unreserved, undesignated							
<b>Total fund balances.....</b>							
<b>Total liabilities and fund balances.....</b>	<b>\$9,607</b>	<b>\$603,829</b>	<b>\$2,443,596</b>	<b>\$5,623</b>	<b>\$304,161</b>	<b>\$17,604</b>	<b>\$13,097</b>

(Continued)

County of El Paso, Texas  
Agency Funds  
Combining Balance Sheet  
September 30, 1995

(With comparative totals for September 30, 1994)

	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.....		\$115,924	\$66,128	\$2,356,110	\$31,482	\$3,009	
Receivables:							
Interest.....	\$3,803			46,249			
Accounts.....	35,727	625	5,645	994		375	
Payroll.....							
Due from other funds.....							
Due from other governmental agencies.....							
Deferred compensation plan assets.....							\$3,825,121
<b>Total Assets.....</b>	<b>\$39,530</b>	<b>\$116,549</b>	<b>\$71,773</b>	<b>\$2,403,353</b>	<b>\$31,482</b>	<b>\$3,384</b>	<b>\$3,825,121</b>
<b>Liabilities and fund balances</b>							
<b>Liabilities:</b>							
Vouchers payable.....	\$651	\$15,296	\$12,240	\$15		\$2,253	
Due to other funds.....	2,111				\$30,000		
Due to other units.....		500					
Due to other governmental agencies.....	36,768	100,753	59,533	2,403,338	1,482	1,131	
Deferred compensation due employees.....							\$3,825,121
<b>Total liabilities.....</b>	<b>39,530</b>	<b>116,549</b>	<b>71,773</b>	<b>2,403,353</b>	<b>31,482</b>	<b>3,384</b>	<b>3,825,121</b>
<b>Fund balances:</b>							
Unreserved, undesignated							
<b>Total fund balances.....</b>							
<b>Total liabilities and fund balances.....</b>	<b>\$39,530</b>	<b>\$116,549</b>	<b>\$71,773</b>	<b>\$2,403,353</b>	<b>\$31,482</b>	<b>\$3,384</b>	<b>\$3,825,121</b>

(Continued)

County of El Paso, Texas  
Agency Funds  
Combining Balance Sheet  
September 30, 1995  
(With comparative totals for September 30, 1994)

	Other Elected Officials	IRS Section 125 Health	IRS Section 457 Retirement	Juvenile Probation Juror	High Intensity Drug Trafficking Area	Texas Juvenile Probation Commission Community Corrections	Child Welfare
<b>Assets</b>							
Cash.....	\$9,023,777	\$82,624	\$1,287	\$21,051	\$45,917		\$158,079
<b>Receivables:</b>							
Interest.....				58	193		1,514
Accounts.....	128,176			210		\$93,383	103,279
Payroll.....							
Due from other funds.....							
Due from other governmental agencies.....							
Deferred compensation plan assets.....							
<b>Total Assets.....</b>	<b>\$9,151,953</b>	<b>\$82,624</b>	<b>\$1,287</b>	<b>\$21,319</b>	<b>\$46,110</b>	<b>\$93,383</b>	<b>\$262,872</b>
<b>Liabilities and fund balances</b>							
<b>Liabilities:</b>							
Vouchers payable.....		\$6,567				\$52,983	\$7,439
Due to other funds.....	\$2,107,420						
Due to other units.....	4,181,591						150,419
Due to other governmental agencies.....	2,862,942	76,057	\$1,287	\$21,319	\$46,110	40,400	105,014
Deferred compensation due employees.....							
<b>Total liabilities.....</b>	<b>9,151,953</b>	<b>82,624</b>	<b>1,287</b>	<b>21,319</b>	<b>46,110</b>	<b>93,383</b>	<b>262,872</b>
<b>Fund balances:</b>							
Unreserved, undesignated							
<b>Total fund balances.....</b>							
<b>Total liabilities and fund balances.....</b>	<b>\$9,151,953</b>	<b>\$82,624</b>	<b>\$1,287</b>	<b>\$21,319</b>	<b>\$46,110</b>	<b>\$93,383</b>	<b>\$262,872</b>

(Continued)

County of El Paso, Texas  
Agency Funds  
Combining Balance Sheet  
September 30, 1995  
(With comparative totals for September 30, 1994)

	Election Services Contract	Convention Bureau/ Civic Center	Juvenile Services	Juvenile Board State Aid Federal Foster Care Title IV-E	Totals	
					1995	1994
<b>Assets</b>						
Cash.....	\$61,964	\$16,824	\$651,000	\$2,636	\$14,984,708	\$15,164,906
<b>Receivables:</b>						
Interest.....			11,939		94,636	225,951
Accounts.....			7,323	27,093	825,595	342,709
Payroll.....					259,878	
Due from other funds.....					337,098	545,074
Due from other governmental agencies.....						68
Deferred compensation plan assets.....					3,825,121	3,103,483
<b>Total Assets.....</b>	<b>\$61,964</b>	<b>\$16,824</b>	<b>\$670,262</b>	<b>\$29,729</b>	<b>\$20,327,036</b>	<b>\$19,382,191</b>
<b>Liabilities and fund balances</b>						
<b>Liabilities:</b>						
Vouchers payable.....	\$3	\$4,989	\$64,545	\$22,147	\$1,108,016	\$1,015,774
Due to other funds.....		7,234			2,185,573	2,331,753
Due to other units.....					4,332,910	4,383,911
Due to other governmental agencies.....	61,961	4,601	605,717	7,582	8,875,416	8,547,270
Deferred compensation due employees.....					3,825,121	3,103,483
<b>Total liabilities.....</b>	<b>61,964</b>	<b>16,824</b>	<b>670,262</b>	<b>29,729</b>	<b>20,327,036</b>	<b>19,382,191</b>
<b>Fund balances:</b>						
Unreserved, undesignated						
<b>Total fund balances.....</b>						
<b>Total liabilities and fund balances.....</b>	<b>\$61,964</b>	<b>\$16,824</b>	<b>\$670,262</b>	<b>\$29,729</b>	<b>\$20,327,036</b>	<b>\$19,382,191</b>

(Concluded)

**County of El Paso, Texas**  
**Social Security Agency Fund**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1995**

	<b>Balance Oct. 1, 1994</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance Sept. 30, 1995</b>
<b>Assets</b>				
Cash.....	\$9,927	\$13,338,211	\$13,338,531	\$9,607
<b>Total assets.....</b>	<b>\$9,927</b>	<b>\$13,338,211</b>	<b>\$13,338,531</b>	<b>\$9,607</b>
<b>Liabilities</b>				
Vouchers payable.....	\$284	\$27	\$311	
Due to other govern- mental agencies.....	9,643	13,337,642	13,337,678	\$9,607
<b>Total liabilities.....</b>	<b>\$9,927</b>	<b>\$13,337,669</b>	<b>\$13,337,989</b>	<b>\$9,607</b>



**County of El Paso, Texas**  
**Employees' Retirement Agency Fund**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1995**

	Balance Oct. 1, 1994	Additions	Deletions	Balance Sept. 30, 1995
<b>Assets</b>				
Cash.....	\$118,433	\$8,906,569	\$9,019,371	\$5,631
Investments.....		1,027,000	1,027,000	
Receivables:				
Interest.....		1,222		1,222
Payroll.....		259,878		259,878
Due from other funds.....	371,398	337,098	371,398	337,098
<b>Total assets.....</b>	<b>\$489,831</b>	<b>\$10,531,767</b>	<b>\$10,417,769</b>	<b>\$603,829</b>
<b>Liabilities</b>				
Vouchers payable.....	\$489,478	\$597,270	\$489,772	\$596,976
Due to other govern- mental agencies.....	353	7,385,952	7,379,452	6,853
<b>Total liabilities.....</b>	<b>\$489,831</b>	<b>\$7,983,222</b>	<b>\$7,869,224</b>	<b>\$603,829</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, 1995**

	Balance Oct. 1, 1994	Additions	Deletions	Balance Sept. 30, 1995
<b>Assets</b>				
Cash.....	\$2,358,294	\$22,581,713	\$22,948,149	\$1,991,858
Investments.....		10,365,157	10,365,157	
Receivables:				
Interest.....	62,972	62,888	96,202	29,658
Accounts.....	73,224	422,295	73,439	422,080
<b>Total assets.....</b>	<b>\$2,494,490</b>	<b>\$33,432,053</b>	<b>\$33,482,947</b>	<b>\$2,443,596</b>
<b>Liabilities</b>				
Vouchers payable.....	\$158,817	\$322,263	\$160,452	\$320,628
Payroll.....				
Due to other govern- mental agencies.....	2,308,197	13,493,642	13,718,002	2,083,837
Due to other Funds.....	27,076	38,731	27,076	38,731
Due to other units.....	400			400
<b>Total liabilities.....</b>	<b>\$2,494,490</b>	<b>\$13,854,636</b>	<b>\$13,905,530</b>	<b>\$2,443,596</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, 1995**

	<b>Balance Oct. 1, 1994</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance Sept. 30, 1995</b>
<b>Assets</b>				
Cash.....	\$5,098	\$91,754	\$91,914	\$4,938
Receivables:				
Accounts.....	2,032	686	2,033	685
<b>Total assets.....</b>	<b>\$7,130</b>	<b>\$92,440</b>	<b>\$93,947</b>	<b>\$5,623</b>
<b>Liabilities</b>				
Vouchers payable.....		\$305	\$305	
Due to other Funds.....		21		\$21
Due to other govern- mental agencies.....	\$7,130	138,613	140,141	5,602
<b>Total liabilities.....</b>	<b>\$7,130</b>	<b>\$138,939</b>	<b>\$140,446</b>	<b>\$5,623</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, 1995**

	Balance Oct. 1, 1994	Additions	Deletions	Balance Sept. 30, 1995
<b>Assets</b>				
Cash.....	\$106,866	\$548,346	\$351,051	\$304,161
Accounts receivable.....	3,909		3,909	
<b>Total assets.....</b>	<b>\$110,775</b>	<b>\$548,346</b>	<b>\$354,960</b>	<b>\$304,161</b>
<b>Liabilities</b>				
Vouchers payable.....	\$1,642	\$53,120	\$53,481	\$1,281
Due to other govern- mental agencies.....	109,133	544,194	350,447	302,880
<b>Total liabilities.....</b>	<b>\$110,775</b>	<b>\$597,314</b>	<b>\$403,928</b>	<b>\$304,161</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, 1995**

	Balance Oct. 1, 1994	Additions	Deletions	Balance Sept. 30, 1995
<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, 1995**

	Balance Oct. 1, 1994	Additions	Deletions	Balance Sept. 30, 1995
<b>Assets</b>				
Cash.....	\$29,302	\$35,414	\$51,619	\$13,097
<b>Total assets.....</b>	<b>\$29,302</b>	<b>\$35,414</b>	<b>\$51,619</b>	<b>\$13,097</b>
<b>Liabilities</b>				
Vouchers payable.....		\$14	\$11	\$3
Due to other funds.....	\$23	56	23	56
Due to other govern- mental agencies.....	29,279	9,660	25,901	13,038
<b>Total liabilities.....</b>	<b>\$29,302</b>	<b>\$9,730</b>	<b>\$25,935</b>	<b>\$13,097</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, 1995**

	Balance Oct. 1, 1994	Additions	Deletions	Balance Sept. 30, 1995
<b>Assets</b>				
Cash.....	\$49,141	\$401,609	\$450,750	
Investments.....				
Receivables:				
Interest.....		3,803		\$3,803
Accounts receivable.....		35,727		35,727
Due from other funds.....				
<b>Total assets.....</b>	<b>\$49,141</b>	<b>\$441,139</b>	<b>\$450,750</b>	<b>\$39,530</b>
<b>Liabilities</b>				
Vouchers payable.....	\$2,428	\$651	\$2,428	\$651
Payroll.....				
Due to other funds.....	13,935	2,111	13,935	2,111
Due to other govern- mental agencies.....	32,778	385,477	381,487	36,768
<b>Total liabilities.....</b>	<b>\$49,141</b>	<b>\$388,239</b>	<b>\$397,850</b>	<b>\$39,530</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, 1995**

	<b>Balance Oct. 1, 1994</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance Sept. 30, 1995</b>
<b>Assets</b>				
Cash.....	\$114,913	\$129,530	\$128,519	\$115,924
Accounts receivable.....	3,416	625	3,416	625
<b>Total assets.....</b>	<b>\$118,329</b>	<b>\$130,155</b>	<b>\$131,935</b>	<b>\$116,549</b>
<b>Liabilities</b>				
Vouchers payable.....	\$11,677	\$116,163	\$112,544	\$15,296
Due to other govern- mental agencies.....	106,152	134,138	139,537	100,753
Due to other units.....	500			500
<b>Total liabilities.....</b>	<b>\$118,329</b>	<b>\$250,301</b>	<b>\$252,081</b>	<b>\$116,549</b>



**County of El Paso, Texas**  
**Project Care Agency Fund**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1995**

	<b>Balance</b>			<b>Balance</b>
	<b>Oct. 1, 1994</b>	<b>Additions</b>	<b>Deletions</b>	<b>Sept. 30, 1995</b>
<b>Assets</b>				
Cash.....	\$38,324	\$52,669	\$24,865	\$66,128
Accounts receivable.....	2,273	5,645	2,273	5,645
<b>Total assets.....</b>	<b>\$40,597</b>	<b>\$58,314</b>	<b>\$27,138</b>	<b>\$71,773</b>
<b>Liabilities</b>				
Vouchers payable.....		\$33,375	\$21,135	\$12,240
Due to other govern- mental agencies.....	\$40,597	47,826	28,890	59,533
<b>Total liabilities.....</b>	<b>\$40,597</b>	<b>\$81,201</b>	<b>\$50,025</b>	<b>\$71,773</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, 1995**

	Balance Oct. 1, 1994	Additions	Deletions	Balance Sept. 30, 1995
<b>Assets</b>				
Cash.....	\$2,404,205	\$14,634,526	\$14,682,621	\$2,356,110
Investments.....		10,642,971	10,642,971	
Receivables:				
Interest.....	145,036	141,781	240,568	46,249
Accounts.....	30,675	994	30,675	994
<b>Total assets.....</b>	<b>\$2,579,916</b>	<b>\$25,420,272</b>	<b>\$25,596,835</b>	<b>\$2,403,353</b>
<b>Liabilities</b>				
Vouchers payable.....	\$243,228	\$40,015	\$283,228	\$15
Due to other govern- mental agencies.....	2,336,688	654,827	588,177	2,403,338
<b>Total liabilities.....</b>	<b>\$2,579,916</b>	<b>\$694,842</b>	<b>\$871,405</b>	<b>\$2,403,353</b>

**County of El Paso, Texas**  
**Payroll Agency Fund**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1995**

	Balance Oct. 1, 1994	Additions	Deletions	Balance Sept. 30, 1995
<b>Assets</b>				
Cash.....	\$148,151	\$35,776,429	\$35,893,098	\$31,482
<b>Total assets.....</b>	<b>\$148,151</b>	<b>\$35,776,429</b>	<b>\$35,893,098</b>	<b>\$31,482</b>
<b>Liabilities</b>				
Due to other funds.....	\$146,843		\$116,843	\$30,000
Due to other govern- mental agencies.....	1,308	\$35,776,429	35,776,255	1,482
<b>Total liabilities.....</b>	<b>\$148,151</b>	<b>\$35,776,429</b>	<b>\$35,893,098</b>	<b>\$31,482</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, 1995**

	Balance Oct. 1, 1994	Additions	Deletions	Balance Sept. 30, 1995
<b>Assets</b>				
Cash.....	\$24,423	\$10,993	\$32,407	\$3,009
Accounts Receivable.....		375		375
<b>Total assets.....</b>	<b>\$24,423</b>	<b>\$11,368</b>	<b>\$32,407</b>	<b>\$3,384</b>
<b>Liabilities</b>				
Accounts payable.....	\$7,282	\$2,253	\$7,282	\$2,253
Due to other govern- mental agencies.....	17,141	12,518	28,528	1,131
<b>Total liabilities.....</b>	<b>\$24,423</b>	<b>\$14,771</b>	<b>\$35,810</b>	<b>\$3,384</b>

**County of El Paso, Texas**  
**County Deferred Compensation**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1995**

	Balance Oct. 1, 1994	Additions	Deletions	Balance Sept. 30, 1995
<b>Assets</b>				
Deferred compensation				
plan assets.....	\$3,103,483	\$1,003,477	\$281,839	\$3,825,121
<b>Total assets.....</b>	<b>\$3,103,483</b>	<b>\$1,003,477</b>	<b>\$281,839</b>	<b>\$3,825,121</b>
<b>Liabilities</b>				
Deferred compensation				
due employees.....	\$3,103,483	\$1,003,477	\$281,839	\$3,825,121
<b>Total liabilities.....</b>	<b>\$3,103,483</b>	<b>\$1,003,477</b>	<b>\$281,839</b>	<b>\$3,825,121</b>

County of El Paso, Texas  
 Other Elected Officials  
 Combining Balance Sheets  
 September 30, 1995

(With comparative totals for September 30, 1994)

	Tax Assessor Collector	County Clerk	Sheriff's Department & Justices of the Peace	District Clerk	Totals	
					1995	1994
<b>Assets</b>						
Cash.....	\$3,789,654	\$2,486,549	\$662,926	\$2,084,648	\$9,023,777	\$8,980,449
Accounts receivable.....	17,688	109,761	311	416	128,176	88,528
Due from other govern- mental agencies.....						68
<b>Total Assets.....</b>	<b>\$3,807,342</b>	<b>\$2,596,310</b>	<b>\$663,237</b>	<b>\$2,085,064</b>	<b>\$9,151,953</b>	<b>\$9,069,045</b>
<b>Liabilities</b>						
Due to other units.....	\$14,475	\$1,634,973	\$454,958	\$2,077,185	\$4,181,591	\$4,251,223
Due to other govern- mental agencies.....	2,800,034	28,032	34,876		2,862,942	2,853,998
Due to other funds.....	992,833	933,305	173,403	7,879	2,107,420	1,963,824
<b>Total liabilities.....</b>	<b>\$3,807,342</b>	<b>\$2,596,310</b>	<b>\$663,237</b>	<b>\$2,085,064</b>	<b>\$9,151,953</b>	<b>\$9,069,045</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, 1995**

	<b>Balance Oct. 1, 1994</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance Sept. 30, 1995</b>
<b>Assets</b>				
Cash.....	\$3,635,748	\$157,685,280	\$157,531,374	\$3,789,654
Accounts receivable.....	18,501	80,299	81,112	17,688
<b>Total assets.....</b>	<b>\$3,654,249</b>	<b>\$157,765,579</b>	<b>\$157,612,486</b>	<b>\$3,807,342</b>
<b>Liabilities</b>				
Due to other units.....	\$10,200	\$25,422	\$21,147	\$14,475
Due to other govern- mental agencies.....	2,818,263	53,898,032	53,916,261	2,800,034
Due to other funds.....	825,786	61,644,696	61,477,649	992,833
<b>Total liabilities.....</b>	<b>\$3,654,249</b>	<b>\$115,568,150</b>	<b>\$115,415,057</b>	<b>\$3,807,342</b>

**County of El Paso, Texas**  
**County Clerk Agency Fund**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1995**

	Balance Oct. 1, 1994	Additions	Deletions	Balance Sept. 30, 1995
<b>Assets</b>				
Cash.....	\$2,321,727	\$4,454,362	\$4,289,540	\$2,486,549
Accounts receivable.....	69,459	127,446	87,144	109,761
<b>Total assets.....</b>	<b>\$2,391,186</b>	<b>\$4,581,808</b>	<b>\$4,376,684</b>	<b>\$2,596,310</b>
<b>Liabilities</b>				
Due to other units.....	\$1,365,038	\$362,328	\$92,393	\$1,634,973
Due to other govern- mental agencies.....	13,667	17,913	3,548	28,032
Due to other funds.....	1,012,481	763,583	842,759	933,305
<b>Total liabilities.....</b>	<b>\$2,391,186</b>	<b>\$1,143,824</b>	<b>\$938,700</b>	<b>\$2,596,310</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, 1995

	Balance Oct. 1, 1994	Additions	Deletions	Balance Sept. 30, 1995
<b>Assets</b>				
Cash.....	\$624,883	\$8,714,027	\$8,675,984	\$662,926
Accounts receivable.....	20	296	5	311
Due from other govern- mental agencies.....	68		68	
<b>Total assets.....</b>	<b>\$624,971</b>	<b>\$8,714,323</b>	<b>\$8,676,057</b>	<b>\$663,237</b>
<b>Liabilities</b>				
Due to other units.....	\$486,340	\$5,158,169	\$5,189,551	\$454,958
Due to other govern- mental agencies.....	22,068	14,420	1,612	34,876
Due to other funds.....	116,563	3,703,940	3,647,100	173,403
<b>Total liabilities.....</b>	<b>\$624,971</b>	<b>\$8,876,529</b>	<b>\$8,838,263</b>	<b>\$663,237</b>

**County of El Paso, Texas  
 District Clerk Agency Fund  
 Statement of Changes in Assets and Liabilities  
 For the fiscal year ended September 30, 1995**

	Balance Oct. 1, 1994	Additions	Deletions	Balance Sept. 30, 1995
<b>Assets</b>				
Cash.....	\$2,398,091	\$14,447,737	\$14,761,180	\$2,084,648
Accounts receivable.....	548	9,803	9,935	416
<b>Total assets.....</b>	<b>\$2,398,639</b>	<b>\$14,457,540</b>	<b>\$14,771,115</b>	<b>\$2,085,064</b>
<b>Liabilities</b>				
Due to other units.....	\$2,389,645	\$1,525,058	\$1,837,518	\$2,077,185
Due to other funds.....	8,994	112,700	113,815	7,879
<b>Total liabilities.....</b>	<b>\$2,398,639</b>	<b>\$1,637,758</b>	<b>\$1,951,333</b>	<b>\$2,085,064</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, 1995**

	Balance Oct. 1, 1994	Additions	Deletions	Balance Sept. 30, 1995
<b>Assets</b>				
Cash.....	\$2,673	\$48	\$2,721	
<b>Total assets.....</b>	<b>\$2,673</b>	<b>\$48</b>	<b>\$2,721</b>	
<b>Liabilities</b>				
Due to other govern- mental agencies.....	\$2,673		\$2,673	
<b>Total liabilities.....</b>	<b>\$2,673</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, 1995**

	Balance Oct. 1, 1994	Additions	Deletions	Balance Sept. 30, 1995
<b>Assets</b>				
Cash.....	\$62,827	\$226,452	\$206,655	\$82,624
<b>Total assets.....</b>	<b>\$62,827</b>	<b>\$226,452</b>	<b>\$206,655</b>	<b>\$82,624</b>
 <b>Liabilities</b>				
Vouchers payable.....		\$6,567		\$6,567
Due to other govern- mental agencies.....	\$62,827	224,583	\$211,353	\$76,057
<b>Total liabilities.....</b>	<b>\$62,827</b>	<b>\$231,150</b>	<b>\$211,353</b>	<b>\$82,624</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, 1995**

	Balance Oct. 1, 1994	Additions	Deletions	Balance Sept. 30, 1995
<b>Assets</b>				
Cash.....	\$3,256	\$95,052	\$97,021	\$1,287
<b>Total assets.....</b>	<b>\$3,256</b>	<b>\$95,052</b>	<b>\$97,021</b>	<b>\$1,287</b>
<b>Liabilities</b>				
Due to other govern- mental agencies.....	\$3,256	\$95,052	\$97,021	\$1,287
<b>Total liabilities.....</b>	<b>\$3,256</b>	<b>\$95,052</b>	<b>\$97,021</b>	<b>\$1,287</b>

**County of El Paso, Texas  
 Juvenile Probation Juror  
 Statement of Changes in Assets and Liabilities  
 For the fiscal year ended September 30, 1995**

	Balance Oct. 1, 1994	Additions	Deletions	Balance Sept. 30, 1995
<b>Assets</b>				
Cash.....	\$19,791	\$74,084	\$72,824	\$21,051
Investments.....		24,288	24,288	
Interest.....	2,405	4,597	6,944	58
Accounts receivable.....	36	210	36	210
<b>Total assets.....</b>	<b>\$22,232</b>	<b>\$103,179</b>	<b>\$104,092</b>	<b>\$21,319</b>
<b>Liabilities</b>				
Vouchers payable.....	\$12,690	\$17,404	\$30,094	
Due to other govern- mental agencies.....	9,542	33,243	21,466	\$21,319
<b>Total liabilities.....</b>	<b>\$22,232</b>	<b>\$50,647</b>	<b>\$51,560</b>	<b>\$21,319</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, 1995**

	Balance Oct. 1, 1994	Additions	Deletions	Balance Sept. 30, 1995
<b>Assets</b>				
Cash.....	\$4,317	\$127,568	\$85,968	\$45,917
Investments.....		80,691	80,691	
Interest.....		193		193
<b>Total assets.....</b>	<b>\$4,317</b>	<b>\$208,452</b>	<b>\$166,659</b>	<b>\$46,110</b>
<b>Liabilities</b>				
Due to other govern- mental agencies.....	\$4,317	\$41,793		\$46,110
<b>Total liabilities.....</b>	<b>\$4,317</b>	<b>\$41,793</b>		<b>\$46,110</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, 1995**

	Balance Oct. 1, 1994	Additions	Deletions	Balance Sept. 30, 1995
<b>Assets</b>				
Cash.....	\$7,969	\$1,035,647	\$1,043,616	
Accounts receivable.....		93,383		\$93,383
Due from other funds.....	173,676		173,676	
<b>Total assets.....</b>	<b>\$181,645</b>	<b>\$1,129,030</b>	<b>\$1,217,292</b>	<b>\$93,383</b>
<b>Liabilities</b>				
Vouchers payable.....	\$73,981	\$53,261	\$74,259	\$52,983
Due to other govern- mental agencies.....	107,664	953,627	1,020,891	40,400
<b>Total liabilities.....</b>	<b>\$181,645</b>	<b>\$1,006,888</b>	<b>\$1,095,150</b>	<b>\$93,383</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, 1995**

	Balance Oct. 1, 1994	Additions	Deletions	Balance Sept. 30, 1995
<b>Assets</b>				
Cash.....	\$140,380	\$382,996	\$365,297	\$158,079
Receivables:				
Interest.....	1,913	1,628	2,027	1,514
Accounts Receivable.....		103,279		103,279
<b>Total assets.....</b>	<b>\$142,293</b>	<b>\$487,903</b>	<b>\$367,324</b>	<b>\$262,872</b>
<b>Liabilities</b>				
Vouchers payable.....	\$8,473	\$260,358	\$261,392	\$7,439
Due to other units.....	131,788	314,051	295,420	150,419
Due to other govern- mental agencies.....	2,032	104,158	1,176	105,014
<b>Total liabilities.....</b>	<b>\$142,293</b>	<b>\$678,567</b>	<b>\$557,988</b>	<b>\$262,872</b>

**County of El Paso, Texas  
 Election Services Contract Fund  
 Statement of Changes in Assets and Liabilities  
 For the fiscal year ended September 30, 1995**

	<b>Balance Oct. 1, 1994</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance Sept. 30, 1995</b>
<b>Assets</b>				
Cash.....	\$20,499	\$175,086	\$133,621	\$61,964
<b>Total assets.....</b>	<b>\$20,499</b>	<b>\$175,086</b>	<b>\$133,621</b>	<b>\$61,964</b>
<b>Liabilities</b>				
Vouchers payable.....	\$14	\$13,005	\$13,016	\$3
Due to other govern- mental agencies.....	20,485	195,805	154,329	61,961
<b>Total liabilities.....</b>	<b>\$20,499</b>	<b>\$208,810</b>	<b>\$167,345</b>	<b>\$61,964</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, 1995**

	<b>Balance Oct. 1, 1994</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance Sept. 30, 1995</b>
<b>Assets</b>				
Cash.....	\$5,564	\$1,525,150	\$1,513,890	\$16,824
Receivables:				
Accounts.....	66,894		66,894	
<b>Total assets.....</b>	<b>\$72,458</b>	<b>\$1,525,150</b>	<b>\$1,580,784</b>	<b>\$16,824</b>
<b>Liabilities</b>				
Vouchers payable.....	\$5,478	\$24,471	\$24,960	\$4,989
Due to other funds.....	6,376	7,234	6,376	7,234
Due to other govern- mental agencies.....	60,604	1,517,916	1,573,919	4,601
<b>Total liabilities.....</b>	<b>\$72,458</b>	<b>\$1,549,621</b>	<b>\$1,605,255</b>	<b>\$16,824</b>

**County of El Paso, Texas  
 Juvenile Services Fund  
 Statement of Changes in Assets and Liabilities  
 For the fiscal year ended September 30, 1995**

	<b>Balance Oct. 1, 1994</b>	<b>Additions</b>	<b>Deletions</b>	<b>Balance Sept. 30, 1995</b>
<b>Assets</b>				
Cash.....	\$492,500	\$3,674,702	\$3,516,202	\$651,000
Investments.....		2,729,270	2,729,270	
Receivables:				
Interest.....	13,625	13,977	15,663	11,939
Accounts receivable.....	71,722	7,323	71,722	7,323
<b>Total assets.....</b>	<b>\$577,847</b>	<b>\$6,425,272</b>	<b>\$6,332,857</b>	<b>\$670,262</b>
<b>Liabilities</b>				
Vouchers payable.....	\$302	\$64,545	\$302	\$64,545
Due to other funds.....	173,676		173,676	
Due to other govern- mental agencies.....	403,869	418,386	216,538	605,717
<b>Total liabilities.....</b>	<b>\$577,847</b>	<b>\$482,931</b>	<b>\$390,516</b>	<b>\$670,262</b>

**County of El Paso, Texas**  
**Juvenile Board State-Aid-Federal Foster Care Title IV-E**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1995**

	<b>Balance</b>			<b>Balance</b>
	<b>Oct. 1, 1994</b>	<b>Additions</b>	<b>Deletions</b>	<b>Sept. 30, 1995</b>
<b>Assets</b>				
Cash.....		\$104,543	\$101,907	\$2,636
Accounts receivable.....		27,093		27,093
<b>Total assets.....</b>		<b>\$131,636</b>	<b>\$101,907</b>	<b>\$29,729</b>
<b>Liabilities</b>				
Vouchers payable.....		\$22,147		\$22,147
Due to other govern- mental agencies.....		131,636	\$124,054	7,582
<b>Total liabilities.....</b>		<b>\$153,783</b>	<b>\$124,054</b>	<b>\$29,729</b>

**County of El Paso, Texas**  
**Juvenile Board State Aid-Inovative and Creative Program**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1995**

	Balance Oct. 1, 1994	Additions	Deletions	Balance Sept. 30, 1995
<b>Assets</b>				
Cash.....		\$13,546	\$13,546	
<b>Total assets.....</b>		<b>\$13,546</b>	<b>\$13,546</b>	
<b>Liabilities</b>				
Due to other govern- mental agencies.....		\$13,546	\$13,546	
<b>Total liabilities.....</b>		<b>\$13,546</b>	<b>\$13,546</b>	

**County of El Paso, Texas  
 District Clerk Child Support  
 Statement of Changes in Assets and Liabilities  
 For the fiscal year ended September 30, 1995**

	Balance Oct. 1, 1994	Additions	Deletions	Balance Sept. 30, 1995
<b>Assets</b>				
Cash.....		\$284,619	\$284,619	
Receivables:				
Accounts.....		11,072	11,072	
<b>Total assets.....</b>		<b>\$295,691</b>	<b>\$295,691</b>	
<b>Liabilities</b>				
Vouchers payable.....		\$284,722	\$284,722	
Accrued Payroll.....		273,547	273,547	
<b>Total liabilities.....</b>		<b>\$558,269</b>	<b>\$558,269</b>	

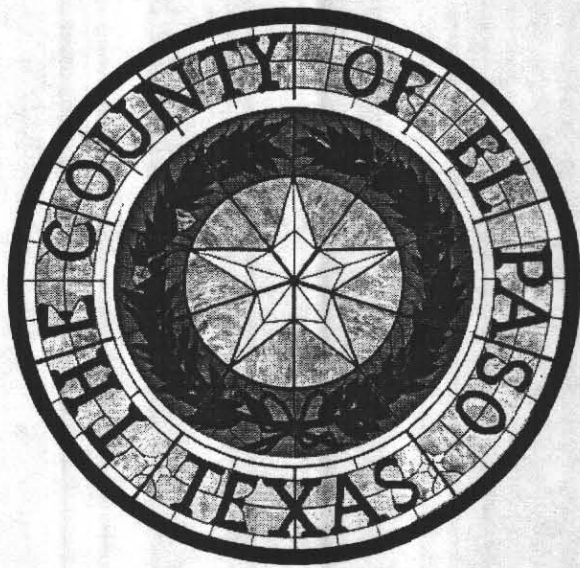
**County of El Paso, Texas**  
**District Attorney Apportionment Supplement**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1995**

	Balance Oct. 1, 1994	Additions	Deletions	Balance Sept. 30, 1995
<b>Assets</b>				
Cash.....		\$25,698	\$25,698	
<b>Total assets.....</b>		<b>\$25,698</b>	<b>\$25,698</b>	
<b>Liabilities</b>				
Due to others.....		\$25,698	\$25,698	
<b>Total liabilities.....</b>		<b>\$25,698</b>	<b>\$25,698</b>	



**County of El Paso, Texas**  
**District Attorney Discretionary Fund**  
**Statement of Changes in Assets and Liabilities**  
**For the fiscal year ended September 30, 1995**

	Balance Oct. 1, 1994	Additions	Deletions	Balance Sept. 30, 1995
<b>Assets</b>				
Cash.....		\$23,319	\$23,319	
<b>Total assets.....</b>		<b>\$23,319</b>	<b>\$23,319</b>	
<b>Liabilities</b>				
Due to others.....		\$23,319	\$23,319	
<b>Total liabilities.....</b>		<b>\$23,319</b>	<b>\$23,319</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, 1995 and 1994**

	<u>1995</u>	<u>1994</u>
<b>General fixed assets:</b>		
Land.....	\$5,615,072	\$5,615,072
Buildings.....	118,649,328	116,690,519
Improvements other than buildings.....	3,680,284	3,592,599
Machinery and equipment.....	21,457,385	18,179,423
Construction in progress.....	7,273,803	5,657,888
<b>Total general fixed assets.....</b>	<u><u>\$156,675,872</u></u>	<u><u>\$149,735,501</u></u>
 <b>Investment in general fixed assets by source:</b>		
General fund.....	\$18,130,239	\$15,073,729
Special revenue funds.....	5,692,154	5,383,017
Capital projects funds.....	132,853,479	129,278,755
<b>Total investment in general fixed assets.....</b>	<u><u>\$156,675,872</u></u>	<u><u>\$149,735,501</u></u>

County of El Paso, Texas  
 Schedule of General Fixed Assets-By Function and Activity  
 September 30, 1995

Exhibit G-2

Function and Activity	Land	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Construction in Progress	Total
<b>General government:</b>						
County judge.....				\$120,318		\$120,318
County auditor and treasurer.....				270,607		270,607
County purchasing agent.....				489,162		489,162
County personnel.....				59,999		59,999
County clerk.....				1,415,995		1,415,995
County commissioners.....				139,525		139,525
Bail bond administration.....				11,623		11,623
District clerk.....				238,369		238,369
Data processing.....				3,200,610		3,200,610
County elections.....				544,951		544,951
County attorney.....				421,988		421,988
District attorney.....				662,618		662,618
<b>County courthouse and archives:</b>						
County archives.....		\$6,884,878				6,884,878
County cafeteria (Marriott).....				125,684		125,684
County holdings.....	\$2,731,786	8,567,938				11,299,724
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.....		44,586,279		164,998		44,751,277
Courthouse furnishings.....				192,913		192,913
County communications.....				165,843		165,843
County tax assessor-collector.....				273,610		273,610
Parking Garage.....		6,451,402		154,100		6,605,502
Risk management.....				15,210		15,210
Warehouse.....				1,561,449		1,561,449
<b>Total general government.....</b>	<b>\$5,324,266</b>	<b>\$66,490,497</b>		<b>10,277,444</b>		<b>82,092,207</b>
<b>Administration of justice:</b>						
District courts administration.....				114,718		114,718
34th district court.....				125,399		125,399
41st district court.....				79,916		79,916
65th district court.....				80,212		80,212
120th district court.....				80,419		80,419
168th district court.....				77,300		77,300
171st district court.....				82,618		82,618
205th district court.....				96,261		96,261
210th district court.....				66,467		66,467
243rd district court.....				78,632		78,632
327th district court.....				100,932		100,932
346th district court.....				81,242		81,242
West texas impact court				12,180		12,180
County law library.....				202,265		202,265
Court masters.....				191,214		191,214
Criminal law magistrate court.....				34,285		34,285
County courts administration.....				38,051		38,051
County court-at-law no. 1.....				81,284		81,284
County court-at-law no. 2.....				84,426		84,426
County court-at-law no. 3.....				87,025		87,025
County court-at-law no. 4.....				79,615		79,615
County court-at-law no. 5.....				75,368		75,368
Public defender administration.....				152,398		152,398
Justice of the peace no. 1.....				18,122		18,122
Justice of the peace no. 2.....				12,676		12,676
Justice of the peace no. 3.....				\$49,158		\$49,158

(Continued)

County of El Paso, Texas  
 Schedule of General Fixed Assets-By Function and Activity  
 September 30, 1995

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.....				\$20,813		\$20,813
Justice of the peace no. 5.....				22,925		22,925
Justice of the peace no. 6.....				52,265		52,265
Justice of the peace no. 7.....				38,630		38,630
Court of civil appeals.....				146,045		146,045
Detoxification center.....				298,652		298,652
<b>Total administration of justice.....</b>				<b>2,761,513</b>		<b>2,761,513</b>
<b>Public safety:</b>						
County sheriff and jails.....		\$33,860,535		3,475,001		37,335,536
Adult probation.....				155,437		155,437
Juvenile detention/probation.....		6,895,685	\$13,701	607,773		7,517,159
Narcotics detection & apprehension.....				238,270		238,270
<b>Total public safety.....</b>		<b>40,756,220</b>	<b>13,701</b>	<b>4,476,481</b>		<b>45,246,402</b>
<b>Health and welfare:</b>						
General assistance.....				12,709		12,709
Medical examiner.....				257,352		257,352
Morgue.....		3,175,545				3,175,545
Nutrition.....				438,156		438,156
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>712,208</b>		<b>4,178,559</b>
<b>Resource development:</b>						
Agricultural co-op extension.....				42,035		42,035
<b>Total resource development.....</b>				<b>42,035</b>		<b>42,035</b>
<b>Culture and recreation:</b>						
Aquatic center.....		5,745,330				5,745,330
Ascarate park/golf course.....				800,101		800,101
Coliseum.....		1,584,090	1,301,575	385,252		3,270,917
County library.....				35,535		35,535
<b>Total culture and recreation.....</b>		<b>7,329,420</b>	<b>1,301,575</b>	<b>1,220,888</b>		<b>9,851,883</b>
Road and bridges.....		897,646	2,365,008	1,966,816		5,229,470
<b>Construction in progress:</b>						
Construction in progress Jail.....					\$7,273,803	7,273,803
<b>Total Construction in progress.....</b>					<b>7,273,803</b>	<b>7,273,803</b>
<b>Total general fixed assets.....</b>	<b>\$5,615,072</b>	<b>\$118,649,328</b>	<b>\$3,680,284</b>	<b>\$21,457,385</b>	<b>\$7,273,803</b>	<b>\$156,675,872</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, 1995

Function and activity	General Fixed Assets			General Fixed Assets
	October 1, 1994	Additions	Deductions	September 30, 1995
<b>General government:</b>				
County judge.....	\$116,294	\$10,405	\$6,381	\$120,318
County auditor and treasurer.....	267,497	14,610	11,500	270,607
County purchasing agent.....	491,340	11,036	13,214	489,162
County personnel.....	56,856	3,143		59,999
County clerk.....	862,479	616,370	62,854	1,415,995
County commissioners.....	142,316	4,900	7,691	139,525
Bail bond administration.....	11,623			11,623
District clerk.....	348,529	28,373	138,533	238,369
Data processing.....	1,972,706	1,289,429	61,525	3,200,610
County elections.....	544,183	3,748	2,980	544,951
County attorney.....	408,060	15,028	1,100	421,988
District attorney.....	657,777	25,222	20,381	662,618
County courthouse and archives:				
County archives.....	6,880,913	3,965		6,884,878
County cafeteria (Marriott).....	125,684			125,684
County holdings.....	10,631,063	668,661		11,299,724
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.....	44,524,066	227,553	342	44,751,277
Courthouse furnishings.....	179,063	15,194	1,344	192,913
County communications.....	162,781	3,062		165,843
County tax assessor-collector.....	279,553	14,591	20,534	273,610
Parking Garage.....	6,605,502			6,605,502
Records management.....	573,026		573,026	
Risk management.....	14,946	2,840	2,576	15,210
Warehouse.....	240,142	1,461,345	140,038	1,561,449
<b>Total general government.....</b>	<b>78,736,751</b>	<b>4,419,475</b>	<b>1,064,019</b>	<b>82,092,207</b>
<b>Administration of justice:</b>				
District courts administration.....	112,445	3,668	1,395	114,718
34th district court.....	135,099	2,480	12,180	125,399
41st district court.....	78,486	1,430		79,916
65th district court.....	78,772	1,440		80,212
120th district court.....	81,232		813	80,419
168th district court.....	81,014	2,533	6,247	77,300
171st district court.....	80,277	2,341		82,618
205th district court.....	91,411	4,850		96,261
210th district court.....	62,342	4,125		66,467
243rd district court.....	70,570	8,062		78,632
327th district court.....	88,215	12,717		100,932
346th district court.....	81,480	2,853	3,091	81,242
West Texas impact court		12,180		12,180
County law library.....	202,265			202,265
Court masters.....	181,654	13,471	3,911	191,214
Criminal law magistrate court.....	34,285			34,285
County courts administration.....	35,696	2,355		38,051
County court-at-law no. 1.....	81,836		552	81,284
County court-at-law no. 2.....	82,529	2,275	378	84,426
County court-at-law no. 3.....	83,353	3,672		87,025
County court-at-law no. 4.....	78,279	1,754	418	79,615
County court-at-law no. 5.....	76,663	652	1,947	75,368
Criminal justice information system administration.....	50,300		50,300	
Public defender administration.....	114,246	39,600	1,448	152,398
Justice of the peace no. 1.....	15,031	3,760	669	18,122
Justice of the peace no. 2.....	\$10,755	\$2,470	\$549	\$12,676

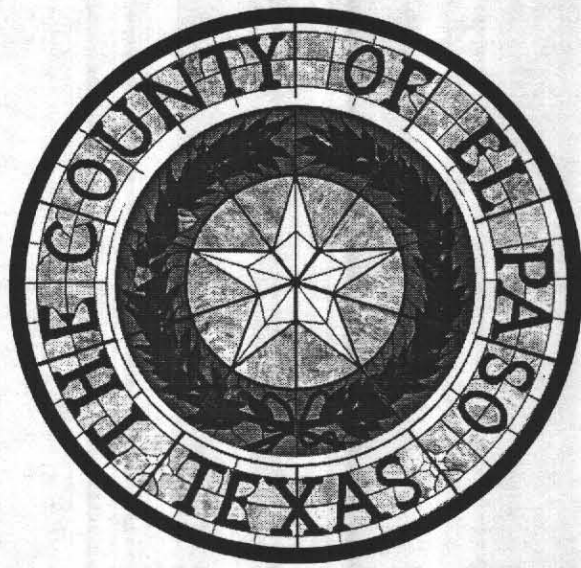
(Continued)

County of El Paso, Texas  
 Schedule of Changes in General Fixed Assets-By Function and Activity  
 For the fiscal year ended September 30, 1995

Function and activity	General Fixed Assets			General Fixed Assets
	October 1, 1994	Additions	Deductions	September 30, 1995
<b>Administration of justice - Continued</b>				
Justice of the peace no. 3.....	\$48,718	\$440		\$49,158
Justice of the peace no. 4.....	20,382	795	5364	20,813
Justice of the peace no. 5.....	22,130	795		22,925
Justice of the peace no. 6.....	58,086	795	6,616	52,265
Justice of the peace no. 7.....	38,630			38,630
Court of civil appeals.....	149,250		3,205	146,045
Detoxification center.....	298,652			298,652
<b>Total administration of justice.....</b>	<b>2,724,083</b>	<b>131,513</b>	<b>94,083</b>	<b>2,761,513</b>
<b>Public safety:</b>				
County sheriff and jail.....	36,711,061	717,229	92,754	37,335,536
Adult probation.....	147,554	8,383	500	155,437
Juvenile detention/probation.....	7,457,067	81,753	21,661	7,517,159
Narcotic detection & apprehension.....	207,796	49,693	19,219	238,270
<b>Total public safety.....</b>	<b>44,523,478</b>	<b>857,058</b>	<b>134,134</b>	<b>45,246,402</b>
<b>Health and welfare:</b>				
General assistance.....	13,425	350	1,066	12,709
Medical examiner.....	229,139	28,213		257,352
Morgue.....	3,175,545			3,175,545
Nutrition.....	446,296	14,135	22,275	438,156
Veteran's assistance.....	3,991			3,991
Lower Valley Health Clinic.....	290,806			290,806
<b>Total health and welfare.....</b>	<b>4,159,202</b>	<b>42,698</b>	<b>23,341</b>	<b>4,178,559</b>
<b>Resource development:</b>				
Agricultural co-op extension.....	44,023	789	2,777	42,035
<b>Total resource development.....</b>	<b>44,023</b>	<b>789</b>	<b>2,777</b>	<b>42,035</b>
<b>Culture and recreation:</b>				
Aquatic center.....	5,739,060	6,270		5,745,330
Ascarate park/golf course.....	801,036	2,022	2,957	800,101
Coliseum.....	3,280,901		9,984	3,270,917
County library.....	34,042	2,221	728	35,535
<b>Total culture and recreation.....</b>	<b>9,855,039</b>	<b>10,513</b>	<b>13,669</b>	<b>9,851,883</b>
<b>Roads &amp; bridges.....</b>	<b>4,035,037</b>	<b>1,238,429</b>	<b>43,996</b>	<b>5,229,470</b>
Construction in progress.....	5,657,888	1,615,915		7,273,803
<b>Total general fixed assets.....</b>	<b>\$149,735,501</b>	<b>\$8,316,390</b>	<b>\$1,376,019</b>	<b>\$156,675,872</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
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
1995	15,348	16,119	32,427	7,476	3,967	2,379	1,596	2,461	13,613	7,082	102,468

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

**General Governmental Expenditures By Function**  
 Fiscal Year 1995

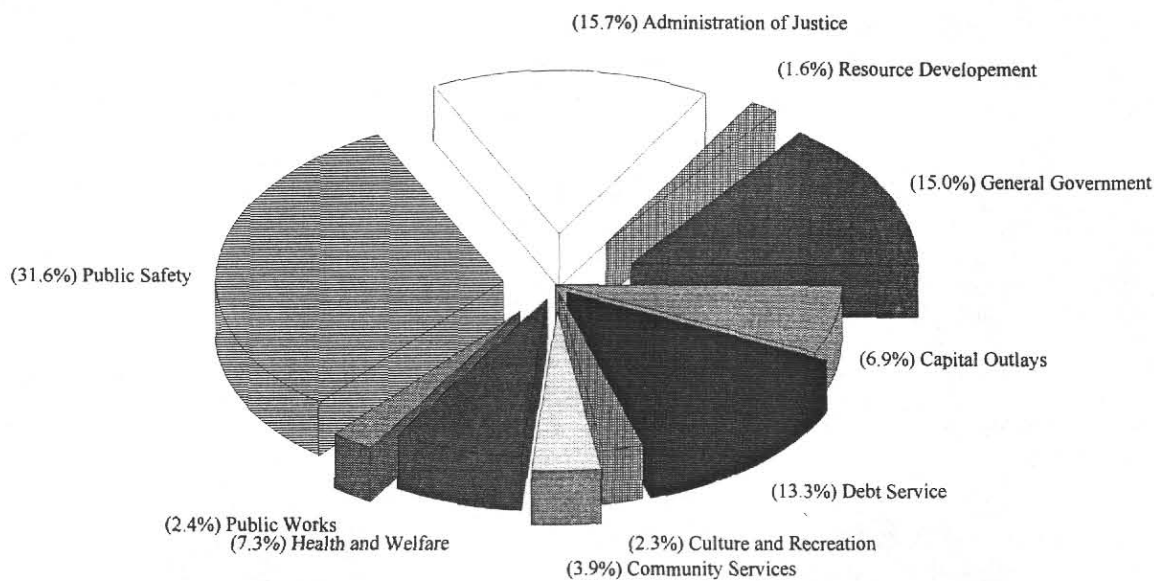


Table 2

**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
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
1995	63,077	193	10,630	18,827	2,130	4,176	1,875	100,908

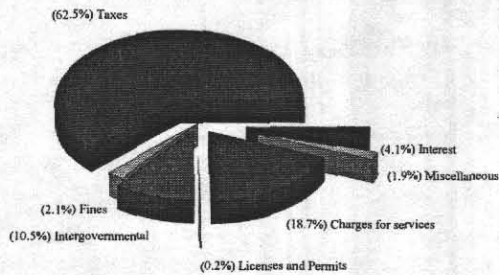
(1) Includes general, special revenue, debt service and capital project funds.

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
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
1995	40,581	20,009	1,543	111	-	-	833	63,077

General Governmental Revenues by Source  
Fiscal Year 1995



General Governmental Tax Revenues by Source  
Fiscal Year 1995

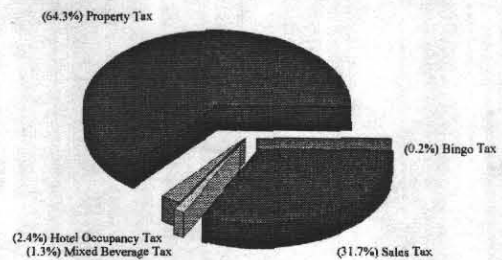


Table 3

**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
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	100.28	4,299	11.30
1995	40,495	38,676	95.51	1,905	40,581	100.21	4,538	11.21

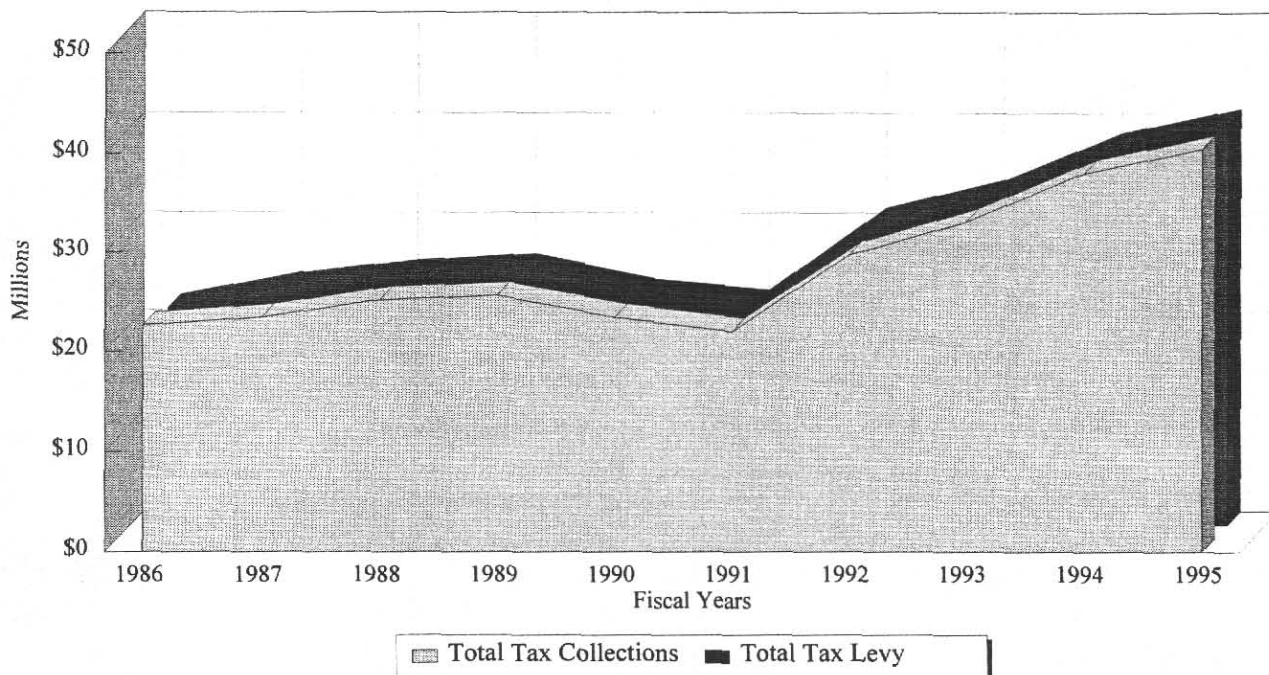


Table 4

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	
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
1995	15,162,311	15,162,311	2,449,731	2,449,731	2,672,480	14,939,562	17,612,042	84.83

Table 5

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

Name of Government	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995
Anthony Ind. School District	\$ .86840	\$ .92450	\$ .73800	\$ .86500	\$ 1.04000	\$ .33000	\$ .33000	\$ 1.28500	\$ 1.37446	\$ 1.36500
Canutillo Ind. School District	.64680	.72670	.72256	.83300	1.01250	.41400	.49400	1.47000	1.51103	1.57399
City of Anthony	.19992	.24161	.23796	.21005	.23664	.23590	.24089	.24934	.24062	.23448
City of El Paso	.45948	.49533	.49542	.51616	.56024	.60746	.60746	.62145	.64379	.65322
City of Horizon					.12547	.12547	.14955	.16955	.16955	.16955
City of Socorro		.33000	.33000	.33000	.28000	.29811	.29811	.36839	.37529	.37529
Clint Ind. School District	1.29000	1.26000	1.29000	1.63000	1.70000	.61200	.52640	1.53000	1.65000	1.53677
County of El Paso	.22610	.22610	.22610	.19610	.18669	.25356	.26038	.29329	.30540	.28034
El Paso Community College	.06746	.06731	.09833	.09375	.09696	.09894	.09961	.09932	.10056	.10028
El Paso County Education District (3)						.83600	.93600			
EPCO Rural Fire Prev. Dist. No. 1	.02999	.03000	.03000	.02967	.03000	.03000	.03000	.02952		
EPCO Rural Fire Prev. Dist. No. 2		.30000	.03000	.03000	.03000	.03000	.03000	.03000	.03000	
EPCO Emergency Service District No. 1 (4)									.10000	.07992
EPCO Emergency Service District No. 2 (5)										.07000
EPCO Tornillo Water Improvement Dist.			1.00000	.09720	.08415	.08690	.08785	.08816	.08700	.07576
EPCO Water Authority (Horizon)	.58000	.53250	.50000	.49500	.50000	.45523	.45523	.44856	.44755	.45960
El Paso Ind. School District	.45948	.73493	.77309	1.00390	1.00390	.36451	.36451	1.30051	1.53970	1.52468
Fabens Ind. School District	.99500	1.15000	1.15000	1.15000	1.15000	.35400	.25400	1.31000	1.31000	1.23000
Hacienda Del Norte Water Imp. Dist.	.19745	.19386	.19828	.14848	.14583	.14437	.14431	.14181	.13966	.13033
Homestead Municipal Util. Dist. (2)					1.32635	1.32635	1.06868	1.21570	1.14000	.91000
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	.12000
R. E. Thomason General Hospital	.14448	.14920	.18701	.18804	.28230	.21468	.20532	.20532	.21724	.19374
San Elizario Ind. School District	1.29600	1.27469	1.01848	.98263	1.67148	1.00941	.82755	1.68222	1.62199	1.17212
Socorro Ind. School District	.75030	1.04258	1.03000	1.19960	1.38680	.51736	.55000	1.48000	1.48000	1.47000
Tomillo Ind. School District	1.05388	1.05070	1.06583	1.05936	1.49000	.50456	.52462	1.35000	1.46970	1.33000
Town of Clint	.24453	.24430	.24430	.24430	.23962	.24497	.23731	.24100	.36000	.35000
Westway Water Imp. District	.61517	.62134	.56000	.81748	1.04398	1.01852	.75823	.71183	.56334	.42060
Ysleta Ind. School District	.76902	.80207	.80207	1.00022	.99784	.42000	.46248	1.44000	1.65000	1.60597

(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.

(4) The EPCO Rural Fire Prevention District No. 2 was changed to a new taxing entity called the El Paso County Emergency Service District No. 2 in July 1995.

Table 6

County of El Paso, Texas  
Principal Taxpayers  
September 30, 1995  
(Unaudited)  
(Amounts Expressed in Thousands)

Taxpayer	Type of Business	1995 Assessed Valuation	Percentage of Total Assessed Valuation
Southwestern Bell Telephone	Telephone communications	\$180,515	1.21%
El Paso Electric Company	Electric utility	149,180	1.00%
Chevron U.S.A., Inc.	Oil refinery	100,590	0.67%
Refinery Holding Co. L.P.	Oil refinery	92,258	0.62%
Phelps-Dodge Refining Corp.	Copper refinery	88,393	0.59%
ASARCO, Inc.	Smelting and refining	76,465	0.51%
El Paso Natural Gas Company	Natural gas pipeline supplier	72,042	0.48%
Property Trust of America	Real estate management	66,817	0.45%
Southern Union Gas Company	Natural gas utility	52,659	0.35%
Simon Property Group L.P.	Real estate development	49,838	0.33%
Totals		<u>\$928,757</u>	<u>6.22%</u>



**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
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
1995	13,759,908	74,700,943	21,953,781	8,228,827		118,643,459

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

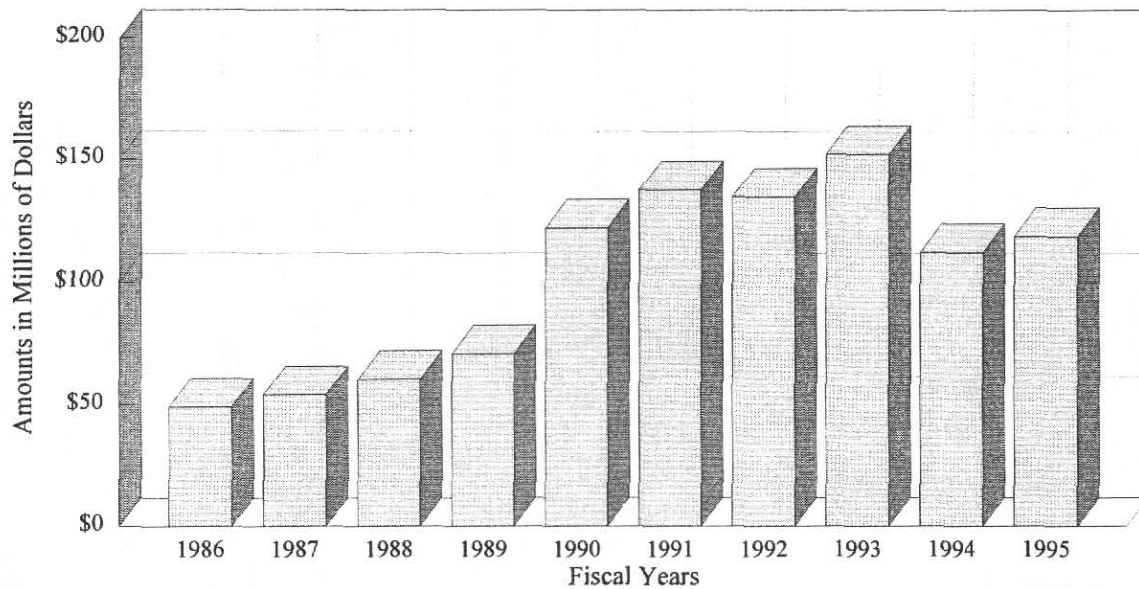


Table 8

**County of El Paso, Texas**  
**Computation of Legal Debt Margin**  
**September 30, 1995**  
**(Unaudited)**  
**(Amounts Expressed in Thousands)**

<b>Assessed Valuation:</b>		
Assessed Value of Real Property	\$12,489,831	
Assessed Value of Personal Property	2,449,731	
<b>Total Assessed Value</b>	<b>\$14,939,562</b>	
<b>Legal debt margin:</b>		
Debt limitation - 5% of Total Assessed Value (1)	\$746,978	
<b>Debt Applicable to Limitation:</b>		
Total bonded debt	\$112,223	
Less: Amount available for repayment of general obligation bonds	844	
<b>Total debt applicable to limitation</b>	<b>111,379</b>	
<b>Legal debt margin</b>	<b>\$635,599</b>	

(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		Net Bonded Debt(1)	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt Per Capita
					Payable from Enterprise Revenues(1)				
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
1995	652	14,939,562	112,223	844			111,379	0.75	170.83

(1) Amounts expressed in thousands.

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

(3) The 1989-1992 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
1986	-	\$2143	\$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
1995	6,965	6,648	13,613	102,468	13.29

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

Table 11

**County of El Paso, Texas**  
**Computation of Direct and Overlapping Bonded Debt**  
**General Obligation Bonds**  
**September 30, 1995**  
**(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	\$112,223	100%	\$112,223
Overlapping:			
Anthony Independent School District	1,711	100	1,711
Canutillo Independent School District	15,691	100	15,691
City of Anthony	485	100	485
City of El Paso	217,545	100	217,545
City of Socorro	1,460	100	1,460
Clint Independent School District	20,405	100	20,405
El Paso County Water Authority (Horizon)	9,130	100	9,130
El Paso Independent School District	234,596	100	234,596
Fabens Independent School District	1,300	100	1,300
Homestead Municipal Utility District	2,213	100	2,213
R. E. Thomason General Hospital	35,417	100	35,417
San Elizario Independent School District	3,320	100	3,320
Socorro Independent School District	109,961	100	109,961
Tornillo Independent School District	1,694	100	1,694
Westway Water Improvement District	615	100	615
Ysleta Independent School District	75,003	100	75,003
TOTAL	\$842,769	100%	\$842,769

Table 12

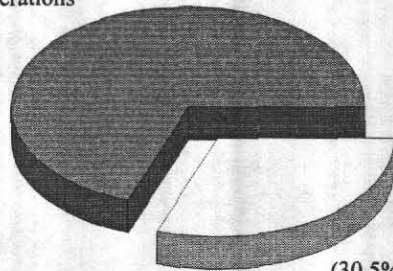
**County of El Paso, Texas  
Tax Rates and Fund Allocations (1)  
Last Ten Fiscal Years  
(Unaudited)**

Fiscal Year	Total Tax Rate	Maintenance and Operations Tax Rate	Debt Service Tax Rate
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
1995	0.30540	0.21215	0.09325

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

**Components of the Tax Rate for  
Fiscal Year 1995**

(69.5%) Maintenance and Operations



(30.5%) Debt Service

Table 13

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

Fiscal Year	Population(1)	Per Capita Income(1)	Median Age(1)	Education Level		Unemployment Rate (2)
				In Years of Formal Schooling(1)	Schools Enrollment(1)	
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
1995	652,225	12,790	28.7	12.0	199,118	9.9

## SOURCES:

- (1) City Planning Department, City of El Paso, Texas.
- (2) Texas Employment Commission.

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)	
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
1995	6,597,863	11,014,179	2,672,480	14,939,562	560	81,646	2,242	124,295	(4)

(1) Amounts expressed in thousands.

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

(3) Source: Federal Reserve Bank of Dallas.

(4) Not available.



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 Assets in Excess of Pension Benefit Obligation	Annual Covered Payroll	(Unfunded) or Assets in Excess of Pension Benefit Obligation as a Percentage of Covered Payroll
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
1994	66.9	68.6	97.5	(1.7)	45.2	(3.7)

Table 16

**County of El Paso, Texas  
Miscellaneous Statistics  
September 30, 1995  
(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 7,200 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
	1995	652,225

<u>Employment</u>	<u>Year</u>	<u>Work Force</u>	<u>Employed</u>	<u>Unemployment</u>
				<u>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%
	1995	287,100	258,800	9.9%

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

Employees The County employs 2,020 people, including those people employed by the Sheriff's department.

(Continued)

**County of El Paso, Texas  
Miscellaneous Statistics  
September 30, 1995  
(Unaudited)**

Recreation                    The County Coliseum provides space and facilities for shows, concerts, circuses and rodeos. There are 131 parks, 15 swimming pools and 3 public golf courses located within the County.

Educational Facilities            University of Texas at El Paso  
   enrollment - 16,275 students  
El Paso Community College  
   enrollment - 21,856 students  
High schools - 29  
Middle schools - 31  
Intermediate and elementary schools - 115  
Private schools - 20 elementary and 9 high schools  
Business and vocational schools - 22

Medical Facilities                Twenty hospitals provide 2,160 beds.  
County ratios:  
   Doctors to population, 1 to 829  
   Dentists to population, 1 to 3,362  
   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 - 10  
   with 36 branch locations.  
Credit Unions - 18 with 11 branch locations.

<u>Retail Sales</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>
	\$4,384,258,813	\$4,630,282,072	\$5,051,961,687

<u>Cultural</u>	Churches	398
	Major newspapers	2
	Radio stations	18
	Local television stations	10
	Cable TV is available	

(Concluded)

