

A view of the El Paso County Courthouse and Sheriff's Detention Facility downtown as seen from Scenic Drive

Comprehensive Annual Financial Report

For the Fiscal Year Ended September 30, 1996

County of El Paso, Texas

Comprehensive Annual Financial Report For the Fiscal Year Ended September 30, 1996

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Member of the Government Finance Officers Association



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INTRODUCTORY SECTION



COUNTY OF EL PASO
OFFICE OF THE COUNTY AUDITOR

S. E. SEELY
COUNTY AUDITOR

ROOM 406, COUNTY COURTHOUSE BUILDING
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EL PASO, TEXAS 79901-2421
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January 13, 1997

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:

We are pleased to submit this Comprehensive Annual Financial Report (CAFR) of the County of El Paso, Texas (County) for the fiscal year ended September 30, 1996. This report is required to be prepared 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

The County is responsible for the accuracy, completeness and fairness of presentation of the data, including all disclosures, contained in this CAFR. This report was prepared by the County Auditor's Office. 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 explains 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 understanding of the County's financial undertakings have been included in this CAFR.

The Report Structure

To facilitate the process of understanding 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 the County's latest 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 unau-

dated 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, 1996 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 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 the: (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.

The County is a public corporation and political subdivision of the State of Texas. The general governing body of the County is the elected five-member Commissioners Court in accordance with Article 5, Paragraph 18 of the Texas Constitution. 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 in any way 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 directly 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 of America and the Republic of Mexico, and touches Doña Ana County in New

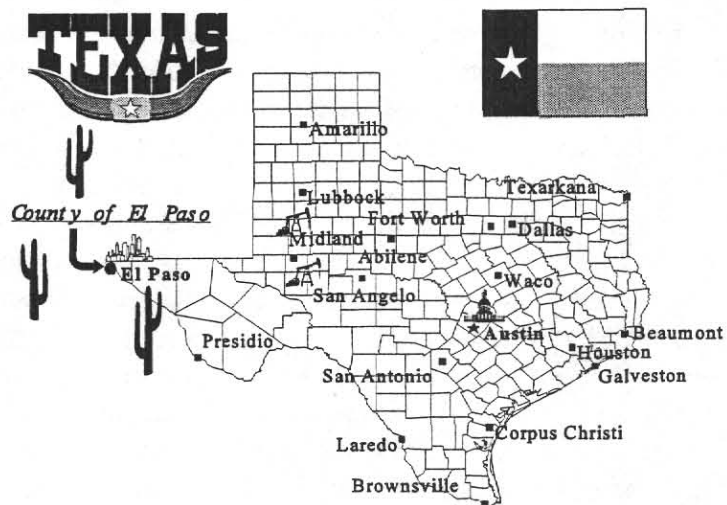


Figure 1

Mexico. The County is a strategic crossroads for continental north-south and east-west traffic. As of January 1, 1996, its population has been estimated by local City planning officials to be 667,532. 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 583,421. 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 made by local officials, the population of Ciudad Juarez is 1,114,928. Figure 1 is presented to show the County's location in relation to the rest of the State.

The County is a public corporation and political subdivision of the State of Texas. 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, among thousands of other duties, approve the annual operating budgets, approve budgetary amendments, audit and direct the settlement of claims against the County, 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 the thirteen State District Judges and five local 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 cash manager and 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, major 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 Repub-

lic of Mexico. The "twin plant" program permits various portions of manufacturing to be performed in Ciudad Juarez while other 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 fair, at least, for the next five years. Supported by expanding trade with Mexico, the forecast for continuing economic growth is satisfactory. The County's manufacturing, wholesale and retail trade, services and governmental sectors should 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 ensuing 10 years. In addition, West Telemarketing began in 1995 hiring 1,000 workers and is hiring 300 more for a total of 1,300 new jobs.

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 are in the process of spending 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 some adverse influences to impact 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 this regard, Fort Bliss has about 4,000 fewer troops from the 1995 level of 16,000 and there has been a reduction of more than 800 people from El Paso's energy work force. In addition, Mexico's late 1994 peso devaluation continues to have rather serious adverse impacts on the local economy. Moreover, the U.S. economy is slowing and that causes a synonymous relationship to the local economy.

In comparison to the statewide unemployment rate of only 5.3 percent, El Paso had an unemployment rate of 11.7 percent in September 1996. According to a recent report from the Texas Employment Commission, El Paso had a total civilian labor force of 284,892; of which, 251,554 were employed and 33,338 were unemployed in September 1996.

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 1996.

For example, some of the County's legislative efforts, at the state level, proved to be productive. 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, vicious disturbances and workplace violence 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 a fraction of the revenues that are needed to pay for this security program.

For the Future. Unquestionably, the County will face many major challenges associated with meeting the steadily 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. This project is still in its initial 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 has just been completed and, for the first time, the facility passed the State's minimum requirements for certification.

So that the Sheriff will be able to discontinue the practice of sporadically releasing inmates from the County's detention facility when the State mandated 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 being 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 decisions rather slowly that pushed back the project's completion date. At present, it is estimated that this project will be completed during July 1997.

The Commissioners Court members will assertively continue to evaluate and analyze ways to streamline the County by consolidating activities internally and 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 for 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 Attorney's Office has been selected for this purpose.

The County Attorney's Office, when operating without any vacancies, utilizes 44 full-time employees. The County Attorney's Office performs a very wide variety of functions serving the county, state, local governmental agencies and the general public. More specifically, this office represents the State in civil and criminal misdemeanor cases, suspension of drivers' licenses, in all actions brought against juveniles, in all bond forfeiture actions, and processes requests for expunction of criminal records. The County Attorney's Office represents the Department of Protective and Regulatory Services in all actions brought for the protection of children, presents applications for court ordered mental health services and represents the State in ensuing proceedings. This office also collects delinquent hotel occupancy taxes, provides formal written opinions to members of commissioners court and other county governmental officials relating to the performance of their official duties, upon request reviews proposed contracts as to form, and advises commissioners court in regard to contract interpretations. The County Attorney's Office provides the following services to the general public:

- ◆ Provides individual representation in actions to obtain protective orders prohibiting family violence and subsequent enforcement;
- ◆ Administers a "hot check" collection service;
- ◆ Conveys general information to residents and property owners about county and state laws relating to roads, subdivisions, and land development in the unincorporated areas of the county; and,
- ◆ Performs the services mandated by state laws to victims of misdemeanor crimes and delinquent conduct of juveniles.

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 GAAP for local governmental units as prescribed by the 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, 1996 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 9, 1995, the Commissioners Court adopted an operating budget for the twelve month period ending September 30, 1996 totaling \$112,990,693. This budget was increased by Commissioners Court by a net amount of \$3,246,807 during fiscal year 1996 with thirty-nine amendments. Primarily, most of these budget amendments were to: (1) add new funding for various grants; (2) adjust and provide for capital construction projects; and, (3) 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-nine budget amendments, the operating budget totaled \$116,237,500. For comparative purposes, on October 7, 1996 the Commissioners Court approved an annual operating budget amounting to \$116,084,957 for the fiscal year beginning October 1, 1996.

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 must 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 and deficits, 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 very strict balanced budget statutory requirement.

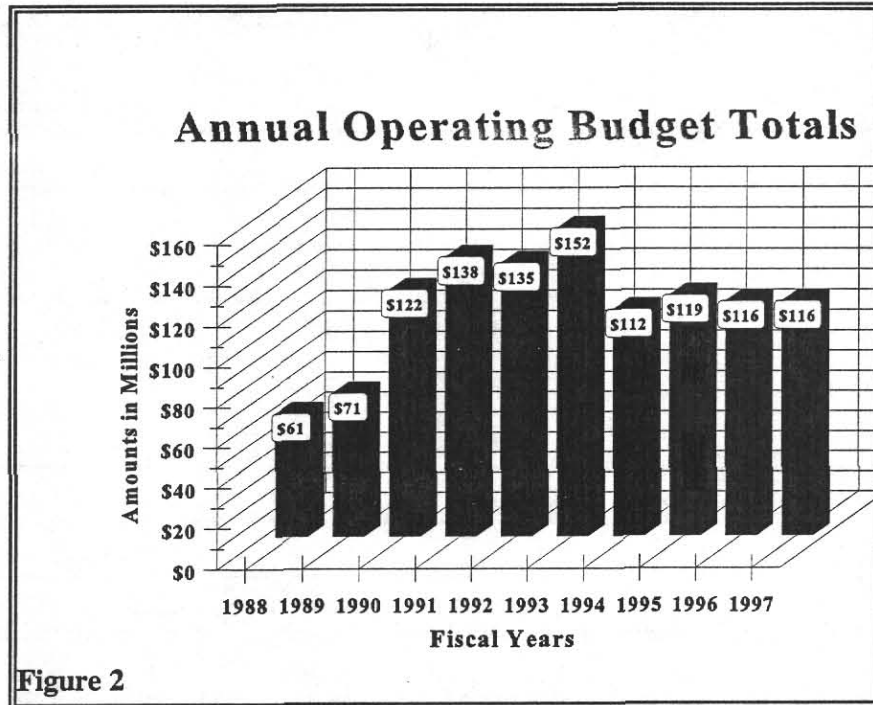


Figure 2

As soon as the budget has been approved by Commissioners Court, the County Auditor continually monitors budgetary limits to prevent expenditures from exceeding appropriation limits and frequently informs the Commissioners Court of the conditions of the various budgetary accounts. According to State legislation, purchase orders and contracts are not valid until the County Auditor has certified that money is or will be available to make payments.

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

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

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 administers a myriad of other statutorily mandated and discretionary functions. Most of these functions have significant revenue and expenditure impacts.

The following table shows 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, 1996 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 FY 1995	Percent of Increase (Decrease)
Taxes	\$64,589,220	57.99%	\$1,512,055	2.40%
Licenses and Permits	\$192,746	0.17%	(\$269)	(0.14)%
Intergovernmental	\$11,523,024	10.35%	\$893,465	8.41%
Service Fees	\$20,714,370	18.60%	\$1,887,242	10.02%
Fines and Forfeitures	\$1,989,003	1.79%	(\$141,018)	(6.62)%
Interest	\$3,857,383	3.46%	(\$319,162)	(7.64)%
Miscellaneous	\$2,578,432	2.32%	\$703,444	37.52%
Operating transfers in	\$5,932,070	5.33%	\$2,054,166	52.97%
Totals	\$111,376,248	100.00%	\$6,589,923	6.29%

The total actual revenues and operating transfers in for fiscal year 1996 increased from the previous fiscal year by 6.3 percent. Due to growth and a property revaluation, a great deal of the increase in the taxes category resulted from the fiscal year 1996 ad valorem property tax rate of \$0.280346 per \$100 of assessed valuation generating more than the fiscal year 1995 ad valorem property tax rate of \$0.305400 per \$100 of assessed valuation.

In terms of actual dollars, excluding operating transfers in, the second largest revenue increase was in the taxes classification. Within the taxes classification, the general fund's actual fiscal year 1996 property taxes increased by 3.2 percent above the fiscal year 1995 property taxes. This resulted mainly from the growth and revaluation previously explained. Also, the sales and use tax revenues registered a moderate decrease of \$282,173 or 1.4 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.

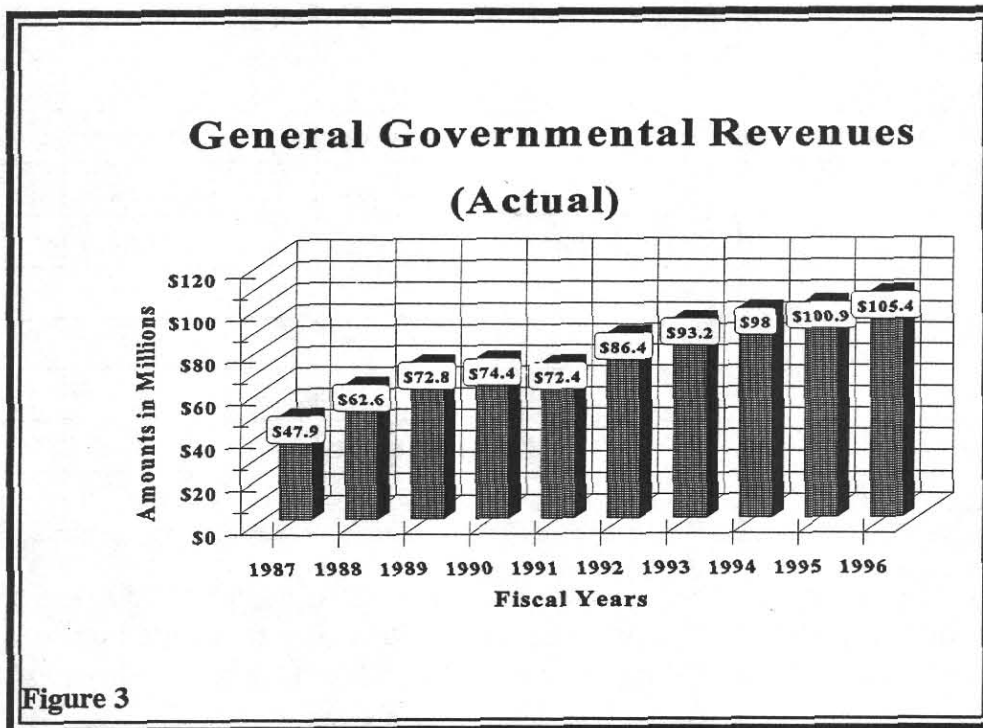
The Licenses and Permits revenues negligibly decreased by \$269 or 0.1 percent below the previous year. This slight decrease is in line with the local economic conditions. It is anticipated, however, that this revenue source will increase slightly during the current and subsequent years.

Intergovernmental revenues recorded an overall increase. This revenue classification increased \$893,465 or 8.4 percent above the previous fiscal year. Most of this increase was due to larger Federal reimbursements for services, even with the City's modest decrease in reimbursements.

The general fund's 1996 fiscal year intergovernmental revenues were \$600,146 or 35.3 percent greater than the corresponding revenues of the previous year.

A pleasant eye-opening increase of \$1,887,242 or 10.0 percent resulted within the service fees classification. A major cause of the increase within this group was that the revenues for incarceration of Federal inmates in the County's detention facility climbed sharply.

Fines and forfeitures logged a decrease of \$141,018 or 6.6 percent less than the previous year. Much of this decrease is attributable to poorer results from collecting outstanding bond forfeitures.



Interest income decreased notably by \$319,162 or 7.6 percent. This decrease mainly was the result of declining interest rates and having less general fund principal to invest throughout the year.

Miscellaneous revenues showed an increase of \$703,444 or 37.5 percent above the corresponding previous fiscal year's revenues. Higher telephone commissions and State program income of the West Texas Multi-County Task Force generated from drug forfeitures and seizures explain most of this sharp 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, 1996 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 1995	Percent of Increase (Decrease)
Current:				
General Government	\$15,971,834	13.72%	\$623,780	4.06%
Administration of Justice	\$18,441,168	15.84%	\$2,322,069	14.41%
Public Safety	\$33,351,814	28.65%	\$925,131	2.85%
Health and Welfare	\$9,133,983	7.85%	\$1,657,860	22.18%
Community Services	\$1,624,482	1.40%	(\$2,343,055)	(59.06)%
Resource Development	\$1,809,643	1.55%	\$213,334	13.36%
Culture and Recreation	\$2,203,349	1.89%	(\$175,916)	(7.39)%
Public Works	\$2,948,350	2.53%	\$487,444	19.81%
Capital Outlays	\$11,180,265	9.60%	\$4,098,496	57.87%
Debt Service:				
Principal	\$5,927,671	5.09%	(\$1,037,329)	(14.89)%
Interest	\$7,809,941	6.71%	\$1,162,302	17.48%
Operating transfers out	\$6,017,985	5.17%	\$1,640,081	37.46%
Totals	\$116,420,485	100.00%	\$9,574,197	8.96%

Total actual 1996 expenditures and operating transfers out increased by the net amount of \$9,574,197 or 9 percent above the 1995 level. Much of this increase resulted from increased spending for the two new district courts and various capital outlays associated with several grants.

The County's general government expenditures were \$623,780 or 4.1 percent more than the related expenditures in the previous year. To comply with Federal regulations, expenditures for solid waste disposal continued a steep upward incline. Perhaps the most noticeable overspending in this class occurred within the Records Management Department because of additional emphasis placed on this activity. The general and administrative index in the general fund had expenditures of \$2,208,694 which were \$61,474 more than the associated prior year's expenditures. The most discernible increases in this category of expenditures resulted from spending for various contingencies.

The administration of justice expenditures category reflected an overall annual increase of \$2,322,069 or 14.4 percent. Some of this increase is attributable to the continuous increase in the local judicial caseload; and, as previously mentioned, the two new district courts. In general, more funds were required to operate the courts, the public defender's office and pay attorneys for defending indigents. Very notably in this classification, the District Attorney's expenditures exceeded the previous year's by \$160,851 or 5.3 percent.

Public safety expenditures registered an increase of \$925,131 or 2.9 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, detention facility's operations and courthouse security. The increase over the prior year for the Sheriff's Department, including courthouse security, amounted to a \$577,194.

The health and welfare expenditures substantially increased by \$1,657,860 or 22.2 percent over the previous fiscal year. Within this classification, larger amounts were allocated by the Commissioners Court to the medical examiner, child welfare, keep El Paso beautiful, project amistad and the nutrition program, while less was spent for veterans assistance and the retired senior volunteer program.

The community services expenditure classification declined by \$2,343,055 or 59.1 percent above the previous year. This decline is mostly attributable to the termination of the Alcohol and Drug Abuse Program.

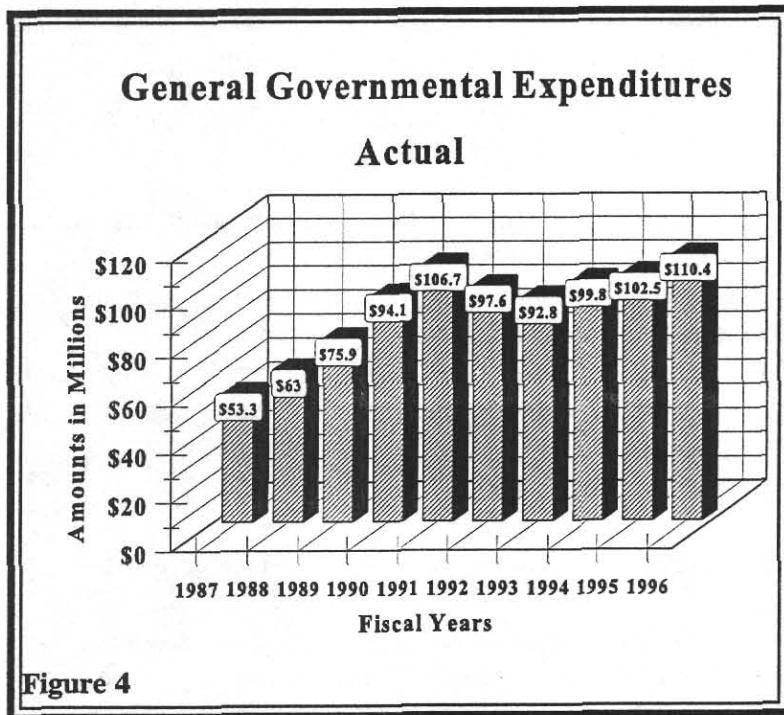


Figure 4

Resource development expenditures rose above the prior fiscal year by \$213,334 or 13.4 percent. A small portion of this increase is due to greater spending for the agricultural cooperative extension program, but the largest increase in this category was spent to enhance the County Clerk's records management and preservation activities.

The culture and recreation expenditures dropped by \$175,916 or 7.4 percent below the previous year. In this category, less spending was allowed for the rural pools, ascarate park and golf course. Also, some expenditures of the coliseum were shifted to a special revenue fund.

In the public works grouping, it was mainly infrastructure expenditures for roads and bridges that swelled from the previous fiscal year by 19.81 percent. This increase was a result of the Commissioners Court increasing the \$8.50 extra license plate fee to \$10.00. This increase became effective January 1, 1996. This additional source of revenue allows the Commissioners Court the flexibility to provide better maintenance of existing roads and to construct new roads and bridges at a faster pace.

The capital outlays expenditures surged above the prior year's by \$4,098,496 or 57.87 percent. The general fund's expenditures for capital outlays climbed by \$274,967 or 34.1 percent. Also, construction phases of the new jail annex, completion of the eleventh floor for additional courtrooms in the courthouse and installation of the sixth passenger elevator in the courthouse shifted into a much higher gear.

In the debt service expenditures group, the principal payments were down by close to the amount that the interest payments were up. This is because a few years ago the members of Commissioners Court decided to reamortize some of the principal and interest payments. This reamortization was styled to benefit the very near-term cash flow, more than the intermediate-term or long-term cash flow. 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 decreased by a modest 7.4 percent in fiscal year 1996 from \$15,316,141 to \$14,186,002. This appears noteworthy to mention that this may be a slight improvement since the undesignated portion of the general fund balance increased by \$568,268 or 31.3 percent from \$1,814,837 in fiscal year 1995 to \$2,383,105 in fiscal year 1996. In terms of the overall financial condition of the County, however, this is, at best, a very modest improvement.

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, 1996, the County had net bonded debt amounting to \$105,732,351, a debt to assessed value ratio of 0.68% and a debt per capita ratio of \$158.39. Under current Texas 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, 1996, the County's net general obligation bonded debt of \$105,732,351 was well below the legal limit of \$780,589,842.

Bond Ratings. Moody's Investors Service has given the County an A rating. 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 to 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, 1996:

Property Tax Bonds:	
Courthouse Facility, Series 1988	\$4,655,000
Jail Annex, Series 1993A	\$31,825,000
Refunding Bonds:	
Detention Facility, Series 1985	\$2,380,699
Archives and Aquatic Settlement, Series 1992	\$2,860,000
Detention Facility, Juvenile Justice, Rodeo and Courthouse, Series 1992B	\$28,925,000
Juvenile Justice, Rodeo, Courthouse, Parking, Ascarate Park and Morgue, Series 1993B	\$13,725,000
Juvenile Justice, Ascarate Park Substation, Courthouse and Morgue, Series 1993C	\$5,110,000
Property Tax Certificates of Obligation:	
Ascarate Park Substation, Juvenile Justice, Courthouse and Morgue, Series 1990	\$2,000,000
Detention Facility Improvement and Ascarate Park Swimming Pool, Series 1992A	\$4,535,000
Capital Outlays, Series 1993	\$2,605,000
East Lake and Hueco Tanks, Landmark Building, Courthouse Renovation, Road and Bridge Warehouse, Series 1994A	\$5,550,000
Public Property Finance Contractual Obligation:	
Courthouse Furnishings, Series 1990A	\$2,125,000
Total General Long-term Debt	\$106,295,699

Cash Management Policies and Practices. The County Auditor serves as the Investment Officer. In this regard, the Commissioners Court annually approves investment policies and procedures. The actual fiscal year 1996 interest income amounted to \$3,857,383. That is \$319,162 or 7.64 percent less than the previous year mainly due to having less investable funds and lower interest rates. In comparison, the County produced interest income totaling \$4,176,545 during fiscal year 1995.

The latest investment procedures allow idle funds to be invested faster in (1) United States Treasury securities, (2) fully FDIC insured and/or fully collateralized certificates of deposit at local commercial banks, (3) TexPool investments that are administered by the State Comptroller's Office, and (4) Discount notes issued by United States Agencies that have the full faith and credit backing of the United States.

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. All County funds, from a cash management, cash flow and liquidity perspective, were in good condition as of September 30, 1996. 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 the latest 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 very concise summary of each of the County's main functions will follow.

General Government. The primary functions in this expenditure classification are operations, general administration, recording deeds and other legal documents, data processing and personnel operations. Also, included in this class are expenditures of the County Judge and County Commissioners.

Administration of Justice. El Paso County provides the funding to operate a Probate Court and five County Courts at Law. It also provides facilities and pays for a sizeable portion of the operating expenses of 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, and seven Justices of the Peace.

Public Safety. Major expenditures within this bracket are for the County Sheriff's activities, including a detention facility. Also, expenditures for the ambulance services, civil defense, chief juvenile probation officer, chief adult probation officer and seven constables are classified under this heading.

Health and Welfare. Via an interlocal governmental agreement, the County of El Paso and City of El Paso participate with the financial commitments of various public health and dental programs. These programs include public health and dental facilities, air pollution control, water pollution control, mosquito control and animal control. Most direct welfare assistance programs are administered by the State. The County, however, does provide limited direct temporary welfare assistance to a few of those who qualify and need aid on an emergency basis. Other charitable County expenditures are made to benefit abused and neglected children, battered spouses, veterans and the deaf.

Resource Development. Expenditures for any County activities that promote economic and cultural improvements for its citizens are placed here. Activities in this group include the historical commission, industrial development, alternative dispute resolutions and agricultural co-operative extension services.

Culture and Recreation. El Paso County maintains several public parks, three public swimming pools, a public golf course and a lake. Cultural events, ice hockey, 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 of the County's public roads and bridges.

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, 1995* and subsequent statements or pronouncements that were published by the GASB. 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 meet the requirements of conducting an annual audit as prescribed in 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 1996 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 the 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 the 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, 1995. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

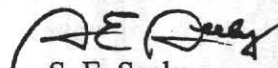
In order to be awarded the Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. Such CAFR must satisfy both generally accepted accounting principles and applicable legal 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 last seven years (fiscal years ended 1989-1995). We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA.

The GFOA presented an award for Distinguished Presentation to the County of El Paso for its annual budget for the fiscal year beginning October 1, 1995. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device.

Acknowledgments. I 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, 1995

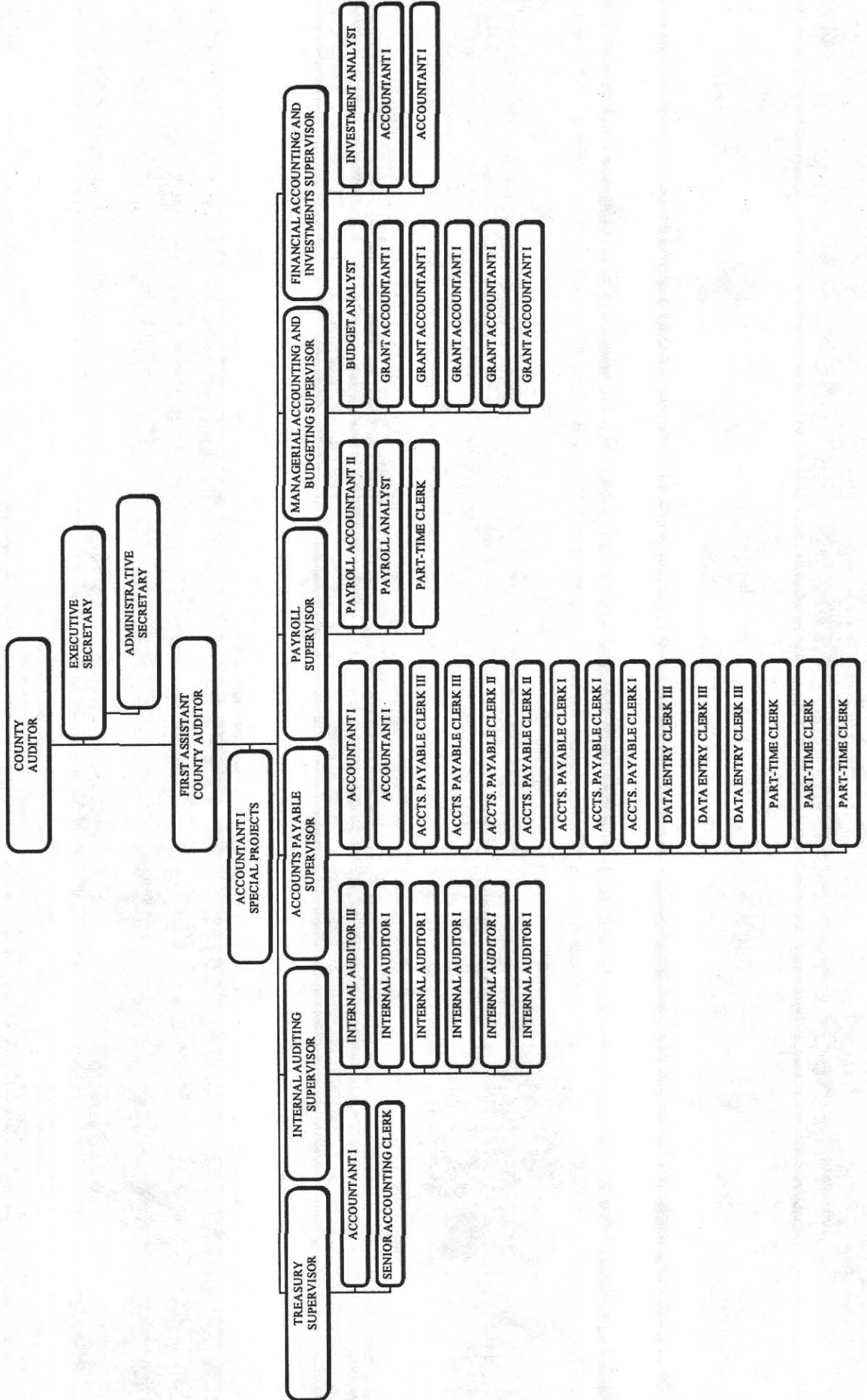
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards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



Arthur R. Lynch
President

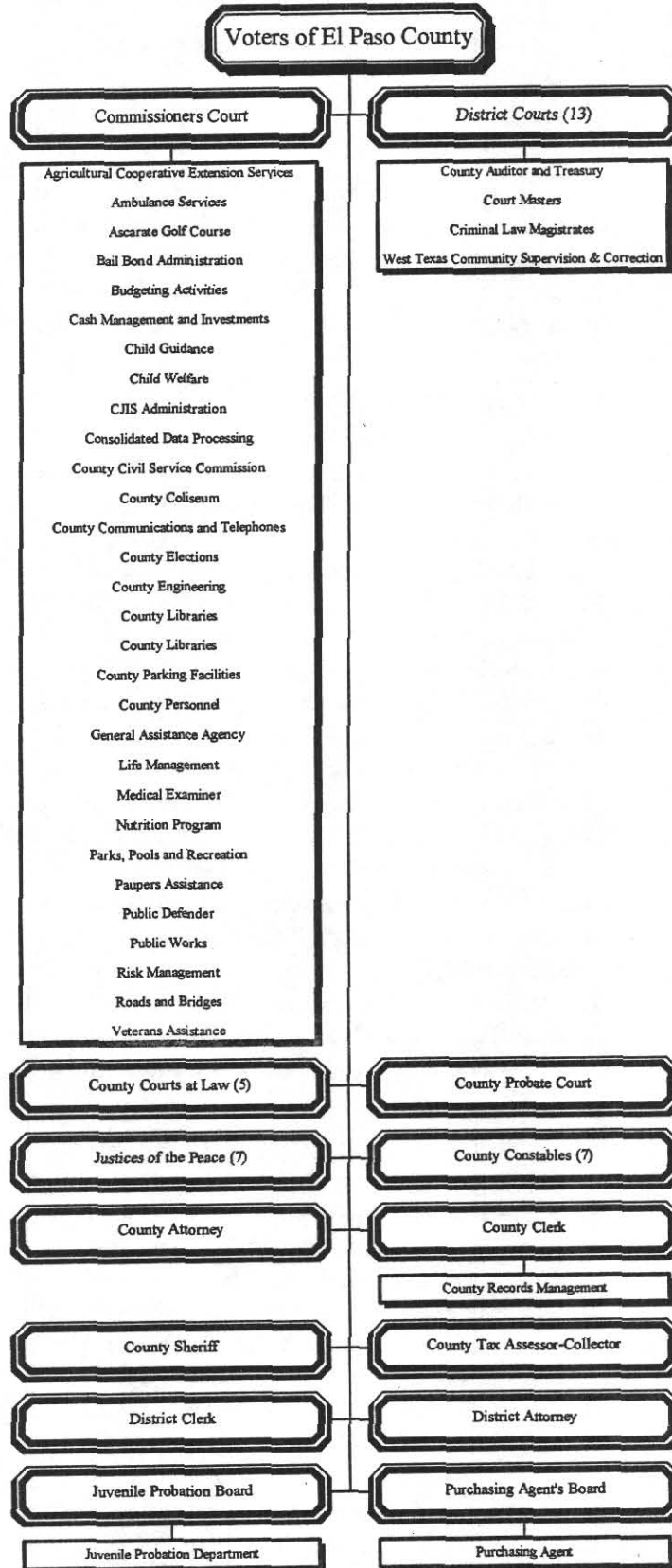
Jeffrey L. Esser
Executive Director

EL PASO COUNTY AUDITOR'S OFFICE
ORGANIZATIONAL CHART
AS OF SEPTEMBER 30, 1996



COUNTY OF EL PASO, TEXAS

ORGANIZATIONAL CHART AS OF SEPTEMBER 30, 1996



COUNTY OF EL PASO, TEXAS
Directory of Principal Officials
As of September 30, 1996

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
Guadalupe Rivera, District Judge, 168th Judicial District
Kathleen Olivares, District Judge, 205th Judicial District
David Guaderrama, District Judge, 243rd Judicial District
Kathleen Cardone, District Judge, 383rd Judicial District
James Daross, District Judge, 384th 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
Max Higgs, Judge, County Probate Court

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

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INDEPENDENT AUDITOR'S REPORT

**County Judge and members of
Commissioners' Court
County of El Paso
El Paso, Texas**

We have audited the accompanying general purpose financial statements of the County of El Paso, Texas, as of September 30, 1996, 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 general purpose 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, 1996, 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 13, 1997, on our consideration of the County of El Paso's internal control structure and a report dated January 13, 1997, on its compliance with laws and regulations.

Bisler & Co., L.L.P.

El Paso, Texas
January 13, 1997



**GENERAL PURPOSE
FINANCIAL STATEMENTS**



County of El Paso, Texas
 Combined Balance Sheet - All Fund Types, Account Groups and Component Unit
 September 30, 1996

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Assets and other debits				
Assets:				
Cash and cash equivalents.....	\$12,876,182	\$5,447,625	\$199,115	\$18,640,870
Investments.....	3,000,400			14,792,598
Receivables(net of allowances for uncollectibles):				
Interest.....	404,973	139,349	83,136	530,073
Taxes.....	6,035,889			
Accounts.....	3,213,497	2,097,635		
Payroll.....				
Patient.....				
Due from other funds.....	3,061,865		811,534	
Due from other governmental agencies.....				
Deferred compensation plan assets.....				
Inventory of supplies.....	42,711			
Prepaid expenses.....				
Property, plant, and equipment(net).....				
Restricted assets:				
Cash and cash equivalents.....				
Investments.....				
Amount available in debt service funds.....				
Amount to be provided for retire- ment of general long-term debt.....				
Other assets.....				
Total assets.....	\$28,635,517	\$7,684,609	\$1,093,785	\$33,963,541
Liabilities, equity and other credits				
Liabilities:				
Vouchers payable.....	\$1,018,941	\$740,959		\$420,226
Claims payable.....				
Capital leases payable.....				
Due to:				
Other funds.....	811,534	1,864,547		
Other units.....	116,886			
Other governmental agencies.....	1,736,832	1,847		
Deferred revenues.....	4,984,596			
Deferred compensation due employees.....				
General obligation bonds payable.....				
Warrant payable.....				
Fringe benefits payable.....	5,780,726			
Self-insured obligations.....				
Other liabilities.....				
Total liabilities.....	14,449,515	2,607,353		420,226
Equity and other credits:				
Investment in general fixed assets.....				
Retained earnings:				
Unreserved.....				
Fund balances:				
Reserved for:				
Travel advances-sheriff, payroll and change funds.....	62,980			
Inventory.....	42,711			
Debt service.....			\$1,093,785	
Encumbrances.....	3,408,218	868,594		24,569,184
Unreserved:				
Designated for:				
Capital projects.....				8,974,131
Subsequent year's expenditures	8,288,988	3,476,459		
Undesignated.....	2,383,105	732,203		
Total equity and other credits.....	14,186,002	5,077,256	1,093,785	33,543,315
Total liabilities, equity and other credits.....	\$28,635,517	\$7,684,609	\$1,093,785	\$33,963,541

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
\$2,306,772	\$15,952,250			\$55,422,814 17,792,998	\$11,501,000	\$66,923,814 17,792,998
174,518	216,890			1,548,939		1,548,939
26,161	647,034 443			6,035,889 5,984,327 443	2,020,000 1,213,000	8,055,889 7,197,327 443
				3,873,399	9,332,000 665,000 561,000	9,332,000 4,538,399 561,000
	4,410,940			4,410,940 42,711		4,410,940 2,562,711
		\$161,453,560		161,453,560	115,000 71,649,000	115,000 233,102,560
					8,040,000 65,378,000	8,040,000 65,378,000
			\$1,093,785	1,093,785		1,093,785
			106,994,778	106,994,778		106,994,778
					800,000	800,000
<u>\$2,507,451</u>	<u>\$21,227,557</u>	<u>\$161,453,560</u>	<u>\$108,088,563</u>	<u>\$364,654,583</u>	<u>\$173,794,000</u>	<u>\$538,448,583</u>
\$329,134	\$693,543			\$3,202,803 1,421,000 371,864	\$8,290,000	\$11,492,803 1,421,000 371,864
	1,197,318			3,873,399	665,000	4,538,399
	5,872,017			5,988,903	1,759,000	7,747,903
1,706	9,053,739			10,794,124		10,794,124
	4,410,940			4,984,596		4,984,596
				4,410,940		4,410,940
			106,295,699	106,295,699	34,746,000 1,850,000	141,041,699 1,850,000
				5,780,726		5,780,726
					6,938,000 1,842,000	6,938,000 1,842,000
<u>330,840</u>	<u>21,227,557</u>		<u>108,088,563</u>	<u>147,124,054</u>	<u>56,090,000</u>	<u>203,214,054</u>
		\$161,453,560		161,453,560		161,453,560
2,176,611				2,176,611		2,176,611
				62,980 42,711		62,980 42,711
				1,093,785		1,093,785
				28,845,996		28,845,996
				8,974,131 11,765,447 3,115,308	117,704,000	8,974,131 11,765,447 120,819,308
<u>2,176,611</u>		<u>161,453,560</u>		<u>217,530,529</u>	<u>117,704,000</u>	<u>335,234,529</u>
<u>\$2,507,451</u>	<u>\$21,227,557</u>	<u>\$161,453,560</u>	<u>\$108,088,563</u>	<u>\$364,654,583</u>	<u>\$173,794,000</u>	<u>\$538,448,583</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, 1996
(With comparative totals for the fiscal year ended September 30, 1995)

	Governmental Fund Types				Totals * (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	1996	1995
Revenues:						
Taxes.....	\$49,922,018	\$1,668,968	\$12,998,234		\$64,589,220	\$63,077,165
Licenses and permits.....	192,746				192,746	193,015
Intergovernmental.....	2,297,964	9,225,060			11,523,024	10,629,559
Charges for services.....	13,848,941	6,865,429			20,714,370	18,827,128
Fines and forfeitures.....	1,989,003				1,989,003	2,130,021
Interest.....	1,461,400	290,397	177,182	\$1,928,404	3,857,383	4,176,545
Miscellaneous.....	1,313,604	1,264,828			2,578,432	1,874,988
Total revenues.....	71,025,676	19,314,682	13,175,416	1,928,404	105,444,178	100,908,421
Expenditures:						
Current:						
General government.....	15,350,506	621,328			15,971,834	15,348,054
Administration of justice.....	14,487,071	3,954,097			18,441,168	16,119,099
Public safety.....	33,351,814				33,351,814	32,426,683
Health and welfare.....	4,676,976	4,457,007			9,133,983	7,476,123
Community services.....		1,624,482			1,624,482	3,967,537
Resource development.....	461,170	1,348,473			1,809,643	1,596,309
Culture and recreation.....	1,252,022	951,327			2,203,349	2,379,265
Public works.....		2,948,350			2,948,350	2,460,906
Capital outlays.....	1,080,698	3,651,154		6,448,413	11,180,265	7,081,769
Debt Service:						
Principal.....			5,927,671		5,927,671	6,965,000
Interest.....			7,809,941		7,809,941	6,647,639
Total expenditures.....	70,660,257	19,556,218	13,737,612	6,448,413	110,402,500	102,468,384
Excess(deficiency) of revenues over (under) expenditures.....	365,419	(241,536)	(562,196)	(4,520,009)	(4,958,322)	(1,559,963)
Other financing sources (uses):						
Proceeds of bonds.....						5,635,311
Operating transfers in.....	2,174,807	2,520,729	811,534	425,000	5,932,070	3,877,904
Operating transfers out.....	(3,544,633)	(2,473,352)			(6,017,985)	(4,377,904)
Total other financing sources (uses).....	(1,369,826)	47,377	811,534	425,000	(85,915)	5,135,311
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(1,004,407)	(194,159)	249,338	(4,095,009)	(5,044,237)	3,575,348
Fund balances, October 1.....	15,316,141	5,271,414	844,447	37,638,324	59,070,326	55,615,148
Change in reserve for inventory.....	(125,732)				(125,732)	(120,170)
Residual equity transfers in.....			11,157	134,945	146,102	11,415
Residual equity transfers out.....			(11,157)	(134,945)	(146,102)	(11,415)
Fund balances, September 30.....	\$14,186,002	\$5,077,255	\$1,093,785	\$33,543,315	\$53,900,357	\$59,070,326

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, 1996

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes.....	\$47,431,900	\$49,922,018	\$2,490,118	\$1,500,000	\$1,668,968	\$168,968
Licenses and permits.....	194,000	192,746	(1,254)			
Intergovernmental revenues.....	1,527,745	2,297,964	770,219	30,500	52,972	22,472
Charges for services.....	11,776,920	13,848,941	2,072,021	5,996,000	6,865,429	869,429
Fines and forfeitures.....	1,982,718	1,989,003	6,285			
Interest.....	1,500,000	1,461,400	(38,600)	63,000	284,200	221,200
Miscellaneous.....	925,477	1,313,604	388,127	170,000	208,764	38,764
Total revenues.....	65,338,760	71,025,676	5,686,916	7,759,500	9,080,333	1,320,833
Expenditures:						
Current:						
General government.....	17,821,675	14,783,973	3,037,702	1,187,373	621,328	566,045
Administration of justice.....	15,216,205	14,487,071	729,134	146,935	118,715	28,220
Public safety.....	34,888,508	33,351,814	1,536,694			
Health and welfare.....	5,644,456	4,676,976	967,480			
Resource development.....	485,529	461,170	24,359	1,409,254	1,348,473	60,781
Culture - recreation.....	1,525,756	1,252,022	273,734	1,146,134	951,327	194,807
Public works.....				3,700,380	2,948,350	752,030
Capital outlays.....	1,683,694	1,080,698	602,996	1,231,727	800,164	431,563
Debt Service:						
Principal.....						
Interest and fiscal charges.....						
Total expenditures.....	77,265,823	70,093,724	7,172,099	8,821,803	6,788,357	2,033,446
Excess (deficiency) of revenues over (under) expenditures.....	(11,927,063)	931,952	12,859,015	(1,062,303)	2,291,976	3,354,279
Other financing sources (uses):						
Operating transfer in.....	1,682,068	1,826,407	144,339			
Operating transfer out.....	(3,085,510)	(2,733,099)	352,411	(1,866,698)	(1,863,622)	3,076
Total other financing sources (uses).....	(1,403,442)	(906,692)	496,750	(1,866,698)	(1,863,622)	3,076
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(13,330,505)	25,260	13,355,765	(2,929,001)	428,354	3,357,355
Fund balances, October 1.....	20,299,103	20,299,103		3,587,566	3,587,566	
Fund balances, September 30.....	\$6,968,598	\$20,324,363	\$13,355,765	\$658,565	\$4,015,920	\$3,357,355

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, 1996

	Debt Service Funds			Totals (Memorandum only)		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes.....	\$12,998,234	\$12,998,234		\$61,930,134	\$64,589,220	\$2,659,086
Licenses and permits.....				194,000	192,746	(1,254)
Intergovernmental revenues.....				1,558,245	2,350,936	792,691
Charges for services.....				17,772,920	20,714,370	2,941,450
Fines and forfeitures.....				1,982,718	1,989,003	6,285
Interest.....		177,182	\$177,182	1,563,000	1,922,782	359,782
Miscellaneous.....				1,095,477	1,522,368	426,891
Total revenues.....	12,998,234	13,175,416	177,182	86,096,494	93,281,425	7,184,931
Expenditures:						
Current:						
General government.....				19,009,048	15,405,301	3,603,747
Administration of justice.....				15,363,140	14,605,786	757,354
Public safety.....				34,888,508	33,351,814	1,536,694
Health and welfare.....				5,644,456	4,676,976	967,480
Resource development.....				1,894,783	1,809,643	85,140
Culture - recreation.....				2,671,890	2,203,349	468,541
Public works.....				3,700,380	2,948,350	752,030
Capital outlays.....				2,915,421	1,880,862	1,034,559
Debt Service:						
Principal.....	5,927,672	5,927,671	1	5,927,672	5,927,671	1
Interest and fiscal charges.....	7,809,951	7,809,941	10	7,809,951	7,809,941	10
Total expenditures.....	13,737,623	13,737,612	11	99,825,249	90,619,693	9,205,556
Excess (deficiency) of revenues over (under) expenditures.....	(739,389)	(562,196)	177,193	(13,728,755)	2,661,732	16,390,487
Other financing sources (uses):						
Operating transfer in.....				1,682,068	1,826,407	144,339
Operating transfer out.....				(4,952,208)	(4,596,721)	355,487
Total other financing sources (uses).....				(3,270,140)	(2,770,314)	499,826
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(739,389)	(562,196)	177,193	(16,998,895)	(108,582)	16,890,313
Fund balances, October 1.....	(1,461,196)	(1,461,196)		22,425,473	22,425,473	
Fund balances, September 30.....	(\$2,200,585)	(\$2,023,392)	\$177,193	\$5,426,578	\$22,316,891	\$16,890,313

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, 1996

	<u>Proprietary Fund</u>	<u>Component Unit</u>	<u>Totals</u>
	<u>Internal Service</u> <u>Fund</u>	<u>Hospital District</u>	<u>(Memorandum only)</u> <u>Reporting Entity</u> <u>1996</u>
Operating revenues:			
Employee premiums	\$1,006,116		\$1,006,116
Employer premiums	2,631,424		2,631,424
Retiree premiums	150,083		150,083
Patient service revenue		\$129,303,000	129,303,000
Cafeteria		1,065,000	1,065,000
Family planning specific purpose fund (grant revenues) ...		(3,783,000)	(3,783,000)
Other	7,037		7,037
Total operating revenues.....	3,794,660	126,585,000	130,379,660
Operating expenses:			
Claims	3,488,087		3,488,087
Administrative	247,148		247,148
Salaries		40,757,000	40,757,000
Employee benefits		8,462,000	8,462,000
Purchased services		10,794,000	10,794,000
Professional fees		12,540,000	12,540,000
Supplies		19,436,000	19,436,000
Provision for bad debts		39,111,000	39,111,000
Depreciation and amortization		6,971,000	6,971,000
Other		4,115,000	4,115,000
Total operating expenses.....	3,735,235	142,186,000	145,921,235
Operating income (loss).....	59,425	(15,601,000)	(15,541,575)
Nonoperating revenues (expenses):			
Interest revenue	145,433	489,000	634,433
Investment income		3,768,000	3,768,000
Miscellaneous		981,000	981,000
Grants		4,033,000	4,033,000
Disproportionate share revenue		26,777,000	26,777,000
Property taxes - debt service levy		5,044,000	5,044,000
Interest expense - debt service		(2,911,000)	(2,911,000)
Contributions to others		(480,000)	(480,000)
Total nonoperating revenues (expenses)	145,433	37,701,000	37,846,433
Income (loss) before operating transfers	204,858	22,100,000	22,304,858
Operating transfers in		3,783,000	3,783,000
Net income (loss)	204,858	25,883,000	26,087,858
Retained earnings/Fund balance, October 1	1,971,753	91,821,000	93,792,753
Retained earnings/Fund balance, September 30	\$2,176,611	\$117,704,000	\$119,880,611

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, 1996

	<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>1996</u>
Cash flows from operating activities:			
Cash received from employee premiums.....	\$979,975		\$979,975
Cash received from employer premiums.....	2,631,424		2,631,424
Cash received from retiree premiums.....	150,083		150,083
Cash received from miscellaneous services.....	7,037		7,037
Cash received from patients and third party payors.....		\$70,049,000	70,049,000
Cash received from disproportionate share program		26,777,000	26,777,000
Cash received from property taxes for maintenance and operations.....		26,256,000	26,256,000
Cash received from governmental grants.....		4,977,000	4,977,000
Cash received miscellaneous.....		981,000	981,000
Cash payments for claims.....	(3,377,649)		(3,377,649)
Cash payments to employees.....		(51,348,000)	(51,348,000)
Cash payments for goods and services.....		(48,722,000)	(48,722,000)
Cash payments for contributions.....		(480,000)	(480,000)
Cash payments for administrative expenses.....	(247,148)		(247,148)
Net cash provided (used) by operating activities.....	143,722	28,490,000	28,633,722
Cash flows from capital and related financing activities:			
Payments for acquisition and construction of capital assets		(16,097,000)	(16,097,000)
Principal payments on bonds		(4,320,000)	(4,320,000)
Cash received from property taxes for debt service		5,044,000	5,044,000
Cash received from sale of debt warrant		1,850,000	1,850,000
Interest paid		(1,397,000)	(1,397,000)
Net cash provided from capital and related financing activities.....		(14,920,000)	(14,920,000)
Cash flows from investing activities			
Purchase of investments.....		16,791,000	16,791,000
Receipt of interest.....	17,090	4,265,000	4,282,090
Proceeds from sale and matured investments.....		(30,671,000)	(30,671,000)
Net cash provided from investing activities.....	17,090	(9,615,000)	(9,597,910)
Net increase in cash and cash equivalents.....	160,812	3,955,000	4,115,812
Cash and cash equivalents, October 1.....	2,145,960	7,546,000	9,691,960
Cash and cash equivalents, September 30.....	\$2,306,772	\$11,501,000	\$13,807,772

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, 1996

	<u>Proprietary Fund</u>		<u>Totals</u> <u>(Memorandum only)</u> <u>Reporting Entity</u> <u>1996</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>	
Reconciliation of operating income to net cash provided by operating activities:			
Operating income (loss).....	\$59,425	\$21,614,000	\$21,673,425
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation and amortization.....		7,009,000	7,009,000
Provision for bad debts.....		39,111,000	39,111,000
Property taxes - debt service levy.....		(5,044,000)	(5,044,000)
Interest expense.....		2,911,000	2,911,000
(Increase) decrease in accounts receivable.....	(26,141)		(26,141)
(Increase) decrease in patient accounts receivable, net.....		(37,375,000)	(37,375,000)
(Increase) decrease in delinquent property taxes receivable, net.....		146,000	146,000
(Increase) decrease in due from specific purpose funds.....		(56,000)	(56,000)
(Increase) decrease in due to general fund.....		56,000	56,000
(Increase) decrease in due from/to third party payors.....		898,000	898,000
(Increase) decrease in due from/to state agencies.....		(159,000)	(159,000)
(Increase) decrease in other receivables.....		(346,000)	(346,000)
(Increase) decrease in miscellaneous.....		981,000	981,000
(Increase) decrease in inventories.....		(378,000)	(378,000)
(Increase) decrease in prepaid expenses and other assets.....		(142,000)	(142,000)
(Increase) decrease in interest receivable.....		(497,000)	(497,000)
Increase (decrease) in contributions to others.....		(480,000)	(480,000)
Increase (decrease) in accounts payable.....	110,438	255,000	365,438
Increase (decrease) in accrued expenses.....		530,000	530,000
Increase (decrease) in other liabilities.....		(102,000)	(102,000)
Increase (decrease) in liability for self-insured obligations.....		(442,000)	(442,000)
Total adjustments.....	84,297	6,876,000	6,960,297
Net cash provided (used) by operating activities.....	\$143,722	\$28,490,000	\$28,633,722

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, 1996

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, 1996

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 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, 1996

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:

This fund is used to account for activities similar to those found in the private sector where the determination of net income is necessary or useful to financial administration. 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. This proprietary fund applies all FASB statements and interpretations issued after November 30, 1989, except for those that conflict with or contradict GASB pronouncements.

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, 1996

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, 1996

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 1996 totaled \$112,990,693 which included non-budgeted grant funding of \$10,198,961. Throughout the year, the Commissioners Court amended the budget for an aggregate increase total of \$3,246,807. 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, 1996

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, 1996

Date of Amendment	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total Budgeted Funding	Grants	Total Funding Amounts
October 9, 1995	\$78,706,163	\$9,952,646	\$13,737,623	\$395,300	\$102,791,732	\$10,198,961	\$112,990,693
October 16, 1995						329,425	329,425
October 23, 1995						4,226	4,226
November 4, 1995						(1,036,026)	(1,036,026)
November 20, 1995						246,371	246,371
December 11, 1995						(255,762)	(255,762)
January 22, 1996						107,950	107,950
January 29, 1996						(16,092)	(16,092)
February 5, 1996						85,950	85,950
February 12, 1996						161,848	161,848
February 19, 1996						(40,407)	(40,407)
February 26, 1996						(18,437)	(18,437)
March 11, 1996						30,804	30,804
March 25, 1996						61,662	61,662
April 1, 1996						116,744	116,744
April 22, 1996						(12,454)	(12,454)
April 29, 1996	(40,250)	40,250				1,128,917	1,128,917
May 28, 1996						(9,900)	(9,900)
June 10, 1996						6,685	6,685
June 24, 1996						(637,888)	(637,888)
July 8, 1996						120,497	120,497
July 15, 1996						338,319	338,319
July 29, 1996						167,823	167,823
August 5, 1996						133,193	133,193
August 12, 1996						201,340	201,340
August 26, 1996						200,000	200,000
September 16, 1996						802,372	802,372
September 23, 1996						12,347	12,347
September 27, 1996						1,017,300	1,017,300
Subtotal	78,665,913	9,992,896	13,737,623	395,300	102,791,732	13,445,768	116,237,500
Carry over reappropriation totals	1,685,420	695,611		35,482,002	37,863,033		37,863,033
Totals	\$80,351,333	\$10,688,507	\$13,737,623	\$35,877,302	\$140,654,765	\$13,445,768	\$154,100,533

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1996

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	\$71,025,676	\$9,091,115	\$13,175,416
Non-budgeted		<u>10,223,567</u>	
Total Revenues	<u>71,025,676</u>	<u>19,314,682</u>	<u>13,175,416</u>
Expenditures:			
Budgeted	70,093,724	6,788,357	13,737,612
Non-budgeted	<u>566,533</u>	<u>12,767,861</u>	
Total Expenditures	<u>70,660,257</u>	<u>19,556,018</u>	<u>13,737,612</u>
Total Revenues Over (Under) Expenditures	<u>365,419</u>	<u>(241,535)</u>	<u>(562,196)</u>
Other financing sources (uses):			
Budgeted	(906,692)	(1,863,622)	
Non-budgeted	<u>(463,134)</u>	<u>1,910,999</u>	<u>811,534</u>
Total other financing sources (uses)	<u>(1,369,826)</u>	<u>47,377</u>	<u>811,534</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(1,004,407)</u>	<u>(194,158)</u>	<u>249,338</u>
Fund Balance, October 1	15,316,141	5,271,414	844,447
Change in Reserve for Inventory	<u>(125,732)</u>		
Fund Balances, September 30	<u>\$14,186,002</u>	<u>\$5,077,256</u>	<u>\$1,093,785</u>

The non-budgeted expenditures in the general fund represent net accrued vested benefits of the current year of \$692,265 and a change in reserve for inventory of (\$125,732) 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, and the Sheriff's LEOSE fund which was created during the fiscal year. The non-budgeted other financing sources (uses) represent interfund transfers.

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1996

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 securities of federal agencies or the United States.

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, 1996

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 the 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, 1996, 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, 1996

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, 1996, the County's total liability for vested vacation leave totaled \$2,531,196. 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, 1996

Note 1. Summary of Significant Accounting Policies (Continued)

L. Compensated Absences (Continued)

A liability in the amount of \$3,249,530 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 \$5,780,726.

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.

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.

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1996

Note 1. Summary of Significant Accounting Policies (Continued)

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. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the combined financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

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.

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

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1996

Note 2. Legal Compliance - Budgets (Continued)

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 \$55,422,814, consisting of \$55,388,015 in cash equivalents and \$34,799 in cash, respectively. The bank balance of \$10,067,130 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 Carrying amount of the cash, cash equivalents, demand and time deposits for R. E. Thomason General Hospital, a discretely presented component unit, was \$19,541,000, consisting of \$16,556,000 in cash equivalents and \$2,720,000 in cash, respectively. The bank balance of \$4,736,009 was covered by \$100,000 federal depository insurance with the remaining bank balance collateralized by the depository bank's pledge of securities, or are collateralized by obligations of the United States or its agencies and instrumentalities.

Investments are classified as to risk by the three categories listed as follows:

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1996

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, 1996:

	<u>1</u>	<u>Category</u> <u>2</u>	<u>3</u>	<u>Carrying</u> <u>Amount</u>	<u>Market</u> <u>Value</u>
Investments - U.S. Government Securities	\$17,792,998			\$17,792,998	\$17,944,195
Investment in Deferred Compensation Assets				<u>4,410,940</u>	<u>4,410,940</u>
TOTAL INVESTMENTS	<u>\$17,792,998</u>			<u>\$22,203,938</u>	<u>\$22,355,135</u>

Shown below are the Hospital's investments as of September 30, 1996:

	<u>1</u>	<u>Category</u> <u>2</u>	<u>3</u>	<u>Carrying</u> <u>Amount</u>	<u>Market</u> <u>Value</u>
Investment - U.S. Government Securities	<u>\$65,378,000</u>			<u>\$65,378,000</u>	<u>\$65,407,000</u>
TOTAL INVESTMENTS	<u>\$65,378,000</u>			<u>\$65,378,000</u>	<u>\$65,407,000</u>

The County does not invest in repurchase agreements, except for those purchased through its trustee, Texpool. The County invests a portion of its funds in Texpool. The carrying amount invested in Texpool was \$45,886,972 and had a market value of \$47,286,019. All Texpool deposits are treated as cash equivalents.

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, 1996. 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, 1996

Note 4. Receivables (Continued)

On January 1 of each year, a tax lien attaches to property to secure the payment of all taxes, penalties and interest ultimately imposed for the year on the property, whether or not the taxes are imposed in the year the lien attaches. Property taxes are levied as of October 1 on property values assessed as of the same date. The tax levy is billed on or shortly after October 1 and is considered due upon receipt by the taxpayers. The tax levy must be paid by January 31. Taxes become delinquent if not paid before February 1.

Note 5. Restricted Assets

Certain assets of the District are classified as restricted assets on the balance sheet because their use is restricted by indenture agreements, warrant agreement or their use has been designated by the Districts Board.

Note 6. Fixed Assets

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

	Balance October 1, <u>1995</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>1996</u>
Land	\$5,615,072			\$5,615,072
Building	118,649,328	\$1,594,619		120,243,947
Improvements other than buildings	3,680,284			3,680,284
Machinery and equipment	21,457,385	2,765,556	\$4,287,536	19,935,405
Construction in progress	<u>7,273,803</u>	<u>4,705,049</u>		<u>11,978,852</u>
Total general fixed assets	<u>\$156,675,872</u>	<u>\$9,065,224</u>	<u>\$4,287,536</u>	<u>\$161,453,560</u>

Fixed assets for the component unit as of September 30, 1996, were as follows:

	<u>1996</u>	<u>1995</u>
Land and improvements	\$5,058,000	\$5,058,000
Buildings and improvements	65,313,000	49,218,000
Moveable and fixed equipment	34,318,000	29,496,000
Construction in Progress	<u>2,041,000</u>	<u>10,013,000</u>
Less accumulated depreciation	<u>35,081,000</u>	<u>31,224,000</u>
Property, plant, and equipment (net)	<u>\$71,649,000</u>	<u>\$62,561,000</u>

No interest cost was capitalized during 1996 and 1995 related to construction in progress. Depreciation expense for the year ended September 30, 1996, and 1995 totaled \$7,009,000 and \$5,928,000, respectively.

Note 7. 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, 1996 amounted to \$2,050,405.

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1996

Note 8. 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, 1996, amounted to \$201,896. The future minimum lease payments as of September 30, 1996 are as follows:

<u>Year Ending September 30</u>	<u>General Long-term Debt</u>
1997	\$142,974
1998	118,162
1999	116,272
2000	<u>28,407</u>
Total minimum lease payments	405,815
Less interest	<u>33,950</u>
Present value of future minimum lease payments	<u>\$371,864</u>

Note 9. Long-term Debt

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

	<u>Balance October 1, 1995</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance September 30, 1996</u>
Property Tax Bonds:				
Courthouse Facility-Series 1988	\$5,985,000		\$1,330,000	\$4,655,000
Jail Annex 1993A	32,900,000		1,075,000	31,825,000
Refunding Bonds:				
Jail Detention Facility-Series 1985	3,143,371		762,672	2,380,699
Aquatic Settlement & Archives Refunding Series 1992	2,955,000		95,000	2,860,000
Jail Detention, Juvenile Justice, Equestrian and Courthouse Refunding, Series 1992B	29,225,000		300,000	28,925,000
Juvenile Justice, Rodeo Complex, Courthouse, Parking Facility, Ascarate Park and Morgue, Series 1993B	14,765,000		1,040,000	13,725,000
Juvenile Justice Renovation, Courthouse and Morgue, Series 1993C	5,160,000		50,000	5,110,000
Property Tax Certificates of Obligation:				
Ascarate Park Substation, Juvenile Justice Renovation, Courthouse and Morgue Series 1990	2,250,000		250,000	2,000,000
Capital Outlays Series 1993	2,970,000		365,000	2,605,000
Jail Improvement & Ascarate Swimming Pool Series 1992	4,695,000		160,000	4,535,000
Row Eastlake, Old Hueco Tanks, Landmark Building, Courthouse Renovation & Road & Bridge Warehouse Series 94A	5,600,000		50,000	5,550,000
Public Property Finance Contractual Obligations:				
Courthouse Furnishings-Series 1990A	2,275,000		450,000	2,125,000
Total Bonds	<u>112,223,371</u>	\$	<u>5,927,672</u>	<u>106,295,699</u>
Equipment Contracts Payable	540,708			405,815
Total General Long-Term Debt	<u>\$112,764,079</u>	\$	<u>\$5,927,672</u>	<u>\$106,701,514</u>

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1996

Note 9. 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:

	Interest Rates (%)	Date Issued	Series Matures	Balances September 30, 1996
Jail Detention Facility Refunding Series 1985	8.50 - 8.80	1985	2002	\$2,380,699
Courthouse Facility, Series 1988	7.40 - 9.40	1988	1999	4,655,000
Courthouse-Furnishings, Series 1990A	6.30 - 8.25	1990	2000	2,125,000
Miscellaneous Improvements, Series 1990	6.50 - 9.50	1990	2011	2,000,000
General Obligation Refunding, Series 1992	6.00 - 9.00	1992	2012	2,860,000
Certificate of Obligation, Series 1992A	6.00 - 9.00	1992	2012	4,535,000
General Obligation Refunding, Series 1992B	5.00 - 6.40	1992	2008	28,925,000
General Obligation Bonds, Series 1993A	4.85 - 7.50	1993	2013	31,825,000
General Obligation Refunding, Series 1993B	4.25 - 7.50	1993	2012	13,725,000
Certificates of Obligation, Series 1993	4.00 - 7.50	1993	2002	2,605,000
General Obligation Refunding, Series 1993C	2.45 - 5.30	1993	2011	5,110,000
Certificates of Obligation, Series 1994A	5.90 - 8.80	1995	2010	5,550,000
Total Obligation Bonds Payable				<u>\$106,295,699</u>

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

The public finance contractual obligations, series 1990A 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
September 30, 1996

Note 9. 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. 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
	1997	\$698,074	\$1,221,926	\$1,440,000
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>\$2,380,699</u>	<u>\$5,699,301</u>	<u>\$4,655,000</u>	<u>\$594,255</u>

Fiscal Year ended September 30	Certificate of Obligation Series 1990		Contractual Obligation Series 1990A	
	Principal	Interest	Principal	Interest
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>\$2,000,000</u>	<u>\$506,650</u>	<u>\$2,125,000</u>	<u>\$289,825</u>

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1996

Note 9. Long-term Debt (Continued)

Fiscal Year ended September 30	General Obligation Refunding Series 1992		Certificates of Obligation Series 1992A	
	Principal	Interest	Principal	Interest
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	280,000	8,400	430,000	13,438
	<u>\$2,860,000</u>	<u>\$1,721,028</u>	<u>\$4,535,000</u>	<u>\$2,689,931</u>

Fiscal Year ended September 30	General Obligation Refunding Series 1992B		General Obligation Series 1993A	
	Principal	Interest	Principal	Interest
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	-	-	2,790,000	80,213
	<u>\$28,925,000</u>	<u>\$12,780,123</u>	<u>\$31,825,000</u>	<u>\$17,411,493</u>

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1996

Note 9. Long-term Debt (Continued)

Fiscal Year ended September 30	General Obligation Refunding Series 1993B		Certificates of Obligation Series 1993	
	Principal	Interest	Principal	Interest
	1997	\$410,000	\$707,185	\$390,000
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>\$13,725,000</u>	<u>\$5,752,584</u>	<u>\$2,605,000</u>	<u>\$361,725</u>

Fiscal Year ended September 30	General Obligation Refunding Bonds, Series 1993C		Certificates of Obligation Series 1994A	
	Principal	Interest	Principal	Interest
	1997	\$50,000	\$244,600	\$245,000
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>\$5,110,000</u>	<u>\$2,126,760</u>	<u>\$5,550,000</u>	<u>\$2,781,310</u>

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1996

Note 9. Long-term Debt (Continued)

Fiscal Year ended September 30	Total General Obligation Bonds, Refunding Bonds, Certificates of Obligation and Contractual Obligations	
	<u>Principal</u>	<u>Interest</u>
	1997	\$6,383,074
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>\$106,295,699</u>	<u>\$52,714,983</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.

No-commitment debt

No-commitment debt is debt issued by the component unit or debt issued in the County's name on behalf of another entity, for which the County is not responsible for the repayment of the debt.

The following is a summary of the long-term debt transactions for R. E. Thomason General Hospital, a discretely presented component unit:

	Balance October 1, 1995	Increase	Decrease	Balance September 30, 1996
Capital Appreciation Refunding Bonds, Series 1988A	\$18,562,000	\$1,514,000		\$20,076,000
Current Interest Refunding Bonds, Series 1988A	14,635,000		\$2,530,000	12,105,000
Hospital Improvement Revenue Bonds, Series 1988B	2,135,000		370,000	1,765,000
Health Facilities Revenue Term Bonds, Series 1990	2,220,000		1,420,000	800,000
Warrant Purchase Agreement		1,850,000		1,850,000
	<u>\$37,552,000</u>	<u>\$3,364,000</u>	<u>\$4,320,000</u>	<u>\$36,596,000</u>

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1996

Note 9. Long-term Debt (Continued)

Principal and interest on refunding and revenue bonds are payable from property taxes levied by the Hospital.

Bonds and warrant payable for the Hospital include the following:

	Interest Rates (%)	Date Issued	Series Matures	Balances September 30, 1996
Capital Appreciation Refunding Bonds, Series 1988A	7.80 - 8.15	1988	2012	\$20,076,000
Current Interest Refunding Bonds, Series 1988A	5.00 - 7.60	1988	2000	12,105,000
Hospital Improvement Revenue Bonds, Series 1988B	6.00 - 7.60	1988	2000	1,765,000
Health Facilities Revenue Term Bonds, Series 1990	7.20	1990	1997	800,000
Total Bonds Payable				<u>\$34,746,000</u>

Interest is payable for all hospital bonds on a semi-annual basis on January and July 1, except for Health Facilities Revenue Term Bonds, Series 1990 which are payable on February and August 15.

During the current year the Hospital entered into a Warrant Purchase Agreement whereby it sold a warrant related to its series 1988A Bonds. The warrant was sold for \$1,850,000. Net proceeds from the sale of \$1,693,000 were placed in an escrow account and have been included in assets whose use is limited on the combined balance sheet at September 30, 1996. This warrant may be exercised in June 1998. If exercised, an amount equal to the market value of bonds similar in nature to the Series 1988A Bonds less \$31,140,000 will be paid to the holder of the warrant. Exercise of the warrant by the holder is dependant on market rates of bonds similar in nature to the Series 1988A Bonds. Dependant upon those rates, potential exists that the Hospital will incur accounting losses in the settlement of the warrant.

The Health Facilities Revenue Term Bonds, Series 1990 were issued on May 15, 1990 to meet a five year plan of equipment needs for the Hospital. Under a master lease agreement the Hospital receives payments, term rentals, from the Hospital in amounts sufficient and on the dates required to meet the interest and principal payments on the revenue bonds. As of September 30, 1996, the Hospital had no bond funds remaining available to meet future equipment needs of the Hospital.

Hospital Improvement Revenue Bonds, Series 1988B were issued on September 27, 1988. Proceeds from this issue were used for additional permanent public improvements and equipment of the Hospital, including those for its primary care and alternative birthing center and its psychiatric care facility.

Debt service requirements to maturity for the long-term debt obligations of R. E. Thomason General Hospital, a discretely presented component unit, is summarized as follows:

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1996

Note 9. Long-term Debt (Continued)

Fiscal Year ended September 30	Health Facilities Revenue Term Bonds Series 1990	
	<u>Principal</u>	<u>Interest</u>
1997	<u>\$800,000</u>	<u>\$58,000</u>
	<u>\$800,000</u>	<u>\$58,000</u>

Fiscal Year ended September 30	Current Interest Refunding Bonds Series 1988A		Hospital Improvement Revenue Bonds Series 1988B	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
1997	\$2,710,000	\$903,000	\$395,000	\$132,000
1998	2,910,000	706,000	425,000	102,000
1999	3,125,000	489,000	455,000	72,000
2000	<u>3,360,000</u>	<u>255,000</u>	<u>490,000</u>	<u>38,000</u>
	<u>\$12,105,000</u>	<u>\$2,353,000</u>	<u>\$1,765,000</u>	<u>\$344,000</u>

Fiscal Year ended September 30	Capital Appreciation Refunding Bonds Series 1988A		Revenue and Refunding Bonds	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
1997	-	\$177,000	\$3,905,000	\$1,270,000
1998	-	-	3,335,000	808,000
1999	-	-	3,580,000	561,000
2000	-	-	3,850,000	293,000
2001	\$1,362,000	2,253,000	1,362,000	2,253,000
2002	2,271,000	1,504,000	2,271,000	1,504,000
2003	2,238,000	1,541,000	2,238,000	1,541,000
2004	2,005,000	1,779,000	2,005,000	1,779,000
2005	1,959,000	1,832,000	1,959,000	1,832,000
2006	1,825,000	1,979,000	1,825,000	1,979,000
2007	1,689,000	2,124,000	1,689,000	2,124,000
2008	1,552,000	2,275,000	1,552,000	2,275,000
2009	1,438,000	2,401,000	1,438,000	2,401,000
2010	1,339,000	2,518,000	1,339,000	2,518,000
2011	1,241,000	2,626,000	1,241,000	2,626,000
2012	<u>1,157,000</u>	<u>2,725,000</u>	<u>1,157,000</u>	<u>2,725,000</u>
	<u>\$20,076,000</u>	<u>\$25,734,000</u>	<u>\$34,746,000</u>	<u>\$28,489,000</u>

The long term debt of the component unit is the obligation of the component unit and is fully covered by the property tax levy assessed by the hospital district. These bonds and debt warrant are considered no-commitment debt since the County is not obligated in any way to pay any part of the principal or interest.

On September 1, 1979, \$7,000,000 in Pollution Control Revenue Bonds, Series 1979A were issued in the County's name on behalf of Chevron U. S. A. Inc. The proceeds were used to finance the construction of Air pollution control facilities at Chevron's El Paso Texas refinery. These bonds are deemed no-commitment debt, since the County is not obligated in any way to pay any of the principal or interest.

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1996

Note 9. Long-term Debt (Continued)

Debt service requirements for the Pollution Control Bonds are summarized as follows:

Fiscal Year ended September 30	El Paso County, Texas 6.375% Pollution Control Revenue Bonds 1979 Series A Chevron U.S.A. Inc. Project	
	Principal	Interest
	1997	-
1998	-	446,250
1999	-	446,250
2000	-	446,250
2001	-	446,250
2002	-	446,250
2003	-	446,250
2004	<u>\$7,000,000</u>	<u>446,250</u>
	<u>\$7,000,000</u>	<u>\$3,570,000</u>

Note 10. 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. On September 30, 1996 the outstanding defeased bonds were \$7,964,318.27.

On June 4, 1992, the County issued \$29,510,000 in General Obligation Refunding Bonds, Series 1992B 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. These 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 September 30, 1996 the outstanding defeased bonds were \$18,924,700.

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1996

Note 10. Defeasement of Debt

Prior Years (Continued)

On March 16, 1993, the County issued \$15,555,000 in General Obligation Refunding Bonds, Series 1993B 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 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. On September 30, 1996 the outstanding defeased bonds were \$12,858,400.

On December 8, 1993, the County issued \$5,350,000 in General Obligation Refunding Bonds, Series 1993C 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. On September 30, 1996 the outstanding defeased bonds were \$3,532,100.

Note 11. Interfund Assets/Liabilities

Interfund receivable and payable balances on September 30, 1996 were as follows:

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1996

Note 11. Interfund Assets/Liabilities (Continued)

	<u>Due From</u>	<u>Due To</u>
<u>General Fund</u>	\$3,061,865	\$811,534
<u>Special Revenue</u>		
Adjudication of Drug Offenders		29,369
Auto Theft Prevention		86,798
Bosque Bonito		227,012
DIMS Project		10,743
El Paso County Child Welfare		348,400
Financial Disruption Unit		202,219
Fugitive/Violent Offenders		22,562
Gang Violence		8,627
H.I.D.T.A. Coordinator		12,362
H.I.D.T.A. Program Manager		24,198
Hijack Task Force		13,162
Multi - Agency Task Force		11,124
Narcotics Detection		242,549
Nutrition		104,299
Project Libertad		187
Purchase of Service-Juvenile		4,762
Southwest Border Administration		23,503
Sparks Colonia Project		285,348
T.E.R.P.-Oil & Gas		16,186
Victim Assistance		1,123
Victim Witness		22,147
Villalobos Addition		150,792
West Texas H.I.D.T.A. Prosecution Initiative	_____	17,075
		1,864,547
<u>Debt Service</u>		
G.O. Obligation Refunding Bonds, Series 1985	811,534	_____
	811,534	
<u>Agency</u>		
Payroll Fund		30,000
Elected Officials		1,115,253
Convention Bureau/Civic Center		52,065
	<u>\$3,873,399</u>	<u>\$3,873,399</u>

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1996

Note 12. Contingent Liabilities

The County is contingently liable in regard to lawsuits and other claims in the ordinary course of its operations. There are four pending lawsuits which require separate consideration. 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 district court granted summary judgement in favor of the County. The bondsmen have appealed the summary judgement and the case is currently on appeal. In the event the summary judgement is reversed and the County is ultimately found liable, the potential range of liability is likely to be between one-half to seven million dollars.

The second suit involves the interpretation of a contract provision regarding the County's obligation to buy sick leave from an employee upon separation from employment. The County was successful in persuading the trial court to dismiss the lawsuit but the case is pending on appeal. If the County loses the appeal it would potentially result in liability to the County in the amount of approximately 2.5 million dollars.

The third case is also a class action lawsuit alleging that the District Clerk wrongfully collected fees for issuance of citation. Discovery is beginning in this case and it is difficult at this time to estimate either the likelihood of an unfavorable outcome or the amount or range of potential loss.

The fourth case involves the alleged inverse condemnation of property by the County. Discovery is beginning in this case and it is also difficult at this time to estimate either the likelihood of an unfavorable outcome or the amount or range of potential loss.

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.

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1996

Note 13. Subsequent Events

In November of 1996 the County received an award notice of \$13,946,379 in grant and loan funds for the development of a water system for eastside county residents. These funds will be used to purchase 7 existing private systems and to reconstruct and create one combined water system.

Note 14. Deferred Compensation

The County offers its employees a deferred compensation plan that permits them to defer a portion of their current salary until future years. Any contributions made to the deferred compensation plan, in compliance with Section 457 of the Internal Revenue Code, are not available to employees until termination of employment, retirement, death or an unforeseen emergency.

Deferred amounts and related earnings are solely the property of the County subject to the claims of the County's general creditors. Participants' rights under the plan are considered those of a general creditor and are equal to the fair market value of each participant's deferred account. Plan assets have only been used to pay deferred compensation amounts to employees.

The County is not responsible for losses incurred under the plan but has the duty of exercising due care for plan assets. Investments are managed by the Plan Administrators, PEBSCO Securities Corporation, under one of four investment options or a combination thereof. Investments consist of fixed and variable rate annuity contracts underwritten by Nationwide Life Insurance and PEBSCO.

Note 15. Employee Retirement Plan

Plan Description

The County 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, 1996

Note 15. 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, 1995 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, 9.08% for 1995, 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 1995 was \$49,540,743, and the County's contributions were based on a covered payroll of \$48,271,609. 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, 1996

Note 15. 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	\$3,380,047	7%	N/A	N/A
Employer	\$4,384,122	9.08%	6.89%	2.19%

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, 1995. 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 111.0% of book value as of December 31, 1995.

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1996

Note 15. Employee Retirement Plan

Pension Benefit Obligation

Annuitants currently receiving benefits	\$8,270,631
Terminated employees	7,316,162
Current employees:	
Accumulated employees contribution	
including allocated investment earnings	24,060,078
Employer-financed vested	31,808,592
Employer-financed non-vested	<u>4,900,418</u>
Total	76,355,881
Net Assets Available for Benefits, at Book Value	<u>75,345,624</u>
Unfunded Pension Benefit Obligation	<u>\$ 1,010,257</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 \$123,434.

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
1993	109.4%	11.7%	7.0%
1994	97.5%	(3.7%)	7.59%
1995	98.6%	(2.1%)	9.08%

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 TCDRS.

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1996

Note 15. Employee Retirement Plan

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 1996 was approximately \$40,757,000 of which \$39,849,000 was covered by the plan. Employer and employee contributions were made as required and totaled approximately \$1,992,000.

Of the Hospital District's 5% contribution, a normal cost contribution rate of 2.81%, which is recalculated annually, funds the currently accruing monetary credits. The remaining 2.19% 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, 1996

Note 15. 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, 1995, was \$31,465,000 for the Hospital District.

Net assets available for benefits on December 31, 1995 were approximately \$26,821,000 (at book value), leaving an unfunded pension benefit obligation of approximately \$4,644,000 with an amortization period of approximately six years. The market value of assets for TCDRS as a whole were 102% of book value as of December 31, 1995, the date of the most recent actuarial report.

Note 16. Postemployment Health Care Benefits

The County provides postretirement health and dental care and life insurance benefits, as per County Commissioners Court Order, for retirees as they reach normal retirement age. Dependent family members are included in the plan, if at the time of the employee's retirement they were covered by the County's health plan. As of September 30, 1996 there were 88 retirees receiving the benefits. For fiscal year ended September 30, 1996, the County recognized expenditures of \$117,818.63 which was net of \$100,546.69 of retiree contributions.

Note 17. Property Taxes

A. Levy and Collection

Property is appraised and a lien on such appraised property becomes enforceable as of January 1, subject to certain established procedures relating to rendition, appraisal, appraisal review and judicial review. Property taxes are levied on October 1 of the assessment year, or as soon thereafter as practicable. Taxes are due and payable when levied. Taxes become delinquent on February 1 of the following year and are then subject to interest and penalty charges. The City of El Paso, under an interlocal governmental agreement, bills and collects property taxes for the County and certain other local governmental entities.

B. Tax Rate

The County's total 1996 tax rate was \$0.280346 per \$100 of assessed valuation, of which \$0.190764 was allocated for maintenance and operations and \$0.089582 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, 1996

Note 17. 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 18. Federal and State Grants

Federal and State grants available for expenditure for general governmental operating purposes are accounted for in the special revenue fund. The accounting periods of most grants are different from the County's accounting period. Because of those differences in accounting periods, columns reflecting those grants' actual expenditures and revenues have been added to the appropriate schedule of revenues and expenditures.

Note 19. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of property; errors and omissions; and natural disasters. The uninsured risk retention per incident is \$25,000 for liability and \$25,000 for property. The County has purchased commercial insurance to cover any claims over these amounts. During the past 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, 1996

Note 19. Risk Management (Continued)

The County retains the risk of loss relating to workers compensation, unemployment, and health and life benefits. Contributions to cover any claims for workers compensation and unemployment are made to third party administrators with the liability funded on a pay-as-you-go basis. Contribution adjustments are made throughout the year in order to maintain the reserves necessary to meet future claims determined on historical trends. The estimated potential claims, which were reported in the accompanying financial statements, totaled \$1,421,000. Changes in the balances of claims liabilities during the past year are as follows:

	<u>Year Ended</u> <u>September 30</u>
Unpaid claims, beginning of fiscal year	\$1,356,000
Incurred claims (including IBNRs)	1,940,000
Claim payments	<u>(1,875,000)</u>
Unpaid claims, end of fiscal year	<u>\$1,421,000</u>

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 an appropriated increase of \$250,000 in 1995. 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 \$4,314,944. No settlements in excess of the insurance coverage have occurred in the previous five fiscal years.

Note 20. Fund Equity

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

Note 21. Encumbrances Outstanding

Encumbrances outstanding at year end were reported as reservation of fund balance since they do not constitute expenditures or liabilities because the commitments will be honored in the subsequent year. As of September 30, 1996, encumbrances and reservation of fund balances amounted to \$28,845,996, of which \$3,408,218 related to the general fund, \$868,594 to the special revenue fund and \$24,569,184 to the capital projects fund.

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1996

Note 22. Construction and Other Significant Commitments

On March 16, 1993 the County issued \$35,000,000 in General Obligation Jail Bonds, Series 1993A for the construction of a jail annex. This facility will supplement the existing jail which has been operating in excess of capacity. Tentatively, this project is scheduled to be completed in fiscal year 1997. On January 4, 1994, Certificates of Obligation, Series 1993 were issued for the purpose of acquiring or replacing equipment for various county departments and for improvements to certain county parks. 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 medical gas system and renovation of the hospital facilities. Remaining commitments on construction contracts as of September 30, 1996 totaled approximately \$5,000,000.

Note 23. Interfund Transfers

The following are the operating transfers in and out as of September 30, 1996:

<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		\$1,425,000
Excess Grant Match		495,815
Special Revenue-Courthouse Security		126,068
Special Revenue-Court Reporter Service Fund		127,924
General & Administrative	\$287,766	
Excess Sales Tax	530,437	
Excess Debt Collections	281,097	
District Attorney-DIMS	35,000	
Child Protective Services-Match	166,291	
El Paso County Alcohol and Drug Abuse Services	314,252	
General Assistance-Match	89,108	
Juvenile Prosecution Information System-Match	4,378	
Victim/Witness Services-Match	55,050	
Juvenile Probation-Triad - Match	70,000	
Juvenile Probation-Alternative School Program-Match	33,957	
Juvenile Probation-Progressive Sanctions - Match	95,354	
Gang Violence-Match	36,895	
Region VIII Training Academy-Match	203,035	
Child Welfare-Match	430,476	
Nutrition-Match	744,917	
Narcotics Detention Apprehension-Match	1,825	
Rural Transit Assistance-Match	12,380	
Adjudication of Drug Offenders-Match	42,228	
Victim Assistance-County Attorney-Match	73,048	
Auto Theft Prevention-Match	37,139	
Total	<u>\$3,544,633</u>	<u>\$2,147,807</u>

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1996

Note 23. Interfund Transfers (Continued)

<u>Department</u>	<u>Transfers Out</u> <u>Actual</u>	<u>Transfers In</u> <u>Actual</u>
<u>Special Revenue</u>		
Road and Bridge	\$1,575,000	
Courthouse Security	126,068	
Court Reporter Service	127,924	
District Attorney 10% Drug Forfeiture Fund	34,630	
Juvenile Prosecution Information System-Match		\$ 4,378
DIMS Project		35,000
Victim Witness	8,092	55,050
Gang Violence Unit 9		36,895
Sheriff's Training Academy	58,462	203,035
Adjudication of Drug Offenders	2,624	42,228
Progressive Sanctions		95,354
Alternative School Program		33,957
Rural Transit Assistance		12,380
Narcotics Detention Apprehension	37,651	1,825
Child Protective Services		166,291
Auto Theft Prevention		37,139
El Paso County Drug & Alcohol Services-Adult	23,517	239,324
El Paso County Drug & Alcohol Services-Adolescent	36,854	109,558
TERP Nutritional	27	7,420
TERP Oil & Gas	686	81,688
Peer Counseling Program	28,281	
Texas Capital Fund		4,000
Juvenile Probation-Triad		98,000
Special Investigations Group	20,627	
Texas Community Development Program	6,004	
Victim Assistance-District Attorney	10,199	73,048
Nutrition		753,683
Homeless Prevention Program	306	
Child Welfare	<u>376,400</u>	<u>430,476</u>
Total	<u>2,473,352</u>	<u>2,520,729</u>
<u>Debt Service</u>		
General Obligation Refunding, Series 1985	_____	<u>811,534</u>
Total	_____	<u>811,534</u>
<u>Agency</u>		
Narcotics Detention Apprehension	_____	<u>85,915</u>
Total	_____	<u>85,915</u>
<u>Capital Projects</u>		
Road & Bridge Warehouse	_____	<u>425,000</u>
Total	_____	<u>425,000</u>
Grand Total	<u>\$6,017,985</u>	<u>\$6,017,985</u>

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1996

Note 24. Payroll Receivable/Payable

The County utilizes the payroll fund to account for those payables relating to payroll. The payroll fund maintains a \$30,000 cash balance to cover unforeseen payroll liabilities or adjustments necessary during the normal course of operations and to protect against the possibility of an overdraft because of such adjustments.

Note 25. Residual Equity Transfers - Government

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

<u>Department</u>	<u>Transfers Out</u> <u>Actual</u>	<u>Transfers In</u> <u>Actual</u>
<u>Debt Service</u>		
General Obligation Refunding Bonds, Series 1985		\$7,235
General Obligation Bonds, Series 1986A	\$2,184	
General Obligation Refunding Bonds, Series 1986B	3,922	
Contractual Obligation Bonds, Series 1990	3,973	
Contractual Obligation Bonds, Series 1991	1,078	
General Obligation Refunding Bonds, Series 1992B		<u>3,922</u>
Total	<u>\$11,157</u>	<u>\$11,157</u>
<u>Capital Projects</u>		
County Courthouse 95		\$134,945
County Morgue	\$58,431	
County Courthouse 90	<u>76,514</u>	
Total	<u>\$134,945</u>	<u>\$134,945</u>

Note 26. Federal Commodities

For the fiscal year ended September 30, 1996, the County received federal commodities amounting to \$2,240 for the Juvenile Probation Department.

Note 27. 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, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Assets		
Cash and cash equivalents.....	\$12,876,182	\$14,816,066
Investments.....	3,000,400	1,890,778
Receivables(net of allowances for uncollectibles):		
Interest.....	404,973	111,826
Taxes.....	6,035,889	5,953,121
Accounts.....	3,213,497	2,872,817
Due from other funds.....	3,061,865	3,831,622
Inventory of supplies.....	42,711	67,498
Total Assets.....	<u>\$28,635,517</u>	<u>\$29,543,728</u>
Liabilities and fund equity		
Liabilities:		
Vouchers payable.....	\$1,018,941	\$1,314,705
Due to other funds.....	811,534	253,030
Due to other governmental agencies.....	1,736,832	2,627,497
Due to others-miscellaneous deposits.....	116,886	21,365
Deferred revenues.....	4,984,596	4,922,529
Fringe benefits payable.....	5,780,726	5,088,461
Total liabilities.....	<u>14,449,515</u>	<u>14,227,587</u>
Fund equity:		
Reserved for:		
Encumbrances.....	3,408,218	1,685,421
Travel advances-sheriff, payroll and change funds.....	62,980	63,050
Inventory.....	42,711	67,498
Unreserved, designated for subsequent year's expenditures.....	8,288,988	11,685,335
Unreserved, undesignated.....	2,383,105	1,814,837
Total fund equity.....	<u>14,186,002</u>	<u>15,316,141</u>
Total liabilities and fund equity.....	<u>\$28,635,517</u>	<u>\$29,543,728</u>

Exhibit A-2

County of El Paso, Texas
 General Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended September 30, 1996 and 1995

	1996	1995
Revenues:		
Taxes:		
Property.....	\$29,292,303	\$28,374,716
Sales.....	19,726,981	20,009,154
Bingo.....	97,067	111,215
State mixed beverage.....	805,667	833,030
Licenses and permits.....	192,746	193,015
Intergovernmental.....	2,297,964	1,697,818
Charges for services.....	13,848,941	12,673,880
Fines and forfeitures.....	1,989,003	2,130,021
Interest.....	1,461,400	1,757,476
Miscellaneous.....	1,313,604	1,317,611
Total revenues.....	71,025,676	69,097,936
Expenditures:		
Current:		
General government.....	15,350,506	14,787,091
Administration of justice.....	14,487,071	12,430,249
Public safety.....	33,351,814	32,426,683
Health and welfare.....	4,676,976	4,720,507
Resource development.....	461,170	431,679
Culture and recreation.....	1,252,022	1,346,922
Capital outlays.....	1,080,698	805,731
Total expenditures.....	70,660,257	66,948,862
Excess (deficiency) of revenues over (under) expenditures.....	365,419	2,149,074
Other financing sources (uses):		
Proceeds of bonds.....		
Operating transfers in.....	2,174,807	1,457,557
Operating transfers out.....	(3,544,633)	(2,920,630)
Total other financing sources (uses).....	(1,369,826)	(1,463,073)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(1,004,407)	686,001
Fund balances, October 1.....	15,316,141	14,741,302
Change in reserve for inventory.....	(125,732)	(120,170)
Residual equity transfers in.....		11,415
Residual equity transfers out.....		(2,407)
Fund balances, September 30.....	\$14,186,002	\$15,316,141

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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes.....	\$47,625,900	\$50,114,764	\$2,488,864	\$47,892,619	\$49,521,130	\$1,628,511
Intergovernmental revenues.....	1,527,745	2,297,964	770,219	1,306,500	1,697,818	391,318
Charges for services.....	11,776,920	13,848,941	2,072,021	11,058,900	12,673,880	1,614,980
Fines and forfeitures.....	1,982,718	1,989,003	6,285	1,836,100	2,130,021	293,921
Interest income.....	1,500,000	1,461,400	(38,600)	800,000	1,757,476	957,476
Miscellaneous.....	925,477	1,313,604	388,127	1,100,000	1,317,611	217,611
Total revenues.....	65,338,760	71,025,676	5,686,916	63,994,119	69,097,936	5,103,817
Expenditures:						
General government:						
Personnel.....	9,297,885	8,582,417	715,468	9,807,972	8,151,334	1,656,638
Operating.....	8,523,790	6,201,556	2,322,234	8,629,659	6,028,022	2,601,637
Total general government.....	17,821,675	14,783,973	3,037,702	18,437,631	14,179,356	4,258,275
Administration of justice:						
Personnel.....	11,438,333	11,152,826	285,507	10,257,217	10,043,500	213,717
Operating.....	3,777,872	3,334,245	443,627	2,542,308	2,386,749	155,559
Total administration of justice.....	15,216,205	14,487,071	729,134	12,799,525	12,430,249	369,276
Public safety:						
Personnel.....	28,348,496	27,579,956	768,540	27,473,531	26,244,015	1,229,516
Operating.....	6,540,012	5,771,858	768,154	6,975,687	6,182,668	793,019
Total public safety.....	34,888,508	33,351,814	1,536,694	34,449,218	32,426,683	2,022,535
Health and welfare:						
Personnel.....	707,730	694,674	13,056	693,234	660,678	32,556
Operating.....	4,936,726	3,982,302	954,424	4,372,312	4,059,829	312,483
Total health and welfare.....	5,644,456	4,676,976	967,480	5,065,546	4,720,507	345,039
Resource development:						
Personnel.....	258,656	241,256	17,400	249,660	234,811	14,849
Operating.....	226,873	219,914	6,959	209,825	196,868	12,957
Total resource development.....	485,529	461,170	24,359	459,485	431,679	27,806
Culture and recreation:						
Personnel.....	843,091	765,368	77,723	831,747	762,946	68,801
Operating.....	682,665	486,654	196,011	725,729	583,976	141,753
Total culture and recreation.....	1,525,756	1,252,022	273,734	1,557,476	1,346,922	210,554
Capital outlays.....	1,683,694	1,080,698	602,996	1,303,827	805,731	498,096
Total expenditures.....	77,265,823	70,093,724	7,172,099	74,072,708	66,341,127	7,731,581
Excess(deficiency) of revenues over (under) expenditures	(11,927,063)	931,952	12,859,015	(10,078,589)	2,756,809	12,835,398
Other financing sources(uses):						
Operating transfers in.....	1,682,068	1,826,407	144,339	1,450,000	1,457,557	7,557
Operating transfers out.....	(3,085,510)	(2,733,099)	352,411	(3,058,792)	(2,920,630)	138,162
Total other financing sources(uses)...	(1,403,442)	(906,692)	496,750	(1,608,792)	(1,463,073)	145,719
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(13,330,505)	25,260	13,355,765	(11,687,381)	1,293,736	12,981,117
Fund balances, October 1.....	20,299,103	20,299,103		19,005,367	19,005,367	
Fund balances, September 30.....	\$6,968,598	\$20,324,363	\$13,355,765	\$7,317,986	\$20,299,103	\$12,981,117

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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes:						
Ad valorem.....	\$27,021,900	\$29,292,303	\$2,270,403	\$26,995,062	\$28,374,716	\$1,379,654
Sales and use.....	19,500,000	19,726,981	226,981	19,803,257	20,009,154	205,897
Bingo.....	100,000	97,067	(2,933)	65,000	111,215	46,215
State mixed beverage.....	810,000	805,667	(4,333)	835,000	833,030	(1,970)
Total taxes.....	47,431,900	49,922,018	2,490,118	47,698,319	49,328,115	1,629,796
Licenses and permits:						
Beer, wine and liquor licenses.....	150,000	157,354	7,354	150,100	146,186	(3,914)
Occupational licenses.....	40,000	29,892	(10,108)	40,200	40,329	129
Bail bond permits.....	4,000	5,500	1,500	4,000	6,500	2,500
Total licenses and permits.....	194,000	192,746	(1,254)	194,300	193,015	(1,285)
Intergovernmental:						
Reimbursements-city.....	1,130,500	1,367,375	236,875	1,036,500	1,407,651	371,151
Reimbursements-TDHS lunch program.....	65,000	95,708	30,708	60,000	73,246	13,246
Reimbursements-county courts.....	65,000	141,011	76,011	60,000	87,800	27,800
Reimbursements-other.....	267,245	693,870	426,625	150,000	129,121	(20,879)
Total intergovernmental.....	1,527,745	2,297,964	770,219	1,306,500	1,697,818	391,318
Charges for services:						
Criminal Prosecution Fee.....	50,000	62,647	12,647	50,000	55,878	5,878
County tax assessor-collector.....	1,350,000	1,478,783	128,783	1,307,100	1,470,091	162,991
County clerk.....	1,550,000	1,654,489	104,489	1,550,000	1,535,333	(14,667)
Constables:						
Precinct no. 1.....	17,500	19,773	2,273	15,000	20,145	5,145
Precinct no. 2.....	33,000	33,290	290	30,000	34,060	4,060
Precinct no. 3.....	30,000	32,148	2,148	24,000	33,908	9,908
Precinct no. 4.....	27,000	31,346	4,346	25,000	30,289	5,289
Precinct no. 5.....	32,000	29,995	(2,005)	22,000	34,545	12,545
Precinct no. 6.....	11,500	10,635	(865)	5,000	13,617	8,617
Precinct no. 7.....	5,000	6,634	1,634	7,000	6,187	(813)
District clerk.....	760,000	824,282	64,282	760,000	765,797	5,797
District clerk child support fees.....	280,000	462,999	182,999	160,000	239,964	79,964
Justices of the peace:						
Precinct no. 1.....	8,000	11,295	3,295	12,000	9,772	(2,228)
Precinct no. 2.....	15,000	16,925	1,925	20,000	15,685	(4,315)
Precinct no. 3.....	16,000	19,282	3,282	15,000	17,126	2,126
Precinct no. 4.....	14,000	13,925	(75)	17,000	14,385	(2,615)
Precinct no. 5.....	13,000	11,510	(1,490)	15,000	12,795	(2,205)
Precinct no. 6.....	16,000	25,339	9,339	14,200	19,396	5,196
Precinct no. 7.....	6,000	6,238	238	4,500	5,423	923
County sheriff.....	580,000	626,266	46,266	500,000	635,734	135,734
Concession revenues.....	232,000	111,264	(120,736)	230,000	201,923	(28,077)
Ascarate golf course.....	\$681,000	\$667,099	(\$13,901)	\$580,000	\$642,829	\$62,829

(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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Charges for services-continued						
Boat launching fees.....	\$1,800	\$2,545	\$745	\$1,000	\$2,820	\$1,820
Coliseum security.....	16,000	28,760	12,760	10,000	19,875	9,875
Coliseum-ticketmaster.....	38,000	23,872	(14,128)	35,000	36,491	1,491
Ascarate park traffic control.....	140,000	134,267	(5,733)	110,000	153,027	43,027
Coliseum parking.....	55,000	46,639	(8,361)	55,000	49,562	(5,438)
Swimming pool receipts.....	39,000	48,869	9,869	25,000	41,878	16,878
Rentals.....	306,200	203,212	(102,988)	130,500	191,707	61,207
Western playland.....	180,000	174,287	(5,713)	190,000	202,648	12,648
Jail income - prisoners.....	4,174,500	5,721,632	1,547,132	3,856,000	4,717,089	861,089
Jury fees.....	20,000	55,925	35,925	19,000	22,524	3,524
Probate court fees.....	7,000	7,633	633	6,500	7,063	563
Special probate court fees.....	4,000	3,984	(16)	4,000	4,062	62
Sewage inspection fees.....	102,000	102,130	130	100,000	118,545	18,545
Bar attorney exemption fees.....	210,000	225,100	15,100	206,600	222,800	16,200
Protective order application fees.....	6,000	11,378	5,378	3,000	9,578	6,578
County service evaluation fees.....	275,000	374,809	99,809	230,000	370,614	140,614
Computer aided trans. serv. fees.....	10,000	4,516	(5,484)	10,000	6,750	(3,250)
Interpreter fees.....	420	1,570	1,150	4,500	6,247	1,747
Court reporter fees.....				127,000	123,606	(3,394)
County archives microfilm fees.....	23,000	24,588	1,588	19,000	19,285	285
Tax office collections.....	62,000	83,884	21,884	180,000	143,423	(36,577)
Parking garage fees.....	380,000	413,177	33,177	374,000	389,404	15,404
Total charges for services.....	11,776,920	13,848,941	2,072,021	11,058,900	12,673,880	1,614,980
Fines and forfeitures:						
Misdemeanors, forfeited						
bonds.....	1,944,618	1,943,462	(1,156)	1,800,100	2,090,861	290,761
Traffic fines.....	36,500	43,181	6,681	34,000	37,198	3,198
Library fines.....	1,600	2,360	760	2,000	1,962	(38)
Total fines and						
forfeitures.....	1,982,718	1,989,003	6,285	1,836,100	2,130,021	293,921
Interest income.....	1,500,000	1,461,400	(38,600)	800,000	1,757,476	957,476
Miscellaneous:						
Service fees.....	90,000	91,018	1,018	80,000	90,364	10,364
Purchasing-stock sales.....	65,000	117,203	52,203	300,000	94,427	(205,573)
Telephone commissions.....	266,000	412,766	146,766	256,000	271,441	15,441
Consolidated data processing fees.....		7,933	7,933		534	534
Indirect services.....	301,377	307,836	6,459	280,000	281,254	1,254
Allright parking.....	42,000	48,607	6,607	42,000	44,074	2,074
Reimbursement-miscellaneous.....					1,713	1,713
Property sales.....	1,100	48,677	47,577	2,000	44,272	42,272
Other.....	160,000	279,564	119,564	140,000	489,532	349,532
Total miscellaneous.....	925,477	1,313,604	388,127	1,100,000	1,317,611	217,611
Total revenues.....	\$65,338,760	\$71,025,676	\$5,686,916	\$63,994,119	\$69,097,936	\$5,103,817

(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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Expenditures:						
Current:						
General government:						
County judge.....	\$211,643	\$194,202	\$17,441	\$201,408	\$180,117	\$21,291
Commissioner precinct no. 1.....	93,465	84,968	8,497	83,931	82,823	1,108
Commissioner precinct no. 2.....	85,356	82,578	2,778	77,942	76,031	1,911
Commissioner precinct no. 3.....	87,357	86,031	1,326	82,853	81,919	934
Commissioner precinct no. 4.....	82,838	81,258	1,580	80,853	79,378	1,475
County auditor and treasury	1,665,933	1,538,027	127,906	1,552,563	1,499,420	53,143
County purchasing agent.....	825,035	636,623	188,412	841,112	594,150	246,962
County personnel.....	154,892	151,145	3,747	141,553	124,600	16,953
County solid waste disposal.....	307,491	230,960	76,531	319,029	180,705	138,324
County clerk.....	865,458	844,221	21,237	843,366	785,423	57,943
Bail bond administration.....	270	172	98	85,455	84,980	475
District clerk.....	1,814,946	1,760,933	54,013	1,793,477	1,610,767	182,710
Data processing.....	3,244,085	3,050,457	193,628	3,166,743	2,996,486	170,257
County elections.....	509,681	483,520	26,161	462,564	389,295	73,269
Facilities management.....	1,578,807	1,511,001	67,806	1,562,746	1,419,262	143,484
Landmark building management.....	245,304	133,922	111,382	75,264	54,093	21,171
County communications.....	121,461	107,294	14,167	121,922	117,465	4,457
General and administrative.....	4,101,911	2,208,694	1,893,217	5,103,603	2,147,220	2,956,383
County tax assessor-collector.....	1,501,402	1,344,575	156,827	1,472,683	1,354,587	118,096
Risk management.....	161,349	135,690	25,659	131,587	93,480	38,107
Risk pool board operations.....	35,000	549	34,451			
Records management.....	984	198	786	111,143	109,983	1,160
Parking garage operations.....	127,007	116,955	10,052	125,834	117,172	8,662
Total general government.....	17,821,675	14,783,973	3,037,702	18,437,631	14,179,356	4,258,275
Administration of justice:						
34th district court.....	139,999	135,339	4,660	133,298	128,538	4,760
41st district court.....	142,149	136,250	5,899	132,218	129,341	2,877
65th district court.....	233,160	204,073	29,087	168,638	163,327	5,311
120th district court.....	174,925	167,636	7,289	168,581	164,861	3,720
168th district court.....	139,050	135,558	3,492	132,906	131,628	1,278
171st district court.....	139,873	135,612	4,261	133,711	128,792	4,919
205th district court.....	139,576	133,208	6,368	132,095	130,446	1,649
210th district court.....	145,487	141,878	3,609	133,017	128,273	4,744
243rd district court.....	140,041	134,746	5,295	144,496	140,251	4,245
327th district court.....	347,651	324,013	23,638	338,843	318,542	20,301
346th district court.....	140,081	135,194	4,887	136,623	131,515	5,108
383rd district court.....	127,403	115,636	11,767			
384th district court.....	127,402	117,449	9,953			
Council of judges administration.....	3,173,003	2,891,860	281,143	1,838,455	1,823,268	15,187
District judges-salary supplement.....	107,661	104,482	3,179	90,924	89,951	973
6th administrative judicial region.....	44,350	43,570	780	33,262	32,732	530
County attorney.....	1,606,380	1,482,460	123,920	1,560,000	1,512,444	47,556
County attorney - bond forfeitures.....	124,518	114,615	9,903			
County attorney - RETGH legal	148,640	135,196	13,444			
District attorney.....	3,244,594	3,222,131	22,463	3,123,881	3,061,280	62,601
Court masters.....	462,470	446,831	15,639	437,131	429,520	7,611
Criminal law magistrate court.....	365,158	352,129	13,029	198,992	185,338	13,654
Child abuse master.....	115,931	112,546	3,385			
County courts administration.....	201,507	195,344	6,163	184,512	176,733	7,779
County court-at-law no. 1.....	139,825	134,590	5,235	134,680	131,682	2,998
County court-at-law no. 2.....	141,309	131,898	9,411	135,006	133,016	1,990
County court-at-law no. 3.....	139,621	132,042	7,579	142,121	139,934	2,187
County court-at-law no. 4.....	140,518	136,637	3,881	133,086	128,832	4,254
County court-at-law no. 5.....	146,434	140,383	6,051	135,026	132,720	2,306
County probate court.....	361,059	352,116	8,943	350,180	336,892	13,288
Co. court-at-law judges salary	545,615	539,152	6,463	544,803	540,351	4,452
Criminal justice information system.....	6,830	6,325	505	230,429	202,425	28,004
Public defender.....	\$955,174	\$910,553	\$44,621	\$909,736	\$843,078	\$66,658

(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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Administration of justice-continued						
Justice of the peace no. 1.....	\$100,818	\$96,758	\$4,060	\$95,224	\$93,558	\$1,666
Justice of the peace no. 2.....	96,672	95,250	1,422	85,848	85,175	673
Justice of the peace no. 3.....	126,523	123,265	3,258	121,571	118,571	3,000
Justice of the peace no. 4.....	117,530	115,382	2,148	112,964	107,534	5,430
Justice of the peace no. 5.....	100,239	98,553	1,686	96,809	95,190	1,619
Justice of the peace no. 6.....	229,632	224,591	5,041	218,783	211,620	7,163
Justice of the peace no. 7.....	122,394	116,820	5,574	115,470	106,685	8,785
Court of civil appeals.....	15,003	15,000	3	16,206	16,206	
Total administration of justice.....	15,216,205	14,487,071	729,134	12,799,525	12,430,249	369,276
Public safety:						
County sheriff and jail.....	28,787,095	27,642,273	1,144,822	28,719,308	27,142,062	1,577,246
Ambulance services.....	353,280	353,280		353,280	353,280	
West Texas Comm. Super. and Corrections.	387,677	358,705	28,972	365,367	360,627	4,740
Juvenile detention/probation.....	4,600,899	4,265,264	335,635	4,140,843	3,919,913	220,930
Constable precinct no. 1.....	33,312	32,526	786	32,685	31,383	1,302
Constable precinct no. 2.....	37,891	36,223	1,668	36,580	35,156	1,424
Constable precinct no. 3.....	34,294	33,971	323	32,639	32,459	180
Constable precinct no. 4.....	33,744	30,871	2,873	32,456	29,880	2,576
Constable precinct no. 5.....	33,744	31,827	1,917	32,527	31,273	1,254
Constable precinct no. 6.....	33,937	32,767	1,170	33,023	30,628	2,395
Constable precinct no. 7.....	33,802	31,614	2,188	32,629	30,327	2,302
Emergency management.....	41,193	39,517	1,676	43,703	43,702	1
Courthouse security.....	477,640	462,976	14,664	594,178	385,993	208,185
Total public safety.....	34,888,508	33,351,814	1,536,694	34,449,218	32,426,683	2,022,535
Health and welfare:						
City-county health unit.....	3,013,465	2,303,867	709,598	2,834,718	2,640,838	193,880
Medical examiner.....	686,931	585,461	101,470	629,274	515,099	114,175
General assistance.....	663,632	608,687	54,945	618,600	612,937	5,663
Child welfare.....	450,000	421,442	28,558	276,990	276,989	1
Life management.....	257,789	257,789		277,624	277,624	
Charities.....	65,600	50,600	15,000	42,850	23,628	19,222
Mental health.....	252,628	238,024	14,604	134,135	123,020	11,115
Animal control.....	75,000	55,801	19,199	72,524	72,523	1
Center of the deaf.....	25,000	24,999	1	25,000	24,999	1
Shelter for battered women.....	45,341	45,341		45,341	45,340	1
Retired senior volunteer program.....	17,250		17,250	34,500	34,500	
Foster grandparent program.....	5,000		5,000			
Keep El Paso Beautiful.....	10,000	10,000				
Project Amistad.....	25,000	25,000		12,000	12,000	
Veterans' assistance.....	51,820	49,965	1,855	61,990	61,010	980
Total health and welfare.....	5,644,456	4,676,976	967,480	5,065,546	4,720,507	345,039
Resource development:						
Agriculture co-op extension.....	405,529	381,170	24,359	379,485	351,679	27,806
Industrial development.....	80,000	80,000		80,000	80,000	
Total resource development.....	\$485,529	\$461,170	\$24,359	\$459,485	\$431,679	\$27,806

(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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Culture and recreation:						
Ascarate park.....	\$518,406	\$439,770	\$78,636	\$556,428	\$508,325	\$48,103
Golf course.....	590,218	522,515	67,703	598,944	529,716	69,228
Coliseum.....	118		118	26,304	23,077	3,227
Rural parks.....	28,212	18,335	9,877	36,500	17,279	19,221
County libraries.....	151,532	107,672	43,860	140,071	95,420	44,651
Rural pools.....	237,270	163,730	73,540	199,229	173,105	26,124
Total culture and recreation.....	1,525,756	1,252,022	273,734	1,557,476	1,346,922	210,554
Capital outlays.....	1,683,694	1,080,698	602,996	1,303,827	805,731	498,096
Total expenditures.....	77,265,823	70,093,724	7,172,099	74,072,708	66,341,127	7,731,581
Excess (deficiency) of revenues over (under) expenditures.....	(11,927,063)	931,952	12,859,015	(10,078,589)	2,756,809	12,835,398
Other financing sources (uses):						
Operating transfers in.....	1,682,068	1,826,407	144,339	1,450,000	1,457,557	7,557
Operating transfers out.....	(3,085,510)	(2,733,099)	352,411	(3,058,792)	(2,920,630)	138,162
Total other financing sources (uses).....	(1,403,442)	(906,692)	496,750	(1,608,792)	(1,463,073)	145,719
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(13,330,505)	25,260	13,355,765	(11,687,381)	1,293,736	12,981,117
Fund balances, October 1.....	20,299,103	20,299,103		19,005,367	19,005,367	
Fund balances, September 30.....	\$6,968,598	\$20,324,363	\$13,355,765	\$7,317,986	\$20,299,103	\$12,981,117

(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, 1996

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, 1996

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, 1996**

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.

Sheriff's LEOSE

This fund is used to account for receipts and disbursements related to sheriff's law enforcement officers special education fund.

County of El Paso, Texas
Special Revenue Funds
Combining Balance Sheet
September 30, 1996
(With comparative totals for September 30, 1995)

	Road and Bridge	Tourists and Conventions/ Amphitheater	County Tourist Promotion	Alternative Dispute Resolution Center	District Attorney Drug Forfeitures	Coliseum Tourist Promotion	Commissary Inmate Profit
Assets:							
Cash and cash equivalents.....	\$3,310,661	\$110,251	\$56,261	\$5,670	\$1,233	\$351,627	\$178,339
Investments.....							
Receivables:							
Interest.....	120,183		1,724			7,170	
Accounts.....	135,067			2,860			1,666
Due from other funds.....							
Total assets.....	\$3,565,911	\$110,251	\$57,985	\$8,530	\$1,233	\$358,797	\$180,005
Liabilities and fund balances							
Liabilities:							
Vouchers payable.....	\$425,847			\$8,530		\$24,829	\$1,359
Due to other funds.....							
Due to other governmental agencies.....	100	\$507					
Total liabilities.....	425,947	507		8,530		24,829	1,359
Fund balances:							
Reserved:							
Reserve for encumbrances.....	602,759					80,484	48,031
Unreserved:							
Designated for subsequent year's expenditures.....	2,172,140	80,000	\$56,000		\$1,229	130,190	87,730
Undesignated.....	365,065	29,744	1,985		4	123,294	42,885
Total fund balances.....	3,139,964	109,744	57,985		1,233	333,968	178,646
Total liabilities and fund balances.....	\$3,565,911	\$110,251	\$57,985	\$8,530	\$1,233	\$358,797	\$180,005

(Continued)

County of El Paso, Texas
Special Revenue Funds
Combining Balance Sheet
September 30, 1996

(With comparative totals for September 30, 1995)

	County Clerk Records Management and Preservation	Sheriff's Department Auction Proceeds	County Attorney Commissions	Courthouse Security	Records Management and Preservation	Continuing Legal Education
Assets:						
Cash and cash equivalents.....	\$257,606	\$11,041	\$23,866	\$29,962	\$92,407	\$9,239
Investments.....						
Receivables:						
Interest.....	5,875					
Accounts.....	5,625		1,771	2,613	1,570	500
Due from other funds.....						
Total assets.....	\$269,106	\$11,041	\$25,637	\$32,575	\$93,977	\$9,739
Liabilities and fund balances						
Liabilities:						
Vouchers payable.....	\$18,164		\$5,149			\$327
Due to other funds.....						
Due to other governmental agencies.....						
Total liabilities.....	18,164		5,149			327
Fund balances:						
Reserved:						
Reserve for encumbrances.....	82,679		1,379		\$4,128	
Unreserved:						
Designated for subsequent year's expenditures.....	109,700	\$11,005	9,170	\$20,000	60,000	8,000
Undesignated	58,563	36	9,939	12,575	29,849	1,412
Total fund balances.....	250,942	11,041	20,488	32,575	93,977	9,412
Total liabilities and fund balances.....	\$269,106	\$11,041	\$25,637	\$32,575	\$93,977	\$9,739

(Continued)

County of El Paso, Texas
Special Revenue Funds
Combining Balance Sheet
September 30, 1996
(With comparative totals for September 30, 1995)

	County Law Library	County Attorney Labor Disputes	Court Reporter Service	Sheriff's LEOSE	Grants	Totals	
						1996	1995
Assets:							
Cash and cash equivalents.....	\$183,594	\$1,623	\$9,180	\$10,782	\$804,283	\$5,447,625	\$3,845,989
Investments.....							1,015,509
Receivables:							
Interest.....	4,397					139,349	43,355
Accounts.....	5,751		2,868		1,937,344	2,097,635	2,585,718
Due from other funds.....							30,198
Total assets.....	\$193,742	\$1,623	\$12,048	\$10,782	\$2,741,627	\$7,684,609	\$7,520,769
Liabilities and fund balances							
Liabilities:							
Vouchers payable.....	\$1,265		\$2,868		\$252,621	\$740,959	\$487,024
Due to other funds.....					1,864,547	1,864,547	1,760,315
Due to other governmental agencies.....					1,240	1,847	2,016
Total liabilities.....	1,265		2,868		2,118,408	2,607,353	2,249,355
Fund balances:							
Reserved:							
Reserve for encumbrances.....	49,134					868,594	695,611
Unreserved:							
Designated for subsequent year's expenditures.....	103,671	\$1,623	9,000	\$10,747	623,219	3,493,424	3,434,660
Undesignated	39,672		180	35		715,238	1,141,143
Total fund balances.....	192,477	1,623	9,180	10,782	623,219	5,077,256	5,271,414
Total liabilities and fund balances.....	\$193,742	\$1,623	\$12,048	\$10,782	\$2,741,627	\$7,684,609	\$7,520,769

(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, 1996
(With comparative totals for the fiscal year ended
September 30, 1995)

	Road and Bridge	Tourists and Conventions/ Amphitheater	County Tourist Promotion	Alternative Dispute Resolution Center	District Attorney Drug Forfeitures	Coliseum Tourist Promotion	Commissary Inmate Profit
Revenues:							
Taxes.....		\$834,484	\$121,897			\$712,587	
Intergovernmental revenues.....	\$52,840						
Charges for services.....	5,713,434			\$103,395			
Interest.....	217,711		3,563		\$628	18,828	\$6,019
Miscellaneous.....	121,750						56,414
Total revenues.....	6,105,735	834,484	125,460	103,395	628	731,415	62,433
Expenditures:							
Current:							
General government.....	580,803						40,525
Administration of justice.....				103,395			
Health and welfare.....							
Community services.....							
Resource development.....		810,000					
Culture and recreation.....			105,000			606,344	
Public works.....	2,948,350						
Capital outlays.....	480,994					63,795	6,713
Total expenditures.....	4,010,147	810,000	105,000	\$103,395		670,139	47,238
Excess (deficiency) of revenues over (under) expenditures.....	2,095,588	24,484	20,460		628	61,276	15,195
Other financing sources (uses):							
Operating transfers in.....							
Operating transfers out.....	(1,575,000)				(34,630)		
Total other financing sources(uses).....	(1,575,000)				(34,630)		
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	520,588	24,484	20,460		(34,002)	61,276	15,195
Fund balances, October 1.....	2,619,376	85,260	37,525		35,235	272,692	163,451
Residual equity transfer in.....							
Residual equity transfer out.....							
Fund balances, September 30.....	\$3,139,964	\$109,744	\$57,985		\$1,233	\$333,968	\$178,646

(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, 1996
(With comparative totals for the fiscal year ended
September 30, 1995)

	County Clerk Records Management & Preservation	Sheriff's Department Auction Proceeds	County Attorney Commissions	Courthouse Security	Records Management and Preservation	Continuing Legal Education
Revenues:						
Taxes.....						
Intergovernmental revenues.....						
Charges for services.....	\$502,898		\$18,854	\$125,660	\$65,710	
Interest.....	17,378	\$1,601		2,943	3,902	\$381
Miscellaneous.....		8,166				9,100
Total revenues.....	520,276	9,767	18,854	128,603	69,612	9,481
Expenditures:						
Current:						
General government.....						
Administration of justice.....			6,576			
Health and welfare.....						
Community services.....						
Resource development.....	533,850					4,623
Culture and recreation.....						
Public works.....						
Capital outlays.....	146,544	8,166	19,628		68,597	
Total expenditures.....	680,394	8,166	26,204		68,597	4,623
Excess (deficiency) of revenues over (under) expenditures.....	(160,118)	1,601	(7,350)	128,603	1,015	4,858
Other financing sources						
(uses):						
Operating transfers in.....						
Operating transfers out.....				(126,068)		
Total other financing sources(uses).....				(126,068)		
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses...	(160,118)	1,601	(7,350)	2,535	1,015	4,858
Fund balances, October 1.....	411,060	9,440	27,838	30,040	92,962	4,554
Residual equity transfer in.....						
Residual equity transfer out.....						
Fund balances, September 30.....	\$250,942	\$11,041	\$20,488	\$32,575	\$93,977	\$9,412

(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, 1996
(With comparative totals for the fiscal year ended
September 30, 1995)

	County Law Library	County Attorney Labor Disputes	Court Reporter Service	Sheriff's LEOSE	Grants	Totals 1996	Totals 1995
Revenues:							
Taxes.....						\$1,668,968	\$1,542,661
Intergovernmental revenues.....		\$132		\$10,656	\$9,161,432	9,225,060	8,901,200
Charges for services.....	\$207,449		\$128,029			6,865,429	6,153,248
Interest.....	11,247			126	6,071	290,398	201,626
Miscellaneous.....	13,334				1,056,064	1,264,828	533,182
Total revenues.....	232,030	132	128,029	10,782	10,223,567	19,314,683	17,331,917
Expenditures:							
Current:							
General government.....						621,328	560,963
Administration of justice.....		8,744			3,835,382	3,954,097	3,688,850
Health and welfare.....					4,457,007	4,457,007	2,755,616
Community services.....					1,624,482	1,624,482	3,967,537
Resource development.....						1,348,473	1,164,630
Culture and recreation.....	239,983					951,327	1,032,343
Public works.....						2,948,350	2,460,906
Capital outlays.....	5,727				2,850,990	3,651,154	1,589,696
Total expenditures.....	245,710	8,744			12,767,861	19,556,218	17,220,541
Excess (deficiency) of revenues over (under) expenditures.....	(13,680)	(8,612)	128,029	10,782	(2,544,294)	(241,535)	111,376
Other financing sources (uses):							
Operating transfers in.....					2,520,729	2,520,729	2,212,300
Operating transfers out.....			(127,924)		(609,730)	(2,473,352)	(1,457,274)
Total other financing sources(uses)			(127,924)		1,910,999	47,377	755,026
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses...	(13,680)	(8,612)	105	10,782	(633,295)	(194,158)	866,402
Fund balances, October 1.....	206,157	10,235	9,075	10,782	1,256,514	5,271,414	4,405,012
Residual equity transfer in.....							
Residual equity transfer out.....							
Fund balances, September 30.....	\$192,477	\$1,623	\$9,180	\$10,782	\$623,219	\$5,077,256	\$5,271,414

(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, 1996 and 1995

	Special Revenue Funds				Total Actual 1996	Total Actual 1995
	Budget	Actual	Variance Favorable (Unfavorable)	Grants		
Revenues:						
Taxes.....	\$1,500,000	\$1,668,968	\$168,968		\$1,668,968	\$1,542,661
Intergovernmental revenues.....	30,500	52,972	22,472	\$9,161,432	9,214,404	8,901,200
Charges for services.....	5,996,000	6,865,429	869,429		6,865,429	6,153,248
Interest income.....	63,000	284,200	221,200	6,071	290,271	201,626
Miscellaneous.....	170,000	208,764	38,764	1,056,064	1,264,828	533,182
Total revenues.....	7,759,500	9,080,333	1,320,833	10,223,567	19,303,900	17,331,917
Expenditures:						
General government:						
Personnel.....	274,123	264,697	9,426		264,697	237,401
Operating.....	913,250	356,631	556,619		356,631	323,562
Total general government.....	1,187,373	621,328	566,045		621,328	560,963
Administration of justice:						
Personnel.....				2,861,358	2,861,358	2,529,155
Operating.....	146,935	118,715	28,220	974,024	1,092,739	1,159,695
Total administration of justice.....	146,935	118,715	28,220	3,835,382	3,954,097	3,688,850
Health and welfare:						
Personnel.....				366,016	366,016	251,471
Operating.....				4,090,991	4,090,991	2,504,145
Total health and welfare.....				4,457,007	4,457,007	2,755,616
Community services:						
Personnel.....				1,081,720	1,081,720	1,755,795
Operating.....				542,762	542,762	2,211,742
Total community services.....				1,624,482	1,624,482	3,967,537
Resource development:						
Personnel.....	399,423	359,477	39,946		359,477	225,829
Operating.....	1,009,831	988,996	20,835		988,996	938,801
Total resource development.....	1,409,254	1,348,473	60,781		1,348,473	1,164,630
Culture and recreation:						
Personnel.....	472,916	433,753	39,163		433,753	415,884
Operating.....	673,218	517,574	155,644		517,574	616,459
Total culture and recreation.....	1,146,134	951,327	194,807		951,327	1,032,343
Public works:						
Personnel.....	1,457,246	1,272,044	185,202		1,272,044	1,278,812
Operating.....	2,243,134	1,676,306	566,828		1,676,306	1,182,094
Total public works.....	3,700,380	2,948,350	752,030		2,948,350	2,460,906
Capital outlays.....	1,231,727	800,164	431,563	2,850,990	3,651,154	1,589,696
Total expenditures.....	8,821,803	6,788,357	2,033,446	12,767,861	19,556,218	17,220,541
Excess(deficiency) of revenues over (under) expenditures.....	(1,062,303)	2,291,976	3,354,279	(2,544,294)	(252,318)	111,376
Other financing sources(uses):						
Operating transfers in.....				2,520,729	2,520,729	2,212,300
Operating transfers out.....	(1,866,698)	(1,863,622)	3,076	(609,730)	(2,473,352)	(1,457,274)
Total other financing sources(uses).....	(1,866,698)	(1,863,622)	3,076	1,910,999	47,377	755,026
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(2,929,001)	428,354	3,357,355	(633,295)	(204,941)	866,402
Fund balances, October 1.....	3,587,566	3,587,566		1,256,514	4,844,080	3,977,678
Fund balances, September 30.....	\$658,565	\$4,015,920	\$3,357,355	\$623,219	\$4,639,139	\$4,844,080

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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Intergovernmental revenues.....	\$30,500	\$52,840	\$22,340	\$30,400	\$33,979	\$3,579
Charges for services.....	4,860,000	5,713,434	853,434	4,360,000	5,111,481	751,481
Interest income.....	61,000	217,711	156,711	30,500	158,637	128,137
Miscellaneous.....	7,000	121,750	114,750	7,440	14,781	7,341
Total revenues.....	4,958,500	6,105,735	1,147,235	4,428,340	5,318,878	890,538
Expenditures:						
General Government:						
Personnel.....	274,123	264,697	9,426	276,948	237,401	39,547
Operating.....	848,368	316,106	532,262	292,362	286,113	6,249
Total general government.....	1,122,491	580,803	541,688	569,310	523,514	45,796
Public Works:						
Personnel.....	1,457,246	1,272,044	185,202	1,344,941	1,278,812	66,129
Operating.....	2,243,134	1,676,306	566,828	1,703,728	1,182,094	521,634
Total public works.....	3,700,380	2,948,350	752,030	3,048,669	2,460,906	587,763
Capital outlays.....	651,509	480,994	170,515	114,207	106,104	8,103
Total expenditures.....	5,474,380	4,010,147	1,464,233	3,732,186	3,090,524	641,662
Excess(deficiency) of revenues over (under) expenditures.....	(515,880)	2,095,588	2,611,468	696,154	2,228,354	1,532,200
Other financing sources(uses):						
Operating transfers out.....	(1,575,000)	(1,575,000)		(1,325,000)	(1,325,000)	
Total other financing sources(uses).....	(1,575,000)	(1,575,000)		(1,325,000)	(1,325,000)	
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(2,090,880)	520,588	2,611,468	(628,846)	903,354	1,532,200
Fund balances, October 1.....	2,619,376	2,619,376		1,716,022	1,716,022	
Fund balances, September 30.....	\$528,496	\$3,139,964	\$2,611,468	\$1,087,176	\$2,619,376	\$1,532,200

County of El Paso, Texas
Tourists and Conventions/Amphitheater Special Revenue Fund
Comparative Statements of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
Fiscal years ended September 30, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes.....	\$750,000	\$834,484	\$84,484	\$775,037	\$804,010	\$28,973
Total revenues.....	750,000	834,484	84,484	775,037	804,010	28,973
Expenditures:						
Resource development:						
Operating.....	810,000	810,000		888,750	832,463	56,287
Total resource development.....	810,000	810,000		888,750	832,463	56,287
Total expenditures.....	810,000	810,000		888,750	832,463	56,287
Excess(deficiency) of revenues over (under) expenditures.....	(60,000)	24,484	84,484	(113,713)	(28,453)	85,260
Fund balances, October 1.....	85,260	85,260		\$113,713	113,713	
Fund balances, September 30.....	\$25,260	\$109,744	\$84,484	\$85,260	\$85,260	\$85,260

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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes.....	\$105,000	\$121,897	\$16,897	\$143,750	\$160,802	\$17,052
Interest income.....		3,563	3,563		717	717
Total revenues.....	105,000	125,460	20,460	143,750	161,519	17,769
Expenditures:						
Culture and recreation:						
Operating.....	105,000	105,000		186,056	167,135	18,921
Total culture and recreation.....	105,000	105,000		186,056	167,135	18,921
Total expenditures.....	105,000	105,000		186,056	167,135	18,921
Excess(deficiency) of revenues over (under) expenditures.....		20,460	20,460	(42,306)	(5,616)	36,690
Fund balances, October 1.....	37,525	37,525		43,141	43,141	
Fund balances, September 30.....	\$37,525	\$57,985	\$20,460	\$835	\$37,525	\$36,690

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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Charges for services.....	\$130,000	\$103,395	(\$26,605)	\$130,000	\$106,495	(\$23,505)
Total revenues.....	130,000	103,395	(26,605)	130,000	106,495	(23,505)
Expenditures:						
Administration of justice:						
Operating.....	130,000	103,395	26,605	130,000	106,495	23,505
Total administration of justice.....	130,000	103,395	26,605	130,000	106,495	23,505
Total expenditures.....	\$130,000	\$103,395	\$26,605	\$130,000	\$106,495	\$23,505
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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Fines and forfeitures.....				\$500		(\$500)
Interest income.....		\$628	\$628	345	\$605	260
Total revenues.....		628	628	845	605	(240)
Expenditures:						
Total expenditures.....						
Excess(deficiency) of revenues over (under) expenditures.....		628	628	845	605	(240)
Other financing sources(uses):						
Operating transfers out.....	(\$34,630)	(34,630)		(35,475)		35,475
Total other financing sources(uses).....	(34,630)	(34,630)		(35,475)		35,475
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(34,630)	(34,002)	628	(34,630)	605	35,235
Fund balances, October 1.....	35,235	35,235		\$34,630	34,630	
Fund balances, September 30.....	\$605	\$1,233	\$628		\$35,235	\$35,235

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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes.....	\$645,000	\$712,587	\$67,587	\$509,641	\$577,849	\$68,208
Interest income.....		18,828	18,828		11,804	11,804
Total revenues.....	645,000	731,415	86,415	509,641	589,653	80,012
Expenditures:						
Culture and recreation:						
Personnel.....	359,092	342,917	16,175	344,890	338,944	5,946
Operating.....	352,669	263,427	89,242	292,497	243,147	49,350
Total culture and recreation.....	711,761	606,344	105,417	637,387	582,091	55,296
Capital outlays.....	85,442	63,795	21,647	9,870	3,875	5,995
Total expenditures.....	797,203	670,139	127,064	647,257	585,966	61,291
Excess(deficiency) of revenues over (under) expenditures.....	(152,203)	61,276	213,479	(137,616)	3,687	141,303
Fund balances, October 1.....	251,549	251,549		247,862	247,862	
Fund balances, September 30.....	\$99,346	\$312,825	\$213,479	\$110,246	\$251,549	\$141,303

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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest income.....		\$6,019	\$6,019		\$2,855	\$2,855
Miscellaneous.....	\$60,000	56,414	(3,586)	\$60,000	60,000	
Total revenues.....	60,000	62,433	2,433	60,000	62,855	2,855
Expenditures:						
General Government:						
Operating.....	64,882	40,525	24,357	85,698	37,449	48,249
Total general government.....	64,882	40,525	24,357	85,698	37,449	48,249
Capital outlays.....	64,150	6,713	57,437	91,493	2,362	89,131
Total expenditures.....	129,032	47,238	81,794	177,191	39,811	137,380
Excess(deficiency) of revenues over (under) expenditures.....	(69,032)	15,195	84,227	(117,191)	23,044	140,235
Fund balances, October 1.....	86,557	86,557		63,513	63,513	
Fund balances, September 30.....	\$17,525	\$101,752	\$84,227	(\$53,678)	\$86,557	\$140,235

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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Charges for services.....	\$500,000	\$502,898	\$2,898	\$500,000	\$507,180	\$7,180
Interest income.....		17,378	17,378	500	12,879	12,379
Total revenues.....	500,000	520,276	20,276	500,500	520,059	19,559
Expenditures:						
Resource development:						
Personnel.....	399,423	359,477	39,946	228,631	223,940	4,691
Operating.....	184,831	174,373	10,458	140,668	103,410	37,258
Total resource development.....	584,254	533,850	50,404	369,299	327,350	41,949
Capital outlays.....	223,397	146,544	76,853	404,554	206,209	198,345
Total expenditures.....	807,651	680,394	127,257	773,853	533,559	240,294
Excess(deficiency) of revenues over (under) expenditures.....	(307,651)	(160,118)	147,533	(273,353)	(13,500)	259,853
Other financing sources(uses):						
Operating transfers in.....				165,720	165,720	
Total other financing sources(uses).....				165,720	165,720	
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(307,651)	(160,118)	147,533	(107,633)	152,220	259,853
Fund balances, October 1.....	411,060	411,060		258,840	258,840	
Fund balances, September 30.....	\$103,409	\$250,942	\$147,533	\$151,207	\$411,060	\$259,853

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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest income.....		\$1,601	\$1,601		\$207	\$207
Miscellaneous.....	\$100,000	8,166	(91,834)	\$100,000		(100,000)
Total revenues.....	100,000	9,767	(90,233)	100,000	207	(99,793)
Expenditures:						
Public safety:						
Operating.....						
Total public safety.....						
Capital outlays.....	100,000	8,166	91,834	129,521	28,010	101,511
Total expenditures.....	100,000	8,166	91,834	129,521	28,010	101,511
Excess(deficiency) of revenues over (under) expenditures.....		1,601	1,601	(29,521)	(27,803)	1,718
Fund balances, October 1.....	9,440	9,440		37,243	37,243	
Fund balances, September 30.....	\$9,440	\$11,041	\$1,601	\$7,722	\$9,440	\$1,718

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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Charges for services.....	\$15,000	\$18,854	\$3,854	\$7,000	\$20,836	\$13,836
Total revenues.....	15,000	18,854	3,854	7,000	20,836	13,836
Expenditures:						
Administration of Justice:						
Operating.....	6,700	6,576	124	3,518	3,519	(1)
Capital Outlays.....	21,421	19,628	1,793	12,048	10,868	1,180
Total expenditures.....	28,121	26,204	1,917	15,566	14,387	1,179
Excess(deficiency) of revenues over (under) expenditures.....	(13,121)	(7,350)	5,771	(8,566)	6,449	15,015
Fund balances, October 1.....	27,838	27,838		21,389	21,389	
Fund balances, September 30.....	\$14,717	\$20,488	\$5,771	\$12,823	\$27,838	\$15,015

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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Charges for services.....	\$110,000	\$125,660	\$15,660	\$110,000	\$122,910	\$12,910
Interest income.....		2,943	2,943		1,062	1,062
Total revenues.....	110,000	128,603	18,603	110,000	123,972	13,972
Expenditures:						
Total expenditures.....						
Excess(deficiency) of revenues over (under) expenditures.....	110,000	128,603	18,603	110,000	123,972	13,972
Other financing sources(uses):						
Operating transfers out.....	(126,068)	(126,068)		(120,000)	(120,000)	
Total other financing sources(uses).....	(126,068)	(126,068)		(120,000)	(120,000)	
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(16,068)	2,535	18,603	(10,000)	3,972	13,972
Fund balances, October 1.....	30,040	30,040		26,068	26,068	
Fund balances, September 30.....	\$13,972	\$32,575	\$18,603	\$16,068	\$30,040	\$13,972

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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Charges for services.....	\$50,000	\$65,710	\$15,710	\$40,000	\$62,549	\$22,549
Interest.....		3,902	3,902		1,476	1,476
Total revenues.....	50,000	69,612	19,612	40,000	64,025	24,025
Expenditures:						
Resource development:						
Personnel.....				1,891	1,889	2
Operating.....				46,706	865	45,841
Total resource development.....				48,597	2,754	45,843
Capital outlays.....	73,078	68,597	4,481	27,000	26,984	16
Total expenditures.....	73,078	68,597	4,481	75,597	29,738	45,859
Excess(deficiency) of revenues over (under) expenditures.....	(23,078)	1,015	24,093	(35,597)	34,287	69,884
Fund balances, October 1.....	92,962	92,962		58,675	58,675	
Fund balances, September 30.....	\$69,884	\$93,977	\$24,093	\$23,078	\$92,962	\$69,884

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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Miscellaneous.....	\$15,000	\$9,100	(\$5,900)			
Interest.....		380	380	\$15,000	\$3,294	(\$11,706)
Total revenues.....	15,000	9,480	(5,520)	15,000	3,294	(11,706)
Expenditures:						
Resource development:						
Operating.....	15,000	4,623	10,377	15,000	2,063	12,937
Total resource development.....	15,000	4,623	10,377	15,000	2,063	12,937
Capital outlays.....						
Total expenditures.....	15,000	4,623	10,377	15,000	2,063	12,937
Excess(deficiency) of revenues over (under) expenditures.....		4,857	4,857		1,231	1,231
Fund balances, October 1.....	4,554	4,554		3,323	3,323	
Fund balances, September 30.....	\$4,554	\$9,411	\$4,857	\$3,323	\$4,554	\$1,231

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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Charges for services.....	\$200,000	\$207,449	\$7,449	\$183,000	\$212,722	\$29,722
Interest.....	2,000	11,247	9,247	2,500	7,667	5,167
Miscellaneous.....	3,000	13,334	10,334	3,500	13,747	10,247
Total revenues.....	205,000	232,030	27,030	189,000	234,136	45,136
Expenditures:						
Culture and recreation:						
Personnel.....	113,824	90,836	22,988	108,369	76,940	31,429
Operating.....	215,549	149,147	66,402	278,948	206,177	72,771
Total culture and recreation.....	329,373	239,983	89,390	387,317	283,117	104,200
Capital outlays.....	12,730	5,727	7,003	27,513	2,903	24,610
Total expenditures.....	342,103	245,710	96,393	414,830	286,020	128,810
Excess(deficiency) of revenues over (under) expenditures.....	(137,103)	(13,680)	123,423	(225,830)	(51,884)	173,946
Fund balances, October 1.....	(128,668)	(128,668)		(76,784)	(76,784)	
Fund balances, September 30.....	(\$265,771)	(\$142,348)	\$123,423	(\$302,614)	(\$128,668)	\$173,946

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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Intergovernmental.....		\$132	\$132		\$10,235	\$10,235
Total revenues.....		132	132		10,235	10,235
Expenditures:						
Total expenditures.....	\$10,235	8,744	1,491			
Excess(deficiency) of revenues over (under) expenditures.....	(10,235)	(8,612)	1,623		10,235	10,235
Fund balances, October 1.....	\$10,235	10,235				
Fund balances, September 30.....		\$1,623	\$1,623		\$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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Charges for services.....	\$131,000	\$128,029	(\$2,971)		\$9,075	\$9,075
Total revenues.....	131,000	128,029	(2,971)		9,075	9,075
Expenditures:						
Total expenditures.....						
Excess(deficiency) of revenues over (under) expenditures.....	131,000	128,029	(2,971)		9,075	9,075
Other financing sources(uses):						
Operating transfers out.....	(131,000)	(127,924)	3,076			
Total other financing sources(uses)	(131,000)	(127,924)	3,076			
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....		105	105		9,075	9,075
Fund balances, October 1.....	9,075	9,075				
Fund balances, September 30.....	\$9,075	\$9,180	\$105		\$9,075	\$9,075

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 1996

GRANTS

34th Judicial District Prosecution Initiative

The funds for this grant are awarded by the Office of National Drug Control Policy, to the County of El Paso. The funds are used for the joint prosecution of drug cases with US Attorney of Western District of Texas.

Adjudication of Drug Offenders

This grant is awarded by the Texas Criminal Justice Division. The funding allows for 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 one sheriff's deputy. 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, 1996

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.

Child Protective Services

This grant is awarded by the Texas Department of Protective and Regulatory Services. This grant allows for expenses related to the preparation for and participation in judicial determinations for cases filed by the Department.

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 had water lines constructed in four subdivisions. The Westway Addition now has a combination of water and sewer lines constructed with this grant.

Court Master Title IV

This grant was funded by the Texas Office of the Attorney General. The purpose of the grant was 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.

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.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 1996

GRANTS

Diversion Target

The Texas Department of Criminal Justice awarded these funds to complement and enhance existing corrections programs. The programs under this funding include: Comprehensive Education, Drug Surveillance, Employment Services, Gang Intervention, Community Services 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.

El Paso County Child Welfare Unit

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

Emergency Food and Shelter

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

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 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.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 1996

GRANTS

Financial Disruption 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.

Fugitive and Violent Offender Task Force

The funds for this grant are awarded by the Office of National Drug Control Policy, to the County of El Paso. The funds are used for the location and the arrest of fugitives and violent offenders with warrant. This grant pays the overtime that is required to locate individuals that are in the scope of this grant.

Gang Violence Unit

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

HIDTA Program Manager

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

Hijack Task Force

The funds for this grant are awarded by the Office of National Drug Control Policy, to the County of El Paso. The funds are used to stop drug transportation.

Homeless Emergency Shelter

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

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 1996

GRANTS

Homeless Prevention Program

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

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

This grant was 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.

Indigent Treatment Assistance

This program assists adult individuals needing cancer treatment outside of El Paso to help defray travel expenses for such treatment. Funding was provided by the Junior League of El Paso, Incorporated.

Intensive Supervision Teams

This grant is awarded by the Texas Criminal Justice Division to provide a community based program for newly adjudicated offenders and offenders returning to the community after successful completion of Juvenile Court Ordered placement.

Juvenile Justice Program/Intensive Community for Juvenile Justice

This grant was awarded by the Texas Criminal 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 was to divert juveniles from commitment to the Texas Youth Commission by teaching them self-discipline, responsibility, life skills, work skills and physical fitness.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 1996

GRANTS

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.

Juvenile Prosecution Information System

This grant is awarded by the Texas Criminal Justice Division to automate the investigation of cases and communications between two independent agencies, the El Paso County Attorney's Office and the El Paso Police Department.

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.

Multi Agency Task Force

The funds for this grant are awarded by the Office of National Drug Control Policy, to the County of El Paso. The funds are used to investigate major violators with the assistance of other agencies.

Nutrition

In accordance with the provisions of this grant, the Texas Department of Aging through the Rio Grande Council of Governments, the Texas Department of Human Services, the Community Development Program through the City of El Paso and the County of El Paso provide congregate meals, homebound meals, as well as transportation from homes to centers for the eligible elderly population.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 1996

GRANTS

Operation Safe Home

This grant is funded through the HUD/Office of Inspector General and is to demonstrate an innovative, comprehensive and integrated multi-agency approach to low enforcement and community revitalization for controlling and preventing crime, drug abuse and gang activity and improving the quality of life in public and assisted housing.

Peer Counseling Program

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

Performance Reward Programs

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

Progressive Sanctions F

This grant is awarded by the Texas Juvenile Probation Commission to maintain the state-fund portion of base salaries for juvenile probation officers and also to provide residential facilities to juveniles. The residential services are for the purpose of diverting these juveniles from commitment to the Texas Youth Commission.

Progressive Sanctions Q

This grant is awarded by the Texas Juvenile Probation Commission to maintain the state-fund portion of base salaries for juvenile probation officers and Intensive Supervision juvenile probation officers.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 1996

GRANTS

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.

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

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.

**COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 1996**

GRANTS

Southwest Border-West Texas Administration and Operations Support

The funds for this grant are awarded by the Office of National Drug Control Policy, to the County of El Paso. The funds are used to setup and support the Central Support and Intelligence Center that will be used by the sheriff's department, US Customs, FBI, US Marshals and other agencies in the area of drug enforcement.

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.

Sparks 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 the area of the colonia known as Sparks.

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.

Task Force Property Coordinator

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.

T.D.C.A. Jobs Bill

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

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 1996

GRANTS

TERP Nutritional

This grant is awarded by the Texas Department of Housing and Community Affairs. The funding provides payments 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 Housing and Community Affairs. The grant provides payments to vendors of energy utility services for certain eligible people.

Texas Capital Project Fund

The Texas Department of Housing and Community Affairs funded this contract to purchase real estate that will be leased to Mr. J.C. Viramontes, dba J.C. Viramontes, Inc., dba International Garment Processors and Affiliates to support their continued operation and expansion in the El Paso County area. As a result of this project, this company will create 180 and retain 120 full equivalent permanent jobs in El Paso County.

Texas Community Development Program - Azaleas Subdivision

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

Victim Assistance

The Texas Criminal Justice Division has awarded this grant to enable expansion of the existing victim witness program. Services 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.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 1996

GRANTS

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 intradiction 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, 1996
(With comparative totals for the year ended September 30, 1995)

Fund	Assets				Liabilities				Fund Balances	Total Liabilities and Fund Balances
	Cash-Demand Deposits	Accounts Receivable	Due from Other Funds	Total Assets	Vouchers Payable	Due to Other Funds	Due to Other Governments	Total Liabilities		
34th Judicial district prosecution initiative.....		\$17,075		\$17,075		\$17,075		\$17,075		\$17,075
Adjudication of drug offenders.....		29,868		29,868	\$67	29,369		29,436	\$432	29,868
Adolescent drug and alcohol treatment.....		290		290			\$290	290		290
Alcohol and drug abuse services.....	\$29,127			29,127	31			31	29,096	29,127
Alternative school program.....	26,807	3,447		30,254	150			150	30,104	30,254
Auto theft prevention task force.....		86,877		86,877	79	86,798		86,877		86,877
Bosque Bonito water improvements.....		238,355		238,355	7,201	227,012		234,213	4,142	238,355
Child protective services.....	393			393					393	393
Colonia plumbing.....	36,478	315		36,793	33			33	36,760	36,793
Community development-water/sewer.....	155			155					155	155
Court master (A.G. title IV).....	6			6					6	6
DIIMS project.....		11,999		11,999		10,743		10,743	1,256	11,999
Drug abuse resistance education.....	4,344			4,344					4,344	4,344
El Paso county child welfare unit.....	470,222	739		470,961	39,153	348,400		387,553	83,408	470,961
Emergency food and shelter.....	651	200		851					851	851
Explorer post - task force.....	8,756			8,756					8,756	8,756
Financial disruption unit.....		218,038		218,038	15,819	202,219		218,038		218,038
Fugitive/violent offender task force.....		22,562		22,562		22,562		22,562		22,562
Gang violence unit.....		8,795		8,795	168	8,627		8,795		8,795
Hijack task force.....		13,672		13,672	510	13,162		13,672		13,672
Hud community development block grant.....	17,981			17,981					17,981	17,981
H.I.D.T.A. program manager.....		36,984		36,984	424	36,560		36,984		36,984
Indigent treatment assistance.....	1,120			1,120					1,120	1,120
Juvenile intensive supervision.....	14,770	5,957		20,727	14			14	20,713	20,727
Juvenile justice program.....	11,022			11,022					11,022	11,022
Juvenile probation - triad.....	12,329	28,000		40,329	40,329			40,329		40,329
Juvenile prosecution information system.....	124	166		290					290	290
Juvenile screening unit.....	3,631			3,631					3,631	3,631
Multi-agency task force.....		11,634		11,634	510	11,124		11,634		11,634
Nutrition.....		275,173		275,173	1,445	104,299		105,744	169,429	275,173
Operation safe home.....	10,000			10,000					10,000	10,000
Progressive sanctions.....	45,381	22,800		68,181	51,872			51,872	16,309	68,181
Project libertad/substance abuse.....		187		187		187		187		187
Purchase of services-juveniles.....		18,647		18,647	5,257	4,762		10,019	8,628	18,647
Rural transit assistance program.....	12,990			12,990					12,990	12,990
Sheriff's training academy.....	69,964	29,964		99,928	506			506	99,422	99,928
Southwest border administration and support.....		26,515		26,515	3,012	23,503		26,515		26,515
Sparks colonia project.....		285,348		285,348		285,348		285,348		285,348
Special investigations group.....	15,649	4,978		20,627	20,627			20,627		20,627
Tdca-jobs bill.....	11,251			11,251					11,251	11,251
Texas capital project fund.....		19,565		19,565	19,565			19,565		19,565
T.E.R.P. nutritional services.....	1,132			1,132			950	950	182	1,132
T.E.R.P.-oil and gas overcharge.....		23,230		23,230		16,186		16,186	7,044	23,230
Victim assistance.....		4,366		4,366	350	1,123		1,473	2,893	4,366
Victim witness services.....		22,218		22,218	71	22,147		22,218		22,218
Villalobos addition water improvements.....		162,062		162,062	5,340	150,792		156,132	5,930	162,062
West Texas multi-county task force.....		307,318		307,318	40,088	242,549		282,637	24,681	307,318
Balances September 30, 1996.....	\$804,283	\$1,937,344		\$2,741,627	\$252,621	\$1,864,547	\$1,240	\$2,118,408	\$623,219	\$2,741,627
Balances September 30, 1995.....	\$850,426	\$2,357,610	\$30,198	\$3,238,234	\$231,188	\$1,749,123	\$1,409	\$1,981,720	\$1,256,514	\$3,238,234

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, 1996
(With Comparative totals for the year ended September 30, 1995)

Fund	Beginning Balance	Revenues	Expenditures (Current)	Net Change in Fund Balances During the Year	Ending Balance
34th Judicial district prosecution initiative.....		\$23,585	\$23,585		
Adjudication of drug offenders.....	\$2,659	126,128	128,355	(\$2,227)	\$432
Adolescent drug and alcohol treatment.....		144,955	144,955		
Alcohol and drug abuse services.....	24,909	744,450	740,263	4,187	29,096
Alternative school program.....	5	113,947	83,848	30,099	30,104
Auto theft prevention task force.....	18,829	159,093	177,922	(18,829)	
Bosque Bonito water improvements.....	46,140	386,573	428,571	(41,998)	4,142
Child protective services.....		180,692	180,299	393	393
Colonia plumbing.....	3,867	52,793	19,900	32,893	36,760
Community development-water/sewer.....	155				155
Court master (A.G. title IV).....	6				6
DMMS project.....		356,676	355,420	1,256	1,256
Diversion target.....	57,520	(47,872)	9,648	(57,520)	
Drug abuse resistance education.....	4,344				4,344
El Paso county child welfare unit.....	602,821	1,606,109	2,125,522	(519,413)	83,408
Emergency food and shelter.....	218	42,296	41,663	633	851
Explorer post - task force.....	8,756				8,756
Financial disruption unit.....	6,481	843,808	850,289	(6,481)	
Fugitive/violent offender task force.....		22,562	22,562		
Gang violence unit.....	596	55,449	56,045	(596)	
Hijack task force.....		13,672	13,672		
Homeless emergency shelter.....		43,124	43,124		
Homeless prevention program.....	306		306	(306)	
Hud community development block grant.....	20,721	(2,021)	719	(2,740)	17,981
H.L.D.T.A. program manager.....		142,762	142,762		
Indigent treatment assistance.....		1,500	380	1,120	1,120
Juvenile intensive supervision.....		37,258	16,545	20,713	20,713
Juvenile justice program.....	11,022				11,022
Juvenile probation - triad.....		238,201	238,201		
Juvenile prosecution information system.....		8,465	8,175	290	290
Juvenile screening unit.....	3,631				3,631
Montana Vista community center.....		12,347	12,347		
Multi-agency task force.....		11,634	11,634		
Nutrition.....	187,632	2,434,743	2,452,946	(18,203)	169,429
Operation safe home.....		17,000	7,000	10,000	10,000
Peer counseling program.....	28,552		28,552	(28,552)	
Performance reward programs.....	460	(569)	(109)	(460)	
Progressive sanctions.....		481,043	464,734	16,309	16,309
Purchase of services-juveniles.....		69,056	60,428	8,628	8,628
Rural transit assistance program.....	31,000	215,809	233,819	(18,010)	12,990
San Elizario water improvements.....	8,267	25,470	33,737	(8,267)	
Schools as community centers.....		9,514	9,514		
Sheriff's training academy.....	101,734	305,716	308,028	(2,312)	99,422
Southwest border administration and support.....		26,865	26,865		
Sparks colonia project.....		490,192	490,192		
Sparks community center.....		135,852	135,852		
Special investigations group.....	15,650	4,977	20,627	(15,650)	
Task force property coordinator.....		40,776	40,776		
Tdca-jobs bill.....	11,251				11,251
Texas capital project fund.....		1,194,705	1,194,705		
Texas community development program.....	6,004		6,004	(6,004)	
T.E.R.P.-nutritional services.....	188	14,818	14,824	(6)	182
T.E.R.P.-oil and gas overcharge.....	7,667	163,249	163,872	(623)	7,044
Victim assistance.....	6,142	90,548	93,797	(3,249)	2,893
Victim witness services.....	10,401	103,284	113,685	(10,401)	
Villalobos addition water improvements.....	22,172	187,013	203,255	(16,242)	5,930
West Texas multi-county task force.....	6,169	1,416,288	1,397,776	18,512	24,681
Westway - water/sewer.....	239	(239)		(239)	
Balances September 30, 1996.....	<u>\$1,256,514</u>	<u>\$12,744,296</u>	<u>\$13,377,591</u>	<u>(\$633,295)</u>	<u>\$623,219</u>
Balances September 30, 1995.....	<u>\$1,424,515</u>	<u>\$11,348,643</u>	<u>\$11,516,644</u>	<u>(\$168,001)</u>	<u>\$1,256,514</u>

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, 1996 and 1995

	1996	1995
Revenues:		
Intergovernmental revenues.....	\$9,161,432	\$8,867,221
Interest income.....	6,071	3,717
Miscellaneous.....	1,056,064	431,125
Total revenues.....	10,223,567	9,302,063
Expenditures:		
Administration of justice:		
Personnel.....	2,861,358	2,529,155
Operating.....	974,024	1,049,681
Total administration of justice.....	3,835,382	3,578,836
Health and welfare:		
Personnel.....	366,016	251,471
Operating.....	4,090,991	2,504,145
Total health and welfare.....	4,457,007	2,755,616
Community services:		
Personnel.....	1,081,720	1,755,795
Operating.....	542,762	2,211,742
Total community services.....	1,624,482	3,967,537
Capital outlays.....	2,850,990	1,202,381
Total expenditures.....	12,767,861	11,504,370
Excess(deficiency) of revenues over (under) expenditures.....	(2,544,294)	(2,202,307)
Other financing sources(uses):		
Operating transfers in.....	2,520,729	2,046,580
Operating transfers out.....	(609,730)	(12,274)
Total other financing sources(uses).....	1,910,999	2,034,306
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(633,295)	(168,001)
Fund balances, October 1.....	1,256,514	1,424,515
Fund balances, September 30.....	\$623,219	\$1,256,514

County of El Paso, Texas
Special Revenue Funds
Schedule of Revenues - Grant Funds
For the year ended September 30, 1996
 (With comparative totals for the year ended September 30, 1995)

Funds	Intergovernmental				Total Revenues	Transfers In	Total Revenues and Other Financing Sources
	Federal/State	Other	Interest	Other			
34th Judicial District Prosecution Initiative.....	\$23,585				\$23,585		\$23,585
Adjudication of drug offenders.....	82,590			\$1,310	83,900	\$42,228	126,128
Adolescent drug and alcohol treatment.....	55,845			(20,448)	35,397	109,558	144,955
Alcohol and drug abuse services.....	327,748			177,378	505,126	239,324	744,450
Alternative school program.....	79,990				79,990	33,957	113,947
Auto Theft Prevention Task Force.....		\$118,493		3,461	121,954	37,139	159,093
Bosque Bonito Water Improvements.....	386,573				386,573		386,573
Child Protective Services.....	14,401				14,401	166,291	180,692
Colonia Plumbing.....	50,662		\$1,926	205	52,793		52,793
DIMS Project.....	74,966	246,710			321,676	35,000	356,676
Diversion Target.....	(47,872)				(47,872)		(47,872)
El Paso County Child Welfare Unit.....	1,167,191		2,159	6,283	1,175,633	430,476	1,606,109
Emergency food & shelter.....	42,296				42,296		42,296
Financial Disruption Unit.....	843,820			(12)	843,808		843,808
Fugitive/Violent Offender Task Force.....	22,562				22,562		22,562
Gang Violence Unit.....	20,769			(2,215)	18,554	36,895	55,449
Hijack Task Force.....	13,672				13,672		13,672
Homeless Emergency Shelter.....		43,124			43,124		43,124
Hud community development block grant.....				(2,021)	(2,021)		(2,021)
H.I.D.T.A. Program Manager.....	142,762				142,762		142,762
Indigent Treatment Assistance.....				1,500	1,500		1,500
Juvenile Intensive Supervision.....	16,247			21,011	37,258		37,258
Juvenile probation-triad.....	140,201				140,201	98,000	238,201
Juvenile Prosecution Information System.....	4,087				4,087	4,378	8,465
Montana Vista Community Center.....				12,347	12,347		12,347
Multi-Agency Task Force.....	11,634				11,634		11,634
Nutrition.....	200,059	1,356,161	2,134	122,706	1,681,060	753,683	2,434,743
Operation Safe Home.....				17,000	17,000		17,000
Performance reward programs.....	(569)				(569)		(569)
Progressive Sanctions.....	385,689				385,689	95,354	481,043
Purchase of services-juveniles.....	60,427			8,629	69,056		69,056
Rural Transit Assistance Program.....	203,429				203,429	12,380	215,809
San Elizario Water Improvements.....	21,491		(91)	4,070	25,470		25,470
Schools as Community Centers.....				9,514	9,514		9,514
Sheriff's training academy.....	102,681				102,681	203,035	305,716
Southwest Border Administration and Support.....	26,865				26,865		26,865
Sparks Colonia Project.....	490,192				490,192		490,192
Sparks Community Center.....				135,852	135,852		135,852
Special investigations group.....				4,977	4,977		4,977
Task Force Property Coordinator.....	40,776				40,776		40,776
Texas Capital Project Fund.....	1,190,705				1,190,705	4,000	1,194,705
T.E.R.P.-nutritional services.....	7,398				7,398	7,420	14,818
T.E.R.P.-oil and gas overcharge.....	81,561				81,561	81,688	163,249
Victim assistance.....	17,500				17,500	73,048	90,548
Victim witness services.....	39,420			8,814	48,234	55,050	103,284
Villalobos Addition Water Improvements.....	187,013				187,013		187,013
West Texas multi-county task force.....	868,610			545,853	1,414,463	1,825	1,416,288
Westway - water/sewer.....		(32)	(57)	(150)	(239)		(239)
Balances September 30, 1996.....	\$7,396,976	\$1,764,456	\$6,071	\$1,056,064	\$10,223,567	\$2,520,729	\$12,744,296
Balances September 30, 1995.....	\$6,779,694	\$2,087,527	\$3,717	\$431,125	\$9,302,063	\$2,046,580	\$11,348,643

County of El Paso, Texas
Special Revenue Funds
Schedule of Expenditures - Grant Funds
For the year ended September 30, 1996
(With comparative totals for the year ended September 30, 1995)

Funds	Administra- tion of Justice	Health and Welfare	Community Services	Capital Outlays	Total Expenditures	Transfers Out	Total Expenditures and Other Financing Uses
34th Judicial District Prosecution Initiative.....	\$23,585				\$23,585		\$23,585
Adjudication of drug offenders.....	124,259			\$1,472	125,731	\$2,624	128,355
Adolescent drug and alcohol treatment.....			\$121,438		121,438	23,517	144,955
Alcohol and drug abuse services.....			703,409		703,409	36,854	740,263
Alternative school program.....			83,848		83,848		83,848
Auto Theft Prevention Task Force.....	177,922				177,922		177,922
Bosque Bonito Water Improvements.....			12,994	415,577	428,571		428,571
Child Protective Services.....			180,299		180,299		180,299
Colonia Plumbing.....			19,900		19,900		19,900
DIMS Project.....	355,420				355,420		355,420
Diversion Target.....			9,648		9,648		9,648
El Paso County Child Welfare Unit.....		\$1,749,122			1,749,122	376,400	2,125,522
Emergency food & shelter.....		41,663			41,663		41,663
Financial Disruption Unit.....	821,913			28,376	850,289		850,289
Fugitive/Violent Offender Task Force.....	22,562				22,562		22,562
Gang Violence Unit.....	53,467			2,578	56,045		56,045
Hijack Task Force.....	13,672				13,672		13,672
Homeless Emergency Shelter.....		43,124			43,124		43,124
Homeless prevention program.....						306	306
Hud community development block grant.....			719		719		719
H.L.D.T.A. Program Manager.....	125,448			17,314	142,762		142,762
Indigent Treatment Assistance.....		380			380		380
Juvenile Intensive Supervision.....	16,545				16,545		16,545
Juvenile probation-triad.....	238,201				238,201		238,201
Juvenile Prosecution Information System.....				8,175	8,175		8,175
Montana Vista Community Center.....				12,347	12,347		12,347
Multi-Agency Task Force.....	11,634				11,634		11,634
Nutrition.....		2,444,735		8,211	2,452,946		2,452,946
Operation Safe Home.....	7,000				7,000		7,000
Peer Counseling Program.....	271				271	28,281	28,552
Performance reward programs.....			(109)		(109)		(109)
Progressive Sanctions.....			464,734		464,734		464,734
Purchase of services-juveniles.....	60,428				60,428		60,428
Rural Transit Assistance Program.....			651	233,168	233,819		233,819
San Elizario Water Improvements.....			65	33,672	33,737		33,737
Schools as Community Centers.....	9,514				9,514		9,514
Sheriff's training academy.....	241,431			8,135	249,566	58,462	308,028
Southwest Border Administration and Support.....	14,508			12,357	26,865		26,865
Sparks Colonia Project.....			(7)	490,199	490,192		490,192
Sparks Community Center.....				135,852	135,852		135,852
Special investigations group.....						20,627	20,627
Task Force Property Coordinator.....	40,776				40,776		40,776
Texas Capital Project Fund.....			26,005	1,168,700	1,194,705		1,194,705
Texas community development program.....						6,004	6,004
T.E.R.P.-nutritional services.....		14,797			14,797	27	14,824
T.E.R.P.-oil and gas overcharge.....		163,186			163,186	686	163,872
Victim assistance.....	83,598				83,598	10,199	93,797
Victim witness services.....	105,593				105,593	8,092	113,685
Villalobos Addition Water Improvements.....			888	202,367	203,255		203,255
West Texas multi-county task force.....	1,287,635			72,490	1,360,125	37,651	1,397,776
Balances September 30, 1996.....	\$3,835,382	\$4,457,007	\$1,624,482	\$2,850,990	\$12,767,861	\$609,730	\$13,377,591
Balances September 30, 1995.....	\$3,578,836	\$2,755,616	\$3,967,537	\$1,202,381	\$11,504,370	\$12,274	\$11,516,644

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, 1996

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, 1996

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, 1996

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 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, 1996
(With comparative totals September 30, 1995)

	General Obligation Refunding Bonds Series 1985	General Obligation Bonds Series 1988	Contractual Obligation Bonds Series 1990A	General Obligation Certificates of Obligation Series 1990	General Obligation Refunding Bonds Series 1992
Assets					
Cash and cash equivalents.....	\$21,044	\$18,497	\$4,554	\$5,271	\$4,750
Investments.....					
Receivables:					
Interest.....	1,102	6,082	1,941	2,310	2,704
Accounts.....					
Due from other funds.....	811,534				
Total assets.....	<u>\$833,680</u>	<u>\$24,579</u>	<u>\$6,495</u>	<u>\$7,581</u>	<u>\$7,454</u>
Liabilities and fund balances					
Liabilities:					
Due to other funds.....					
Total liabilities.....					
Fund balances:					
Reserved for debt service.....	\$833,680	\$24,579	\$6,495	\$7,581	\$7,454
Total fund balances.....	<u>833,680</u>	<u>24,579</u>	<u>6,495</u>	<u>7,581</u>	<u>7,454</u>
Total liabilities and fund balances.....	<u>\$833,680</u>	<u>\$24,579</u>	<u>\$6,495</u>	<u>\$7,581</u>	<u>\$7,454</u>

(Continued)

County of El Paso, Texas
Debt Service Funds
Combining Balance Sheets
September 30, 1996
(With comparative totals for September 30, 1995)

	Certificates of Obligation Series 1992A	General Obligation Refunding Bonds Series 1992B	General Obligation Jail Bonds Series 1993A	General Obligation Refunding Bonds Series 1993B	Certificates of Obligation Series 1993
Assets					
Cash and cash equivalents.....	\$7,667	\$52,348	\$50,106	\$19,330	\$4,938
Investments.....					
Receivables:					
Interest.....	4,148	19,599	25,754	10,171	1,415
Accounts.....					
Due from other funds.....					
Total assets	<u>\$11,815</u>	<u>\$71,947</u>	<u>\$75,860</u>	<u>\$29,501</u>	<u>\$6,353</u>
Liabilities and fund balances					
Liabilities:					
Due to other funds.....					
Total liabilities					
Fund balances:					
Reserved for debt service.....	\$11,815	\$71,947	\$75,860	\$29,501	\$6,353
Total fund balances	<u>11,815</u>	<u>71,947</u>	<u>75,860</u>	<u>29,501</u>	<u>6,353</u>
Total liabilities and fund balances	<u>\$11,815</u>	<u>\$71,947</u>	<u>\$75,860</u>	<u>\$29,501</u>	<u>\$6,353</u>

(Continued)

**County of El Paso, Texas
Debt Service Funds
Combining Balance Sheets
September 30, 1996
(With comparative totals for September 30, 1995)**

	General Obligation Refunding Bonds Series 1993C	Certificates of Obligation Series 1994A	Totals	
			1996	1995
Assets				
Cash and cash equivalents.....	\$5,649	\$4,961	\$199,115	\$205,724
Investments.....				630,772
Receivables:				
Interest.....	2,959	4,951	83,136	198
Accounts.....				7,753
Due from other funds.....			811,534	6,685
Total assets.....	\$8,608	\$9,912	\$1,093,785	\$851,132
Liabilities and fund balances				
Liabilities:				
Due to other funds.....				\$6,685
Total liabilities.....				6,685
Fund balances:				
Reserved for debt service.....	\$8,608	\$9,912	\$1,093,785	844,447
Total fund balances.....	8,608	9,912	1,093,785	844,447
Total liabilities and fund balances.....	\$8,608	\$9,912	\$1,093,785	\$851,132

(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, 1996
(With comparative totals for the fiscal year ended
September 30, 1995)

	General Obligation Refunding Bonds Series 1985	General Obligation Bonds Series 1986A	General Obligation Refunding Bonds Series 1986B	General Obligation Bonds Series 1988
Revenues:				
Taxes:				
Property taxes.....	\$1,248,684			\$1,787,508
Hotel occupancy taxes.....				
Total taxes.....	1,248,684			1,787,508
Intergovernmental revenues:				
Reimbursement - City.....				
Reimbursement - Central Appraisal District.....				
Total intergovernmental revenues.....				
Interest earnings.....	20,840	\$64	\$116	16,016
Total revenues.....	1,269,524	64	116	1,803,524
Expenditures:				
Debt Service:				
Principal	762,671			1,330,000
Interest.....	1,127,329			466,779
Total expenditures.....	1,890,000			1,796,779
Excess (deficiency) of revenues over (under) expenditures.....	(620,476)	64	116	6,745
Other financing sources(uses):				
Operating transfers in.....	811,534			
Proceeds of bonds				
Total other financing sources (uses).....	811,534			
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses).....	191,058	64	116	6,745
Fund balances, October 1.....	635,387	2,120	3,806	17,834
Residual equity transfer in.....	7,235			
Residual equity transfer out.....		(\$2,184)	(\$3,922)	
Fund balances, September 30.....	\$833,680			\$24,579

(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, 1996
(With comparative totals for the fiscal year ended
September 30, 1995)

	Contractual Obligation Bonds Series 1990	Contractual Obligation Bonds Series 1990A	General Obligation Certificates of Obligation Series 1990	Contractual Obligation Bonds Series 1991
Revenues:				
Taxes:				
Property taxes.....		\$598,763	\$425,758	
Hotel occupancy taxes.....				
Total taxes.....		598,763	425,758	
Intergovernmental revenues:				
Reimbursement - City.....				
Reimbursement - Central Appraisal District.....				
Total intergovernmental revenues.....				
Interest earnings.....	\$117	5,514	4,734	\$10
Total revenues.....	117	604,277	430,492	10
Expenditures:				
Debt Service:				
Principal		450,000	250,000	
Interest.....		151,825	177,874	
Total expenditures.....		601,825	427,874	
Excess (deficiency) of revenues over (under) expenditures.....	117	2,452	2,618	10
Other financing sources(uses):				
Operating transfers in.....				
Proceeds of bonds				
Total other financing sources (uses).....				
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses).....	117	2,452	2,618	10
Fund balances, October 1.....	3,856	4,043	4,963	1,068
Residual equity transfer in.....				
Residual equity transfer out.....	(\$3,973)			(\$1,078)
Fund balances, September 30.....		\$6,495	\$7,581	

(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, 1996
(With comparative totals for the fiscal year ended
September 30, 1995)

	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
Revenues:					
Taxes:					
Property taxes.....	\$295,485	\$471,457	\$2,076,725	\$2,887,774	\$1,781,544
Hotel occupancy taxes.....					
Total taxes.....	295,485	471,457	2,076,725	2,887,774	1,781,544
Intergovernmental revenues:					
Reimbursement - City.....					
Reimbursement - Central Appraisal District.....					
Total intergovernmental revenues.....					
Interest earnings.....	4,461	6,976	37,305	42,322	19,990
Total revenues.....	299,946	478,433	2,114,030	2,930,096	1,801,534
Expenditures:					
Debt Service:					
Principal	95,000	160,000	300,000	1,075,000	1,040,000
Interest.....	202,109	314,842	1,790,535	1,834,335	745,797
Total expenditures.....	297,109	474,842	2,090,535	2,909,335	1,785,797
Excess (deficiency) of revenues over (under) expenditures.....	2,837	3,591	23,495	20,761	15,737
Other financing sources(uses):					
Operating transfers in.....					
Proceeds of bonds					
Total other financing sources (uses).....					
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses).....	2,837	3,591	23,495	20,761	15,737
Fund balances, October 1.....	4,617	8,224	44,530	55,099	13,764
Residual equity transfer in.....			3,922		
Residual equity transfer out.....					
Fund balances, September 30.....	\$7,454	\$11,815	\$71,947	\$75,860	\$29,501

(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, 1996
(With comparative totals for the fiscal year ended
September 30, 1995)

	Certificates of Obligation Series 1993	General Obligation Refunding Bonds Series 1993C	Certificates of Obligation Series 1994A	Totals	
				1996	1995
Revenues:					
Taxes:					
Property taxes.....	\$493,092	\$295,805	\$635,639	\$12,998,234	\$12,141,030
Hotel occupancy taxes.....					65,359
Total taxes.....	493,092	295,805	635,639	12,998,234	12,206,389
Intergovernmental revenues:					
Reimbursement - City.....					29,420
Reimbursement - Central Appraisal District.....					1,121
Total intergovernmental revenues.....					30,541
Interest earnings.....	4,224	5,181	9,312	177,182	168,881
Total revenues.....	497,316	300,986	644,951	13,175,416	12,405,811
Expenditures:					
Debt Service:					
Principal	365,000	50,000	50,000	5,927,671	6,965,000
Interest.....	131,117	246,450	620,949	7,809,941	6,647,639
Total expenditures.....	496,117	296,450	670,949	13,737,612	13,612,639
Excess (deficiency) of revenues over (under) expenditures.....	1,199	4,536	(25,998)	(562,196)	(1,206,828)
Other financing sources(uses):					
Operating transfers in.....				811,534	208,047
Proceeds of bonds					35,311
Total other financing sources (uses).....				811,534	243,358
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses).....	1,199	4,536	(25,998)	249,338	(963,470)
Fund balances, October 1.....	5,154	4,072	35,910	844,447	1,807,917
Residual equity transfer in.....				\$11,157	
Residual equity transfer out.....				(\$11,157)	
Fund balances, September 30.....	\$6,353	\$8,608	\$9,912	\$1,093,785	\$844,447

(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, 1996
(With comparative totals for the fiscal year ended September 30, 1995)

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes:						
Ad valorem property taxes.....	\$12,998,234	\$12,998,234		\$12,141,034	\$12,141,030	(\$4)
Hotel occupancy taxes.....				65,359	65,359	
Total taxes.....	12,998,234	12,998,234		12,206,393	12,206,389	(4)
Intergovernmental revenues:						
Reimbursement - City.....				26,474	29,420	2,946
Reimbursement - Central Appraisal District.....				3,578	1,121	(2,457)
Total intergovernmental revenues.....				30,052	30,541	489
Interest earnings.....		177,182	\$177,182		168,881	168,881
Total revenues.....	12,998,234	13,175,416	177,182	12,236,445	12,405,811	169,366
Expenditures:						
Debt Service:						
Principal.....	5,927,672	5,927,671	1	7,070,000	6,965,000	105,000
Interest.....	7,809,951	7,809,941	10	6,689,908	6,647,639	42,269
Total expenditures.....	13,737,623	13,737,612	11	13,759,908	13,612,639	147,269
Excess (deficiency) of revenues over (under) expenditures.....	(739,389)	(562,196)	177,193	(1,523,463)	(1,206,828)	316,635
Other financing sources (uses):						
Operating transfers in.....				320,000	208,047	(111,953)
Proceeds of bonds.....				35,312	35,311	(1)
Total other financing sources (uses).....				355,312	243,358	(111,954)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses).....	(739,389)	(562,196)	177,193	(1,168,151)	(963,470)	204,681
Fund balances, October 1.....	(1,461,196)	(1,461,196)		(497,726)	(497,726)	
Fund balances, September 30.....	(\$2,200,585)	(\$2,023,392)	\$177,193	(\$1,665,877)	(\$1,461,196)	\$204,681

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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$1,248,684	\$1,248,684		\$961,170	\$961,169	(\$1)
Interest earnings.....		20,840	\$20,840		20,258	20,258
Total revenues.....	1,248,684	1,269,524	20,840	961,170	981,427	20,257
Expenditures:						
Debt service:						
Principal	762,672	762,671	1	1,800,000	1,800,000	
Interest.....	1,127,329	1,127,329		79,200	79,200	
Total expenditures.....	1,890,001	1,890,000	1	1,879,200	1,879,200	
Excess (deficiency) of revenues over (under) expenditures.....	(641,317)	(620,476)	20,841	(918,030)	(897,773)	20,257
Fund balances, October 1.....	(947,201)	(947,201)		(49,428)	(49,428)	
Fund balances, September 30.....	(\$1,588,518)	(\$1,567,677)	\$20,841	(\$967,458)	(\$947,201)	\$20,257

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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....				\$442,951	\$442,951	
Interest earnings.....		\$64	\$64		1,798	\$1,798
Total revenues.....		64	64	442,951	444,749	1,798
Expenditures:						
Debt service:						
Principal				445,000	445,000	
Interest.....				18,356	18,356	
Total expenditures.....				463,356	463,356	
Excess (deficiency) of revenues over (under) expenditures.....		64	64	(20,405)	(18,607)	1,798
Fund balances, October 1.....	\$2,120	2,120		20,727	20,727	
Fund balances, September 30.....	\$2,120	\$2,184	\$64	\$322	\$2,120	\$1,798

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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Hotel occupancy taxes.....				\$65,359	\$65,359	
Interest earnings.....		\$116	\$116		2,691	\$2,691
Total revenues.....		116	116	65,359	68,050	2,691
Expenditures:						
Debt service:						
Principal				150,000	150,000	
Interest.....				5,400	5,400	
Total expenditures.....				155,400	155,400	
Excess (deficiency) of revenues over (under) expenditures.....		116	116	(90,041)	(87,350)	2,691
Fund balances, October 1.....	(\$42,251)	(42,251)		45,099	45,099	
Fund balances, September 30.....	(\$42,251)	(\$42,135)	\$116	(\$44,942)	(\$42,251)	\$2,691

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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$1,787,508	\$1,787,508		\$1,796,848	\$1,796,847	(\$1)
Interest earnings.....		16,016	\$16,016		15,805	15,805
Total revenues.....	1,787,508	1,803,524	16,016	1,796,848	1,812,652	15,804
Expenditures:						
Debt service:						
Principal.....	1,330,000	1,330,000		1,230,000	1,230,000	
Interest.....	466,780	466,779	1	587,100	587,100	
Total expenditures.....	1,796,780	1,796,779	1	1,817,100	1,817,100	
Excess (deficiency) of revenues over (under) expenditures.....	(9,272)	6,745	16,017	(20,252)	(4,448)	15,804
Fund balances, October 1.....	17,834	17,834		22,282	22,282	
Fund balances, September 30.....	\$8,562	\$24,579	\$16,017	\$2,030	\$17,834	\$15,804

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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest earnings.....		\$117	\$117		\$96	\$96
Total revenues.....		117	117		96	96
Expenditures:						
Debt service:						
Total expenditures.....						
Excess (deficiency) of revenues over (under) expenditures.....		117	117		96	96
Fund balances, October 1.....	\$3,856	3,856		\$3,760	3,760	
Fund balances, September 30.....	\$3,856	\$3,973	\$117	\$3,760	\$3,856	\$96

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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$598,763	\$598,763		\$575,767	\$575,766	(\$1)
Interest earnings.....		5,514	\$5,514		3,401	3,401
Total revenues.....	598,763	604,277	5,514	575,767	579,167	3,400
Expenditures:						
Debt service:						
Principal.....	450,000	450,000		400,000	400,000	
Interest.....	151,825	151,825		180,750	180,750	
Total expenditures.....	601,825	601,825		580,750	580,750	
Excess (deficiency) of revenues over (under) expenditures.....	(3,062)	2,452	5,514	(4,983)	(1,583)	3,400
Fund balances, October 1.....	4,043	4,043		5,626	5,626	
Fund balances, September 30.....	\$981	\$6,495	\$5,514	\$643	\$4,043	\$3,400

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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$425,758	\$425,758		\$400,907	\$400,907	
Interest earnings.....		4,734	\$4,734		4,577	\$4,577
Total revenues.....	425,758	430,492	4,734	400,907	405,484	4,577
Expenditures:						
Debt service:						
Principal.....	250,000	250,000		225,000	225,000	
Interest.....	177,875	177,874	1	200,438	200,437	1
Total expenditures.....	427,875	427,874	1	425,438	425,437	1
Excess (deficiency) of revenues over (under) expenditures.....	(2,117)	2,618	4,735	(24,531)	(19,953)	4,578
Fund balances, October 1.....	(557,897)	(557,897)		(537,944)	(537,944)	
Fund balances, September 30.....	(\$560,014)	(\$555,279)	\$4,735	(\$562,475)	(\$557,897)	\$4,578

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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....				\$38,351	\$38,351	
Reimbursement - City.....				26,474	29,420	\$2,946
Reimbursement - CAD.....				3,578	1,121	(2,457)
Interest earnings.....		\$10	\$10		85	85
Total revenues.....		10	10	68,403	68,977	574
Expenditures:						
Debt service:						
Principal.....				70,000	70,000	
Interest.....				2,135	2,135	
Total expenditures.....				72,135	72,135	
Excess (deficiency) of revenues over (under) expenditures.....		10	10	(3,732)	(3,158)	574
Fund balances, October 1.....	\$1,068	1,068		4,226	4,226	
Fund balances, September 30.....	\$1,068	\$1,078	\$10	\$494	\$1,068	\$574

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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$295,485	\$295,485		\$296,796	\$296,796	
Interest earnings.....		4,461	\$4,461		3,989	\$3,989
Total revenues.....	295,485	299,946	4,461	296,796	300,785	3,989
Expenditures:						
Debt service:						
Principal.....	95,000	95,000		90,000	90,000	
Interest.....	202,111	202,109	2	210,435	210,435	
Total expenditures.....	297,111	297,109	2	300,435	300,435	
Excess (deficiency) of revenues over (under) expenditures.....	(1,626)	2,837	4,463	(3,639)	350	3,989
Fund balances, October 1.....	(109,521)	(109,521)		(109,871)	(109,871)	
Fund balances, September 30.....	(\$111,147)	(\$106,684)	\$4,463	(\$113,510)	(\$109,521)	\$3,989

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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$471,457	\$471,457		\$613,574	\$613,574	
Interest earnings.....		6,976	\$6,976		7,206	\$7,206
Total revenues.....	471,457	478,433	6,976	613,574	620,780	7,206
Expenditures:						
Debt service:						
Principal.....	160,000	160,000		285,000	285,000	
Interest.....	314,844	314,842	2	334,868	334,867	1
Total expenditures.....	474,844	474,842	2	619,868	619,867	1
Excess (deficiency) of revenues over (under) expenditures.....	(3,387)	3,591	6,978	(6,294)	913	7,207
Fund balances, October 1.....	8,224	8,224		7,311	7,311	
Fund balances, September 30.....	\$4,837	\$11,815	\$6,978	\$1,017	\$8,224	\$7,207

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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$2,076,725	\$2,076,725		\$2,081,909	\$2,081,909	
Interest earnings.....		37,305	\$37,305		39,662	\$39,662
Total revenues.....	2,076,725	2,114,030	37,305	2,081,909	2,121,571	39,662
Expenditures:						
Debt service:						
Principal.....	300,000	300,000		285,000	285,000	
Interest.....	1,790,536	1,790,535	1	1,805,310	1,805,310	
Total expenditures.....	2,090,536	2,090,535	1	2,090,310	2,090,310	
Excess (deficiency) of revenues over (under) expenditures.....	(13,811)	23,495	37,306	(8,401)	31,261	39,662
Fund balances, October 1.....	44,530	44,530		13,269	13,269	
Fund balances, September 30.....	\$30,719	\$68,025	\$37,306	\$4,868	\$44,530	\$39,662

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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$2,887,774	\$2,887,774		\$2,880,688	\$2,880,688	
Interest earnings.....		42,322	\$42,322		46,428	\$46,428
Total revenues.....	2,887,774	2,930,096	42,322	2,880,688	2,927,116	46,428
Expenditures:						
Debt service:						
Principal.....	1,075,000	1,075,000		1,005,000	1,005,000	
Interest.....	1,834,335	1,834,335		1,908,391	1,908,391	
Total expenditures.....	2,909,335	2,909,335		2,913,391	2,913,391	
Excess (deficiency) of revenues over (under) expenditures.....	(21,561)	20,761	42,322	(32,703)	13,725	46,428
Fund balances, October 1.....	55,099	55,099		41,374	41,374	
Fund balances, September 30.....	\$33,538	\$75,860	\$42,322	\$8,671	\$55,099	\$46,428

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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$1,781,544	\$1,781,544		\$1,147,201	\$1,147,201	
Interest earnings.....		19,990	\$19,990		14,388	\$14,388
Total revenues.....	1,781,544	1,801,534	19,990	1,147,201	1,161,589	14,388
Expenditures:						
Debt service:						
Principal.....	1,040,000	1,040,000		375,000	375,000	
Interest.....	745,798	745,797	1	789,760	789,760	
Total expenditures.....	1,785,798	1,785,797	1	1,164,760	1,164,760	
Excess (deficiency) of revenues over (under) expenditures.....	(4,254)	15,737	19,991	(17,559)	(3,171)	14,388
Fund balances, October 1.....	13,764	13,764		16,935	16,935	
Fund balances, September 30.....	\$9,510	\$29,501	\$19,991	(\$624)	\$13,764	\$14,388

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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$493,092	\$493,092		\$491,556	\$491,556	
Interest earnings.....		4,224	\$4,224		3,826	\$3,826
Total revenues.....	493,092	497,316	4,224	491,556	495,382	3,826
Expenditures:						
Debt service:						
Principal	365,000	365,000		240,000	240,000	
Interest.....	131,118	131,117	1	268,673	268,672	1
Total expenditures.....	496,118	496,117	1	508,673	508,672	1
Excess (deficiency) of revenues over (under) expenditures.....	(3,026)	1,199	4,225	(17,117)	(13,290)	3,827
Fund balances, October 1.....	5,154	5,154		18,444	18,444	
Fund balances, September 30.....	\$2,128	\$6,353	\$4,225	\$1,327	\$5,154	\$3,827

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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$295,805	\$295,805		\$298,175	\$298,175	
Interest earnings.....		5,181	\$5,181		4,072	\$4,072
Total revenues.....	295,805	300,986	5,181	298,175	302,247	4,072
Expenditures:						
Debt service:						
Principal.....	50,000	50,000		50,000	50,000	
Interest.....	246,450	246,450		248,175	248,175	
Total expenditures.....	296,450	296,450		\$298,175	298,175	
Excess (deficiency) of revenues over (under) expenditures.....	(645)	4,536	5,181		4,072	4,072
Fund balances, October 1.....	4,072	4,072				
Fund balances, September 30.....	\$3,427	\$8,608	\$5,181		\$4,072	\$4,072

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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....				\$115,141	\$115,140	(\$1)
Total revenues.....				115,141	115,140	(1)
Expenditures:						
Debt service:						
Principal.....				420,000	315,000	105,000
Interest.....				15,605	8,651	6,954
Total expenditures.....				435,605	323,651	111,954
Excess (deficiency) of revenues over (under) expenditures.....				(320,464)	(208,511)	111,953
Other financing sources (uses):						
Operating transfers in.....				320,000	208,047	(111,953)
Total other financing sources (uses).....				320,000	208,047	(\$111,953)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....				(464)	(464)	
Fund balances, October 1.....				\$464	\$464	
Fund balances, September 30.....						

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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$635,639	\$635,639				
Interest earnings.....		9,312	\$9,312		\$599	\$599
Total revenues.....	635,639	644,951	9,312		599	599
Expenditures:						
Debt service:						
Principal.....	50,000	50,000				
Interest.....	620,950	620,949	1	\$35,312		35,312
Total expenditures.....	670,950	670,949	1	35,312		35,312
Excess (deficiency) of revenues over (under) expenditures.....	(35,311)	(25,998)	9,313	(35,312)	599	35,911
Other financing sources (uses):						
Proceeds of bonds.....				35,312	35,311	(1)
Total other financing sources (uses).....				35,312	35,311	(1)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(35,311)	(25,998)	9,313		35,910	35,910
Fund balances, October 1.....	35,910	35,910				
Fund balances, September 30.....	\$599	\$9,912	\$9,313		\$35,910	\$35,910

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CAPITAL PROJECTS FUNDS

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

COUNTY OF EL PASO, TEXAS
Purposes of Capital Projects Funds
September 30, 1996

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.

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.

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.

COUNTY OF EL PASO, TEXAS
Purposes of Capital Projects Funds
September 30, 1996

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, 1996
 (With comparative totals for September 30, 1995)

	County Courthouse 95	Courthouse Furnishings	Jail Improvement	Jail Annex	Eastlake and Old Hueco Tank Road
Assets					
Cash and cash equivalents.....	\$2,791,064		\$289,630	\$13,623,089	\$649,252
Investments.....				14,792,598	
Interest receivable.....	28,744	\$23,576	3,334	450,315	8,516
Accounts receivable.....					
Total assets.....	\$2,819,808	\$23,576	\$292,964	\$28,866,002	\$657,768
Liabilities:					
Accounts payable.....					
Vouchers payable.....	\$392,207		\$9,706	\$873	
Total liabilities.....	392,207		9,706	873	
Fund balances:					
Reserved:					
Reserved for encumbrances.....	1,604,658	\$2,326	45,856	22,872,493	
Unreserved:					
Designated for capital projects.....	822,943	21,250	237,402	5,992,636	\$657,768
Total fund balances.....	2,427,601	23,576	283,258	28,865,129	657,768
Total liabilities and fund balances.....	\$2,819,808	\$23,576	\$292,964	\$28,866,002	\$657,768

(Continued)

County of El Paso, Texas
 Capital Projects Funds
 Combining Balance Sheet
 September 30, 1996
 (With comparative totals for September 30, 1995)

	Landmark Building	Capital Outlays	Road and Bridge Central Warehouse	Totals	
				1996	1995
Assets					
Cash and cash equivalents.....	\$247,558	\$735,390	\$304,887	\$18,640,870	\$12,644,877
Investments.....				14,792,598	24,317,743
Interest receivable.....	2,607	8,929	4,052	530,073	780,554
Accounts receivable.....					25
Total assets.....	\$250,165	\$744,319	\$308,939	\$33,963,541	\$37,743,199
Liabilities:					
Accounts payable.....					\$35
Vouchers payable.....		\$17,180	\$260	\$420,226	104,840
Total liabilities.....		17,180	260	420,226	104,875
Fund balances:					
Reserved:					
Reserved for encumbrances.....	\$12,320	15,370	16,161	24,569,184	35,482,001
Unreserved:					
Designated for capital projects.....	237,845	711,769	292,518	8,974,131	2,156,323
Total fund balances.....	250,165	727,139	308,679	33,543,315	37,638,324
Total liabilities and fund balances.....	\$250,165	\$744,319	\$308,939	\$33,963,541	\$37,743,199

(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, 1996
 (With comparative totals for the fiscal year ended 1995)

	County Courthouse 95	County Morgue	County Courthouse 90	Courthouse Furnishings	Jail Improvement	Jail Annex
Revenues:						
Interest.....	\$157,617	\$8,697	\$5,084		\$19,064	\$1,639,200
Miscellaneous.....						
Total revenues.....	157,617	8,697	5,084		19,064	1,639,200
Expenditures:						
Construction.....			28,146		116,650	4,606,242
Bond Issue Costs.....						
Renovations.....	881,511					
Architect.....						
Furniture and fixtures.....				\$15,709		
Park Improvement.....						
Vehicles.....						
Equipment.....						
Buildings.....						
County Courthouse Mural.....			25,000			
Miscellaneous.....	6,918	246,069	2,944			36,351
Total expenditures.....	888,429	246,069	56,090	15,709	116,650	4,642,593
Excess (deficiency) of revenues over (under) expenditures.....	(730,812)	(237,372)	(51,006)	(15,709)	(97,586)	(3,003,393)
Other financing sources (uses):						
Operating transfers in.....						
Total other financing sources (uses).....						
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(730,812)	(237,372)	(51,006)	(15,709)	(97,586)	(3,003,393)
Fund balances, October 1.....	3,023,468	295,803	127,520	39,285	380,844	31,868,522
Residual equity transfer in.....	134,945					
Residual equity transfer out.....		(\$58,431)	(\$76,514)			
Fund balances, September 30.....	\$2,427,601			\$23,576	\$283,258	\$28,865,129

(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, 1996
 (With comparative totals for the fiscal year ended 1995)

	Eastlake and Old Hueco Tanks Road	Landmark Building	Capital Outlays	Road and Bridge Central Warehouse	Totals	
					1996	1995
Revenues:						
Interest.....	\$34,243	\$15,100	\$42,423	\$6,976	\$1,928,404	\$2,048,562
Miscellaneous.....						24,195
Total revenues.....	34,243	15,100	42,423	6,976	1,928,404	2,072,757
Expenditures:						
Construction.....					4,751,038	1,592,691
Bond Issue Costs.....						35,000
Renovations.....		87,513	43,855	230,873	1,243,752	241,400
Architect.....						157,191
Furniture and fixtures.....					15,709	32,549
Park Improvement.....						87,685
Vehicles.....						340,636
Equipment.....			89,350		89,350	633,431
Buildings.....						1,392,646
County Courthouse Mural.....					25,000	25,000
Miscellaneous.....		23,435		7,847	323,564	148,113
Total expenditures.....		110,948	133,205	238,720	6,448,413	4,686,342
Excess (deficiency) of revenues over (under) expenditures.....	34,243	(95,848)	(90,782)	(231,744)	(4,520,009)	(2,613,585)
Other financing sources (uses):						
Operating transfers in.....				425,000	425,000	5,600,000
Total other financing sources (uses).....				425,000	425,000	5,600,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	34,243	(95,848)	(90,782)	193,256	(4,095,009)	2,986,415
Fund balances, October 1.....	623,525	346,013	817,921	115,423	37,638,324	34,660,917
Residual equity transfer in.....					134,945	
Residual equity transfer out.....					(134,945)	(9,008)
Fund balances, September 30.....	\$657,768	\$250,165	\$727,139	\$308,679	\$33,543,315	\$37,638,324

(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, 1996
 (With comparative totals for the fiscal year ended September 30, 1995)

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....		\$1,928,404	\$1,928,404	\$15,000	\$2,048,562	\$2,033,562
Miscellaneous.....					24,195	24,195
Total revenues.....		1,928,404	1,928,404	15,000	2,072,757	2,057,757
Expenditures:						
Construction.....	\$30,030,473	4,751,038	25,279,435	31,870,360	1,592,691	30,277,669
Building.....	55,108		55,108	1,447,755	1,392,646	55,109
Architect.....	102,100		102,100	259,292	157,191	102,101
Furniture and fixtures.....	39,285	15,709	23,576	71,835	32,549	39,286
Bond Issuance Costs.....				35,000	35,000	
Renovations.....	3,695,260	1,243,752	2,451,508	3,911,350	241,400	3,669,950
Park Improvement.....				208,181	87,685	120,496
Vehicles.....				353,532	340,636	12,896
Equipment.....	735,671	89,350	646,321	681,603	633,431	48,172
County courthouse mural.....	25,000	25,000		50,000	25,000	25,000
Miscellaneous.....	1,213,524	323,564	889,960	1,279,701	148,113	1,131,588
Total expenditures.....	35,896,421	6,448,413	29,448,008	40,168,609	4,686,342	35,482,267
Excess (deficiency) of revenues over (under) expenditures.....	(35,896,421)	(4,520,009)	31,376,412	(40,153,609)	(2,613,585)	37,540,024
Other financing sources (uses):						
Operating transfers in.....	425,000	425,000		5,600,000	5,600,000	
Total other financing sources (uses).....	425,000	425,000		5,600,000	5,600,000	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(35,471,421)	(4,095,009)	31,376,412	(34,553,609)	2,986,415	37,540,024
Fund balances, October 1.....	37,159,947	37,159,947		34,173,532	34,173,532	
Fund balances, September 30.....	\$1,688,526	\$33,064,938	\$31,376,412	(\$380,077)	\$37,159,947	\$37,540,024

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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....		\$157,617	\$157,617		\$125,311	\$125,311
Total revenues.....		157,617	157,617		125,311	125,311
Expenditures:						
Renovations.....	\$2,898,157	881,511	2,016,646	\$3,000,000	101,843	2,898,157
Capital Outlays Morgue.....	52,544		52,544			
Capital Outlays Courthouse 90.....	71,385	6,918	64,467			
Total expenditures.....	3,022,086	888,429	2,133,657	3,000,000	101,843	2,898,157
Excess (deficiency) of revenues over (under) expenditures.....	(3,022,086)	(730,812)	2,291,274	(3,000,000)	23,468	3,023,468
Other financing sources (uses):						
Bond proceeds.....				3,000,000	3,000,000	
Total other financing sources (uses).....				3,000,000	3,000,000	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(3,022,086)	(730,812)	2,291,274		3,023,468	3,023,468
Fund balances, October 1.....	3,023,468	3,023,468				
Fund balances, September 30.....	\$1,382	\$2,292,656	\$2,291,274	\$3,023,468	\$3,023,468	\$3,023,468

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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....		\$8,697	\$8,697		\$11,844	\$11,844
Total revenues.....		8,697	8,697		11,844	11,844
Expenditures:						
Construction.....				\$13,834	72	13,762
Miscellaneous.....	\$246,069	246,069		282,495	12,448	270,047
Total expenditures.....	246,069	246,069		296,329	12,520	283,809
Excess (deficiency) of revenues over (under) expenditures.....	(246,069)	(237,372)	8,697	(296,329)	(676)	295,653
Fund balances, October 1.....	295,803	295,803		296,479	296,479	
Fund balances, September 30.....	\$49,734	\$58,431	\$8,697	\$150	\$295,803	\$295,653

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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....		\$5,084	\$5,084		\$3,248	\$3,248
Unclassified revenue.....					15,340	15,340
Total revenues.....		5,084	5,084		18,588	18,588
Expenditures:						
Construction.....	\$28,146	28,146		\$23,300	23,300	
Miscellaneous.....	2,944	2,944		35,463	29,508	5,955
County Courthouse Mural.....	25,000	25,000		50,000	25,000	25,000
Total expenditures.....	56,090	56,090		108,763	54,508	54,255
Excess (deficiency) of revenues over (under) expenditures.....	(56,090)	(51,006)	5,084	(108,763)	(35,920)	72,843
Fund balances, October 1.....	(187,334)	(187,334)		(151,414)	(151,414)	
Fund balances, September 30.....	(\$243,424)	(\$238,340)	\$5,084	(\$260,177)	(\$187,334)	\$72,843

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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....					\$600	\$600
Total revenues.....					600	600
Expenditures:						
Furniture and fixtures.....	\$39,285	\$15,709	\$23,576	\$71,835	32,549	39,286
Total expenditures.....	39,285	15,709	23,576	71,835	32,549	39,286
Excess (deficiency) of revenues over (under) expenditures.....	(39,285)	(15,709)	23,576	(71,835)	(31,949)	39,886
Fund balances, October 1.....	\$39,285	39,285		71,234	71,234	
Fund balances, September 30.....		\$23,576	\$23,576	(\$601)	\$39,285	\$39,886

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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....		\$19,064	\$19,064		\$24,664	\$24,664
Total revenues.....		<u>19,064</u>	<u>19,064</u>		<u>24,664</u>	<u>24,664</u>
Expenditures:						
Construction.....	\$198,050	116,650	81,400	\$372,127	174,076	198,051
Architect.....	378		378	51,153	50,775	378
Miscellaneous.....	384		384	1,450	1,065	385
Total expenditures.....	<u>198,812</u>	<u>116,650</u>	<u>82,162</u>	<u>424,730</u>	<u>225,916</u>	<u>198,814</u>
Excess (deficiency) of revenues over (under) expenditures.....	(198,812)	(97,586)	101,226	(424,730)	(201,252)	223,478
Fund balances, October 1.....	<u>380,844</u>	<u>380,844</u>		<u>582,096</u>	<u>582,096</u>	
Fund balances, September 30.....	<u>\$182,032</u>	<u>\$283,258</u>	<u>\$101,226</u>	<u>\$157,366</u>	<u>\$380,844</u>	<u>\$223,478</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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....		\$1,639,200	\$1,639,200		\$1,780,427	\$1,780,427
Total revenues.....		<u>1,639,200</u>	<u>1,639,200</u>		<u>1,780,427</u>	<u>1,780,427</u>
Expenditures:						
Construction.....	\$29,785,155	4,606,242	25,178,913	\$31,441,723	1,418,543	30,023,180
Architect.....	101,722		101,722	208,139	106,416	101,723
Miscellaneous.....	188,065	36,351	151,714	279,023	90,956	188,067
Total expenditures.....	<u>30,074,942</u>	<u>4,642,593</u>	<u>25,432,349</u>	<u>31,928,885</u>	<u>1,615,915</u>	<u>30,312,970</u>
Excess (deficiency) of revenues over (under) expenditures.....	(30,074,942)	(3,003,393)	27,071,549	(31,928,885)	164,512	32,093,397
Fund balances, October 1.....	<u>31,868,522</u>	<u>31,868,522</u>		<u>31,704,010</u>	<u>31,704,010</u>	
Fund balances, September 30.....	<u>\$1,793,580</u>	<u>\$28,865,129</u>	<u>\$27,071,549</u>	<u>(\$224,875)</u>	<u>\$31,868,522</u>	<u>\$32,093,397</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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....		\$34,243	\$34,243		\$23,525	\$23,525
Total revenues.....		<u>34,243</u>	<u>34,243</u>		<u>23,525</u>	<u>23,525</u>
Expenditures:						
Miscellaneous.....	\$600,000		600,000	\$600,000		600,000
Total expenditures.....	<u>600,000</u>		<u>600,000</u>	<u>600,000</u>		<u>600,000</u>
Excess (deficiency) of revenues over (under) expenditures.....	(600,000)	34,243	634,243	(600,000)	23,525	623,525
Other financing sources (uses):						
Bond proceeds.....				600,000	600,000	
Total other financing sources (uses).....				<u>\$600,000</u>	<u>600,000</u>	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(600,000)	34,243	634,243		623,525	623,525
Fund balances, October 1.....	<u>623,525</u>	<u>623,525</u>				
Fund balances, September 30.....	<u>\$23,525</u>	<u>\$657,768</u>	<u>\$634,243</u>	<u>\$623,525</u>	<u>\$623,525</u>	<u>\$623,525</u>

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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....		\$15,100	\$15,100		\$12,874	\$12,874
Total revenues.....		<u>15,100</u>	<u>15,100</u>		<u>12,874</u>	<u>12,874</u>
Expenditures:						
Bond issuance costs.....				\$35,000	35,000	
Buildings	\$55,000		55,000	550,000	495,000	55,000
Miscellaneous.....	42,133	23,435	18,698	50,000	7,866	42,134
Renovations.....	236,003	87,513	148,490	365,000	128,995	236,005
Total expenditures.....	<u>333,136</u>	<u>110,948</u>	<u>222,188</u>	<u>1,000,000</u>	<u>666,861</u>	<u>333,139</u>
Excess (deficiency) of revenues over (under) expenditures.....	(333,136)	(95,848)	237,288	(1,000,000)	(653,987)	346,013
Other financing sources (uses):						
Bond proceeds.....				1,000,000	1,000,000	
Total other financing sources (uses).....				<u>\$1,000,000</u>	<u>1,000,000</u>	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(333,136)	(95,848)	237,288		346,013	346,013
Fund balances, October 1.....	<u>346,013</u>	<u>346,013</u>				
Fund balances, September 30.....	<u>\$12,877</u>	<u>\$250,165</u>	<u>\$237,288</u>		<u>\$346,013</u>	<u>\$346,013</u>

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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....		\$42,423	\$42,423	\$15,000	\$52,838	\$37,838
Miscellaneous.....					8,855	8,855
Total revenues.....		<u>42,423</u>	<u>42,423</u>	<u>15,000</u>	<u>61,693</u>	<u>46,693</u>
Expenditures:						
Construction.....	\$19,122		19,122	19,122		19,122
Renovations.....	43,855	43,855		454,105	10,562	443,543
Park Improvement.....				208,181	87,685	120,496
Vehicles.....				353,532	340,636	12,896
Miscellaneous.....				15,000		15,000
Equipment.....	735,671	89,350	646,321	681,603	633,431	48,172
Total expenditures.....	<u>798,648</u>	<u>133,205</u>	<u>665,443</u>	<u>1,731,543</u>	<u>1,072,314</u>	<u>659,229</u>
Excess (deficiency) of revenues over (under) expenditures.....	(798,648)	(90,782)	707,866	(1,716,543)	(1,010,621)	705,922
Fund balances, October 1.....	<u>817,921</u>	<u>817,921</u>		<u>1,828,542</u>	<u>1,828,542</u>	
Fund balances, September 30.....	<u>\$19,273</u>	<u>\$727,139</u>	<u>\$707,866</u>	<u>\$111,999</u>	<u>\$817,921</u>	<u>\$705,922</u>

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, 1996 and 1995

	1996			1995		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....		\$6,976	\$6,976		\$13,069	\$13,069
Total revenues.....		<u>6,976</u>	<u>6,976</u>		<u>13,069</u>	<u>13,069</u>
Expenditures:						
Buildings.....	\$108		108	\$897,755	897,646	109
Miscellaneous.....	10,000	7,847	2,153	10,000		10,000
Renovations.....	242,245	168,417	73,828	92,245		92,245
Renovations - Nutrition Center	200,000	695	199,305			
Renovations - Library.....	75,000	61,761	13,239			
Total expenditures.....	<u>527,353</u>	<u>238,720</u>	<u>288,633</u>	<u>1,000,000</u>	<u>897,646</u>	<u>102,354</u>
Excess (deficiency) of revenues over (under) expenditures.....	(527,353)	(231,744)	295,609	(1,000,000)	(884,577)	115,423
Other financing sources(uses):						
Operating transfers in.....	425,000	425,000		1,000,000	1,000,000	
Total other financing sources(uses).....	<u>425,000</u>	<u>425,000</u>		<u>\$1,000,000</u>	<u>1,000,000</u>	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(102,353)	193,256	295,609		115,423	115,423
Fund balances, October 1.....	<u>115,423</u>	<u>115,423</u>				
Fund balances, September 30.....	<u>\$13,070</u>	<u>\$308,679</u>	<u>\$295,609</u>		<u>\$115,423</u>	<u>\$115,423</u>



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, 1996 and 1995

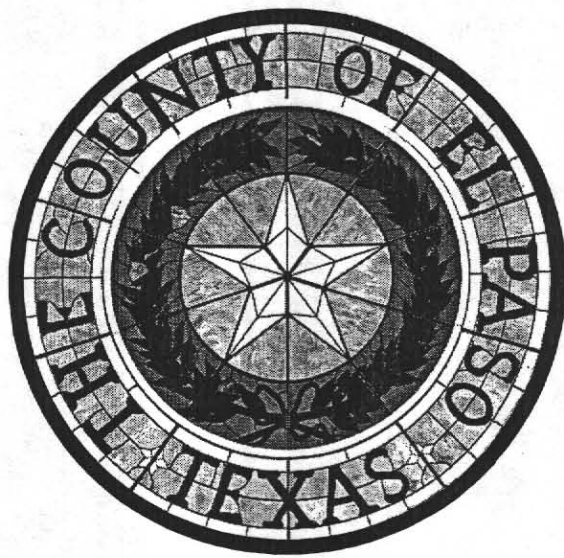
	1996	1995
Assets		
Current assets:		
Cash and cash equivalents.....	\$2,306,772	\$2,145,960
Interest receivable.....	174,518	46,175
Accounts receivable.....	26,161	20
Total current assets.....	2,507,451	2,192,155
Total assets.....	\$2,507,451	\$2,192,155
Liabilities and fund equity		
Current liabilities:		
Vouchers payable.....	\$329,134	\$218,696
Due to other governmental agencies.....	1,706	1,706
Total current liabilities.....	330,840	220,402
Total liabilities.....	330,840	220,402
Fund Equity:		
Retained earnings.....	2,176,611	1,971,753
Total equity	2,176,611	1,971,753
Total liabilities and equity.....	\$2,507,451	\$2,192,155

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, 1996 and 1995

	<u>1996</u>	<u>1995</u>
Operating revenues:		
Employee premiums	\$1,006,116	\$977,384
Employer premiums	2,631,424	2,528,086
Retiree premiums	150,083	141,144
Other	7,037	11,701
Total operating revenues	<u>3,794,660</u>	<u>3,658,315</u>
Operating expenses:		
Claims	3,488,087	2,950,043
Administrative	247,148	219,589
Total operating expenses	<u>3,735,235</u>	<u>3,169,632</u>
Operating income (loss)	<u>59,425</u>	<u>488,683</u>
Nonoperating revenues (expenses):		
Interest revenue	145,433	108,303
Total nonoperating revenues (expenses)	<u>145,433</u>	<u>108,303</u>
Income (loss) before operating transfers	<u>204,858</u>	<u>596,986</u>
Operating transfers in		500,000
Net income (loss)	<u>204,858</u>	<u>1,096,986</u>
Retained earnings, October 1	<u>1,971,753</u>	<u>874,767</u>
Retained earnings, September 30	<u>\$2,176,611</u>	<u>\$1,971,753</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, 1996 and 1995

	1996	1995
Cash flows from operating activities:		
Cash received from employee premiums.....	\$979,975	\$977,384
Cash received from employer premiums.....	2,631,424	2,528,086
Cash received from retiree premiums.....	150,083	141,144
Cash received from miscellaneous services.....	7,037	11,701
Cash payments for claims.....	(3,377,649)	(3,152,057)
Cash payments for administrative expenses.....	(247,148)	(219,589)
Net cash provided by operating activities.....	143,722	286,669
Cash flows from noncapital financing activities:		
Operating transfers in from General Fund		500,000
Net cash provided from noncapital financing activities.....		500,000
Cash flow from investing activities		
Purchase of investments.....		(4,505,000)
Receipt of interest.....	17,090	108,744
Proceeds from sale and matured investments.....		4,505,000
Net cash provided from investing activities.....	17,090	108,744
Net increase (decrease) in cash and cash equivalents.....	160,812	895,413
Cash and cash equivalents, October 1.....	2,145,960	1,250,547
Cash and cash equivalents, September 30.....	\$2,306,772	\$2,145,960
Reconciliation of operating income to net cash provided by operating activities:		
Operating income.....	\$59,425	\$488,683
Adjustments to reconcile operating income to net cash provided by operating activities:		
(Increase) decrease in accounts receivable.....	(26,141)	6,387
(Increase) decrease in interest receivable.....		(11,840)
Increase (decrease) in vouchers payable.....	110,438	(196,561)
Total adjustments.....	84,297	(202,014)
Net cash provided by operating activities.....	\$143,722	\$286,669





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, 1996

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, 1996

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, 1996

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, the district clerk's office and the district attorney's office not yet deposited with the county treasury or transmitted to other governmental agencies or individuals.

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 Financial Disruption Grant.

TJPC Community Corrections
(Texas Juvenile Probation Commission)

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

COUNTY OF EL PASO, TEXAS
Purposes of Agency Funds
September 30, 1996

AGENCY FUNDS

Juvenile Board State Aid
Project Libertad Program

Project Libertad program proposes to provide an innovative substance abuse prevention and intervention program for both juvenile offenders referred to the El Paso County Juvenile Probation Department and to youth in El Paso County at risk of becoming involved in alcohol, tobacco or other drug use. As a pilot program, Project Libertad will use innovative approaches that are not presently available to the Juvenile Probation Department. It will bring together a number of agencies and programs to provide a continuum of services without supplementing placement budgets or increasing staff for existing programs.

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 - 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 Attorney Apportionment Supplement

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

COUNTY OF EL PASO, TEXAS
Purposes of Agency Funds
September 30, 1996

AGENCY FUNDS

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.

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.

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.

County of El Paso, Texas
Agency Funds
Combining Balance Sheet
September 30, 1996

(With comparative totals for September 30, 1995)

	Social Security	County Employees' Retirement	West Texas Community Supervision & Corrections Program	County Attorney Bad Check		County Attorney Food Stamp Fraud Prosecution	District Attorney Food Stamp Fraud Prosecution
				Operating	Trust		
Assets							
Cash.....	\$9,547	\$2,275	\$2,231,511	\$9,348	\$168,945	\$17,604	\$35,294
Receivables:							
Interest.....		4,250	3,591				
Accounts.....	28		375,733	28	10,486		
Payroll.....		443					
Due from other funds.....							
Deferred compensation plan assets.....							
Total Assets.....	\$9,575	\$6,968	\$2,610,835	\$9,376	\$179,431	\$17,604	\$35,294
Liabilities							
Vouchers payable.....	\$28	\$443	\$489,560	\$100	\$23,008		\$2,515
Due to other funds.....							
Due to other units.....			400				
Due to other governmental agencies.....	9,547	6,525	2,120,875	9,276	156,423	\$17,604	32,779
Deferred compensation due employees.....							
Total liabilities.....	\$9,575	\$6,968	\$2,610,835	\$9,376	\$179,431	\$17,604	\$35,294

(Continued)

County of El Paso, Texas
Agency Funds
Combining Balance Sheet
September 30, 1996
(With comparative totals for September 30, 1995)

	Juvenile Board State Aid	Juvenile Probation Supervision	Project Care	Narcotics Detection Apprehension	County Payroll	Juvenile Board State Aid Border Project	County Deferred Compensation
Assets							
Cash.....	\$13,450	\$142,183	\$51,203	\$2,169,112	\$30,844	\$2,789	
Receivables:							
Interest.....				150,311			
Accounts.....		80		57,797			
Payroll.....							
Due from other funds.....							
Deferred compensation plan assets.....							\$4,410,940
Total Assets.....	\$13,450	\$142,263	\$51,203	\$2,377,220	\$30,844	\$2,789	\$4,410,940
Liabilities							
Vouchers payable.....	\$13,234	\$3,003	\$4,516	\$29,966		\$2,190	
Due to other funds.....					\$30,000		
Due to other units.....		500					
Due to other governmental agencies.....	216	138,760	46,687	2,347,254	844	599	
Deferred compensation due employees.....							\$4,410,940
Total liabilities.....	\$13,450	\$142,263	\$51,203	\$2,377,220	\$30,844	\$2,789	\$4,410,940

(Continued)

County of El Paso, Texas
Agency Funds
Combining Balance Sheet
September 30, 1996

(With comparative totals for September 30, 1995)

	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	Juvenile Board State Aid Project Libertad
Assets							
Cash.....	\$9,973,102	\$94,357	\$44	\$21,694	\$96,744	\$63,258	\$60,059
Receivables:							
Interest.....				340	1,458		
Accounts.....	94,663	278	10	36			
Payroll.....							
Due from other funds.....							
Deferred compensation plan assets.....							
Total Assets.....	\$10,067,765	\$94,635	\$54	\$22,070	\$98,202	\$63,258	\$60,059
Liabilities							
Vouchers payable.....				\$3,090		\$63,258	\$5,472
Due to other funds.....	\$1,115,253						
Due to other units.....	5,871,117						
Due to other governmental agencies.....	3,081,395	\$94,635	\$54	18,980	\$98,202		54,587
Deferred compensation due employees.....							
Total liabilities.....	\$10,067,765	\$94,635	\$54	\$22,070	\$98,202	\$63,258	\$60,059

(Continued)

County of El Paso, Texas
Agency Funds
Combining Balance Sheet
September 30, 1996
(With comparative totals for September 30, 1995)

	Election Services Contract	Convention Bureau/ Civic Center	Juvenile Board			Totals	
			Juvenile Services	State Aid Federal Foster Care Title IV-E	District Attorney Apportionment Supplement	1996	1995
Assets							
Cash.....	\$141,810		\$589,286	\$27,772	\$19	\$15,952,250	\$14,984,708
Receivables:							
Interest.....			56,940			216,890	94,636
Accounts.....		\$58,076	49,819			647,034	825,595
Payroll.....						443	259,878
Due from other funds.....							337,098
Deferred compensation plan assets.....						4,410,940	3,825,121
Total Assets.....	\$141,810	\$58,076	\$696,045	\$27,772	\$19	\$21,227,557	\$20,327,036
Liabilities							
Vouchers payable.....	\$282	\$811	\$24,295	\$27,772		\$693,543	\$1,108,016
Due to other funds.....		52,065				1,197,318	2,185,573
Due to other units.....						5,872,017	4,332,910
Due to other governmental agencies.....	141,528	5,200	671,750		\$19	9,053,739	8,875,416
Deferred compensation due employees.....						4,410,940	3,825,121
Total liabilities.....	\$141,810	\$58,076	\$696,045	\$27,772	\$19	\$21,227,557	\$20,327,036

(Concluded)

**County of El Paso, Texas
Social Security Agency Fund
Statement of Changes in Assets and Liabilities
For the fiscal year ended September 30, 1996**

	Balance Oct. 1, 1995	Additions	Deletions	Balance Sept. 30, 1996
Assets				
Cash.....	\$9,607	\$13,390,809	\$13,390,869	\$9,547
Accounts receivable.....		28		28
Total assets.....	\$9,607	\$13,390,837	\$13,390,869	\$9,575
Liabilities				
Vouchers payable.....		\$13,390,522	\$13,390,494	\$28
Due to other govern- mental agencies.....	\$9,607		60	9,547
Total liabilities.....	\$9,607	\$13,390,522	\$13,390,554	\$9,575

County of El Paso, Texas
Employees' Retirement Agency Fund
Statement of Changes in Assets and Liabilities
For the fiscal year ended September 30, 1996

	Balance Oct. 1, 1995	Additions	Deletions	Balance Sept. 30, 1996
Assets				
Cash.....	\$5,631	\$11,482,984	\$11,486,340	\$2,275
Investments.....		2,746,000	2,746,000	
Receivables:				
Interest.....	1,222	4,250	1,222	4,250
Payroll.....	259,878	443	259,878	443
Due from other funds.....	337,098		337,098	
Total assets.....	\$603,829	\$14,233,677	\$14,830,538	\$6,968
Liabilities				
Vouchers payable.....	\$596,976	\$443	\$596,976	\$443
Due to other govern- mental agencies.....	6,853	8,137,286	8,137,614	6,525
Total liabilities.....	\$603,829	\$8,137,729	\$8,734,590	\$6,968

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, 1996

	Balance Oct. 1, 1995	Additions	Deletions	Balance Sept. 30, 1996
Assets				
Cash.....	\$1,991,858	\$21,621,329	\$21,381,676	\$2,231,511
Investments.....		9,650,000	9,650,000	
Receivables:				
Interest.....	29,658	3,591	29,658	3,591
Accounts	422,080	375,733	422,080	375,733
Total assets.....	\$2,443,596	\$31,650,653	\$31,483,414	\$2,610,835
Liabilities				
Vouchers payable.....	\$320,628	\$489,517	\$320,585	\$489,560
Due to other govern- mental agencies.....	2,083,837	15,902,840	15,865,802	2,120,875
Due to other Funds.....	38,731		38,731	
Due to other units.....	400			400
Total liabilities.....	\$2,443,596	\$16,392,357	\$16,225,118	\$2,610,835

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, 1996

	Balance Oct. 1, 1995	Additions	Deletions	Balance Sept. 30, 1996
Assets				
Cash.....	\$4,938	\$42,839	\$38,429	\$9,348
Accounts receivable.....	685	28	685	28
Total assets.....	\$5,623	\$42,867	\$39,114	\$9,376
Liabilities				
Vouchers payable.....		\$100		\$100
Due to other Funds.....	\$21		\$21	
Due to other govern- mental agencies.....	5,602	56,548	52,874	9,276
Total liabilities.....	\$5,623	\$56,648	\$52,895	\$9,376

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, 1996

	Balance Oct. 1, 1995	Additions	Deletions	Balance Sept. 30, 1996
Assets				
Cash.....	\$304,161	\$443,499	\$578,715	\$168,945
Accounts receivable.....		10,486		10,486
Total assets.....	\$304,161	\$453,985	\$578,715	\$179,431
Liabilities				
Vouchers payable.....	\$1,281	\$490,476	\$468,749	\$23,008
Due to other govern- mental agencies.....	302,880	401,338	547,795	156,423
Total liabilities.....	\$304,161	\$891,814	\$1,016,544	\$179,431

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, 1996

	Balance Oct. 1, 1995	Additions	Deletions	Balance Sept. 30, 1996
Assets				
Cash.....	\$17,604			\$17,604
Total assets.....	\$17,604			\$17,604
Liabilities				
Due to other govern- mental agencies.....	\$17,604			\$17,604
Total liabilities.....	\$17,604			\$17,604

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, 1996

	Balance Oct. 1, 1995	Additions	Deletions	Balance Sept. 30, 1996
Assets				
Cash.....	\$13,097	\$81,985	\$59,788	\$35,294
Total assets.....	\$13,097	\$81,985	\$59,788	\$35,294
Liabilities				
Vouchers payable.....	\$3	\$19,581	\$17,069	\$2,515
Due to other funds.....	56		56	
Due to other govern- mental agencies.....	13,038	89,300	69,559	32,779
Total liabilities.....	\$13,097	\$108,881	\$86,684	\$35,294

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, 1996

	Balance Oct. 1, 1995	Additions	Deletions	Balance Sept. 30, 1996
Assets				
Cash.....		\$426,462	\$413,012	\$13,450
Receivables:				
Interest.....	\$3,803		3,803	
Accounts.....	35,727		35,727	
Total assets.....	\$39,530	\$426,462	\$452,542	\$13,450
Liabilities				
Vouchers payable.....	\$651	\$13,234	\$651	\$13,234
Due to other funds.....	2,111		2,111	
Due to other govern- mental agencies.....	36,768	383,448	420,000	216
Total liabilities.....	\$39,530	\$396,682	\$422,762	\$13,450

County of El Paso, Texas
Juvenile Probation Supervision Agency Fund
Statement of Changes in Assets and Liabilities
For the fiscal year ended September 30, 1996

	Balance Oct. 1, 1995	Additions	Deletions	Balance Sept. 30, 1996
Assets				
Cash.....	\$115,924	\$92,863	\$66,604	\$142,183
Accounts receivable.....	625	80	625	80
Total assets.....	\$116,549	\$92,943	\$67,229	\$142,263
Liabilities				
Vouchers payable.....	\$15,296	\$43,527	\$55,820	\$3,003
Due to other govern- mental agencies.....	100,753	104,531	66,524	138,760
Due to other units.....	500			500
Total liabilities.....	\$116,549	\$148,058	\$122,344	\$142,263

**County of El Paso, Texas
Project Care Agency Fund
Statement of Changes in Assets and Liabilities
For the fiscal year ended September 30, 1996**

	Balance Oct. 1, 1995	Additions	Deletions	Balance Sept. 30, 1996
Assets				
Cash.....	\$66,128	\$53,803	\$68,728	\$51,203
Accounts receivable.....	5,645		5,645	
Total assets.....	\$71,773	\$53,803	\$74,373	\$51,203
Liabilities				
Vouchers payable.....	\$12,240	\$53,400	\$61,124	\$4,516
Due to other govern- mental agencies.....	59,533	42,363	55,209	46,687
Total liabilities.....	\$71,773	\$95,763	\$116,333	\$51,203

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, 1996

	Balance Oct. 1, 1995	Additions	Deletions	Balance Sept. 30, 1996
Assets				
Cash.....	\$2,356,110	\$4,323,147	\$4,510,145	\$2,169,112
Investments.....		3,229,898	3,229,898	
Receivables:				
Interest.....	46,249	138,605	34,543	150,311
Accounts.....	994	57,797	994	57,797
Total assets.....	\$2,403,353	\$7,749,447	\$7,775,580	\$2,377,220
Liabilities				
Vouchers payable.....	\$15	\$29,966	\$15	\$29,966
Due to other govern- mental agencies.....	2,403,338	753,198	809,282	\$2,347,254
Total liabilities.....	\$2,403,353	\$783,164	\$809,297	\$2,377,220

County of El Paso, Texas
Payroll Agency Fund
Statement of Changes in Assets and Liabilities
For the fiscal year ended September 30, 1996

	Balance Oct. 1, 1995	Additions	Deletions	Balance Sept. 30, 1996
Assets				
Cash.....	\$31,482	\$37,995,377	\$37,996,015	\$30,844
Total assets.....	\$31,482	\$37,995,377	\$37,996,015	\$30,844
Liabilities				
Due to other funds.....	\$30,000			\$30,000
Due to other govern- mental agencies.....	1,482	\$37,995,377	\$37,996,015	844
Total liabilities.....	\$31,482	\$37,995,377	\$37,996,015	\$30,844

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, 1996

	Balance Oct. 1, 1995	Additions	Deletions	Balance Sept. 30, 1996
Assets				
Cash.....	\$3,009	\$30,839	\$31,059	\$2,789
Accounts receivable.....	375		375	
Total assets.....	\$3,384	\$30,839	\$31,434	\$2,789
Liabilities				
Accounts payable.....	\$2,253	\$2,190	\$2,253	\$2,190
Due to other govern- mental agencies.....	1,131	28,906	29,438	599
Total liabilities.....	\$3,384	\$31,096	\$31,691	\$2,789

County of El Paso, Texas
County Deferred Compensation
Statement of Changes in Assets and Liabilities
For the fiscal year ended September 30, 1996

	Balance Oct. 1, 1995	Additions	Deletions	Balance Sept. 30, 1996
Assets				
Deferred compensation				
plan assets.....	\$3,825,121	\$998,385	\$412,566	\$4,410,940
Total assets.....	\$3,825,121	\$998,385	\$412,566	\$4,410,940
Liabilities				
Deferred compensation				
due employees.....	\$3,825,121	\$998,385	\$412,566	\$4,410,940
Total liabilities.....	\$3,825,121	\$998,385	\$412,566	\$4,410,940

County of El Paso, Texas
Other Elected Officials
Combining Balance Sheets
September 30, 1996

(With comparative totals for September 30, 1995)

	Sheriff's Department					Totals	
	Tax Assessor Collector	County Clerk	& Justices of the Peace	District Clerk	District Attorney	1996	1995
Assets							
Cash.....	\$3,626,390	\$3,103,008	\$469,612	\$1,896,030	\$878,062	\$9,973,102	\$9,551,992
Accounts receivable.....	17,569	76,019	429	646		94,663	128,176
Total Assets.....	\$3,643,959	\$3,179,027	\$470,041	\$1,896,676	\$878,062	\$10,067,765	\$9,680,168
Liabilities							
Due to other units.....	\$15,287	\$2,672,850	\$414,216	\$1,890,702	\$878,062	\$5,871,117	\$4,709,806
Due to other govern- mental agencies.....	3,036,888	44,412	95			3,081,395	2,862,942
Due to other funds.....	591,784	461,765	55,730	5,974		1,115,253	2,107,420
Total liabilities.....	\$3,643,959	\$3,179,027	\$470,041	\$1,896,676	\$878,062	\$10,067,765	\$9,680,168

County of El Paso, Texas
Tax Assessor Collector Agency Fund
Statement of Changes in Assets and Liabilities
For the fiscal year ended September 30, 1996

	Balance Oct. 1, 1995	Additions	Deletions	Balance Sept. 30, 1996
Assets				
Cash.....	\$3,789,654	\$165,457,005	\$165,620,269	\$3,626,390
Accounts receivable.....	17,688	83,459	83,578	17,569
Total assets.....	\$3,807,342	\$165,540,464	\$165,703,847	\$3,643,959
Liabilities				
Due to other units.....	\$14,475	\$33,883	\$33,071	\$15,287
Due to other govern- mental agencies.....	2,800,034	55,946,920	55,710,066	3,036,888
Due to other funds.....	992,833	64,962,603	65,363,652	591,784
Total liabilities.....	\$3,807,342	\$120,943,406	\$121,106,789	\$3,643,959

**County of El Paso, Texas
County Clerk Agency Fund
Statement of Changes in Assets and Liabilities
For the fiscal year ended September 30, 1996**

	Balance Oct. 1, 1995	Additions	Deletions	Balance Sept. 30, 1996
Assets				
Cash.....	\$2,486,549	\$5,943,630	\$5,327,171	\$3,103,008
Accounts receivable.....	109,761	66,973	100,715	76,019
Total assets.....	\$2,596,310	\$6,010,603	\$5,427,886	\$3,179,027
Liabilities				
Due to other units.....	\$1,634,973	\$1,128,748	\$90,871	\$2,672,850
Due to other govern- mental agencies.....	28,032	54,565	38,185	44,412
Due to other funds.....	933,305	532,146	1,003,686	461,765
Total liabilities.....	\$2,596,310	\$1,715,459	\$1,132,742	\$3,179,027

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, 1996

	Balance Oct. 1, 1995	Additions	Deletions	Balance Sept. 30, 1996
Assets				
Cash.....	\$662,926	\$8,117,373	\$8,310,687	\$469,612
Accounts receivable.....	311	414	296	429
Total assets.....	\$663,237	\$8,117,787	\$8,310,983	\$470,041
Liabilities				
Due to other units.....	\$454,958	\$4,784,437	\$4,825,179	\$414,216
Due to other govern- mental agencies.....	34,876	1,105	35,886	95
Due to other funds.....	173,403	3,451,332	3,569,005	55,730
Total liabilities.....	\$663,237	\$8,236,874	\$8,430,070	\$470,041

**County of El Paso, Texas
 District Clerk Agency Fund
 Statement of Changes in Assets and Liabilities
 For the fiscal year ended September 30, 1996**

	Balance Oct. 1, 1995	Additions	Deletions	Balance Sept. 30, 1996
Assets				
Cash.....	\$2,084,648	\$14,885,701	\$15,074,319	\$1,896,030
Accounts receivable.....	416	10,813	10,583	646
Total assets.....	\$2,085,064	\$14,896,514	\$15,084,902	\$1,896,676
Liabilities				
Due to other units.....	\$2,077,185	\$2,747,932	\$2,934,415	\$1,890,702
Due to other funds.....	7,879	89,349	91,254	5,974
Total liabilities.....	\$2,085,064	\$2,837,281	\$3,025,669	\$1,896,676

**County of El Paso, Texas
 District Attorney Agency Fund
 Statement of Changes in Assets and Liabilities
 For the fiscal year ended September 30, 1996**

	Balance Oct. 1, 1995	Additions	Deletions	Balance Sept. 30, 1996
Assets				
Cash.....	\$528,215	\$922,022	\$572,175	\$878,062
Total assets.....	\$528,215	\$922,022	\$572,175	\$878,062
Liabilities				
Due to other units.....		\$222,470	\$222,470	
Due to other funds.....	\$528,215	935,323	585,476	\$878,062
Total liabilities.....	\$528,215	\$1,157,793	\$807,946	\$878,062

County of El Paso, Texas
IRS Section 125 Health Fund
Statement of Changes in Assets and Liabilities
For the fiscal year ended September 30, 1996

	Balance Oct. 1, 1995	Additions	Deletions	Balance Sept. 30, 1996
Assets				
Cash.....	\$82,624	\$234,143	\$222,410	\$94,357
Accounts receivable.....		278		278
Total assets.....	\$82,624	\$234,421	\$222,410	\$94,635
Liabilities				
Vouchers payable.....	\$6,567		\$6,567	
Due to other govern- mental agencies.....	76,057	\$1,086,018	1,067,440	\$94,635
Total liabilities.....	\$82,624	\$1,086,018	\$1,074,007	\$94,635

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, 1996

	Balance Oct. 1, 1995	Additions	Deletions	Balance Sept. 30, 1996
Assets				
Cash.....	\$1,287	\$81,429	\$82,672	\$44
Accounts receivable.....		10		10
Total assets.....	\$1,287	\$81,439	\$82,672	\$54
Liabilities				
Due to other govern- mental agencies.....	\$1,287	\$81,439	\$82,672	\$54
Total liabilities.....	\$1,287	\$81,439	\$82,672	\$54

County of El Paso, Texas
Juvenile Probation Juror
Statement of Changes in Assets and Liabilities
For the fiscal year ended September 30, 1996

	Balance Oct. 1, 1995	Additions	Deletions	Balance Sept. 30, 1996
Assets				
Cash.....	\$21,051	\$76,846	\$76,203	\$21,694
Investments.....		40,131	40,131	
Interest.....	58	949	667	340
Accounts receivable.....	210	36	210	36
Total assets.....	\$21,319	\$117,962	\$117,211	\$22,070
Liabilities				
Vouchers payable.....		\$38,804	\$35,714	\$3,090
Due to other govern- mental agencies.....	\$21,319	24,362	26,701	18,980
Total liabilities.....	\$21,319	\$63,166	\$62,415	\$22,070

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, 1996

	Balance Oct. 1, 1995	Additions	Deletions	Balance Sept. 30, 1996
Assets				
Cash.....	\$45,917	\$184,597	\$133,770	\$96,744
Investments.....		132,684	132,684	
Interest.....	193	1,458	193	1,458
Total assets.....	\$46,110	\$318,739	\$266,647	\$98,202
Liabilities				
Due to other govern- mental agencies.....	\$46,110	\$52,285	\$193	\$98,202
Total liabilities.....	\$46,110	\$52,285	\$193	\$98,202

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, 1996

	Balance Oct. 1, 1995	Additions	Deletions	Balance Sept. 30, 1996
Assets				
Cash.....		\$1,174,284	\$1,111,026	\$63,258
Accounts receivable.....	\$93,383		93,383	
Total assets.....	\$93,383	\$1,174,284	\$1,204,409	\$63,258
Liabilities				
Vouchers payable.....	\$52,983	\$63,560	\$53,285	\$63,258
Due to other govern- mental agencies.....	40,400	1,049,955	1,090,355	
Total liabilities.....	\$93,383	\$1,113,515	\$1,143,640	\$63,258

County of El Paso, Texas
Juvenile Board State Aid - Project Libertad
Statement of Changes in Assets and Liabilities
For the fiscal year ended September 30, 1996

	Balance Oct. 1, 1995	Additions	Deletions	Balance Sept. 30, 1996
Assets				
Cash.....		\$120,949	\$60,890	\$60,059
Total assets.....		\$120,949	\$60,890	\$60,059
Liabilities				
Accounts Payable.....		\$5,472		\$5,472
Due to other govern- mental agencies.....		118,021	\$63,434	54,587
Total liabilities.....		\$123,493	\$63,434	\$60,059

County of El Paso, Texas
Election Services Contract Fund
Statement of Changes in Assets and Liabilities
For the fiscal year ended September 30, 1996

	Balance Oct. 1, 1995	Additions	Deletions	Balance Sept. 30, 1996
Assets				
Cash.....	\$61,964	\$311,209	\$231,363	\$141,810
Total assets.....	\$61,964	\$311,209	\$231,363	\$141,810
Liabilities				
Vouchers payable.....	\$3	\$50,070	\$49,791	\$282
Due to other govern- mental agencies.....	61,961	434,871	355,304	141,528
Total liabilities.....	\$61,964	\$484,941	\$405,095	\$141,810

County of El Paso, Texas
Convention Bureau/Civic Center Fund
Statement of Changes in Assets and Liabilities
For the fiscal year ended September 30, 1996

	Balance Oct. 1, 1995	Additions	Deletions	Balance Sept. 30, 1996
Assets				
Cash.....	\$16,824	\$1,265,028	\$1,281,852	
Accounts receivable.....		58,076		\$58,076
Total assets.....	\$16,824	\$1,323,104	\$1,281,852	\$58,076
Liabilities				
Vouchers payable.....	\$4,989	\$43,898	\$48,076	\$811
Due to other funds.....	7,234	52,065	7,234	52,065
Due to other govern- mental agencies.....	4,601	1,271,040	1,270,441	5,200
Total liabilities.....	\$16,824	\$1,367,003	\$1,325,751	\$58,076

County of El Paso, Texas
Juvenile Services Fund
Statement of Changes in Assets and Liabilities
For the fiscal year ended September 30, 1996

	Balance Oct. 1, 1995	Additions	Deletions	Balance Sept. 30, 1996
Assets				
Cash.....	\$651,000	\$2,135,907	\$2,197,621	\$589,286
Investments.....		1,764,579	1,764,579	
Receivables:				
Interest.....	11,939	45,001		56,940
Accounts.....	7,323	49,819	7,323	49,819
Total assets.....	\$670,262	\$3,995,306	\$3,969,523	\$696,045
Liabilities				
Vouchers payable.....	\$64,545	\$28,092	\$68,342	\$24,295
Due to other govern- mental agencies.....	605,717	640,752	574,719	671,750
Total liabilities.....	\$670,262	\$668,844	\$643,061	\$696,045

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, 1996

	Balance Oct. 1, 1995	Additions	Deletions	Balance Sept. 30, 1996
Assets				
Cash.....	\$2,636	\$306,767	\$281,631	\$27,772
Accounts receivable.....	27,093		27,093	
Total assets.....	\$29,729	\$306,767	\$308,724	\$27,772
Liabilities				
Vouchers payable.....	\$22,147	\$27,772	\$22,147	\$27,772
Due to other govern- mental agencies.....	7,582	282,805	290,387	
Total liabilities.....	\$29,729	\$310,577	\$312,534	\$27,772

County of El Paso, Texas
District Attorney Apportionment Supplement
Statement of Changes in Assets and Liabilities
For the fiscal year ended September 30, 1996

	Balance Oct. 1, 1995	Additions	Deletions	Balance Sept. 30, 1996
Assets				
Cash.....		\$18,769	\$18,750	\$19
Total assets.....		\$18,769	\$18,750	\$19
Liabilities				
Due to others.....		\$18,769	\$18,750	\$19
Total liabilities.....		\$18,769	\$18,750	\$19

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, 1996

	Balance Oct. 1, 1995	Additions	Deletions	Balance Sept. 30, 1996
Assets				
Cash.....		\$11,359	\$11,359	
Total assets.....		\$11,359	\$11,359	
Liabilities				
Due to other govern- mental agencies.....		\$11,352	\$11,352	
Total liabilities.....		\$11,352	\$11,352	

**County of El Paso, Texas
 District Clerk Child Support
 Statement of Changes in Assets and Liabilities
 For the fiscal year ended September 30, 1996**

	Balance Oct. 1, 1995	Additions	Deletions	Balance Sept. 30, 1996
Assets				
Cash.....		\$313,307	\$313,307	
Total assets.....		\$313,307	\$313,307	
Liabilities				
Vouchers payable.....		\$313,123	\$313,123	
Accrued payroll.....		313,307	313,307	
Total liabilities.....		\$626,430	\$626,430	

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, 1996

	Balance Oct. 1, 1995	Additions	Deletions	Balance Sept. 30, 1996
Assets				
Cash.....	\$158,079	\$135,905	\$293,984	
Receivables:				
Interest.....	1,514	941	2,455	
Accounts.....	103,279		103,279	
Total assets.....	\$262,872	\$136,846	\$399,718	
Liabilities				
Vouchers payable.....	\$7,439	\$178,203	\$185,642	
Due to other units.....	150,419	113,561	263,980	
Due to other govern- mental agencies.....	105,014		105,014	
Total liabilities.....	\$262,872	\$291,764	\$554,636	





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, 1996 and 1995

	<u>1996</u>	<u>1995</u>
General fixed assets:		
Land.....	\$5,615,072	\$5,615,072
Buildings.....	120,243,947	118,649,328
Improvements other than buildings.....	3,680,284	3,680,284
Machinery and equipment.....	19,935,405	21,457,385
Construction in progress.....	11,978,852	7,273,803
Total general fixed assets.....	<u>\$161,453,560</u>	<u>\$156,675,872</u>
 Investment in general fixed assets by source:		
General fund.....	\$16,394,174	\$18,130,239
Special revenue funds.....	5,906,239	5,692,154
Capital projects funds.....	139,153,147	132,853,479
Total investment in general fixed assets.....	<u>\$161,453,560</u>	<u>\$156,675,872</u>

County of El Paso, Texas
 Schedule of General Fixed Assets-By Function and Activity
 September 30, 1996

Function and Activity	Land	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Construction in Progress	Total
General government:						
County judge.....				\$117,342		\$117,342
County auditor and treasurer.....				283,212		283,212
County purchasing agent.....				489,637		489,637
County personnel.....				60,775		60,775
County clerk.....				1,418,319		1,418,319
County commissioner no. 1.....				54,262		54,262
County commissioner no. 2.....				28,439		28,439
County commissioner no. 3.....				30,891		30,891
County commissioner no. 4.....				29,514		29,514
Bail bond administration.....						
District clerk.....				263,629		263,629
Data processing.....				2,256,392		2,256,392
County elections.....				538,988		538,988
County attorney.....				490,275		490,275
District attorney.....				608,363		608,363
County courthouse and archives:						
County archives.....		\$6,884,878		36,485		6,921,363
County cafeteria (Marriott).....				125,684		125,684
County holdings.....	\$2,731,786	8,677,086				11,408,872
Equestrian center.....	2,592,480					2,592,480
El Paso county dispute resolution center.....				12,574		12,574
El Paso bar association.....				32,254		32,254
New county courthouse.....		45,532,766		162,615		45,695,381
Courthouse furnishings.....				194,230		194,230
County communications.....				177,689		177,689
County tax assessor-collector.....				285,203		285,203
Parking Garage.....		6,451,402		54,553		6,505,955
Risk management.....				14,568		14,568
Warehouse.....				627,154		627,154
Total general government.....	\$5,324,266	\$67,546,132		8,393,047		81,263,445
Administration of justice:						
District courts administration.....				66,453		66,453
34th district court.....				122,999		122,999
41st district court.....				79,916		79,916
65th district court.....				58,565		58,565
120th district court.....				79,545		79,545
168th district court.....				68,260		68,260
171st district court.....				83,178		83,178
205th district court.....				95,788		95,788
210th district court.....				68,162		68,162
243rd district court.....				78,632		78,632
327th district court.....				101,525		101,525
346th district court.....				81,242		81,242
383rd district court.....				16,808		16,808
384th district court.....				10,717		10,717
384th district court.....				19,401		19,401
West Texas impact court.....				15,755		15,755
County law library.....				202,265		202,265
Court master no. I.....				106,723		106,723
Court master no. IV.....				22,583		22,583
Probate Court.....				55,112		55,112
Criminal law magistrate court.....				46,499		46,499
Criminal law magistrate court.....				\$14,991		\$14,991

(Continued)

County of El Paso, Texas
 Schedule of General Fixed Assets-By Function and Activity
 September 30, 1996

Function and Activity	Land	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Construction in Progress	Total
Administration of Justice - Continued						
County courts administration.....				\$37,006		\$37,006
County court-at-law no. 1.....				81,284		81,284
County court-at-law no. 2.....				85,281		85,281
County court-at-law no. 3.....				91,816		91,816
County court-at-law no. 4.....				81,377		81,377
County court-at-law no. 5.....				75,368		75,368
Public defender administration.....				152,398		152,398
Justice of the peace no. 1.....				14,714		14,714
Justice of the peace no. 2.....				10,479		10,479
Justice of the peace no. 3.....				46,287		46,287
Justice of the peace no. 4.....				20,144		20,144
Justice of the peace no. 5.....				21,106		21,106
Justice of the peace no. 6.....				48,737		48,737
Justice of the peace no. 7.....				40,497		40,497
Constable no. 1.....				2,962		2,962
Constable no. 2.....				2,496		2,496
Constable no. 3.....				2,871		2,871
Constable no. 4.....						
Constable no. 5.....				1,819		1,819
Constable no. 6.....				2,572		2,572
Constable no. 7.....				2,307		2,307
Court of civil appeals.....				146,045		146,045
Total administration of justice.....				2,462,685		2,462,685
Public safety:						
County sheriff and jails.....		\$33,977,185		3,613,437		37,590,622
Adult probation.....				178,370		178,370
Juvenile detention/probation.....		6,895,685	\$13,701	576,046		7,485,432
Narcotics detection & apprehension.....				295,529		295,529
Total public safety.....		40,872,870	13,701	4,663,382		45,549,953
Health and welfare:						
General assistance.....				13,228		13,228
Medical examiner.....				280,157		280,157
Morgue.....		3,421,615				3,421,615
Nutrition.....				443,254		443,254
Veterans' assistance.....				3,991		3,991
Detoxification center.....						
Lower valley health clinic.....	\$290,806					290,806
Total health and welfare.....	290,806	3,421,615		740,630		4,453,051
Resource development:						
Agricultural co-op extension.....				39,598		39,598
Total resource development.....				39,598		39,598
Culture and recreation:						
Aquatic center.....		5,745,330				5,745,330
Ascarate park.....				323,475		323,475
Ascarate golf course.....				474,130		474,130
Coliseum.....		1,584,090	1,301,575	384,910		3,270,575
County library.....				36,010		36,010
Total culture and recreation.....		7,329,420	1,301,575	1,218,525		9,849,520
Road and bridges.....		1,073,910	2,365,008	2,417,538		5,856,456
Construction in progress:						
Construction in progress Jail.....					11,916,396	11,916,396
Construction in progress Nutrition Center...					695	695
Construction in progress County Library....					61,761	61,761
Total Construction in progress.....					11,978,852	11,978,852
Total general fixed assets.....	\$5,615,072	\$120,243,947	\$3,680,284	\$19,935,405	\$11,978,852	\$161,453,560

(Concluded)

County of El Paso, Texas
 Schedule of Changes in General Fixed Assets-By Function and Activity
 For the fiscal year ended September 30, 1996

Function and activity	General Fixed Assets			General Fixed Assets
	October 1, 1995	Additions	Deductions	September 30, 1996
General government:				
County judge.....	\$120,318	\$5,222	\$8,198	\$117,342
County auditor and treasurer.....	270,607	15,148	2,543	283,212
County purchasing agent.....	489,162	475		489,637
County personnel.....	75,209	20,084	34,518	60,775
County clerk.....	1,415,995	49,776	47,452	1,418,319
County commissioner no. 1.....	47,917	6,345		54,262
County commissioner no. 2.....	28,439			28,439
County commissioner no. 3.....	32,576		1,685	30,891
County commissioner no. 4.....	30,593		1,079	29,514
Bail bond administration.....	11,623		11,623	
District clerk.....	238,369	47,821	22,561	263,629
Data processing.....	3,200,610	71,242	1,015,460	2,256,392
County elections.....	544,951		5,963	538,988
County attorney.....	421,988	79,981	11,694	490,275
District attorney.....	662,618	9,215	63,470	608,363
County courthouse and archives:				
County archives.....	6,884,878	36,485		6,921,363
County cafeteria (Marriott).....	125,684			125,684
County holdings.....	11,299,724	109,148		11,408,872
Equestrian center.....	2,592,480			2,592,480
El Paso county dispute resolution center.....	15,618		3,044	12,574
El Paso bar association.....	32,254			32,254
New county courthouse.....	44,751,277	951,529	7,425	45,695,381
Courthouse furnishings.....	192,913	1,317		194,230
County communications.....	165,843	49,367	37,521	177,689
County tax assessor-collector.....	273,610	106,941	95,348	285,203
Parking Garage.....	6,605,502	8,529	108,076	6,505,955
Risk management.....		14,568		14,568
Warehouse.....	1,561,449	371,742	1,306,037	627,154
Total general government.....	82,092,207	1,954,935	2,783,697	81,263,445
Administration of justice:				
District courts administration.....	114,718		48,265	66,453
34th district court.....	125,399	300	2,700	122,999
41st district court.....	79,916			79,916
65th district court.....	80,212	650	22,297	58,565
120th district court.....	80,419	450	1,324	79,545
168th district court.....	77,300	3,055	12,095	68,260
171st district court.....	82,618	560		83,178
205th district court.....	96,261		473	95,788
210th district court.....	66,467	1,695		68,162
243rd district court.....	78,632			78,632
327th district court.....	100,932	7,289	6,696	101,525
346th district court.....	81,242			81,242
383rd district court.....		16,808		16,808
384th district court.....		10,717		10,717
Child abuse master court.....		19,401		19,401
West Texas impact court.....	12,180	3,575		15,755
County law library.....	202,265			202,265
Court master no. I.....	101,339	11,420	6,036	106,723
Court master no. IV.....	22,583			22,583
Probate Court.....	67,292	2,909	15,089	55,112
Criminal law magistrate court.....	\$34,285	12,214		46,499
Criminal magistrate court.....		\$19,999	\$5,008	\$14,991

(Continued)

County of El Paso, Texas
 Schedule of Changes in General Fixed Assets-By Function and Activity
 For the fiscal year ended September 30, 1996

Function and activity	General Fixed Assets			General Fixed Assets
	October 1, 1995	Additions	Deductions	September 30, 1996
Administration of justice - Continued				
County courts administration.....	\$38,051	\$550	\$1,595	\$37,006
County court-at-law no. 1.....	81,284			81,284
County court-at-law no. 2.....	84,426	855		85,281
County court-at-law no. 3.....	87,025	4,791		91,816
County court-at-law no. 4.....	79,615	2,052	290	81,377
County court-at-law no. 5.....	75,368			75,368
Public defender administration.....	152,398			152,398
Justice of the peace no. 1.....	15,509		795	14,714
Justice of the peace no. 2.....	10,180	1,028	729	10,479
Justice of the peace no. 3.....	46,287			46,287
Justice of the peace no. 4.....	20,144	920	920	20,144
Justice of the peace no. 5.....	21,106			21,106
Justice of the peace no. 6.....	49,693	1,350	2,306	48,737
Justice of the peace no. 7.....	37,501	10,367	7,371	40,497
Constable no. 1.....	2,613	1,018	669	2,962
Constable no. 2.....	2,496			2,496
Constable no. 3.....	2,871			2,871
Constable no. 4.....	669		669	
Constable no. 5.....	1,819			1,819
Constable no. 6.....	2,572			2,572
Constable no. 7.....	1,129	1,178		2,307
Court of civil appeals.....	146,045			146,045
Total administration of justice.....	2,462,861	135,151	135,327	2,462,685
Public safety:				
County sheriff and jail.....	37,335,536	644,223	389,137	37,590,622
Adult probation.....	155,437	40,909	17,976	178,370
Juvenile detention/probation.....	7,517,159	25,703	57,430	7,485,432
Narcotic detection & apprehension.....	238,270	71,806	14,547	295,529
Total public safety.....	45,246,402	782,641	479,090	45,549,953
Health and welfare:				
General assistance.....	12,709	3,358	2,839	13,228
Medical examiner.....	257,352	32,444	9,639	280,157
Morgue.....	3,175,545	246,070		3,421,615
Nutrition.....	438,156	5,098		443,254
Veteran's assistance.....	3,991			3,991
Detoxification center.....	298,652	40,701	339,353	
Lower Valley Health Clinic.....	290,806			290,806
Total health and welfare.....	4,477,211	327,671	351,831	4,453,051
Resource development:				
Agricultural co-op extension.....	42,035	13,014	15,451	39,598
Total resource development.....	42,035	13,014	15,451	39,598
Culture and recreation:				
Aquatic center.....	5,745,330			5,745,330
Ascarate park.....	309,263	57,936	43,724	323,475
Ascarate golf course.....	490,838	205,251	221,959	474,130
Coliseum.....	3,270,917	90,449	90,791	3,270,575
County library.....	35,535	475		36,010
Total culture and recreation.....	9,851,883	354,111	356,474	9,849,520
Roads & bridges.....	5,229,470	792,652	165,666	5,856,456
Construction in progress.....	7,273,803	4,705,049		11,978,852
Total general fixed assets.....	\$156,675,872	\$9,065,224	\$4,287,536	\$161,453,560

(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
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
1996	15,972	18,441	33,352	9,134	1,625	2,203	1,810	2,948	13,738	11,180	110,403

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

General Governmental Expenditures By Function
Fiscal Year 1996

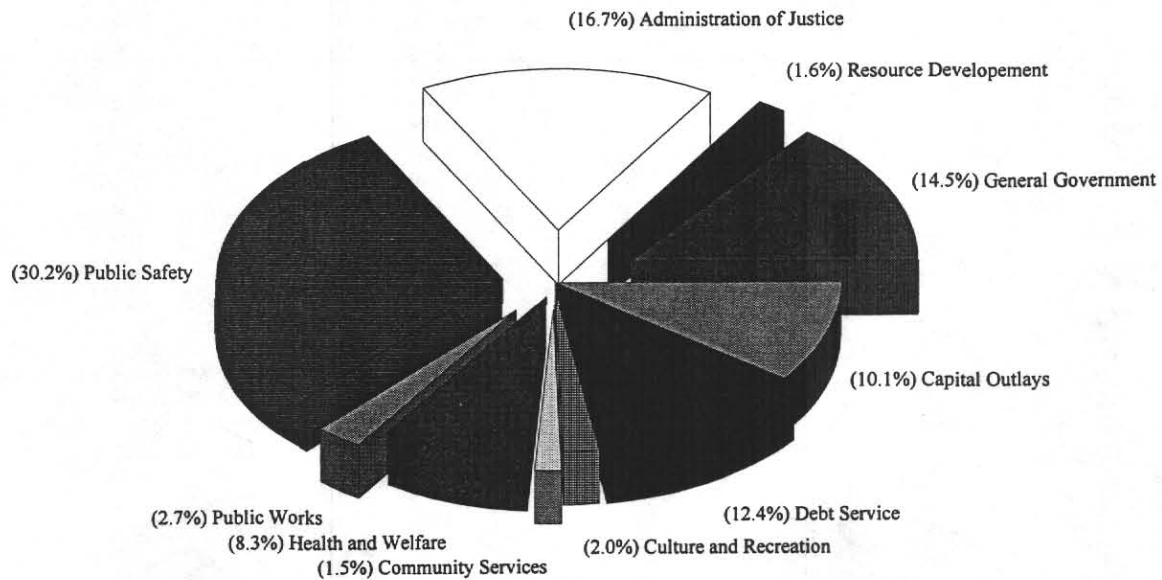


Table 2

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
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
1996	64,589	193	11,523	20,714	1,989	3,857	2,579	105,444

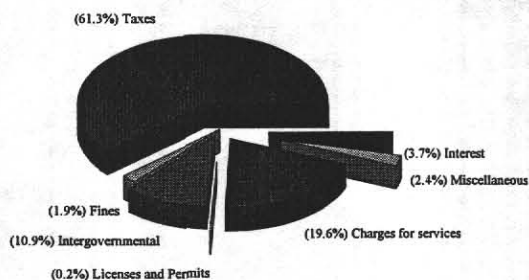
(1) Includes general, special revenue, debt service and capital project funds.

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
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
1996	42,290	19,727	1,669	97	-	-	806	64,589

General Governmental Revenues by Source
Fiscal Year 1996



General Governmental Tax Revenues by Source
Fiscal Year 1996

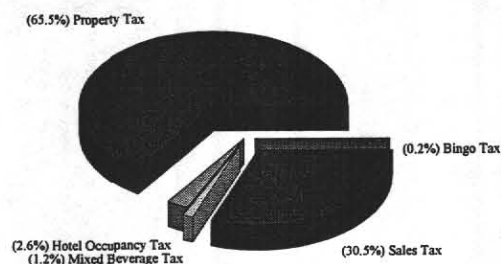


Table 3

**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
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
1996	41,882	40,387	96.43	1,622	42,009	100.30	4,617	11.02

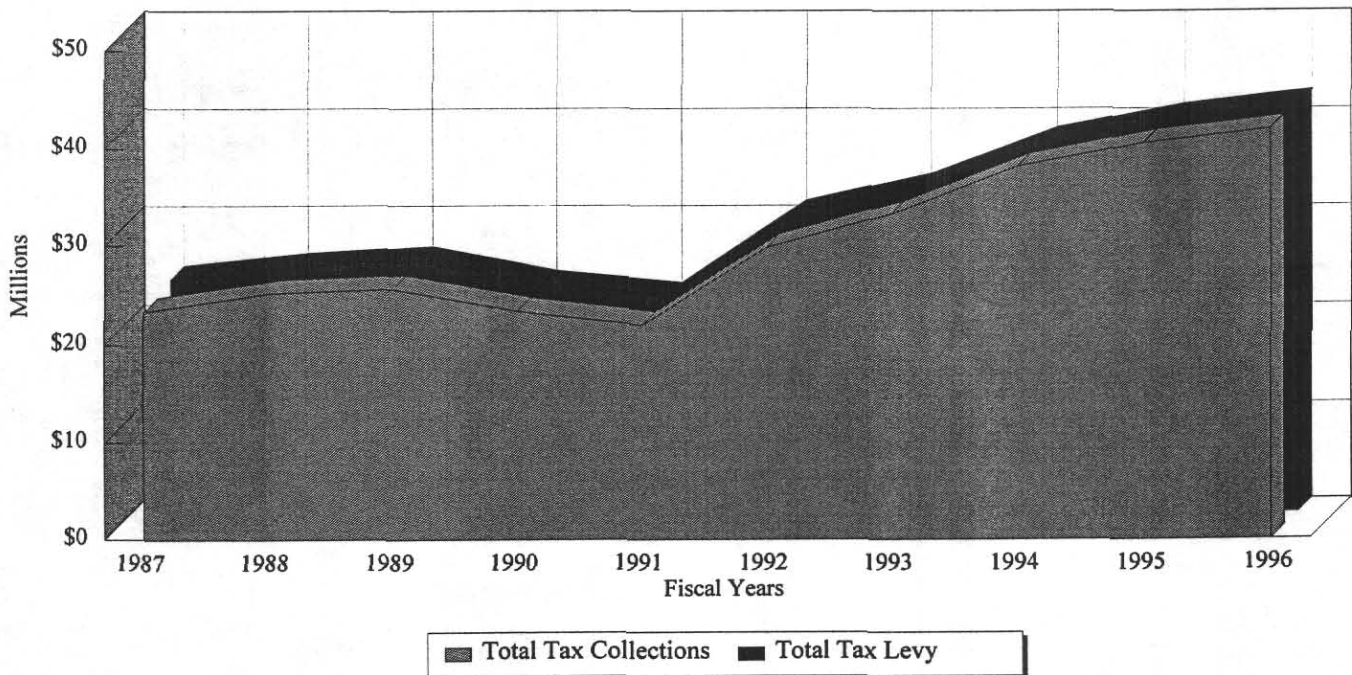


Table 4

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 Real Property	Total		Ratio of Total Assessed Value to Total Estimated Actual Value
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value		Assessed Value	Estimated Actual Value	
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
1996	15,770,933	15,770,933	2,708,464	2,708,464	2,867,600	15,611,797	18,479,397	84.48

Total Assessed Value

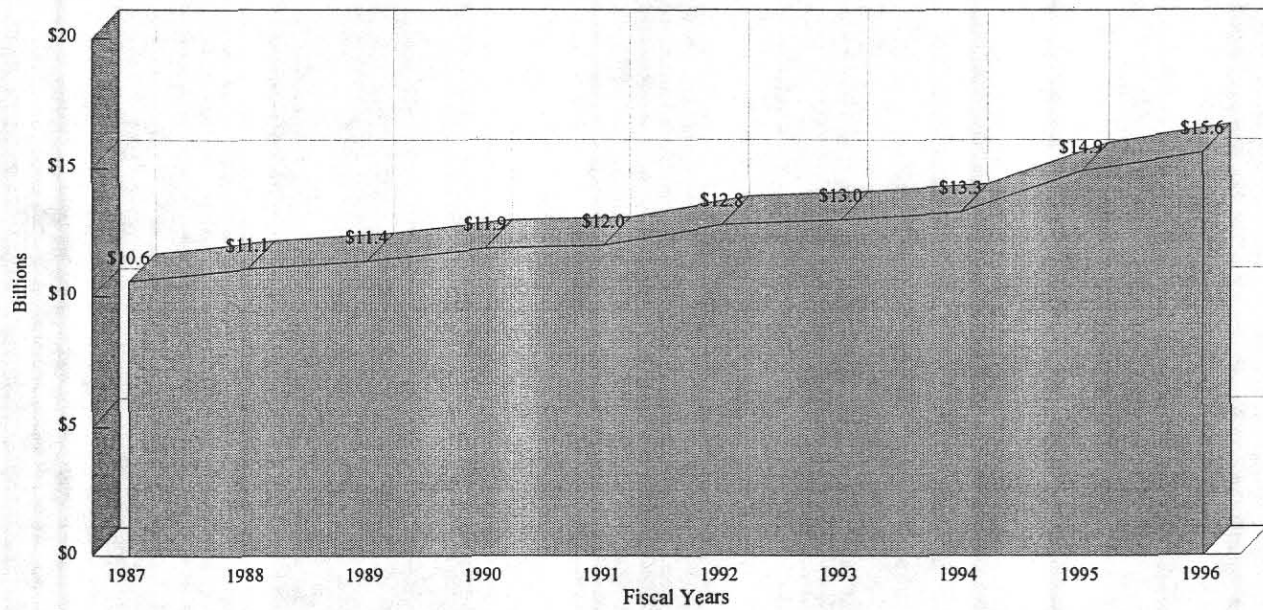


Table 5

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

Name of Government	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996
Anthony Ind. School District	\$.92450	\$.73800	\$.86500	\$1.04000	\$.33000	\$.33000	\$1.28500	\$1.37446	\$1.36500	\$1.38500
Canutillo Ind. School District	.72670	.72256	.83300	1.01250	.41400	.49400	1.47000	1.51103	1.57399	1.67000
City of Anthony	.24161	.23796	.21005	.23664	.23590	.24089	.24934	.24062	.23448	.24473
City of El Paso	.49533	.49542	.51616	.56024	.60746	.60746	.62145	.64379	.65322	.63592
City of Horizon				.12547	.12547	.14955	.16955	.16955	.16955	.16955
City of Socorro	.33000	.33000	.33000	.28000	.29811	.29811	.36839	.37529	.37529	.38355
Clint Ind. School District	1.26000	1.29000	1.63000	1.70000	.61200	.52640	1.53000	1.65000	1.53677	1.56042
County of El Paso	.22610	.22610	.19610	.18669	.25356	.26038	.29329	.30540	.28034	.30540
El Paso Community College	.06731	.09833	.09375	.09696	.09894	.09961	.09932	.10056	.10028	.10507
El Paso County Education District (3)					.83600	.93600				
EPCO Rural Fire Prev. Dist. No. 1	.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	.08033
EPCO Emergency Service District No. 2 (5)									.07000	.07500
EPCO Tornillo Water Improvement Dist.		1.00000	.09720	.08415	.08690	.08785	.08816	.08700	.07576	.07744
EPCO Water Authority (Horizon)	.53250	.50000	.49500	.50000	.45523	.45523	.44856	.44755	.45960	.46195
El Paso Ind. School District	.73493	.77309	1.00390	1.00390	.36451	.36451	1.30051	1.53970	1.52468	1.51498
Fabens Ind. School District	1.15000	1.15000	1.15000	1.15000	.35400	.25400	1.31000	1.31000	1.23000	1.31332
Hacienda Del Norte Water Imp. Dist.	.19386	.19828	.14848	.14583	.14437	.14431	.14181	.13966	.13033	.12772
Homestead Municipal Util. Dist. (2)				1.32635	1.32635	1.06868	1.21570	1.14000	.91000	.75265
Homestead Municipal Util. Dist. No. 1 (2)	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	.12000
R. E. Thomason General Hospital	.14920	.18701	.18804	.28230	.21468	.20532	.20532	.21724	.19374	.19374
San Elizario Ind. School District	1.27469	1.01848	.98263	1.67148	1.00941	.82755	1.68222	1.62199	1.17212	1.50000
Socorro Ind. School District	1.04258	1.03000	1.19960	1.38680	.51736	.55000	1.48000	1.48000	1.47000	1.47000
Tornillo Ind. School District	1.05070	1.06583	1.05936	1.49000	.50456	.52462	1.35000	1.46970	1.33000	1.3608
Town of Clint	.24430	.24430	.24430	.23962	.24497	.23731	.24100	.36000	.35000	.35929
Westway Water Imp. District	.62134	.56000	.81748	1.04398	1.01852	.75823	.71183	.56334	.42060	.33464
Ysleta Ind. School District	.80207	.80207	1.00022	.99784	.42000	.46248	1.44000	1.65000	1.60597	1.64952

(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, 1996
(Unaudited)
(Amounts Expressed in Thousands)**

Taxpayer	Type of Business	1996 Assessed Valuation	Percentage of Total Assessed Valuation
Southwestern Bell Telephone	Telephone communications	\$185,912	1.19%
El Paso Electric Company	Electric utility	167,937	1.08%
Refinery Holding Co. L.P.	Oil refinery	117,803	0.75%
Chevron U.S.A., Inc.	Oil refinery	112,013	0.72%
Phelps-Dodge Refining Corp.	Copper refinery	91,572	0.59%
ASARCO, Inc.	Smelting and refining	73,784	0.47%
El Paso Natural Gas Company	Natural gas pipeline supplier	72,313	0.46%
Property Trust of America	Real estate management	66,526	0.43%
Simon Property Group L.P.	Real estate development	49,839	0.32%
Southern Union Gas Company	Natural gas utility	42,617	0.27%
Totals		<u>\$980,316</u>	<u>6.28%</u>

Table 7

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

Fiscal Year	Debt Service Fund	General Fund	Special Revenue Funds	Capital Projects Funds	Enterprise Funds	Total
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
1996	13,737,623	78,665,913	23,438,664	395,300		116,237,500

Annual Operating Budget Totals
Last Ten Fiscal Years (Unaudited)

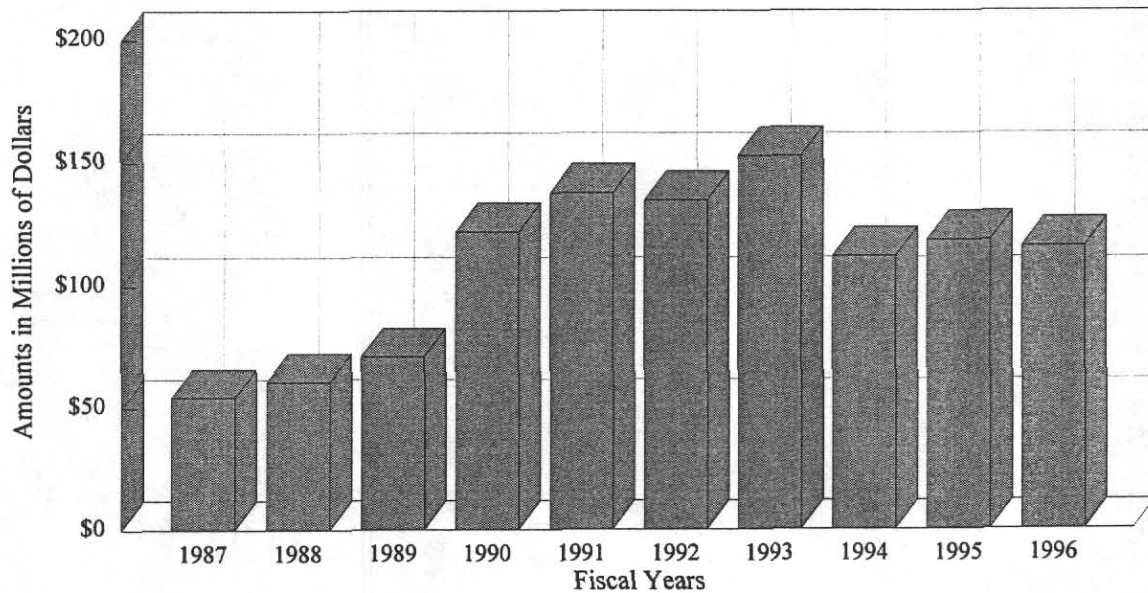


Table 8

County of El Paso, Texas
Computation of Legal Debt Margin
September 30, 1996
(Unaudited)
(Amounts Expressed in Thousands)

Assessed Valuation:		
Assessed Value of Real Property		\$12,903,333
Assessed Value of Personal Property		<u>2,708,464</u>
Total Assessed Value		<u><u>\$15,611,797</u></u>
Legal debt margin:		
Debt limitation - 5% of Total Assessed Value (1)		\$780,590
Debt Applicable to Limitation:		
Total bonded debt	\$106,296	
Less: Amount available for repayment of general obligation bonds	<u>1,094</u>	
Total debt applicable to limitation		<u>105,202</u>
Legal debt margin		<u><u>\$675,388</u></u>

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

Table 9

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

Fiscal Year	Population(1)(2)	Assessed Value(1)	Gross Bonded Debt(1)(3)	Debt		Net Bonded Debt(1)	Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt Per Capita
				Less Debt Service Fund(1)(4)	Payable from Enterprise Revenues(1)			
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
1996	668	15,611,797	106,296	1,094		105,202	0.67	157.48

(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
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
1996	5,928	7,810	13,738	110,403	12.44

(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, 1996
(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	\$106,296	100%	\$106,296
Overlapping:			
Anthony Independent School District	1,515	100	1,515
Canutillo Independent School District	31,672	100	31,672
City of Anthony	461	100	461
City of El Paso	254,255	100	254,255
City of Socorro	2,733	100	2,733
Clint Independent School District	19,990	100	19,990
El Paso County Water Authority (Horizon)	8,865	100	8,865
El Paso Independent School District	226,569	100	226,569
Fabens Independent School District	1,099	100	1,099
Homestead Municipal Utility District	2,168	100	2,168
R. E. Thomason General Hospital	32,981	100	32,981
San Elizario Independent School District	11,780	100	11,780
Socorro Independent School District	130,071	100	130,071
Tornillo Independent School District	3,565	100	3,565
Westway Water Improvement District	538	100	538
Ysleta Independent School District	140,043	100	140,043
TOTAL	\$974,601	100%	\$974,601

Table 12

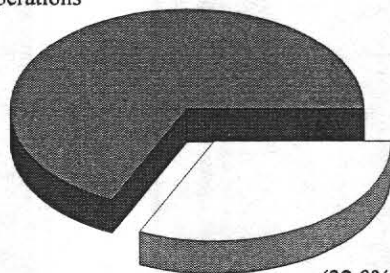
**County of El Paso, Texas
Tax Rates and Fund Allocations (1)
Last Ten Fiscal Years
(Unaudited)**

Fiscal Year	Total Tax Rate	Maintenance and Operations Tax Rate	Debt Service Tax Rate
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
1996	0.28034	0.19076	0.08958

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

**Components of the Tax Rate for
Fiscal Year 1996**

(68.0%) Maintenance and Operations



(32.0%) Debt Service

Table 13

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

Fiscal Year	Population(1)	Per Capita Income(1)(3)	Median Age(1)(3)	Education Level In Years of		Unemployment Rate (2)
				Formal Schooling(1)(3)	Schools Enrollment(1)(3)	
1987	570,659	\$9,244	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
1996	667,532	12,790	28.7	12.0	199,118	11.7

SOURCES:

- (1) City Planning Department, City of El Paso, Texas.
- (2) Texas Employment Commission.
- (3) Latest figures from the 1990 census.

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	Units	Value(1)	Units	Value(1)	
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)
1996	6,908,089	11,571,308	2,867,600	15,611,797	549	115,772	2,175	134,538	(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
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)
1995	75.3	76.4	98.6	(1.0)	48.3	(2.1)

Table 16

**County of El Paso, Texas
Miscellaneous Statistics
September 30, 1996
(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 8.65 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>	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
	1996	667,532

<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%
	1996	284,892	251,554	11.7%

Road and Highways There are about 630 maintained miles of roads in the County.

Employees The County employs 2,046 people, including those people employed by the Sheriff's department.

(Continued)

Table 16

County of El Paso, Texas
 Miscellaneous Statistics
 September 30, 1996
 (Unaudited)

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

Educational Facilities University of Texas at El Paso
 enrollment - 15,386 students
 El Paso Community College
 enrollment - 19,696 students
 High schools - 30
 Middle schools - 31
 Intermediate and elementary schools - 114
 Private schools - elementary and high schools - 38
 Business and vocational schools - 25

Medical Facilities Thirteen hospitals provide 2,191 beds.
 County ratios:
 Doctors to population, 1 to 825
 Dentists to population, 1 to 3,550
 Hospital beds to population, 1 to 304

William Beaumont Army Medical Center serving active and retired military personnel, has 330 beds not included in the above figures.

Finance Federal and state chartered banks - 10
 with 36 branch locations.
 Credit Unions - 17 with 12 branch locations.

<u>Retail Sales</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>
	\$4,384,258,	\$4,630,282,072	\$5,051,961,687	\$4,987,281,378

<u>Cultural</u>	Churches	431
	Major newspapers	2
	Radio stations	23
	Local television stations	13
	Cable TV is available	

(Concluded)

