



A view of the downtown El Paso County Courthouse and Sheriff's Detention Facility to the left.

Comprehensive Annual Financial Report

For the Fiscal Year Ended September 30, 1998

County of El Paso, Texas

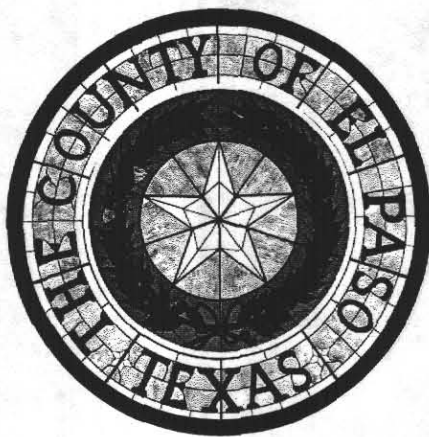
Comprehensive Annual Financial Report

For the Fiscal Year Ended September 30, 1998

Prepared By: Edward A. Dion, County Auditor
El Paso County Courthouse Building
500 East San Antonio Street, Room 406
El Paso, Texas 79901-2407
(915) 546-2040
(915) 546-8172 Fax

E-mail Address: www.co.el-paso.tx.us/general/auditor/coauditor.htm

Member of the Government Finance Officers Association



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INTRODUCTORY SECTION



COUNTY OF EL PASO

OFFICE OF THE COUNTY AUDITOR

EDWARD A. DION, CPA, CIO
COUNTY AUDITOR

ROOM 406, COUNTY COURTHOUSE BUILDING
500 EAST SAN ANTONIO STREET
EL PASO, TEXAS 79901-2407
(915) 546-2040

January 20, 1999

The Honorable District Judges, County Court at Law Judges, County Probate Judge,
and Commissioners Court Members

Dear Honorable Judges and Commissioners Court Members:

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, 1998. 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 unaudited financial, demographic and miscellaneous information about the County, usually presented on a multi year basis.

Reporting Standards

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

The County has a single audit each year pursuant to provisions in the Single Audit Act of 1984 and the Single Audit Act Amendments of 1996 of the Executive Office of the President, Office of Management and Budget Circular A-133 - Revised June 24, 1997, entitled *Audits of States, Local Governments, and Non-Profit Organizations*. Various groupings of information required by the Single Audit Act, including the schedule of federal awards expended, 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, 1998 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: (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 the Texas Constitution, Article 5, § 18. 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 construction on maintenance of 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 standards, a discretely presented component unit must be reported in a separate column in the combined finan-

cial 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 *Article 9, § 4 of the Texas Constitution* and *Chapter 281 of the Health and Safety Code*, a different set of constitutional and statutory 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 Mexico. The County is a strategic crossroads for continental north-south and east-west traffic. The County spans a geographic area of about 1,058 square miles. The map in figure 1 is presented to show the County's location in relation to Texas and surrounding states. As of January 1, 1998, its population was estimated by local City planning officials to be 693,177. The population of the City of El Paso, the County seat, was estimated by the same local officials to be 606,526. It is the largest

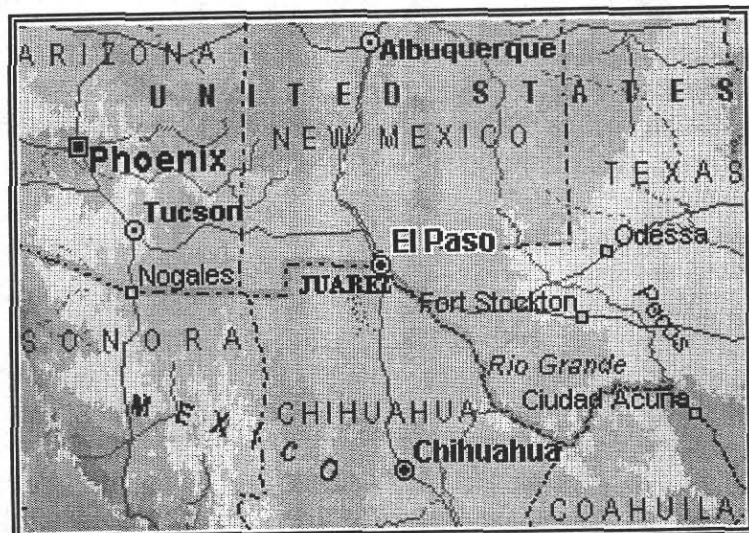


Figure 1

of El Paso, the County seat, was estimated by the same local officials to be 606,526. It is the largest

City in the United States that borders Mexico. El Paso is the fourth largest City in the State of Texas, the seventeenth largest City and the third fastest growing metropolitan area 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 1,166,246.

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, six local County Court at Law Judges and a Probate Judge. 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 (UTEP) and El Paso Community College, farming, tourism, and domestic and foreign commerce. The *Texas Almanac* states cattle, hogs, cotton and pecans are key sources of agricultural income. Also, apparel manufacturing is one of the leading industries in the area. Moreover, a significant manufacturing sector exists mainly due to the maquiladora or "twin plant" program with the Republic of Mexico. The "twin plant" program permits various portions of manufacturing to be performed in Ciudad Juarez while other associated activities are done in the County. For the most part, El Paso serves as a vital trade center for far West Texas and Northern Mexico.

The El Paso region is seeing positive movement in the economy. Mexico's economy continues improving, border retail activity is gaining momentum, feeding job growth and construction has

become the fastest growing sector. Additionally, El Paso County has seen moderate improvement since the 1994 peso devaluation. Government remains vital to the economy as well as the UTEP and Fort Bliss Military Base.

According to the Texas Workforce Commission's September 1998 issue of Texas Labor Market Review, unemployment statewide was 5.0 percent in September, matching June and August as the highest unemployment rates for the year. When compared to the same time last year, this unemployment rate was still three-tenths of a percentage lower. As reflected in the graph in figure 2, El Paso's unemployment rate for September was 10.50 percent, down slightly in comparison to 11.1 in September 1997. A summary of job gains and losses are reflected in the table below.

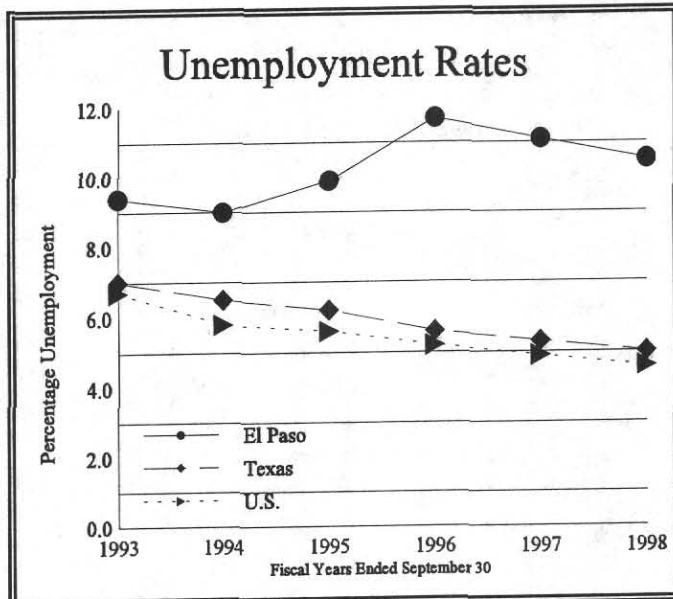


Figure 2

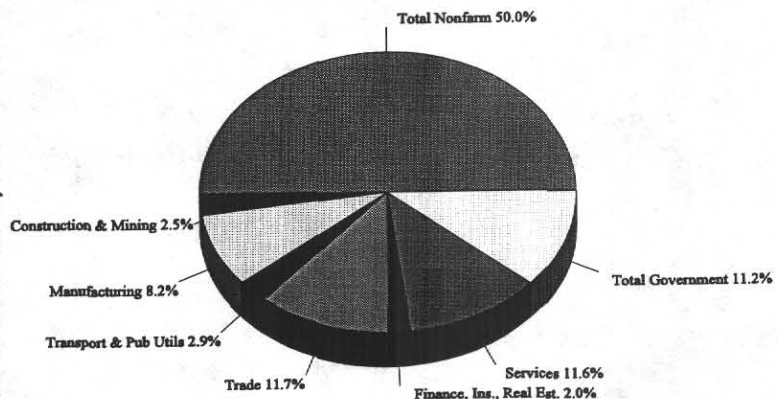
El Paso MSA Employment By Industry

Amounts in Thousands

Industry Types	September 1997	Change	Percentage Change	September 1998	Percent of Total
Total Nonfarm	246.90	8.00	3.24%	254.90	50.00%
Construction & Mining	12.00	0.50	4.17%	12.50	2.45%
Manufacturing	44.00	-2.30	-5.23%	41.70	8.18%
Transport & Pub Utils	13.60	1.00	7.35%	14.60	2.86%
Trade	57.80	1.60	2.77%	59.40	11.65%
Finance, Ins., Real Est.	9.60	0.70	7.29%	10.30	2.02%
Services	55.80	3.30	5.91%	59.10	11.59%
Total Government	54.10	3.20	5.91%	57.30	11.24%
Total Labor Market	493.80	16.00	3.24%	509.80	100.00%

Employment by Industry

September 30, 1998



The pie chart in figure 3 reflects a high level summary of the El Paso job market as of September 1998. Based on data obtained from the Texas Workforce Commission for the El Paso Metropolitan Statistical Area, El Paso saw a net gain of 16,000 jobs or 3.24 percent through September 1998 when compared to the same time in 1997. Of this 12 month increase, 50 percent or 8,000 jobs were attributable to the non-farm sector representing goods and service

Figure 3

producing areas. This sector accounts for 50 percent of all jobs in the El Paso market. Construction comprises 2.45 percent of the labor force and added 500 jobs, an increase of 4.17 percent. During the same period manufacturing netted a loss of 2,300 jobs or 5.23 percent, mainly in the area of non-durables whereas durable goods gained 200 jobs. Other changes included the addition of 1,000 jobs in transportation and public utilities, an increase of 7.35 percent, 1,600 or 2.77 percent in trade, mainly retail, 700 or 7.29 percent in finance, insurance, and real estate, 3,300 or 5.91 percent in services, and an additional 3,200 or 5.91 percent in government jobs. The bar graph in figure 4 reflects changes in El Paso jobs. Although El Paso's unemployment rate remains double that of Texas as well as that of the United States, it has trended downward over the past year and reacts similar to the rest of Texas.

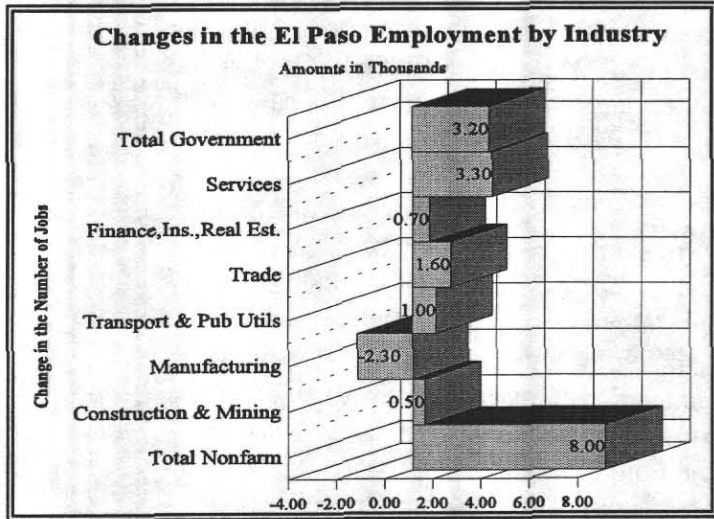


Figure 4

El Paso evolved from an agricultural economy to what it is today, an international center of trade and manufacturing with an increasing population. The El Paso economy is driven by its cultural and business ties as a border region with Mexico. This part of the State ranks as one of the top growth areas in the southwestern region of the United States. The renewed attraction of El Paso County as a favorable business environment, coupled with fairly low interest rates, continues to stimulate local construction activity.

Despite the sluggish employment growth in the region, overall economic conditions and job growth are expected to remain upbeat. Fiscal year 1998 exhibited the most significant improvement in the undesignated general fund balance for a second year in a row. The County anticipates remaining financially sound and stable through, at least, and probably beyond the fiscal year ending September 30, 2004.

Major Initiatives

For the Year. Some major projects of the County, which may not be easy to recognize from reading the financial statements included in this CAFR, were either started, continued or accomplished during fiscal year 1998.

On June 10, 1998 the County issued \$22,645,000 in Certificates of Obligation, Series 1998, for the purpose of additions, renovations to the County Courthouse and other County facilities, countywide equipment needs and to address the County's data processing systems including hardware and software.

On July 7, 1998 the County issued \$26,395,000 in General Obligation Refunding Bonds, Series 1998, for the purpose of payment of principal and interest to advance refund portions of Certificates of Obligation, Series 1990, 1992-A, 1994 and General Obligation Jail Bonds, Series 1993-A.

On June 23, 1997 the County issued \$8,750,000 in Combination Limited Tax and Surplus Revenue Certificates of Obligation. These funds were necessary for a variety of projects such as, an additional jail annex module adding another 576 beds, construction of a Juvenile Administration Building, a much needed sprinkler system at the Ascarate Golf Course and various other park improvements. Although the jail annex is complete the County is still expending funds for additional equipment needs of the facility which should end during the early part of fiscal year 1999. The Juvenile Administration Building is in the early stages of construction and should be complete within the next fiscal year. The County is presently entertaining the possibility of privatization of the Ascarate Golf Course and is formulating a *master parks plan* in order to secure funds from the Department of Parks and Wildlife to further enhance its recreational facilities. It is anticipated that a decision in this regard will be forthcoming within fiscal year 1999.

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 has been completed although miscellaneous projects are still in progress regarding other updates within the courthouse.

On November 3, 1992 the voters of El Paso County overwhelmingly approved the issuance of General Obligation Bonds in the amount of \$35,000,000 to construct a new detention facility annex on the east side of El Paso. This facility was needed in order to alleviate overcrowding and improve habitation conditions. With this facility, the additional jail space provides the Sheriff an alternative to releasing inmates from the County's detention facility if and when State mandated incarceration limits are exceeded. Originally, it was anticipated that this major construction project would progress quickly, however, further analysis into alternative options by members of the governing body resulted in project decision delays and pushed back the project's completion date. This project is complete and was officially dedicated at a ribbon cutting ceremony held on October 30, 1997 whereby the 864 bed facility was named the "Sheriff Leo Samaniego Jail Annex". Furthermore, additional construction enhanced this project related to agreements between the County and the Federal Government. Expansion of this facility as referred to above increased capacity by 576 additional beds, thus bringing the jail annex capacity to 1,440 beds. Combined with the downtown jail facility beds of 1,024, the total jail capacity rose to 2,464 prisoner beds.

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 been completed and the facility presently complies with the State's minimum requirements for certification. Residual funds will be utilized to paint the exterior of the downtown detention facility.

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.

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 will focus on the County Clerk's Department, in particular the criminal fee collection department.

The County Clerk's office along with several members of the Commissioners Court and other offices such as the County Courts at Law, Consolidated Data Processing, District Attorney and the County Auditor's Office were appointed to review the possibility of establishing a criminal fee collection department. After extensive planning the Commissioners Court unanimously approved funding the startup costs for this department. The department was also provided assistance during the implementation phase from the Texas State Office of Court Administration.

In April 1998, this department was staffed with five employees at the initial start up and has since been increased to six employees. Primary responsibilities of this department are to collect court costs, fines and fees that are assessed by the County Courts in as timely a fashion as possible. The department caseworkers are responsible for following up with defendants who do not make their scheduled payments. When defendants are in default of their payment agreements and all other measures of collection have been exhausted, a *capias pro fine* warrant is issued. The many county departments that came together in a cooperative effort with the ultimate goal of making the collections program a success are to be commended for their effort. This department collected its first million dollars in 176 days and had a 60 percent collection rate during this period. This department has set a goal of increasing its collection rate to 90 percent by the end of the second year of operations.

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 is 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, 1998 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 ensure 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 based 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 6, 1997, the Commissioners Court adopted an operating budget for the twelve month period ending September 30, 1998 totaling \$116,873,500. This budget was increased by Commissioners Court for a net amount of \$62,132,349 during fiscal year 1998 with forty-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 forty-nine budget amendments, the operating budget totaled \$179,005,849. For comparative purposes, on October 7, 1998 the Commissioners Court approved an annual operating budget amounting to \$128,867,827 for the fiscal year beginning October 1, 1998.

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 whereby resultant consensus are utilized by the County Auditor in formulating the proposed budget. As a general 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. During budgetary hearings and 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.

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. This vertical bar graph in figure 5 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

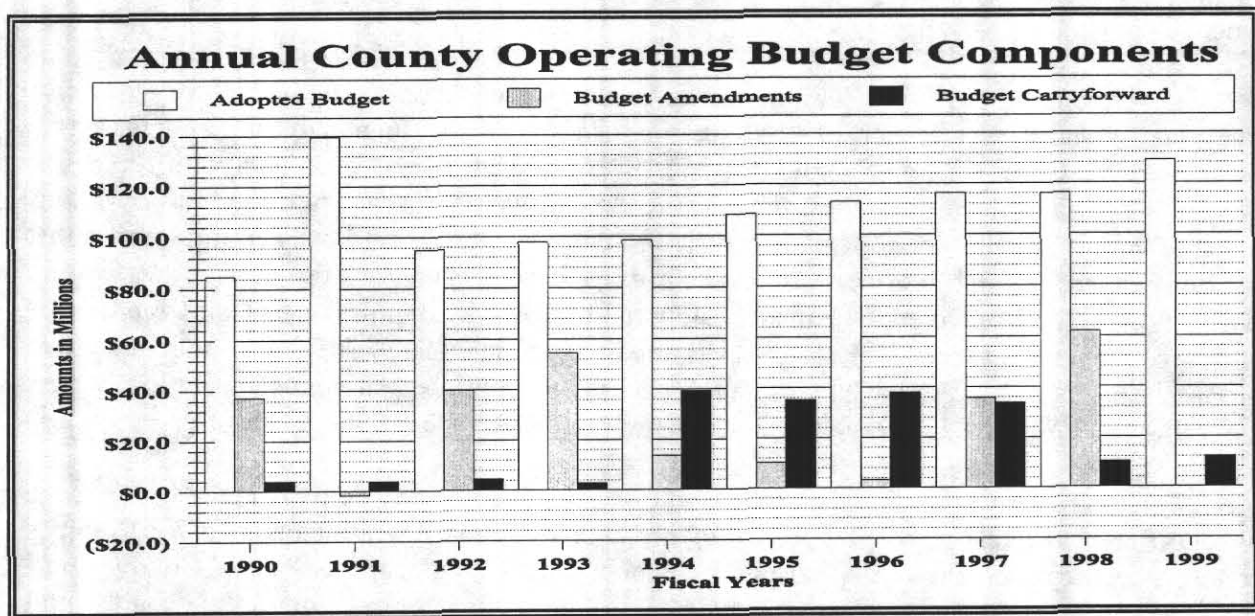


Figure 5

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 other financing sources for the fiscal year ended September 30, 1998 and the amount and percentage of increases and decreases in relation to the prior year's corresponding revenues:

Revenues	FY 1998 Actuals	Percent of Total	Amount Increase (Decrease) from FY 1997	Percent Increase (Decrease)
Taxes	\$74,655,373	42.30%	\$3,896,437	5.51%
Licenses and Permits	\$153,323	0.09%	(\$11,800)	(7.15)%
Intergovernmental	\$13,250,807	7.51%	(\$1,304,417)	(8.96)%
Charges for Services	\$23,941,657	13.57%	\$1,939,503	8.82%
Fines and Forfeitures	\$4,343,722	2.46%	\$1,317,873	43.55%
Interest	\$3,399,380	1.93%	\$269,054	8.60%
Miscellaneous	\$3,295,238	1.87%	\$618,361	23.10%
Other Financing Sources	\$53,441,171	30.28%	\$38,745,451	263.65%
Totals	\$176,480,671	100.00%	\$45,470,462	34.71%

Total actual revenues and operating financing sources for fiscal year 1998 increased from the previous fiscal year by 34.71 percent. Approximately 8.57 percent of this total increase related to taxes while approximately 85.21 percent related to other financing sources, mostly involving bond proceeds. The remaining 6.22 percent increase is comprised of the netting effect of a decline in intergovernmental revenues plus increases in charges for services and fines and forfeits discussed hereafter. Within taxes, increases were attributable in part to a higher property tax rate, continued growth in the property tax base and valuation increases and slightly rebounding sales and use taxes. A large portion of the increase in the taxes category resulted from the fiscal year 1998 ad valorem property tax rate of \$0.315000 per \$100 of assessed valuation generating more than the fiscal year 1997 ad valorem property tax rate of \$0.305400 per \$100 of assessed valuation. While some areas experienced significant increases, other classifications simultaneously experienced under realization of revenues which at times essentially had a netting effect. Figure 6 shows the trend of actual revenues and other financing sources of the County from all sources for the latest ten fiscal years.

In terms of actual dollars, the second largest revenue increase was in the taxes classification, \$3,896,437 or 5.51 percent. Within the taxes classification, the general fund's actual fiscal year 1998 property taxes increased by 7.48 percent. Comparison of property tax rates for fiscal year 1998 and 1997 revealed a 3.14 percent increase over 1997. Further analyses of this increase displayed growth in the property tax base from \$15,529,682,734 in 1997 in contrast to \$15,948,106,075 in

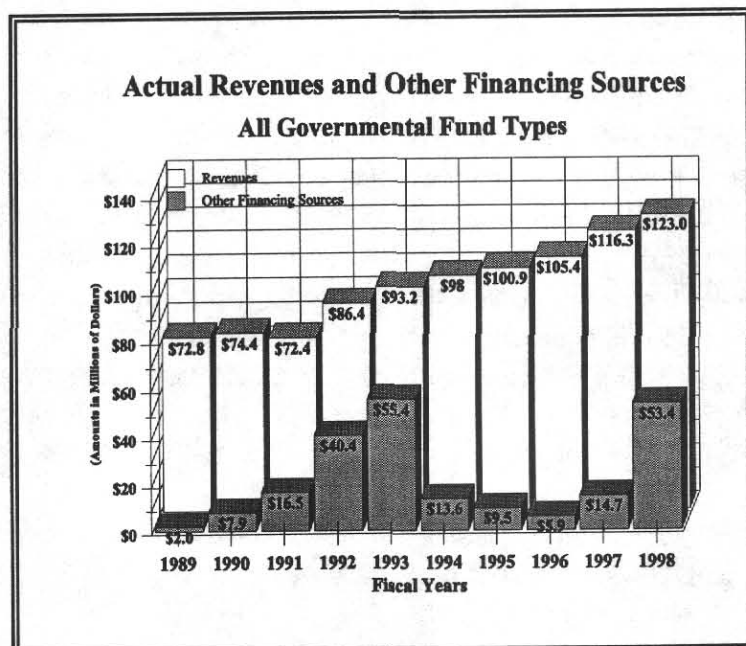


Figure 6

1998, an increase of \$418,423,341 or 2.69 percent. These two factors combined comprise 5.83 percent of this increase. The remaining positive impact is attributable to collection service efforts on delinquent taxes and penalty and interest imposed on outstanding tax bills due to the County.

Sales and use tax revenues registered a slight rebound from the prior year in the general fund with an increase of \$1,037,792 or 5.07 percent. According to the State Comptroller the border regions have experienced stabilization of the sales and use tax revenues as a direct effect of the Mexican economy improving and the peso becoming more stable. Based on excess sales tax guidelines of the State Comptroller of Texas, \$669,858 was determined as excess sales and use tax and therefore was transferred to the debt service fund which effectively reduces the tax burden on making future debt payments. This calculated sales tax excess was an increase of \$446,014 or 199.25 percent over the prior fiscal year amount.

The Licenses and Permits revenues saw a decline of \$11,800 or 7.15 percent below the previous year. It is anticipated, however, that this revenue source will increase slightly during the current and subsequent years.

Intergovernmental revenues recorded an overall decrease. This revenue classification decreased \$1,304,417 or 8.96 percent below the previous fiscal year. The changes here entailed a reduction in the general fund totaling \$414,232 or 18.79 percent mainly due to a significant reduction in reimbursement revenues from the City of El Paso; a reduction in the special revenue fund, specifically \$16,172 or 30.31 percent in the road and bridge fund due to reduced lateral road fund allocation, a reduction to the grants fund totaling \$1,973,092 or 20.24 percent and an offsetting increase in the capital projects fund of \$1,100,000 or 44 percent related to additional federal funds for an additional module to the jail annex project.

A modest increase of \$1,939,503 or 8.82 percent resulted within the charges for services classification, \$1,433,387 of which was attributed to the general fund. This resulted from a variety of factors such as increased fee revenues from numerous officials, an increase of \$1,021,571 or 15.84 percent from prisoner maintenance revenues for incarceration of Federal inmates in the County's detention facilities and concurrently, reductions in areas such as Coliseum and Ascarate Park revenues and other fee account changes within the general fund netting an overall increase. Within the special revenue fund accounts, revenues increased approximately 5.71 percent or \$538,611. The most significant dollar increase occurred in the roads and bridges fund totaling \$305,376 or 4.89 percent associated with auto registration and auto sales tax revenues. Other increases resulted in various funds such as the Alternative Dispute Resolution, \$2,750 or 2.69 percent, County Clerk Records Management and Preservation, \$22,959 or 4.56 percent, County Attorney Commissions, \$42,358 or 55.89 percent, Courthouse Security, \$74,558 or 44.92 percent, Records Management and Preservation, \$43,081 or 61.74 percent and the Law Library totaling \$4,534 or 2.0 percent.

Fines and forfeitures recorded a pleasant and astounding increase of \$1,317,873 or 43.55 percent. This increase can be found in the general fund and is largely attributable to the commend-

able efforts of the County Attorney, County Clerk, Sheriff and Adult Probation departments and their collection of outstanding bond forfeitures and judgements.

Interest income increased slightly by \$269,054 or 8.60 percent. While interest rates remained relatively flat, the amount of funds available for investment increased measurably during the year which contributed to the generation of additional interest income in comparison to fiscal year 1997. These resultant increases were in the general fund totaling \$449,891 or 28.76 percent, the special revenue fund amounting to \$42,850 or 14.08 percent, the debt service fund by \$19,877 or 11.95 percent and a decrease in the capital projects fund of \$243,564 or 22.23 percent due to exhaustion of capital project funds.

Miscellaneous revenues showed a significant increase of \$618,361 or 23.10 percent above the corresponding previous fiscal year's revenues. Service fees are the major increase in the general fund totaling \$126,251 or 135.15 percent while others accounts had slight increases and decreases. The majority of the remaining increase resulted in the roads and bridges fund totaling \$52,595.

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, 1998 and the percentages of increases and decreases in relation to the corresponding prior fiscal year's amounts:

Expenditures	FY 1998 Actuals	Percent of Total	Amount Increase (Decrease) from 1997	Percent of Increase (Decrease)
Current:				
General Government	\$18,041,595	11.31%	\$815,345	4.73%
Administration of Justice	\$19,441,337	12.19%	(\$1,643,246)	(7.79)%
Public Safety	\$43,220,860	27.10%	\$8,085,777	23.01%
Health and Welfare	\$8,819,951	5.53%	\$1,550,743	21.33%
Community Services	\$551,692	0.35%	(\$297,663)	(35.05)%
Resource Development	\$1,693,940	1.06%	(\$160,562)	(8.66)%
Culture and Recreation	\$2,849,810	1.79%	\$166,668	6.21%
Public Works	\$2,868,979	1.80%	(\$313,085)	(9.84)%
Capital Outlays	\$17,242,100	10.81%	(\$18,785,440)	(52.14)%
Debt Service:				
Principal	\$6,723,901	4.22%	\$340,828	5.34%
Interest	\$7,105,409	4.45%	(\$152,330)	(2.10)%
Other Financing Uses	\$30,944,159	19.40%	\$25,058,488	425.75%
Totals	\$159,503,733	100.00%	\$14,665,523	10.13%

Total actual 1998 expenditures and other financing uses increased by the net amount of \$14,665,523 or 10.13 percent above the 1997 level. The majority of this increase resulted from the County's increase of bonded indebtedness due to two bond issues, one totaling \$22,645,000 for capital improvements and a refunding issue totaling \$26,395,000. A bar graph with a historical perspective of actual expenditures and other financing uses is presented in Figure 7.

Actual Expenditures and Other Financing Uses All Governmental Fund Types

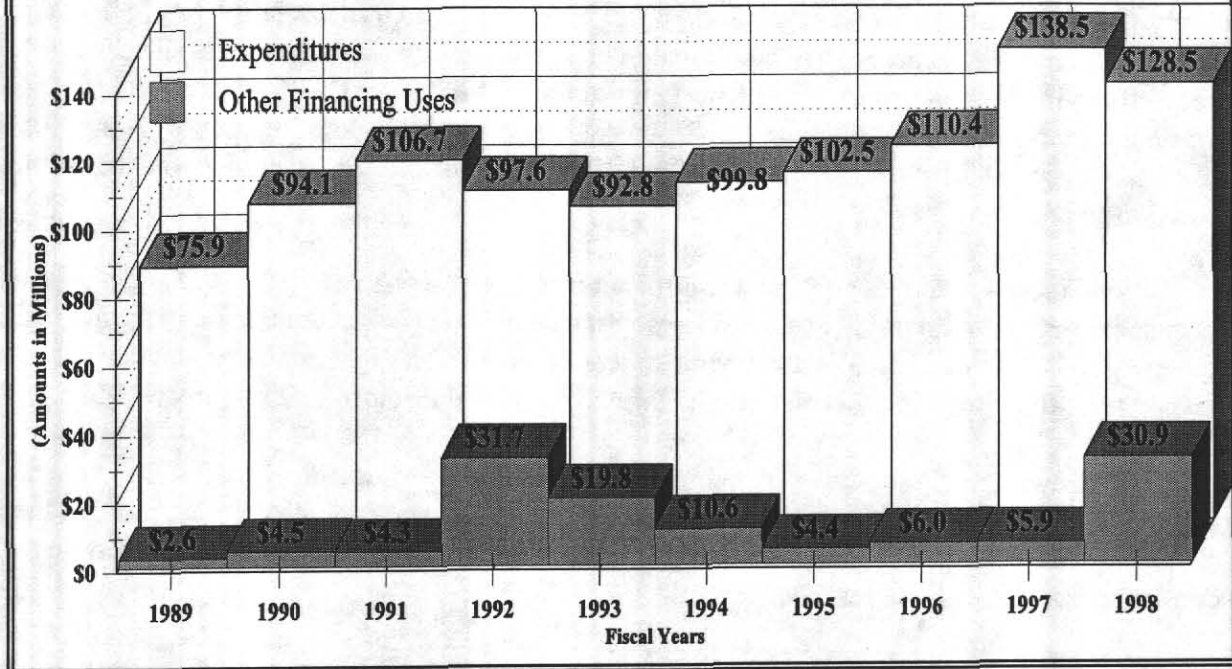


Figure 7

The County's general government expenditures were \$815,345 or 4.73 percent more than the related expenditures in the previous year. The general fund reflected an increase in this category of \$847,293 or 5.17 percent while the roads and bridges fund decreased by \$40,617 or 5.09 percent. The general and administrative index in the general fund had expenditures of \$2,667,370 which were \$370,257 more than the associated prior year's expenditures. The majority increase in this category of expenditures resulted from increases in postage due to added costs totaling \$95,129 or 28.68 percent relating to a new jury selection system which requires multiple mailings, and an increased cost of \$60,324 or 8.21 percent for the County's share of the Central Appraisal District budget for appraising County property.

The administration of justice expenditure category reflected an overall annual decrease of \$1,643,246 or 7.79 percent. The major changes within this category occurred in the general fund which increased by \$1,113,310 or 7.26 percent and grants which decreased by \$2,788,728 or 49.52 percent. The major changes in the general fund entailed a variety of factors. During fiscal year 1998 the County began funding the impact court for a total of \$37,899. The Council of Judges Administration saw an increase of \$265,912 or 9.76 percent mainly due to new courts and increased case activity through the courts in general. The County Attorney's office increased by \$71,622 or 4.52 percent and the District Attorney's office increased by \$237,350 or 6.85 percent related to increased support of the courts. In February 1998 the County opted for early funding and operation of County Court at Law Number 6 resulting in additional costs of \$113,953. The Public Defender's Office also saw increased expenditures of \$82,513 or 7.96 percent. The major explanation for the significant

decrease in the grants fund was the result of reclassifications of prior year expenditures to more appropriate categories.

Public safety expenditures registered an increase of \$8,085,777 or 23.01 percent above the previous year. As in previous years, the preponderance of this increase took place in the Sheriff's Department for law enforcement and detention facilities operations. The increase over the prior year for the Sheriff's Department totaled \$5,284,762 or 18.18 percent while Courthouse Security declined slightly by \$29,643 or 6.22 percent. The other significant increase over the prior year was within the Juvenile Probation Department amounting to \$340,366 or 7.53 percent.

The health and welfare expenditures substantially increased by \$1,550,743 or 21.33 percent from the previous fiscal year. Approximately 62 percent of the increase in this classification resulted in the general fund. A few of the areas affected included increases to City-County Health of \$436,318 or 20.75 percent, On-site Sewage Inspectors of \$78,708 or 45.88 percent, Child Welfare for legal fees of \$64,937 or 36.22 percent. Additionally, County Child Welfare under the control of the Court appointed Child Welfare Board increased by \$150,600 or 64.14 percent. Furthermore, the Medical Examiner's Office increased \$190,055 or 35.34 percent relating to equipping a forensic laboratory. Other areas within the general fund category saw decreases such as General Assistance which decreased by \$50,341 or 6.93 percent and Life Management totaling \$7,167 or 3.91 percent. The remaining 38 percent of the increase in this category resulted in the special revenue grant funds due mainly to reclassification from other categories.

The community services expenditure classification declined by \$297,663 or 35.05 percent below the previous year. This decline is mostly attributable to changes in grant funded expenditures.

Resource development expenditures declined below the prior fiscal year by \$160,562 or 8.66 percent. Decreases in this category related to Agriculture Co-op Extension totaling \$33,048 or 8.83 percent and Industrial Development amounting to \$20,000 or 25 percent mainly due to budgetary reductions imposed by the Court.

Culture and recreation expenditures increased by \$166,668 or 6.21 percent above the previous year. In this category, increased expenditures occurred in the general fund rural parks totaling \$18,717 or 28.46 percent and Ascarate Park amounting to \$99,095 or 21.08 percent while the Ascarate Golf Course saw a slight decrease of \$10,615 or 1.96 percent.

In the public works grouping, infrastructure expenditures for roads and bridges fell by \$313,085 or 9.84 percent below fiscal year 1997. The major factor resulting in this decrease is attributable to reduced road resurfacing expenditures of the road and bridges fund which declined by \$296,489 or 23.31 percent. Increases occurred within the road and bridge fund for salaries and operating costs which netted with the above decrease.

Capital outlay expenditures plummeted below the prior year by \$18,785,440 or 52.14 percent. The general fund's expenditures for capital outlays rose by \$599,708 or 99.56 percent. The most significant contributing factors in this category were the winding down of the construction costs of the new jail annex and the downtown jail improvements, although at the same time expendi-

tures picked up on the juvenile administration building, capital outlays 1998 and the County's data processing upgrade and major equipment purchases within the capital projects fund.

In the debt service expenditures group, the principal payments were up by \$340,828 or 5.34 percent while interest payments went down by \$152,330 or 2.10 percent . This is because a few years ago including fiscal year 1998, 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.

Other financing uses increased by \$25,058,488 or 425.75 percent. The general fund experienced a trivial decrease of \$2,234 or a fraction of a percent from the prior year while at the same time the special revenue fund decreased by \$775,102 or 23.73 percent. Within the special revenue fund, the transfers out from the road and bridges fund to the general fund decreased by \$660,142 or 25.39 percent with the residual balance representing reduced excess grant match returned to the general fund.

General Fund Balance. The general fund's equity and other credits increased by \$2,374,022 or 11.90 percent in fiscal year 1998 to \$22,331,848 up from \$19,957,826 in fiscal year 1997. It is noteworthy to mention that continued significant improvement in the undesignated portion of the general fund balance was a vital goal of the Commissioners Court. The general fund's undesignated fund balance grew by 112.87 percent or \$6,101,186 for a total of \$11,506,220 in comparison to \$3,021,929 gain in fiscal year 1997. The trend of fund balance of the general fund over the past ten years is reflected in figure 8.

A myriad of factors contributed to the favorable results on the general fund's financial position. It is noteworthy to mention that the actions of Commissioners Court during mid and late summer and at fiscal year end, had the effect of enhancing the favorable expenditure budget variance, or unspent budget balance, within the general fund. To further explain this situation, even

though general fund appropriations grew in fiscal year 1998 by \$10,035,451, total expenditures in fiscal year 1998 grew by only \$8,438,121. The decrease in expenditures can be attributed to factors such as county wide attrition, delay in opening the new jail annex facility and the overall cooperative spirit of county officials and department heads in achieving the objectives of the Court. Additional

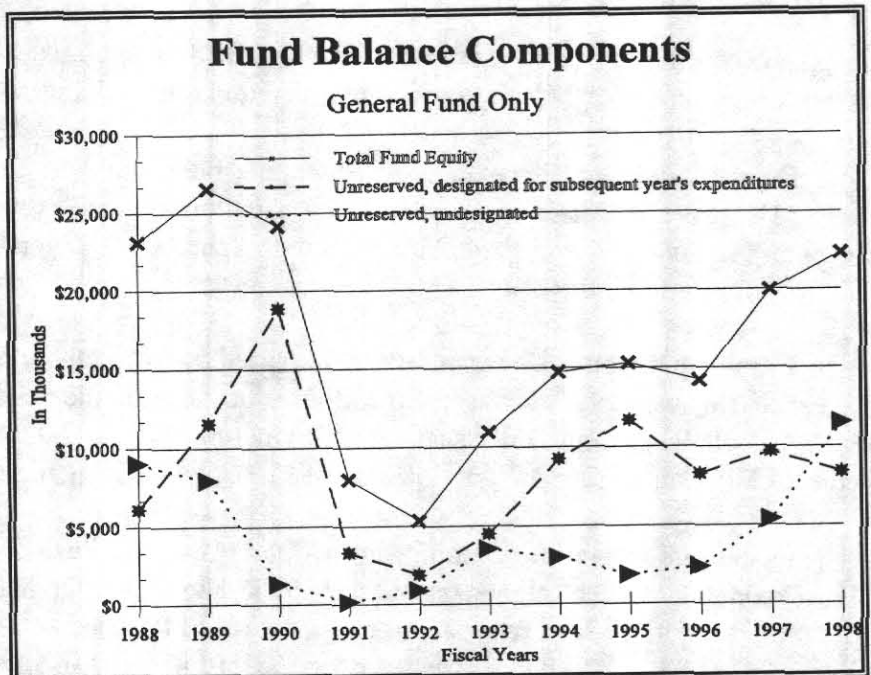


Figure 8

factors impacting these results included the favorable revenue increases mentioned previously in the areas of charges for services such as sheriff board bills, fine and forfeiture collections by the county attorney's office and county clerk collections. Also the fact that revenues exceeded expenditures by \$2,632,003, encumbrance reductions from the prior year totaling \$2,433,008 and the downward trend of designation of fund balance in the operating budget contributed to this financial gain.

Although this favorable fund balance is a good sign, the Commissioners Court should continually focus on hurdles that may lie ahead for County government. The fiscal year 1999 budget incorporated fully funding the operations of the new jail annex facility and other mandated expenditures. The fiscal year 1999 budget significantly increased while the majority of departments were level funded. Simultaneously, the designated fund balance utilized in balancing the 1999 budget declined from the prior year. Departments will continue to be challenged with increasing efficiencies in order to operate within their budgets. More than ever, monitoring of expenditures will be paramount in forecasting budget inadequacies and identifying potential excesses.

For the future, it is anticipated that in fiscal year 2000 the Court will continue to face even greater funding challenges, such as operational costs of a Post Adjudication Center and Administration Building for the Juvenile Probation Department, automatic contractual collective bargaining salary adjustments for the sheriff's department and continuing implementation of the County's salary step plan. Also growth due to inflation and the possibility of new mandates will be challenges faced by the Court.

The County will be tasked with identifying new or additional revenues to counter these expenditures. At its discretion, the Court will probably utilize some amount of fund balance which is healthy in the sense that it keeps the County from building up excessive reserves and reduces a future burden on taxpayers. County Government will continually strive to maintain steady increases in revenue while costs are on the rise. In terms of the overall financial condition, the County's present position is a significant accomplishment for the County of El Paso and the Commissioners Court is to be commended for such an attainment.

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, 1998, the County had outstanding long term debt amounting to \$125,973,724. Under current Texas statutes, the County's general bond obligation issuances are subject to a limitation of 5 percent of the total assessed value of real and personal property. As of September 30, 1998, the County's net bonded debt of \$124,581,484 was well below the legal limit of \$813,749,393, and had a debt to assessed value ratio of 0.77 percent and a debt per capita ratio of \$179.73.

Bond Ratings. In June 1998, in conjunction with the issuance of General Obligation Bonds, the County of El Paso again received an upgrade of its bond rating to A1 by Moody's Investors Service. Some factors relating to the County's rating included El Paso's strong regional economy, encouraging growth of the County's tax base and taxable values along with improved financial position, evidence of a trend to restore adequate General Fund balance reserve levels; and the County having a manageable debt position. Ratings may be changed, suspended or withdrawn as a result

of changes in, or unavailability of information. Moody's Investors Service defines bonds rated with an "A" as possessing many favorable attributes and are to be considered as upper medium grade obligations. Factors giving security to principal and interest are considered adequate, but elements may be present that suggest susceptibility to impairment some time in the future. The County's "A1" designation indicates that the security meets all of Moody's criteria for a single "A" rating and that it ranks at the high end of that generic rating category.

During the same time period, the County also maintained its rating of AA- from Standard and Poor's Corporation. 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, 1998:

Property Tax Bonds:	
Courthouse Facility, Series 1988	\$1,665,000
Jail Annex, Series 1993A	\$10,915,000
Refunding Bonds:	
Detention Facility, Series 1985	\$1,058,724
Archives and Aquatic Settlement, Series 1992	\$2,645,000
Detention Facility, Juvenile Justice, Rodeo and Courthouse, Series 1992B	\$26,855,000
Juvenile Justice, Rodeo, Courthouse, Parking, Ascarate Park and Morgue, Series 1993B	\$12,885,000
Juvenile Justice, Ascarate Park Substation, Courthouse and Morgue, Series 1993C	\$5,005,000
County Morgue, Old Juvenile Justice Center, Courthouse, Ascarate Park Substation, Jail Improvement, Aquatic Center, Jail Annex, Eastlake and Hueco Tanks, Landmark	\$26,395,000
Property Tax Certificates of Obligation:	
Ascarate Park Substation, Juvenile Justice, Courthouse and Morgue, Series 1990	\$650,000
Capital Outlays, Series 1993	\$1,810,000
Jail Improvement and Ascarate Park Swimming Pool, Series 1992A	\$1,105,000
ROW Eastlake, Old Hueco Tanks, Landmark Building, Courthouse Renovation and Road and Bridge Warehouse, Series 1994A	\$2,440,000
Jail Annex Module, Juvenile Administration Building, Ascarate Regional Park Sprinkler System, Rural Park Improvements, Series 1997	\$8,750,000
Data Processing Upgrade, Capital Outlays 98, Courthouse 98, Coliseum Renovations, Agriculture Co-op Building, Series 1998	\$22,645,000
Public Property Finance Contractual Obligation:	
Courthouse Furnishings, Series 1990A	\$1,150,000
Total General Long-term Debt	<u><u>\$125,973,724</u></u>

Overall, both ratings reflect the County's current stable credit position which depends upon adequate operating margins and fund balance reserves in order to maintain and improve the County's current credit quality. It is believed that the County's fiscal 1999 budget along with the enhance-

ment of General Fund reserves, enhances the County's credit worthiness and reflects a commitment to attaining set goals and objectives.

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 1998 interest income amounted to \$3,399,380. That is \$269,054 or 8.60 percent more than the previous year mainly due to having more investable funds. In comparison, the County produced interest income totaling \$3,130,326 during fiscal year 1997. The fact that the County issued Certificates of Obligation in the amount of \$22,645,000 for various capital projects significantly increased the amount of funds available for investment. While interest rates have remained relatively flat, the amount of funds available for investment increased significantly contributing to the generation of additional interest income in comparison with fiscal year 1997.

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 administered by the State Comptroller's Office and other authorized investment pools having a Aaa rating from nationally recognized rating firm, (4) Discount notes issued by United States Agencies that have the full faith and credit backing of the United States, and (5) Discount notes issued by United States Instrumentalities that are backed by the full faith and credit of the instrumentality and have an "implied" 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, 1998. 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 provided funding for a Risk Manager as part of the personnel department. The Risk Manager 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 manger recommends and helps implement "risk preventive and reduction" methods for all of the County's departments and agencies.

Another primary assignment of the Risk Manager 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 Manager 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 six 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 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 the detention facilities. 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, 1998* 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 1998 County financial audit. Besides meeting the requirements set forth in applicable State statutes, the audit met the requirements of the Single Audit Act of 1984 and the Single Audit Act Amendments of 1996 of the Executive Office of the President, Office of Management and Budget Circular A-133, revised June 24, 1997, entitled *Audits of States, Local Governments, and Non-Profit Organizations*. 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-133 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 (CAFR) for the fiscal year ended September 30, 1997. 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. The 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 nine consecutive years (fiscal years ended 1989-1997). 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 a Distinguished Budget Presentation Award to the County of El Paso for its annual budget for the fiscal year beginning October 1, 1997. 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 communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another award.

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 efforts 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,



Edward A. Dion
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, 1997

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.



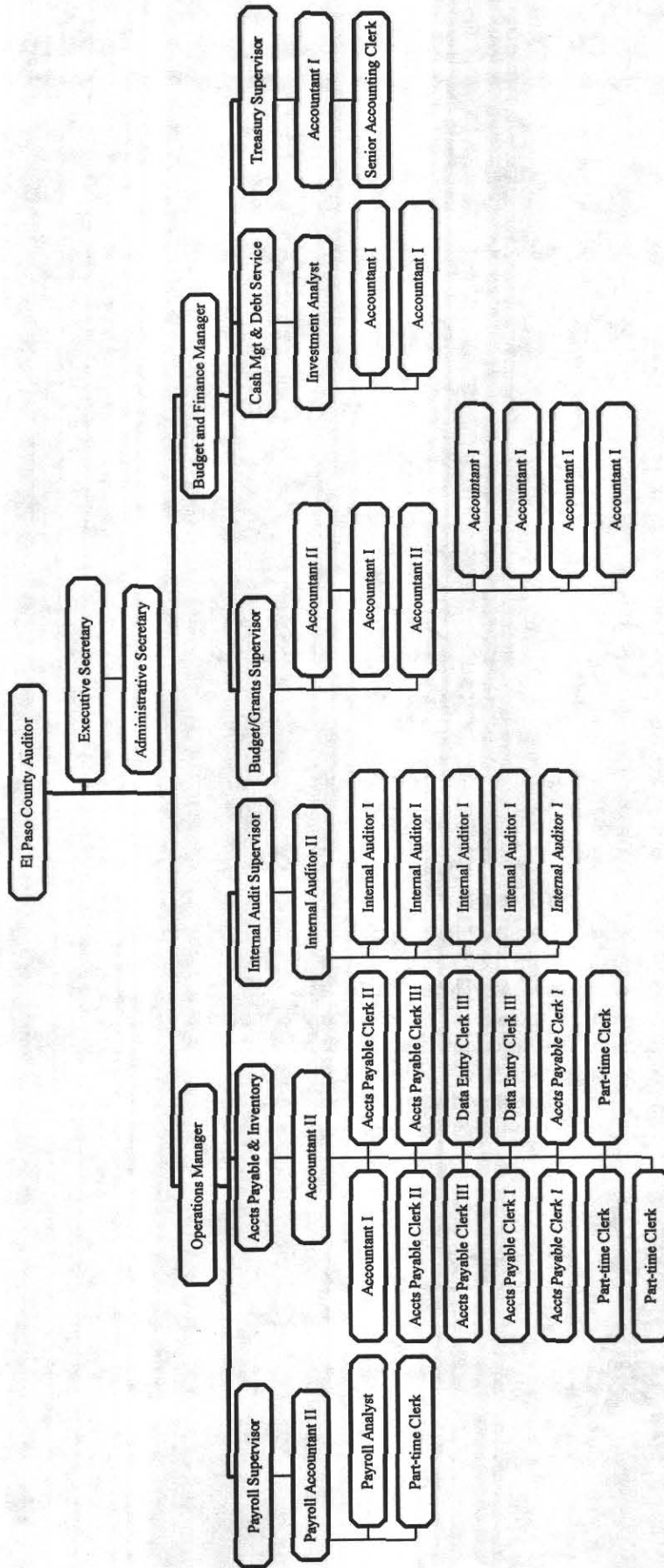
Douglas R. Ellsworth
President

Jeffrey L. Esser
Executive Director

Organizational Chart

El Paso County Auditor's Office

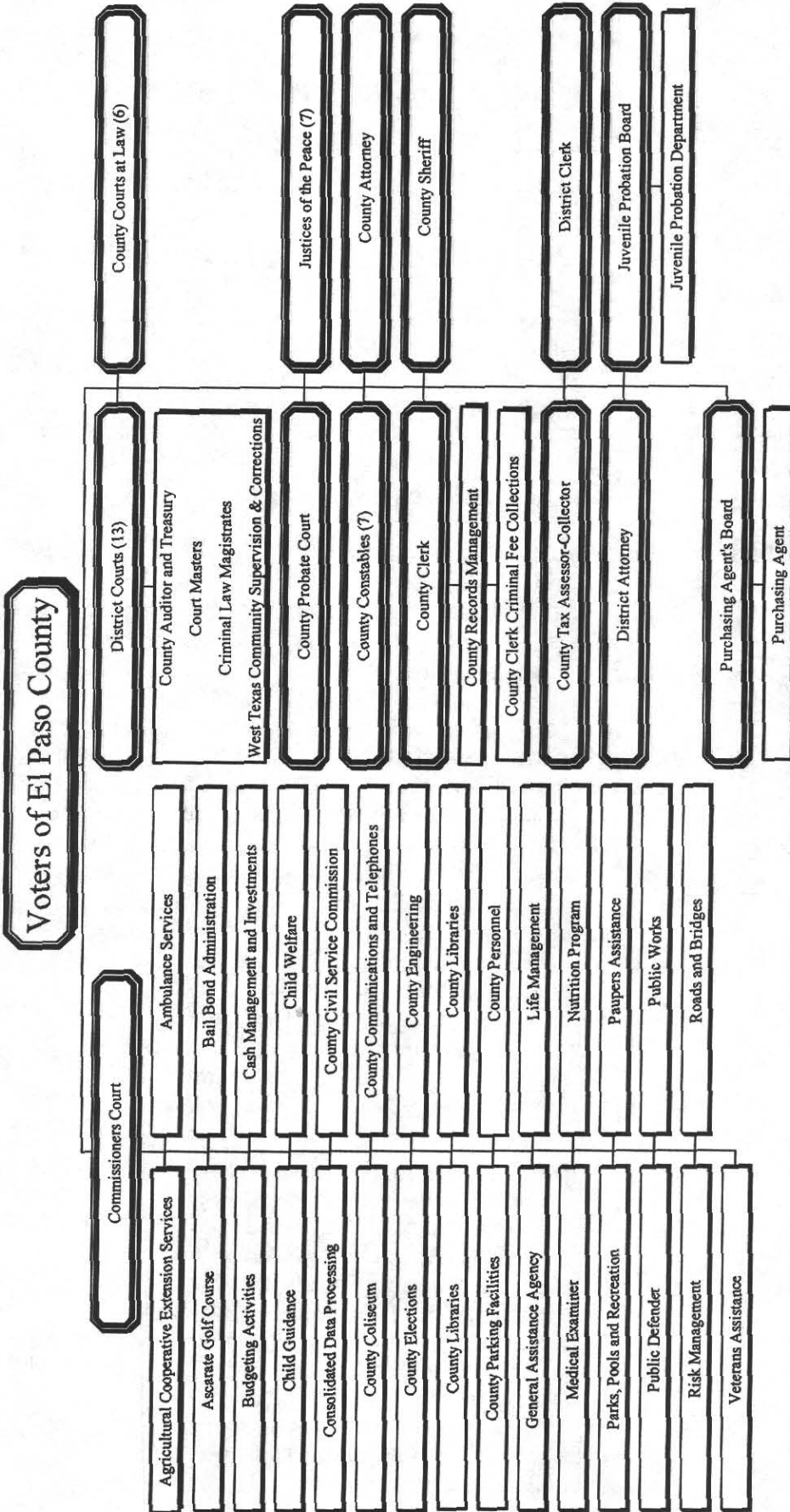
As of September 30, 1998



COUNTY OF EL PASO, TEXAS

Organizational Chart

As of September 30, 1998



County of El Paso, Texas
Directory of Principal Officials
As of September 30, 1998

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
Miguel Teran, County Commissioner, Precinct Number 3
Daniel R. Haggerty, County Commissioner, Precinct Number 4

The Council of Judges

William E. Moody, Local Administrative Judge, 34th Judicial District
Sam M. Paxson, District Judge, 210th Judicial District
José J. Baca, District Judge, 346th Judicial District
Peter S. Peca, District Judge, 171st Judicial District
Mary Anne Bramblett, District Judge, 41st Judicial District
Robert Dinsmoor, District Judge, 120th Judicial District
Philip R. Martinez, District Judge, 327th Judicial District
Guadalupe Rivera, District Judge, 168th Judicial District
Kathleen Olivares, District Judge, 205th Judicial District
David Guaderrama, District Judge, 243rd Judicial District
Alfredo Chavez, District Judge, 65th Judicial District
Patrick M. Garcia, District Judge, 384th Judicial District
W. Reed Leverton, District Judge, 383rd 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
Sue Kurita, County Court at Law Number 6
Max Higgs, Judge, County Probate Court

Other Principal Officials

José R. Rodríguez, County Attorney
Edward A. Dion, County Auditor
Hector Enriquez, County Clerk
Piti Vasquez, County Purchasing Agent
Leo Samaniego, County Sheriff
Victor Flores, County Tax Assessor and Collector
Jaime Esparza, District Attorney
Edelmira Rubalcaba, District Clerk
Mary Jo Lee, Personnel Director
Maria Clara Hernandez, Public Defender



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
Sherry A. Hill, CPA
Patricia Montgomery, CPA

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

INDEPENDENT AUDITOR'S REPORT



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

We have audited the accompanying general purpose financial statements of the County of El Paso, Texas, as of September 30, 1998, 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.

Except as discussed in the following paragraph, 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-133, "Audits of States, Local Governments, and Non-Profit Organizations." 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.

Governmental Accounting Standards Board Technical Bulletin 98-1, *Disclosures about Year 2000 Issues*, requires disclosure of certain matters regarding the year 2000 issue. The County of El Paso has included such disclosures in Note 28. Because of the unprecedented nature of the year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Accordingly, insufficient audit evidence exists to support the County of El Paso's disclosures with respect to the year 2000 issue made in Note 28. Further, we do not provide assurance that the County of El Paso is or will be year 2000 ready, that the County's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the County does business will be year 2000 ready.

In our opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had we been able to examine evidence regarding year 2000 disclosures, 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, 1998, 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.

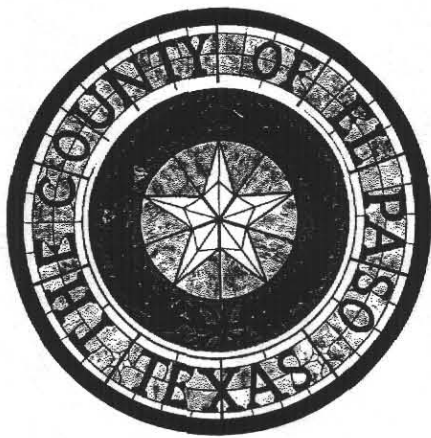
In accordance with Government Auditing Standards, we have also issued a report dated January 20, 1999, on our consideration of the County of El Paso's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Bixler & Co. LLP

El Paso, Texas
January 20, 1999



**GENERAL PURPOSE
FINANCIAL STATEMENTS**



County of El Paso, Texas
 Combined Balance Sheet - All Fund Types, Account Groups and Component Unit
 September 30, 1998

	Governmental Fund Types				Proprietary Fund Types
	General	Special Revenue	Debt Service	Capital Projects	Enterprise
Assets and other debits					
Assets:					
Cash and cash equivalents.....	\$17,442,952	\$5,725,669	\$722,382	\$26,535,775	\$244,982
Investments.....	9,996,930				
Receivables(net of allowances for uncollectibles):					
Interest.....	25,177				
Taxes.....	6,324,268				
Accounts.....	5,204,905	1,634,520			149,147
Patient.....					
Due from other funds.....	527,160	1,188,855	669,858		
Due from other governmental agencies.....					
Inventory of supplies.....	17,750				
Prepaid expenses.....					
Property, plant, and equipment(net).....					3,173,759
Restricted assets:					
Cash and cash equivalents.....					\$39,700
Investments.....					137,762
Amount available in debt service funds.....					
Amount to be provided for retire- ment of general long-term debt.....					
Other assets.....					
Total assets.....	\$39,539,142	\$8,549,044	\$1,392,240	\$26,535,775	\$3,745,350
Liabilities, equity and other credits					
Liabilities:					
Vouchers payable.....	\$2,688,397	\$400,297		\$324,889	\$10,753
Claims payable.....					
Capital leases payable.....					
Due to:					
Other funds.....	669,858	1,188,855			
Other units.....	56,522				
Other governmental agencies.....	1,106,620				1,041
Deferred revenues.....	5,173,663				
Accrued interest payable from restricted assets.....					6,936
Deposits payable from restricted assets.....					39,700
Bonds payable from restricted assets - noncurrent.....					1,090,000
Bonds payable from restricted assets - current.....					60,000
General obligation bonds payable.....					
Fringe benefits payable.....	7,512,234				
Self-insured obligations.....					
Other liabilities.....					
Total liabilities.....	17,207,294	1,589,152		324,889	1,208,430
Equity and other credits:					
Investment in general fixed assets.....					2,335,537
Contributed capital.....					
Retained earnings:					
Reserved.....					201,383
Unreserved.....					
Fund balances:					
Reserved for:					
Travel advances-sheriff, payroll and change funds.....	75,730				
Inventory.....	17,750				
Debt service.....			\$1,392,240		
Encumbrances.....	2,337,320	609,321		8,976,503	
Unreserved:					
Designated for:					
Capital projects.....				17,234,383	
Subsequent year's expenditures.....	8,394,828	4,415,694			
Undesignated.....	11,506,220	1,934,877			
Total equity and other credits.....	22,331,848	6,959,892	1,392,240	26,210,886	2,536,920
Total liabilities, equity and other credits.....	\$39,539,142	\$8,549,044	\$1,392,240	\$26,535,775	\$3,745,350

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
\$1,871,310	\$20,281,310			\$72,824,380 9,996,930	\$5,449,000	\$78,273,380 9,996,930
				25,177		25,177
				6,324,268	2,042,000	8,366,268
3,224	219,613			7,211,409	2,863,000	10,074,409
					10,157,000	10,157,000
				2,385,873	716,000	3,101,873
					378,000	378,000
				17,750	2,029,000	2,046,750
					291,000	291,000
		\$210,055,570		213,229,329	72,789,000	286,018,329
				39,700	4,834,000	4,873,700
			\$1,392,240	1,530,002	115,475,000	115,475,000
			126,845,787	126,845,787		126,845,787
					490,000	490,000
<u>\$1,874,534</u>	<u>\$20,500,923</u>	<u>\$210,055,570</u>	<u>\$128,238,027</u>	<u>\$440,430,605</u>	<u>\$217,513,000</u>	<u>\$657,943,605</u>
\$446,264	\$800,758		\$1,546,000 718,303	\$4,671,358 1,546,000 718,303	\$10,169,000	\$14,840,358 1,546,000 718,303
	527,160			2,385,873	716,000	3,101,873
	7,295,811			7,352,333	736,000	8,088,333
	11,877,194			12,984,855		12,984,855
				5,173,663		5,173,663
				6,936		6,936
				39,700		39,700
				1,090,000		1,090,000
				60,000		60,000
			125,973,724	125,973,724	31,687,000	157,660,724
				7,512,234		7,512,234
					8,243,000	8,243,000
					2,651,000	2,651,000
<u>446,264</u>	<u>20,500,923</u>		<u>128,238,027</u>	<u>169,514,979</u>	<u>54,202,000</u>	<u>223,716,979</u>
		\$210,055,570		210,055,570 2,335,537		210,055,570 2,335,537
1,428,270				201,383 1,428,270		201,383 1,428,270
				75,730		75,730
				17,750		17,750
				1,392,240		1,392,240
				11,923,144		11,923,144
				17,234,383		17,234,383
				12,810,522		12,810,522
				13,441,097	163,311,000	176,752,097
<u>1,428,270</u>		<u>210,055,570</u>		<u>270,915,626</u>	<u>163,311,000</u>	<u>434,226,626</u>
<u>\$1,874,534</u>	<u>\$20,500,923</u>	<u>\$210,055,570</u>	<u>\$128,238,027</u>	<u>\$440,430,605</u>	<u>\$217,513,000</u>	<u>\$657,943,605</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, 1998
(With comparative totals for the fiscal year ended September 30, 1997)

	Governmental Fund Types				Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	1998	1997
Revenues:						
Taxes.....	\$59,378,749	\$1,816,965	\$13,459,659		\$74,655,373	\$70,758,936
Licenses and permits.....	153,323				153,323	165,123
Intergovernmental.....	1,790,069	7,860,738		\$3,600,000	13,250,807	14,555,224
Charges for services.....	16,260,843	7,680,814			23,941,657	22,002,154
Fines and forfeitures.....	4,343,722				4,343,722	3,025,849
Interest.....	2,013,925	347,211	186,198	852,046	3,399,380	3,130,326
Miscellaneous.....	2,039,195	1,031,043		225,000	3,295,238	2,676,877
Total revenues.....	85,979,826	18,736,771	13,645,857	4,677,046	123,039,500	116,314,489
Expenditures:						
Current:						
General government.....	17,236,073	805,522			18,041,595	17,226,250
Administration of justice.....	16,456,252	2,985,085			19,441,337	21,084,583
Public safety.....	40,710,003	2,510,857			43,220,860	35,135,083
Health and welfare.....	5,666,532	3,153,419			8,819,951	7,269,208
Community services.....		551,692			551,692	849,355
Resource development.....	401,396	1,292,544			1,693,940	1,854,502
Culture and recreation.....	1,675,527	1,174,283			2,849,810	2,683,142
Public works.....		2,868,979			2,868,979	3,182,064
Capital outlays.....	1,202,040	1,885,817		14,154,243	17,242,100	36,027,540
Debt Service:						
Principal.....			6,723,901		6,723,901	6,383,073
Interest.....			7,105,409		7,105,409	7,257,739
Total expenditures.....	83,347,823	17,228,198	13,829,310	14,154,243	128,559,574	138,952,539
Excess(deficiency) of revenues over (under) expenditures.....	2,632,003	1,508,573	(183,453)	(9,477,197)	(5,520,074)	(22,638,050)
Other financing sources (uses):						
Proceeds of bonds.....			120,850	22,723,464	22,844,314	8,810,049
Proceeds of refunding bonds.....			25,358,635		25,358,635	
Payments to refunded bond escrow agent..			(25,577,896)		(25,577,896)	
Refunded bond issuance costs.....			(128,041)		(128,041)	
Operating transfers in.....	2,447,124	1,991,353	799,745		5,238,222	5,885,671
Operating transfers out.....	(2,616,628)	(2,491,707)	(129,887)		(5,238,222)	(5,885,671)
Total other financing sources (uses).....	(169,504)	(500,354)	443,406	22,723,464	22,497,012	8,810,049
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	2,462,499	1,008,219	259,953	13,246,267	16,976,938	(13,828,001)
Fund balances, October 1.....	19,957,826	5,951,708	1,132,287	12,964,619	40,006,440	53,900,358
Change in reserve for inventory.....	(88,512)				(88,512)	(65,917)
Residual equity transfers in.....	35				35	
Residual equity transfers out.....		(35)			(35)	
Fund balances, September 30.....	\$22,331,848	\$6,959,892	\$1,392,240	\$26,210,886	\$56,894,866	\$40,006,440

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, 1998

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes.....	\$56,366,949	\$59,378,749	\$3,011,800	\$1,562,500	\$1,816,965	\$254,465
Licenses and permits.....	184,000	153,323	(30,677)			
Intergovernmental revenues.....	1,855,619	1,790,069	(65,550)	39,000	85,151	46,151
Charges for services.....	15,926,100	16,260,843	334,743	6,485,000	7,680,767	1,195,767
Fines and forfeitures.....	2,239,800	4,343,722	2,103,922			
Interest.....	1,025,000	2,013,925	988,925	79,000	243,693	164,693
Miscellaneous.....	1,323,876	2,039,195	715,319	76,100	146,608	70,508
Total revenues.....	78,921,344	85,979,826	7,058,482	8,241,600	9,973,184	1,731,584
Expenditures:						
Current:						
General government.....	19,064,265	14,986,865	4,077,400	1,030,973	805,522	225,451
Administration of justice.....	17,491,284	16,456,252	1,035,032	178,658	142,574	36,084
Public safety.....	46,052,095	40,710,003	5,342,092	48,618	37,073	11,545
Health and welfare.....	6,918,298	5,666,532	1,251,766			
Community services.....						
Resource development.....	412,532	401,396	11,136	1,353,645	1,292,544	61,101
Culture and recreation.....	2,053,171	1,675,527	377,644	1,385,504	1,174,283	211,221
Public works.....				3,655,270	2,769,386	885,884
Capital outlays.....	1,602,130	1,202,040	400,090	780,256	568,849	211,407
Debt Service:						
Principal.....						
Interest and fiscal charges.....						
Total expenditures.....	93,593,775	81,098,615	12,495,160	8,432,924	6,790,231	1,642,693
Excess (deficiency) of revenues over (under) expenditures.....	(14,672,431)	4,881,211	19,553,642	(191,324)	3,182,953	3,374,277
Other financing sources (uses):						
Proceeds of refunding bonds.....						
Proceeds of bonds.....						
Payments to refunded bond escrow agent						
Refunding bond issuance costs.....						
Operating transfers in.....	2,240,858	2,447,124	206,266			
Operating transfers out.....	(2,026,209)	(1,946,770)	79,439	(2,341,128)	(2,239,858)	101,270
Total other financing sources (uses).....	214,649	500,354	285,705	(2,341,128)	(2,239,858)	101,270
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(14,457,782)	5,381,565	19,839,347	(2,532,452)	943,095	3,475,547
Fund balances, October 1.....	27,823,160	27,823,160		2,849,953	2,849,953	
Fund balances, September 30.....	\$13,365,378	\$33,204,725	\$19,839,347	\$317,501	\$3,793,048	\$3,475,547

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, 1998

	Debt Service Funds			Totals (Memorandum only)		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes.....	\$13,459,665	\$13,459,659	(\$6)	\$71,389,114	\$74,655,373	\$3,266,259
Licenses and permits.....				184,000	153,323	(30,677)
Intergovernmental revenues.....				1,894,619	1,875,220	(19,399)
Charges for services.....				22,411,100	23,941,610	1,530,510
Fines and forfeitures.....				2,239,800	4,343,722	2,103,922
Interest.....		186,198	186,198	1,104,000	2,443,816	1,339,816
Miscellaneous.....				1,399,976	2,185,803	785,827
Total revenues.....	13,459,665	13,645,857	186,192	100,622,609	109,598,867	8,976,258
Expenditures:						
Current:						
General government.....				20,095,238	15,792,387	4,302,851
Administration of justice.....				17,669,942	16,598,826	1,071,116
Public safety.....				46,100,713	40,747,076	5,353,637
Health and welfare.....				6,918,298	5,666,532	1,251,766
Community services.....						
Resource development.....				1,766,177	1,693,940	72,237
Culture and recreation.....				3,438,675	2,849,810	588,865
Public works.....				3,655,270	2,769,386	885,884
Capital outlays.....				2,382,386	1,770,889	611,497
Debt Service:						
Principal.....	6,723,902	6,723,901	1	6,723,902	6,723,901	1
Interest and fiscal charges.....	7,128,834	7,105,409	23,425	7,128,834	7,105,409	23,425
Total expenditures.....	13,852,736	13,829,310	23,426	115,879,435	101,718,156	14,161,279
Excess (deficiency) of revenues over (under) expenditures.....	(393,071)	(183,453)	209,618	(15,256,826)	7,880,711	23,137,537
Other financing sources (uses):						
Proceeds of refunding bonds.....	25,358,637	25,358,635	(2)	25,358,637	25,358,635	(2)
Proceeds of bonds.....		120,850	120,850		120,850	120,850
Payments to refunded bond escrow agent.....	(25,577,900)	(25,577,896)	4	(25,577,900)	(25,577,896)	4
Refunding bond issuance costs.....	(128,042)	(128,041)	1	(128,042)	(128,041)	1
Operating transfers in.....	129,888	129,887	(1)	2,370,746	2,577,011	206,265
Operating transfers out.....	(129,889)	(129,887)	2	(4,497,226)	(4,316,515)	180,711
Total other financing sources (uses).....	(347,306)	(226,452)	120,854	(2,473,785)	(1,965,956)	507,829
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(740,377)	(409,905)	330,472	(17,730,611)	5,914,755	23,645,366
Fund balances, October 1.....	(2,268,783)	(2,268,783)		28,404,330	28,404,330	
Fund balances, September 30.....	(\$3,009,160)	(\$2,678,688)	\$330,472	\$10,673,719	\$34,319,085	\$23,645,366

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, 1998

	Proprietary Fund		Totals	Component Unit	Totals
	Enterprise Fund	Internal Service Fund	(Memorandum only) Primary Government	Hospital District	(Memorandum only) Reporting Entity 1998
Operating revenues:					
Employee premiums		\$1,119,267	\$1,119,267		\$1,119,267
Employer premiums		2,895,034	2,895,034		2,895,034
Retiree premiums		143,100	143,100		143,100
Program participants	\$514,565		514,565		514,565
Patient service revenue				\$152,043,000	152,043,000
Cafeteria				1,219,000	1,219,000
Family planning specific purpose fund (grant revenues)				3,161,000	3,161,000
Other		8,197	8,197	358,000	366,197
Total operating revenues.....	514,565	4,165,598	4,680,163	156,781,000	161,461,163
Operating expenses:					
Claims		4,784,528	4,784,528		4,784,528
Administrative		251,942	251,942		251,942
Operating expenses	54,938		54,938		54,938
Public utilities	51,380		51,380		51,380
Salaries				45,709,000	45,709,000
Employee benefits				11,195,000	11,195,000
Purchased services				16,283,000	16,283,000
Professional fees	149,178		149,178	15,843,000	15,992,178
Supplies				24,748,000	24,748,000
Provision for bad debts				43,639,000	43,639,000
Depreciation and amortization	30,013		30,013	7,874,000	7,904,013
Other				3,284,000	3,284,000
Total operating expenses.....	285,509	5,036,470	5,321,979	168,575,000	173,896,979
Operating income (loss).....	229,056	(870,872)	(641,816)	(11,794,000)	(12,435,816)
Nonoperating revenues (expenses):					
Interest revenue	25,971	122,936	148,907	634,000	782,907
Investment income				9,910,000	9,910,000
Miscellaneous				1,406,000	1,406,000
Grants				1,089,000	1,089,000
Disproportionate share revenue				25,214,000	25,214,000
Property taxes - debt service levy				3,615,000	3,615,000
Interest expense - debt service	(53,644)		(53,644)	(3,083,000)	(3,136,644)
Contributions to others				(100,000)	(100,000)
Total nonoperating revenues (expenses)	(27,673)	122,936	95,263	38,685,000	38,780,263
Net income (loss) before extraordinary item.....	201,383	(747,936)	(546,553)	26,891,000	26,344,447
Extraordinary gain (loss) on defeasance of debt.....				(4,281,000)	(4,281,000)
Net income (loss)	201,383	(747,936)	(546,553)	22,610,000	22,063,447
Retained earnings/Fund balance, October 1		2,176,206	2,176,206	140,701,000	142,877,206
Retained earnings/Fund balance, September 30	\$201,383	\$1,428,270	\$1,629,653	\$163,311,000	\$164,940,653

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, 1998

	Proprietary Fund		Totals (Memorandum only) Primary Government	Component Unit Hospital District	Totals (Memorandum only) Reporting Entity 1998
	Enterprise Fund	Internal Service Fund			
	East Montana Water Project	Health and Life Benefits Fund			
Cash flows from operating activities:					
Cash received from employee premiums.....		\$1,116,951	\$1,116,951		\$1,116,951
Cash received from employer premiums.....		2,895,034	2,895,034		2,895,034
Cash received from retiree premiums.....		143,100	143,100		143,100
Cash received from miscellaneous services.....		8,197	8,197		8,197
Cash received from customers, including deposits.....	\$390,809		390,809		390,809
Cash received from patients and third party payors.....				\$77,914,000	77,914,000
Cash received from disproportionate share program.....				25,214,000	25,214,000
Cash received from property taxes for maintenance and operations.....				29,405,000	29,405,000
Cash received from governmental grants.....				5,834,000	5,834,000
Cash received miscellaneous.....				1,406,000	1,406,000
Cash payments for claims.....		(4,701,389)	(4,701,389)		(4,701,389)
Cash payments for operating expenses.....	(44,185)		(44,185)		(44,185)
Cash payments for utilities.....	(51,380)		(51,380)		(51,380)
Cash payments for professional services.....	(149,178)		(149,178)		(149,178)
Cash payments to employees.....				(56,106,000)	(56,106,000)
Cash payments for goods and services.....				(59,923,000)	(59,923,000)
Cash payments for contributions.....				(100,000)	(100,000)
Cash payments for administrative expenses.....		(251,942)	(251,942)		(251,942)
Net cash provided (used) by operating activities.....	146,066	(790,049)	(643,983)	23,644,000	23,000,017
Cash flows from noncapital financing activities:					
Proceeds from 97B bonds.....	150,000		150,000		150,000
Principal payments on bonds.....	(50,000)		(50,000)		(50,000)
Interest paid.....	(46,708)		(46,708)		(46,708)
Net cash provided from capital and related financing activities.....	53,292		53,292		53,292
Cash flows from capital and related financing activities:					
Payments for acquisition and construction of capital assets.....				(8,710,000)	(8,710,000)
Construction in progress.....	(2,153,772)		(2,153,772)		(2,153,772)
Purchase of water systems.....	(1,050,000)		(1,050,000)		(1,050,000)
Contributed capital - capital grants.....	2,335,537		2,335,537		2,335,537
Proceeds from 97B bonds.....	1,050,000		1,050,000		1,050,000
Proceeds from issuance of bonds.....				30,216,000	30,216,000
Principal payments on bonds.....				(31,534,000)	(31,534,000)
Cash received from property taxes for debt service.....				3,615,000	3,615,000
Cash paid to settle warrant.....				(5,605,000)	(5,605,000)
Interest paid.....				(3,083,000)	(3,083,000)
Net cash provided from capital and related financing activities.....	181,765		181,765	(15,101,000)	(14,919,235)
Cash flows from investing activities					
Purchase of investments.....				(72,165,000)	(72,165,000)
Receipt of interest.....	15,421	122,936	138,357	7,354,000	7,492,357
Proceeds from sale and matured investments.....				52,559,000	52,559,000
Net cash provided from investing activities.....	15,421	122,936	138,357	(12,252,000)	(12,113,643)
Net increase in cash and cash equivalents.....	396,544	(667,113)	(270,569)	(3,709,000)	(3,979,569)
Cash and cash equivalents, October 1.....	15,350	2,538,423	2,553,773	9,158,000	11,711,773
Cash and cash equivalents, September 30.....	\$411,894	\$1,871,310	\$2,283,204	\$5,449,000	\$7,732,204

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, 1998

	Proprietary Fund		Totals (Memorandum only) Primary Government	Component Unit Hospital District	Totals (Memorandum only) Reporting Entity 1998
	Enterprise Fund	Internal Service Fund			
	East Montana Water Project	Health and Life Benefits Fund			
Reconciliation of operating income to net cash provided by operating activities:					
Operating income (loss).....	\$229,056	(\$870,872)	(\$641,816)	(\$11,794,000)	(\$12,435,816)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation and amortization.....	30,013		30,013	7,874,000	7,904,013
Disproportionate share revenue.....				25,214,000	25,214,000
Provision for bad debts.....				43,639,000	43,639,000
Grants.....				1,089,000	1,089,000
(Increase) decrease in accounts receivable.....	(149,147)	(2,316)	(151,463)		(151,463)
(Increase) decrease in patient accounts receivable, net.....				(44,360,000)	(44,360,000)
(Increase) decrease in delinquent property taxes receivable, net.....				195,000	195,000
(Increase) decrease in due from specific purpose funds.....				69,000	69,000
(Increase) decrease in due to general fund.....				3,092,000	3,092,000
(Increase) decrease in due from/to third party payors.....				(599,000)	(599,000)
(Increase) decrease in due from/to state agencies.....				215,000	215,000
(Increase) decrease in other receivables.....				(1,560,000)	(1,560,000)
(Increase) decrease in miscellaneous.....				(1,406,000)	(1,406,000)
(Increase) decrease in inventories.....				906,000	906,000
(Increase) decrease in prepaid expenses and other assets.....				285,000	285,000
(Increase) decrease in interest receivable.....				(619,000)	(619,000)
Increase (decrease) in due to other governments.....	1,041		1,041		1,041
Increase (decrease) in customer deposits.....	24,450		24,450		24,450
Increase (decrease) in contributions to others.....				(100,000)	(100,000)
Increase (decrease) in accounts payable.....	10,653	83,139	93,792	177,000	270,792
Increase (decrease) in accrued expenses.....				(108,000)	(108,000)
Increase (decrease) in other liabilities.....				844,000	844,000
Increase (decrease) in liability for self-insured obligations.....				591,000	591,000
Total adjustments.....	(82,990)	80,823	(2,167)	35,438,000	35,435,833
Net cash provided (used) by operating activities.....	\$146,066	(\$790,049)	(\$643,983)	\$23,644,000	\$23,000,017

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, 1998

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 seven 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
(915) 521-7610

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1998

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 and ad valorem property tax revenues allocated specifically for debt service requirements.

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1998

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 County applies all GASB pronouncements and all FASB Statements and Interpretations, APB Opinions, and ARBs, except those that conflict with a GASB Pronouncement. 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. The Enterprise Fund is used to account for the operations of the East Montana Water Project.

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, 1998

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, 1998

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, Enterprise 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 County had three special revenue funds that were not included in the adopted budget. The continuing legal education fund was closed out during the year, the remaining sheriff's auction proceeds fund was not included in the fiscal year 1998 budget and residual balances will most likely be closed out in fiscal year 1999 and the County graffiti eradication fund was set up during the course of fiscal year 1998 to account for newly mandated court costs. The County had one debt service fund which was not included in the adopted budget. Certificates of Obligation, Series 1998 were issued during the fiscal year but had no scheduled principal or interest payments due and accordingly this fund was not budgeted.

The adopted budget for fiscal year 1998 totaled \$116,873,500 which included non-budgeted grant funding of \$1,058,617. Throughout the year, the Commissioners Court amended the budget for an aggregate increase total of \$62,132,349. These increases represented statutorily provided increases for bond proceeds and additional funding by granting agencies bringing the overall total of the budget to \$179,005,849. The appropriation changes included revisions as follows:

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1998

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, 1998

Date of Amendment	General Fund	Special Revenue Funds	Enterprise Fund	Debt Service Funds	Capital Projects Funds	Total Budgeted Funding	Grants	Total Funding Amounts
October 7, 1997	\$90,849,656	\$10,202,479		\$14,200,042	\$562,706	\$115,814,883	\$1,058,617	\$116,873,500
October 29, 1997							2,501	2,501
November 5, 1997			\$1,092,372			1,092,372	375,868	1,468,240
November 12, 1997							1,800,000	1,800,000
November 19, 1997							46,544	46,544
November 26, 1997							98,590	98,590
December 3, 1997							948,729	948,729
December 10, 1997							5,189	5,189
December 17, 1997							996,448	996,448
December 24, 1997							19,495	19,495
January 14, 1998							398,892	398,892
January 21, 1998							84,478	84,478
February 11, 1998			154,147			154,147	213,605	367,752
February 18, 1998							1,936,465	1,936,465
February 25, 1998							201,892	201,892
March 4, 1998							758,583	758,583
March 11, 1998							235,200	235,200
March 18, 1998							37,435	37,435
April 1, 1998							20,000	20,000
April 8, 1998							340,600	340,600
April 15, 1998							48,629	48,629
April 22, 1998							9,485	9,485
April 29, 1998							69,180	69,180
May 6, 1998							400	400
May 13, 1998							12,000	12,000
May 20, 1998							27,000	27,000
June 3, 1998							487,713	487,713
June 10, 1998			2,203		22,726,572	22,728,775	273,405	23,002,180
June 17, 1998							7,800	7,800
June 24, 1998							8,294	8,294
July 1, 1998				25,488,525		25,488,525		25,488,525
July 8, 1998							258,585	258,585
July 22, 1998							112,692	112,692
July 29, 1998							21,500	21,500
August 5, 1998							45,173	45,173
August 19, 1998							72,556	72,556
September 2, 1998							432,005	432,005
September 9, 1998							282,072	282,072
September 16, 1998							172,095	172,095
September 30, 1998							1,807,432	1,807,432
Subtotal	90,849,656	10,202,479	1,248,722	39,688,567	23,289,278	165,278,702	13,727,147	179,005,849
Carry over reappropriation totals	4,770,328	571,577			15,821,729	21,163,633		21,163,634
Totals	\$95,619,984	\$10,774,056	\$1,248,722	\$39,688,567	\$39,111,007	\$186,442,335	\$13,727,147	\$200,169,483

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1998

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	\$85,979,861	\$9,973,184	\$13,645,855
Non-budgeted		<u>8,763,587</u>	
Total Revenues	<u>85,979,861</u>	<u>18,736,771</u>	<u>13,645,855</u>
Expenditures:			
Budgeted	81,098,615	6,790,231	13,829,310
Non-budgeted	<u>2,249,208</u>	<u>10,437,967</u>	
Total Expenditures	<u>83,347,823</u>	<u>17,228,198</u>	<u>13,829,310</u>
Total Revenues Over (Under) Expenditures	<u>2,632,038</u>	<u>1,508,573</u>	<u>(183,455)</u>
Other financing sources (uses):			
Budgeted	500,354	(2,239,858)	(226,450)
Non-budgeted	<u>(669,858)</u>	<u>1,739,504</u>	<u>669,858</u>
Total other financing sources (uses)	<u>(169,504)</u>	<u>(500,354)</u>	<u>443,408</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>2,462,534</u>	<u>1,008,219</u>	<u>259,953</u>
Fund Balance, October 1	19,957,826	5,951,708	1,132,287
Residual Equity Transfer in	35		
Residual Equity Transfer out		(35)	
Change in Reserve for Inventory	<u>(88,512)</u>		
Fund Balances, September 30	<u>\$22,331,883</u>	<u>\$6,959,892</u>	<u>\$1,392,240</u>

The non-budgeted expenditures in the general fund represent net accrued vested benefits of the current year of \$668,379, a change in reserve for inventory of (\$88,512) representing the amount of supply inventory utilized during the year and an increase in the accrual for contingent liabilities in the amount of \$1,669,341. The non-budgeted revenues and expenditures in the special revenue funds represent non-budget grant funds and three non budgeted special revenue funds. The non-budgeted other financing sources (uses) represents an interfund transfer amounting to \$669,858.

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1998

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 demand deposit 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 the United States or its agencies.

Governmental Accounting Standards Board Statement Number 31 "*Accounting and Financial Reporting for Certain Investments and for External Investment Pools*" became effective for fiscal years beginning after June 15, 1997. Statement No. 31 requires governmental entities, including external investment pools, to report investments at fair value, except for money market investments and participating interest-earning investment contracts that have a remaining maturity at time of purchase of one year or less, which may be reported at amortized cost unless the fair value of these investments has been significantly impaired. Money market investments are short-term, highly liquid debt instruments including commercial paper, banker's acceptances, and United States Treasury and agency obligations.

Investments reported on the balance sheet are stated at amortized cost, which approximates fair value. All of the County's investments are purchased with a maturity of one year or less. In accordance with State Law, all County investments are in United States Treasury Securities, agency securities, TexPool, or certificates of deposit. All certificates of deposit are fully insured by the Federal Deposit Insurance Corporation and/or fully collateralized with United States Treasury or agency securities. United States Treasury Securities are 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

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1998

Note 1. Summary of Significant Accounting Policies (Continued)

F. Cash and Temporary Investments (Continued)

securities or cash in an amount equal to the amount of the consolidated bonds and discount notes outstanding. Securities pledged to the County as collateral are held in the County's name at the Federal Reserve Bank of Dallas.

TexPool

The State Comptroller of Public Accounts exercises oversight responsibility over TexPool, the Texas Local Government Investment Pool. Oversight includes the ability to significantly influence operations, designation of management and accountability for fiscal matters. Additionally, the State Comptroller has established an advisory board composed of both Participants in TexPool and other persons who do not have a business relationship with TexPool. The Advisory Board members review the investment policy and management fee structure. Finally, TexPool is rated AAAM by Standard & Poors. As a requirement to maintain the rating weekly, portfolio information must be submitted to Standard & Poors, as well as the office of the Comptroller of Public Accounts for review.

TexPool operates in a manner consistent with the SEC's Rule 2a7 of the Investment Company Act of 1940. TexPool uses amortized cost rather than market value to report net assets to compute share prices. Accordingly, the fair value of the position in TexPool is the same as the value of TexPool shares.

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.

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1998

Note 1. Summary of Significant Accounting Policies (Continued)

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, 1998, 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.

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.

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1998

Note 1. Summary of Significant Accounting Policies (Continued)

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, 1998, the County's total liability for vested vacation leave totaled \$2,950,029. 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.

A liability in the amount of \$4,562,205 has been established for the accumulated vested sick leave benefits of the El Paso County Sheriff's deputies and detention officers. 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 an officer's career. An officer 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.

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1998

Note 1. Summary of Significant Accounting Policies (Continued)

L. Compensated Absences (Continued)

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 \$7,512,234.

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, 1998

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, 1998

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 deposits was \$58,681,452, consisting of cash and cash equivalents. The bank balance of \$11,396,135 was covered by \$100,000 federal depository insurance with the remaining bank balance collateralized with securities held in the County's name at the Federal Reserve Bank of Dallas. An additional amount of \$25,207 in the County's sub-depository bank was collateralized by \$100,000 federal depository insurance.

The carrying amount of the deposits for R.E. Thomason General Hospital, a discretely presented component unit, was \$5,225,258, consisting of cash and cash equivalents. The bank balance of \$2,239,435 was covered by \$100,000 federal deposit insurance and 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, 1998

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 counter party, 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, 1998:

	<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	<u>\$9,943,139</u>			<u>\$9,943,139</u>	<u>\$9,980,292</u>
TOTAL INVESTMENTS	<u>\$9,943,139</u>			<u>\$9,943,139</u>	<u>\$9,980,292</u>

Shown below are the Hospital's investments as of September 30, 1998:

	<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>\$123,240,000</u>			<u>\$123,240,000</u>	<u>\$123,240,000</u>
TOTAL INVESTMENTS	<u>\$123,240,000</u>			<u>\$123,240,000</u>	<u>\$123,240,000</u>

Effective September 30, 1996, the Hospital adopted the provision of GASB Statement No. 31. Statement No. 31 requires investment to be carried at fair value. Unrealized holding gains and losses are to be included in operating results. The Hospital's 1996 and 1997 combined financial statements were previously issued with investments carried at amortized cost. Also, unrealized holding gains and losses were not recognized in the 1997 combined financial statements.

Investments, at amortized cost, at September 30, 1996 approximated their fair value. With adoption of Statement No. 31, the September 30, 1997 combined balance sheet accounts were restated to report investments at fair value as follows:

	<u>As Previously</u> <u>Reported</u>	<u>Adjustment</u>	<u>As Restated</u>
Investment securities, included in assets whose use is limited	\$96,894,000	\$619,000	\$97,513,000
Fund balance of General Fund	139,988,000	619,000	140,607,000

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1998

Note 3. Deposits and Investments (Continued)

The impact of the restatement on operations for the year ended September 30, 1997 is as follows:

	<u>As Previously Reported</u>	<u>Adjustment</u>	<u>As Restated</u>
Investment return, included in revenues	\$578,000	\$39,000	\$617,000
Investment return, included in non-operating gains	4,675,000	580,000	5,255,000
Excess of revenues and gains over expenses	22,479,000	619,000	23,098,000

Investments, as reported in the combined balance sheets at September 30, were:

	<u>1998</u>	<u>1997</u>
Cash equivalents	\$2,931,000	\$6,659,000
Assets whose use is limited, Including cash deposits	<u>120,309,000</u>	<u>97,513,000</u>
	<u>\$123,240,000</u>	<u>\$104,172,000</u>

Maturities of securities at September 30, 1998 are:

One year or less	\$29,006,000
Between one and five years	<u>94,234,000</u>
	<u>\$123,240,000</u>

All securities are held in the Hospital's name by a custodial bank that is the agent of the Hospital.

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 \$61,941,280 and had a market value of \$62,224,977. 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, 1998. Of the taxes receivable, including penalties and interest, the County defers 70 percent until collection of those revenues.

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

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1998

Note 4. Receivables (Continued)

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>1997</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>1998</u>
Land	\$5,615,072			\$5,615,072
Building	122,182,127	\$52,831,423		175,013,550
Improvements other than buildings	3,680,284	89,495		3,769,779
Machinery and equipment	22,456,995	4,882,707	\$2,098,672	25,241,030
Construction in progress	42,530,380	416,138	42,530,380	416,138
Total general fixed assets	<u>\$196,464,858</u>	<u>\$58,219,763</u>	<u>\$44,629,052</u>	<u>\$210,055,569</u>

Fixed assets for the component unit as of September 30, 1998, were as follows:

	<u>1998</u>	<u>1997</u>
Land and improvements	\$5,467,000	\$5,364,000
Buildings and improvements	74,106,000	67,260,000
Moveable and fixed equipment	35,470,000	33,013,000
Construction in Progress	<u>4,955,000</u>	<u>5,702,000</u>
Less accumulated depreciation	<u>47,209,000</u>	<u>39,386,000</u>
Property, plant, and equipment (net)	<u>\$72,789,000</u>	<u>\$71,953,000</u>

No interest cost was capitalized during 1998 and 1997 related to construction in progress. Depreciation expense for the year ended September 30, 1998, and 1997 totaled \$7,874,000 and \$7,889,000, 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 ending September 30, 1998 amounted to \$874,160.

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1998

Note 7. Operating Leases (Continued)

R. E. Thomason General Hospital, a discretely presented component unit, leases various equipment under annually renewable agreements. The rent expense under operating leases for the year ended September 30, 1998 was \$384,000.

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, 1998, amounted to \$525,288. The future minimum lease payments as of September 30, 1998 are as follows:

<u>Year Ending September 30</u>	<u>General Long-term Debt</u>
1999	\$525,451
2000	206,308
2001	37,055
2002	20,856
2003	<u>19,178</u>
Total minimum lease payments	808,847
Less interest	<u>58,308</u>
Present value of future minimum lease payments	<u>\$750,539</u>

Note 9. Long-term Debt

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

	<u>Balance October 1, 1997</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance September 30, 1998</u>
Property Tax Bonds:				
Courthouse Facility-Series 1988	\$3,215,000		\$1,550,000	\$1,665,000
Jail Annex 1993A	30,675,000		19,760,000	10,915,000
Refunding Bonds:				
Jail Detention Facility-Series 1985	1,682,625		623,901	1,058,724
Aquatic Settlement & Archives Refunding Series 1992	2,755,000		110,000	2,645,000
Jail Detention, Juvenile Justice, Equestrian and Courthouse Refunding, Series 1992B	27,925,000		1,070,000	26,855,000
Juvenile Justice, Rodeo Complex, Courthouse, Parking Facility, Ascarate Park and Morgue, Series 1993B	13,315,000		430,000	12,885,000
Juvenile Justice Renovation, Courthouse and Morgue, Series 1993C	5,060,000		55,000	5,005,000
County Morgue, Old Juvenile Justice Center, Courthouse, Ascarate Park Substation, Jail Improvement, Aquatic Center, Jail Annex, Eastlake & Hueco Tanks, Landmark Bldg, County Courthouse 95, Road & Bridge Warehouse, Series 1998		\$26,395,000		26,395,000

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1998

Note 9. Long-term Debt (Continued)

	Balance October 1, <u>1997</u>	<u>Increase</u>	<u>Decrease</u>	Balance September 30, <u>1998</u>
Property Tax Certificates of Obligation:				
Ascarate Park Substation, Juvenile Justice Renovation, Courthouse and Morgue Series 1990	1,750,000		1,100,000	650,000
Capital Outlays Series 1993	2,215,000		405,000	1,810,000
Jail Improvement & Ascarate Swimming Pool Series 1992A	4,365,000		3,20,000	1,105,000
Row Eastlake, Old Hueco Tanks, Landmark Building, Courthouse Renovation & Road & Bridge Warehouse Series 1994A	5,305,000		2,865,000	2,440,000
Jail Annex Module, Juvenile Administration Building, Ascarate Park Sprinkler System & Rural Park Improvements, Series 1997	8,750,000			8,750,000
Data Processing Upgrade, Capital Outlays 98, Courthouse 98, Coliseum Renovations, Agriculture Co-Op Bldg, Series 1998		22,645,000		
Public Property Finance Contractual Obligations:				
Courthouse Furnishings-Series 1990A	<u>1,650,000</u>		<u>500,000</u>	<u>1,150,000</u>
Total Bonds	\$108,662,625	49,040,000	31,728,901	125,973,724
Equipment Contracts Payable	<u>414,877</u>	<u>784,561</u>	<u>448,899</u>	<u>750,539</u>
Total General Long-Term Debt	<u>\$109,077,502</u>	<u>\$49,824,561</u>	<u>\$32,177,800</u>	<u>\$126,724,263</u>

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, <u>1998</u>
Jail Detention Facility Refunding Series 1985	8.50 - 8.80	1985	2002	\$1,058,724
Courthouse Facility, Series 1988	7.40 - 9.40	1988	1999	1,665,000
Courthouse-Furnishings, Series 1990A	6.30 - 8.25	1990	2000	1,150,000
Miscellaneous Improvements, Series 1990	6.50 - 9.50	1990	2011	650,000
General Obligation Refunding, Series 1992	6.00 - 9.00	1992	2012	2,645,000
Certificate of Obligation, Series 1992A	6.00 - 9.00	1992	2012	1,105,000
General Obligation Refunding, Series 1992B	5.00 - 6.40	1992	2008	26,855,000
General Obligation Bonds, Series 1993A	4.85 - 7.50	1993	2013	10,915,000
General Obligation Refunding, Series 1993B	4.25 - 7.50	1993	2012	12,885,000
Certificates of Obligation, Series 1993	4.00 - 7.50	1993	2002	1,810,000
General Obligation Refunding, Series 1993C	2.45 - 5.30	1993	2011	5,005,000
Certificates of Obligation, Series 1994A	5.90 - 8.80	1995	2010	2,440,000
Certificates of Obligation, Series 1997	4.75 - 7.75	1997	2017	8,750,000
Certificates of Obligation, Series 1998	4.20 - 5.25	1998	2018	22,645,000
General Obligation Refunding, Series 1998	3.75 - 5.50	1998	2013	26,395,000
Total Obligation Bonds Payable				<u>\$125,973,724</u>

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

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1998

Note 9. Long-term Debt (Continued)

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.

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.

The proceeds of Certificates of Obligation, Series 1997 were used for the construction of an additional module to the jail annex facility, the construction of a juvenile administration facility, the Ascarate Park sprinkler system, and rural park improvements.

The proceeds of Certificates of Obligation, Series 1998 were used for the data processing upgrade, capital outlays for equipment, to build out vacant floors in the courthouse building, renovations to the county coliseum, and for the purchase and/or construction of a building for the agricultural extension service.

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	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
1999	\$565,440	\$1,354,560	\$1,665,000	\$61,605
2000	-	-	-	-
2001	-	-	-	-
2002	493,284	1,836,716	-	-
	<u>\$1,058,724</u>	<u>\$3,191,276</u>	<u>\$1,665,000</u>	<u>\$61,605</u>
Fiscal Year ended September 30	Certificate of Obligation Series 1990		Certificate of Obligation Series 1990A	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
1999	\$300,000	\$44,700	\$550,000	\$56,875
2000	350,000	15,225	600,000	19,500
	<u>\$650,000</u>	<u>\$59,925</u>	<u>\$1,150,000</u>	<u>\$76,375</u>

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1998

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
1999	\$120,000	\$173,085	\$195,000	\$75,000
2000	125,000	162,060	205,000	57,000
2001	135,000	150,360	220,000	38,563
2002	145,000	138,268	235,000	22,300
2003	155,000	127,368	250,000	7,625
2004	165,000	117,205	-	-
2005	180,000	106,075	-	-
2006	190,000	94,050	-	-
2007	200,000	81,375	-	-
2008	215,000	67,888	-	-
2009	230,000	54,000	-	-
2010	245,000	39,750	-	-
2011	260,000	24,600	-	-
2012	280,000	8,400	-	-
	<u>\$2,645,000</u>	<u>\$1,344,484</u>	<u>\$1,105,000</u>	<u>\$200,488</u>

Fiscal Year ended September 30	General Obligation Refunding Series 1992B		General Obligation Series 1993A	
	Principal	Interest	Principal	Interest
1999	\$1,135,000	\$1,637,688	\$1,320,000	\$534,310
2000	2,525,000	1,530,853	1,410,000	453,918
2001	2,690,000	1,375,665	1,480,000	382,725
2002	2,525,000	1,217,953	1,555,000	306,850
2003	2,690,000	1,057,550	1,630,000	226,410
2004	2,870,000	883,755	1,715,000	140,255
2005	3,060,000	696,195	1,805,000	47,833
2006	2,915,000	505,760	-	-
2007	3,115,000	312,800	-	-
2008	3,330,000	106,560	-	-
	<u>\$26,855,000</u>	<u>\$9,324,779</u>	<u>\$10,915,000</u>	<u>\$2,092,301</u>

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1998

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
	1999	\$450,000	\$668,548	\$425,000
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	-	-
	<u>\$12,885,000</u>	<u>\$4,356,602</u>	<u>\$1,810,000</u>	<u>\$167,140</u>

Fiscal Year ended September 30	General Obligation Refunding Bonds, Series 1993C		Certificates of Obligation Series 1994A	
	Principal	Interest	Principal	Interest
	1999	\$55,000	\$240,295	\$280,000
2000	715,000	223,768	300,000	130,770
2001	765,000	191,565	325,000	104,570
2002	40,000	173,815	345,000	81,393
2003	485,000	161,498	370,000	60,208
2004	475,000	138,700	395,000	37,350
2005	520,000	114,560	425,000	12,750
2006	510,000	89,070	-	-
2007	-	76,320	-	-
2008	-	76,320	-	-
2009	-	76,320	-	-
2010	700,000	57,770	-	-
2011	740,000	19,610	-	-
	<u>\$5,005,000</u>	<u>\$1,639,611</u>	<u>\$2,440,000</u>	<u>\$583,331</u>

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1998

Note 9. Long-term Debt (Continued)

Fiscal Year ended September 30	Combination Limited Tax and Surplus Revenue Certificates of Obligation Series 1997		General Obligation Refunding Series 1998	
	Principal	Interest	Principal	Interest
	1999	\$155,000	\$474,569	\$145,000
2000	140,000	463,138	150,000	1,222,078
2001	100,000	453,838	555,000	1,207,700
2002	330,000	437,175	550,000	1,184,910
2003	350,000	410,825	150,000	1,170,348
2004	375,000	382,731	415,000	1,158,275
2005	400,000	352,700	435,000	1,139,891
2006	420,000	322,500	2,790,000	1,069,050
2007	440,000	297,350	2,920,000	941,970
2008	465,000	275,856	3,070,000	799,520
2009	490,000	253,175	3,210,000	649,743
2010	520,000	229,188	3,360,000	498,595
2011	545,000	203,894	2,895,000	351,719
2012	580,000	177,175	3,025,000	209,606
2013	610,000	148,913	2,725,000	68,125
2014	650,000	118,988	-	-
2015	685,000	87,281	-	-
2016	725,000	53,794	-	-
2017	770,000	18,288	-	-
	<u>\$ 8,750,000</u>	<u>\$5,161,378</u>	<u>\$26,395,000</u>	<u>\$12,899,326</u>

Fiscal Year ended September 30	Combination Limited Tax and Surplus Revenue Certificate of Obligation Series 1998		Total General Obligation Bonds, Refunding Bonds, Certificates of Obligation and Contractual Obligations	
	Principal	Interest	Principal	Interest
	1999	\$1,570,000	\$1,361,624	\$8,930,440
2000	1,970,000	961,598	11,185,000	5,895,667
2001	2,060,000	871,550	11,165,000	5,298,426
2002	2,145,000	782,709	9,268,284	6,612,599
2003	2,245,000	681,003	8,765,000	4,300,470
2004	1,470,000	588,128	8,345,000	3,820,724
2005	1,540,000	512,878	8,845,000	3,332,397
2006	1,435,000	441,373	9,130,000	2,835,108
2007	1,510,000	373,260	9,315,000	2,341,815
2008	1,585,000	296,546	9,815,000	1,818,155
2009	405,000	245,220	5,555,000	1,406,953
2010	425,000	224,875	5,595,000	1,133,984
2011	445,000	203,125	5,510,000	858,867
2012	470,000	180,250	5,015,000	594,406
2013	495,000	156,125	3,830,000	373,163
2014	520,000	130,750	1,170,000	249,738
2015	545,000	104,125	1,230,000	191,406
2016	575,000	76,125	1,300,000	129,919
2017	600,000	46,750	1,370,000	65,038
2018	635,000	15,875	635,000	15,875
	<u>\$22,465,000</u>	<u>\$8,253,889</u>	<u>\$125,973,724</u>	<u>\$49,412,510</u>

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1998

Note 9. Long-term Debt (Continued)

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, <u>1997</u>	<u>Increase</u>	<u>Decrease</u>	Balance September 30, <u>1998</u>
Capital Appreciation Refunding Bonds, Series 1988A	\$21,714,000		\$21,714,000	
Current Interest Refunding Bonds, Series 1988A	9,395,000		9,395,000	
Hospital Improvement Revenue Bonds, Series 1988B	1,370,000		425,000	\$945,000
Warrant Purchase Agreement	1,850,000		1,850,000	
Premium Capital Appreciation Bonds, Series 1998		\$14,619,000		14,619,000
Current Interest Bonds, Series 1998		16,123,000		16,123,000
	<u>\$34,329,000</u>	<u>\$30,742,000</u>	<u>\$33,384,000</u>	<u>\$31,687,000</u>

On July 1, 1998, the Hospital issued General Obligation Refunding Bonds, Series 1998, as Premium Capital Appreciation Bonds and Current Interest Bonds. The proceeds from this issue were used to refund all of the Hospital's General Obligation Refund Bonds, Series 1988A, in order to lower the overall annual debt service requirements of the Hospital.

The Premium Capital Appreciation Bonds, Series 1998, are not subject to redemption prior to maturity. The Current Interest Bonds, Series 1998, at the option of the Hospital, provide for early redemption in whole or in part on August 15, 2008, or any date thereafter, at the par value thereof plus accrued interest to the date of redemption.

On September 27, 1988, the Hospital issued Hospital Improvement Revenue Bonds, Series 1988B, aggregating \$4,165,000. 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. These bonds, at the option of the Hospital, provided for early redemption in whole or in part on July 1, 1998, or on any interest payment date thereafter, at a price equal to the principal amount thereof without premium, plus accrued interest.

The Orders which authorized the issuance of the Series 1998 and Series 1988B bonds declare that the District must levy a continuing direct tax on taxable property within the District, for each

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1998

Note 9. Long-term Debt (Continued)

No-commitment debt (Continued)

year that these bonds are outstanding. Tax revenue, levied within the limits prescribed by law must be sufficient, with allowances made for delinquencies and collection costs, to pay the debt service requirements of the Series 1998 refunding bonds. Tax revenues must also provide for the payment of maintenance and operating expenses after payment of principal and interest on the Series 1988B bonds and pay any subsequent subordinate lien revenue bonds of the District which may be issued with priority over maintenance and operating expenses.

No-Commitment Debt Extraordinary Loss

In connection with the refunding of the Series 1988A bonds in July 1988 before maturity, the Hospital realized an accounting loss on early extinguishment of debt of \$526,000 during the year ended September 30, 1998, which consists of the reacquisition costs in excess of the net carrying amount of the extinguished debt.

During February 1996 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 were included in assets whose use is limited on the combined balance sheet at September 30, 1997. The warrant was designed to lock-in and provide the Hospital savings, based on interest rates in effect in February 1996, upon the planned advance refunding of the series 1988A bonds in July 1998. The warrant provided for a settlement amount equal to the market value of bonds similar in nature to the Series 1988A bonds less \$31,140,000. On July 1, 1998 the warrant was settled for \$5,605,000 resulting in a loss of \$3,755,000.

The extraordinary loss during the year ended September 30, 1998 was:

Loss on early extinguishment of debt	\$526,000
Loss on settlement of warrant	<u>3,755,000</u>
	<u>\$4,281,000</u>

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

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1998

Note 9. Long-term Debt (Continued)

Fiscal Year ended September 30	Hospital Improvement Revenue Bonds Series 1988B		Current Interest Bonds Series 1998	
	Principal	Interest	Principal	Interest
	1999	\$455,000	\$61,000	-
2000	490,000	32,000	-	812,700
2001	-	-	-	812,700
2002	-	-	-	812,700
2003	-	-	-	812,700
2004	-	-	-	812,700
2005	-	-	-	812,700
2006	-	-	-	812,700
2007	-	-	\$2,367,167	812,700
2008	-	-	2,487,167	694,050
2009	-	-	2,612,167	569,100
2010	-	-	2,747,167	437,588
2011	-	-	2,882,167	298,988
2012	-	-	3,027,167	133,788
	<u>\$945,000</u>	<u>\$93,000</u>	<u>\$16,123,002</u>	<u>\$9,447,814</u>

Fiscal Year ended September 30	Premium Capital Appreciation Bonds Series 1998		Totals Revenue and Refunding Bonds	
	Principal	Interest	Principal	Interest
	1999	\$2,003,000	\$657,884	\$2,458,000
2000	2,067,000	598,568	2,557,000	1,443,268
2001	1,976,000	531,807	1,976,000	1,344,507
2002	1,885,000	456,956	1,885,000	1,269,656
2003	1,799,000	376,124	1,799,000	1,188,824
2004	1,711,000	290,925	1,711,000	1,103,625
2005	1,628,000	199,349	1,628,000	1,012,049
2006	1,550,000	102,573	1,550,000	915,273
2007	-	-	2,367,167	812,700
2008	-	-	2,487,167	694,050
2009	-	-	2,612,167	569,100
2010	-	-	2,747,167	437,588
2011	-	-	2,882,167	298,988
2012	-	-	3,027,167	133,788
	<u>\$14,619,000</u>	<u>\$3,214,186</u>	<u>\$31,687,002</u>	<u>\$12,755,000</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 district. These bonds are considered no-commitment debt since the County is not obligated in any way to pay any part of the principal or interest.

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1998

Note 9. Long-term Debt (Continued)

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.

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
	1999	-
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>\$2,677,500</u>

Note 10. East Montana Water Project Long-term Debt

On October 17, 1997 the County issued \$1,050,000 Waterworks System Revenue Bonds (East Montana Project - Rural Utilities Loan Program) Series 1997-A and on December 19, 1997, the County also issued \$150,000 East Montana Waterworks System Revenue Bonds (Border Regionalization Fund) Series 1997-B for the purpose of acquiring, constructing, improving, extending and repairing certain water systems and improvements located in the East Montana Area of the County. The Revenue Bonds are obligations of the East Montana Waterworks Project and are payable from the proceeds of water system fees. These Revenue Bonds are not obligations of the County.

The following is a summary of the East Montana Water Project Revenue Bonds payable transactions:

Balance October 1, 1997	-0-
Issues	\$1,200,000
Maturities	<u>50,000</u>
Balance September 30, 1998	<u>\$1,150,000</u>

The Series 1997-A and Series 1997-B bonds have principal maturities on August 15th of each year and interest payments on February 15th and August 15th of each year. The debt services requirements to maturity for the East Montana Water Project are as follows:

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1998

Note 10. East Montana Water Project Long-term Debt (Continued)

Fiscal Year ended September 30	\$1,050,000 Waterworks System Revenue Bonds Series 1997-A		\$150,000 East Montana Waterworks System Revenue Bonds Series 1997-B	
	Principal	Interest	Principal	Interest
1999	\$10,000	\$51,188	\$50,000	\$3,238
2000	10,000	50,700	50,000	1,088
2001	10,000	50,213	-	-
2002	10,000	49,725	-	-
2003	10,000	49,238	-	-
2004	10,000	48,750	-	-
2005	10,000	48,263	-	-
2006	10,000	47,775	-	-
2007	10,000	47,288	-	-
2008	10,000	46,800	-	-
2009	10,000	46,313	-	-
2010	20,000	45,825	-	-
2011	20,000	44,850	-	-
2012	20,000	43,875	-	-
2013	20,000	42,900	-	-
2014	20,000	41,925	-	-
2015	20,000	40,950	-	-
2016	20,000	39,975	-	-
2017	20,000	39,000	-	-
2018	20,000	38,025	-	-
2019	20,000	37,050	-	-
2020	30,000	36,075	-	-
2021	30,000	34,613	-	-
2022	30,000	33,150	-	-
2023	30,000	31,688	-	-
2024	30,000	30,225	-	-
2025	30,000	28,763	-	-
2026	30,000	27,300	-	-
2027	40,000	25,838	-	-
2028	40,000	23,888	-	-
2029	40,000	21,938	-	-
2030	40,000	19,988	-	-
2031	40,000	18,038	-	-
2032	50,000	16,088	-	-
2033	50,000	13,650	-	-
2034	50,000	11,213	-	-
2035	60,000	8,775	-	-
2036	60,000	5,850	-	-
2037	60,000	2,925	-	-
	<u>\$1,050,000</u>	<u>\$1,340,633</u>	<u>\$100,000</u>	<u>\$4,326</u>

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1998

Note 10. East Montana Water Project Long-term Debt (Continued)

Fiscal Year ended September 30	East Montana Water Project Totals	
	Principal	Interest
1999	\$60,000	\$54,426
2000	60,000	51,788
2001	10,000	50,213
2002	10,000	49,725
2003	10,000	49,238
2004	10,000	48,750
2005	10,000	48,263
2006	10,000	47,775
2007	10,000	47,288
2008	10,000	46,800
2009	10,000	46,313
2010	20,000	45,825
2011	20,000	44,850
2012	20,000	43,875
2013	20,000	42,900
2014	20,000	41,925
2015	20,000	40,950
2016	20,000	39,975
2017	20,000	39,000
2018	20,000	38,025
2019	20,000	37,050
2020	30,000	36,075
2021	30,000	34,613
2022	30,000	33,150
2023	30,000	31,688
2024	30,000	30,225
2025	30,000	28,763
2026	30,000	27,300
2027	40,000	25,838
2028	40,000	23,888
2029	40,000	21,938
2030	40,000	19,988
2031	40,000	18,038
2032	50,000	16,088
2033	50,000	13,650
2034	50,000	11,213
2035	60,000	8,775
2036	60,000	5,850
2037	60,000	2,925
	<u>\$1,150,000</u>	<u>\$1,344,959</u>

Note 11. Defeasement of Debt

Current Years

On June 3, 1998, the County issued \$26,395,000 in Limited Tax General Obligation Refunding Bonds, Series 1998 to advance refund a portion of Certificates of Obligation, Series 1990, 1992-A, 1994 and Limited Tax General Obligation Jail Bonds, Series 1993-A. The net proceeds of \$25,005,000, after payment of \$307,505 in underwriting fees, insurance, other issuance costs

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1998

Note 11. Defeasement of Debt (Continued)

Current Years (Continued)

and receipt of \$225,594.42 of accrued interest by the County which was used for the August 15, 1998 interest payment. The bond proceeds plus an additional \$21,615.56, \$75,878.29, \$61,533.33, and \$413,870.83 of 1990, 1992-A, 1994 and 1993-A Series Sinking Fund monies, respectively, were used to purchase U.S. Government securities and open market securities. These securities were deposited in an irrevocable trust with an escrow agent to provide for current and future debt service payments on 1990, 1992-A, 1994 and 1993-A Series bonds. The County refunded these bonds in order to reduce total debt service payments over the next 15 years by \$1,196,654 and obtain an economic gain of \$847,296. On September 30, 1998 the outstanding defeased bonds were \$25,005,000.

<u>Description</u>	<u>Refunded Bonds</u>	<u>Average Interest Rate</u>	<u>Years of Maturity</u>	<u>Call Date</u>
Series 1990	\$800,000	6.8500	2001 - 2002	02/15/2000 @par
Series 1992-A	3,080,000	6.2444	2004 - 2012	02/15/2002 @par
Series 1993-A	18,525,000	5.6500	2006 - 2013	02/15/2003 @par
Series 1994	<u>2,600,000</u>	6.0000	2006 - 2010	02/15/2004 @par
	<u>\$25,005,000</u>			

Prior Years

On October of 1985, General Obligation Refunding Bonds, Series 1985 were issued in the amount of \$25,155,000 to refund Permanent Improvement Bonds, Series 1980 and placed in an irrevocable trust for the purpose of generating resources for all future Debt Service payments of the refunded debt. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the general long-term debt account group. The County refunded these bonds in order to reduce total debt service payments over 17 years by \$2,575,583 and to obtain an economic gain of \$2,435,390. On September 30, 1998 the outstanding defeased bonds were \$4,941,554.

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1998

Note 11. Defeasement of Debt (Continued)

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, 1998 the outstanding defeased bonds were \$8,348,367.

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, 1998 the outstanding defeased bonds were \$3,431,697.

Note 12. Interfund Assets/Liabilities

Interfund receivable and payable balances on September 30, 1998 were as follows:

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1998

Note 12. Interfund Assets/Liabilities (Continued)

	<u>Due From</u>	<u>Due To</u>
<u>General Fund</u>	<u>\$527,160</u>	<u>\$669,858</u>
<u>Special Revenue</u>		
34th Judicial District Prosecution Initiative		29,743
Adjudication School Program		16,806
Auto Theft Prevention		4,240
Child Protective Services		15,963
Child Welfare Video Teleconferencing		1,500
Community Juvenile Prosecutor		14,578
COPS Universal Hiring Grant		60,716
CPS Mediation Grant		12,866
DIMS Project		17,586
Domestic Violence Unit		17,775
Electronic Arrest Reporting		29,509
Enforcement of Protective Orders		1,695
Environmental Task Force		2,440
Environmental Hot Line/Enforcement		2,450
Environmental Prosecutor		2,643
Financial Disruption Unit		257,893
Fugitive/Violent Offenders		8,412
Hijack Task Force		19,450
Local Law Enforcement		6,784
Multi - Agency Task Force		19,822
Post Adjudication Facility	1,188,855	
Purchase of Service-Juvenile		3,337
Regional Intelligence Clearinghouse		46,350
Rio Pasado Water Project		3,767
Rural Transit Assistance Program		8,614
Self Help Center		3,463
Southwest Border Administration		119,124
Sparks II Water Project		3,879
Specialized Diversion		195
Step Water Project		1,085
T.E.R.P.-Nutritional		4,126
T.E.R.P.-Oil and Gas Overcharge		59,220
Victim Witness		11,037
West Texas Multi-County Task Force		<u>381,787</u>
	<u>1,188,855</u>	<u>1,188,855</u>
<u>Debt Service</u>		
G.O. Obligation Refunding Bonds, Series 1985	<u>669,858</u>	<u> </u>
<u>Agency</u>		
Payroll Fund		30,000
Elected Officials	<u> </u>	<u>497,160</u>
	<u> </u>	<u>527,160</u>
	<u>\$2,385,873</u>	<u>\$2,385,873</u>

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1998

Note 13. Contingent Liabilities

Amounts received or receivable from grant agencies are subject to audit and adjustment by the granting agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, or expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's counsel that resolution of these matters will not have a material adverse effect on the financial condition of the government. Presently, an amount of \$2,109,341 for probable losses has been accrued as a loss contingency.

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

Note 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. Contributions to the plan are administered by a third party administrator, PEBSICO Securities Corporation. In compliance with the provisions of the IRC Section 457(g), the plan assets are in custodial accounts for the exclusive benefit of the plans' participants and beneficiaries. In accordance with GASB 32, the County provides neither administrative services nor investment advice to the plans and therefore, no fiduciary relationship exists between the County and the deferred compensation pension plan. At September 30, 1998 the plan assets were valued at \$6,262,303.

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1998

Note 15. Employee Retirement Plan

Plan Description

The County provides retirement, disability, and death benefits for all of its full-time employees and part-time employees working at least 900 hours a year through a nontraditional defined benefit pension plan in the statewide Texas County and District System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 493 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

The plan provisions are adopted by the governing body of the County, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and above with 8 or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the County within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the County's commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Funding Policy

The County has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The County contributed using the actuarially determined rate of 9.0% for the months of the accounting year in 1997, and 9.04% for the months of the accounting year in 1998.

The contribution rate payable by the employee members for calendar year 1998 is the rate of 7% as adopted by the governing body of the County. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1998

Note 15. Employee Retirement Plan

Annual Pension Cost

For the County's accounting year ending September 30, 1998, the annual pension cost for the TCDRS plan for its employees was \$5,319,341, and the actual contributions were \$5,319,341. The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 parameters based on the actuarial valuations as of December 31, 1995 and December 31, 1996, the basis for determining the contribution rates for calendar years 1997 and 1998. The December 31, 1997 actuarial valuation is the most recent valuation.

Actuarial Valuation Information

Actuarial valuation date	12/31/95	12/31/96	12/31/97
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Percentage of payroll, closed	Percentage of payroll, closed	Percentage of payroll, open
Amortization period in years	25	25	20
Asset valuation method	Amortized cost for bonds; no equities	Amortized cost for bonds; no equities	Long-term appreciation with adjustment
Actuarial Assumptions:			
Investment return ¹	8.0%	8.0%	8.0%
Projected salary increases ¹	6.2%	6.2%	5.9%
Inflation	4.5%	4.5%	4.0%
Cost-of-living adjustments	0	0	0

Trend Information

for the Retirement Plan for the Employees of the County of El Paso

<u>Accounting Year</u> <u>Ending</u>	<u>Annual Pension</u> <u>Cost (APC)</u>	<u>Percentage of</u> <u>APC Contributed</u>	<u>Net Pension</u> <u>Obligation</u>
09/30/98	\$5,319,341	100%	\$0

¹Includes inflation at the stated rate

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1998

Note 15. Employee Retirement Plan

Transition Disclosure

It was determined in accordance with GASB Statement No. 27 that the pension liability was zero at the transition to that statement effective at October 1, 1997, because all actuarially required contributions for the accounting years beginning in 1987 up to the beginning of this accounting year have been paid. There was no previously reported pension liability before the transition. Therefore, the difference between the pension liability at transition and the previously reported pension liability is zero.

Schedule of Funding Progress for the Retirement Plan
for the Employees of the County of El Paso

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll ¹ (c)	UAAL as a Percentage of Covered Payroll (b-a)/c)
12/31/95	\$75,345,624	\$91,774,235	\$16,428,611	82.10%	\$48,286,389	34.02%
12/31/96	85,471,856	103,404,169	17,932,313	82.66%	51,637,354	34.73%
12/31/97 ²	95,684,950	116,337,745	20,652,795	82.25%	54,413,183	37.96%

Retirement Plan - Component Unit

Plan Description

The Hospital District (the District) provides retirement, disability, and death benefits for all of its full-time employees through a nontraditional defined benefit pension plan in the statewide Texas County and District System (TCDRS). The Board of Trustees of TCDRS is responsible for the administration of the statewide agent multiple-employer public employee retirement system consisting of 493 nontraditional defined benefit pension plans. TCDRS in the aggregate issues a comprehensive annual financial report (CAFR) on a calendar year basis. The CAFR is available upon written request from the TCDRS Board of Trustees at P.O. Box 2034, Austin, Texas 78768-2034.

The plan provisions are adopted by the Board of Managers of the district, within the options available in the Texas state statutes governing TCDRS (TCDRS Act). Members can retire at ages 60 and

¹The annual covered payroll is based on the employee contributions received by TCDRS for the year ending with the valuation date.

²Revised economic and demographic assumptions due to an experience review were reflected in this valuation.

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1998

Note 15. Employee Retirement Plan

Plan Description (Continued)

above with 8 or more years of service, with 30 years of service regardless of age, or when the sum of their age and years of service equals 75 or more. Members are vested after 8 years of service but must leave their accumulated contributions in the plan to receive any employer-financed benefit. Members who withdraw their personal contributions in a lump sum are not entitled to any amounts contributed by their employer.

Benefit amounts are determined by the sum of the employee's contributions to the plan, with interest, and employer-financed monetary credits. The level of these monetary credits is adopted by the governing body of the district within the actuarial constraints imposed by the TCDRS Act so that the resulting benefits can be expected to be adequately financed by the districts commitment to contribute. At retirement, death, or disability, the benefit is calculated by converting the sum of the employee's accumulated contributions and the employer-financed monetary credits to a monthly annuity using annuity purchase rates prescribed by the TCDRS Act.

Funding Policy

The district has elected the annually determined contribution rate (ADCR) plan provisions of the TCDRS Act. The plan is funded by monthly contributions from both employee members and the employer based on the covered payroll of employee members. Under the TCDRS Act, the contribution rate of the employer is actuarially determined annually. The district contributed using the actuarially determined rate of 5.23% for the months of the accounting year in 1997, and 5.31% for the months of the accounting year in 1998.

The contribution rate payable by the employee members for calendar year 1998 is the rate of 5% as adopted by the governing body of the district. The employee contribution rate and the employer contribution rate may be changed by the governing body of the employer within the options available in the TCDRS Act.

Annual Pension Cost

For the district's accounting year ending September 30, 1998, the annual pension cost for the TCDRS plan for its employees was \$2,142,000, and the actual contributions were \$2,142,000. The annual required contributions were actuarially determined as a percent of the covered payroll of the participating employees, and were in compliance with the GASB Statement No. 27 parameters based on the actuarial valuations as of December 31, 1995 and December 31, 1996, the basis for determining the contribution rates for calendar years 1997 and 1998. The December 31, 1997 actuarial valuation is the most recent valuation.

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1998

Note 15. Employee Retirement Plan

Annual Pension Cost (Continued)

Actuarial Valuation Information			
Actuarial valuation date	12/31/95	12/31/96	12/31/97
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Percentage of payroll, closed	Percentage of payroll, closed	Percentage of payroll, open
Amortization period in years	25	24	20
Asset valuation method	Amortized cost for bonds; no equities	Amortized cost for bonds; no equities	Long-term appreciation with adjustment
Actuarial Assumptions:			
Investment return ¹	8.0%	8.0%	8.0%
Projected salary increases ¹	6.2%	6.2%	5.9%
Inflation	4.5%	4.5%	4.0%
Cost-of-living adjustments	0	0	0

Trend Information
for the Retirement Plan for the Employees of the Hospital District

<u>Accounting Year</u> <u>Ending</u>	<u>Annual Pension</u> <u>Cost (APC)</u>	<u>Percentage of</u> <u>APC Contributed</u>	<u>Net Pension</u> <u>Obligation</u>
09/30/98	\$2,142,000	100%	\$0

Transition Disclosure

It was determined in accordance with GASB Statement No. 27 that the pension liability was zero at the transition to that statement effective at October 1, 1997, because all actuarially required contributions for the accounting years beginning in 1987 up to the beginning of this accounting year have been paid. There was no previously reported pension liability before the transition. Therefore, the difference between the pension liability at transition and the previously reported pension liability is zero.

¹Includes inflation at the stated rate

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1998

Note 15. Employee Retirement Plan

Schedule of Funding Progress for the Retirement Plan
for the Employees of the Hospital District

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered Payroll ¹ (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/95	\$26,821,232	\$38,808,631	\$11,987,399	69.11%	\$38,901,108	30.82%
12/31/96	31,741,743	44,130,725	12,388,982	71.93%	40,087,364	30.90%
12/31/97 ²	36,661,978	51,359,053	14,697,075	71.38%	40,547,004	36.25%

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, 1998 there were 106 retirees receiving the benefits. For fiscal year ended September 30, 1998, the County recognized expenditures of \$137,613.13 which was net of \$123,861.15 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 1998 tax rate was \$0.31500 per \$100 of assessed valuation, of which \$0.230603 was allocated for maintenance and operations and \$0.084397 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.

¹The annual covered payroll is based on the employee contributions received by TCDRS for the year ending with the valuation date.

²Revised economic and demographic assumptions due to an experience review were reflected in this valuation.

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1998

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, 1998

Note 19. Risk Management (Continued)

The County retains the risk of loss relating to workers compensation, unemployment and general liability. 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 \$1,546,000. Changes in the balances of claims liabilities during the past year are as follows:

	<u>Year Ended</u> <u>September 30, 1998</u>	<u>Year Ended</u> <u>September 30, 1997</u>
Unpaid claims, beginning of fiscal year	\$1,709,000	\$1,421,000
Incurred claims (including IBNRs)	1,299,000	2,215,000
Claim payments	<u>(1,462,000)</u>	<u>(1,927,000)</u>
Unpaid claims, end of fiscal year	<u>\$1,546,000</u>	<u>\$1,709,000</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, to bring the current reserve balance to \$500,000. The County still maintains insurance coverage for aggregate losses of over \$4,761,051. 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, 1998 encumbrances and reservation of fund balances amounted to \$11,923,144, of which \$2,337,320 related to the general fund, \$609,321 to the special revenue fund and \$8,976,503 to the capital projects fund.

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1998

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 had been operating in excess of capacity. This project was completed in fiscal year 1998. On January 4, 1994, Certificates of Obligation, Series 1993 were issued for the purpose of acquiring or replacing equipment for various county departments and for improvements to certain county parks. On January 19, 1995, Certificates of Obligation, Series 1994 were issued for the purpose of construction of public works, the purchase of materials, equipment and rights of way for authorized needs, and to improve county-owned buildings. On July 15, 1997 Certificates of Obligation, Series 1997 were issued for the purpose of building additional modules to the Jail Annex, building a juvenile administration building, installing a sprinkler system at Ascarate Park and making improvements to the County's parks. Construction on the additional modules to the jail annex was completed in fiscal year 1998, construction on the other projects is continuing. On June 7, 1998 Certificates of Obligation, Series 1998 were issued for the purpose of upgrading the data processing system, construction and renovation of the courthouse building, purchase of equipment and software for various County departments, renovation to the County Coliseum, and the purchase and/or construction of a building for the County Extension Service.

Construction in progress for the component unit represents construction costs for an electrical upgrade and renovation of the hospital facilities. Remaining commitments on construction contracts as of September 30, 1998 totaled approximately \$1,737,000.

Note 23. Interfund Transfers

The following are the operating transfers in and out as of September 30, 1998:

<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		\$1,939,858
Excess Grant Match		207,266
Special Revenue-Courthouse Security		180,000
Special Revenue-Court Reporter Service Fund		120,000
Excess Sales Tax	\$669,858	
Community Juvenile Prosecutor	1,337	
Child Protective Services - Match	239,947	
Enforcement of Protective Orders	7,698	
General Assistance - Match	89,443	
Victim/Witness Services - Match	82,770	
Juvenile Probation - Triad - Match	70,000	
District Attorney DIMS Project	28,711	
Juvenile Probation - Progressive Sanctions - Match	5,189	
Juvenile Probation - Post Adjudication - Match	87,151	
Gang Violence - Match	48,115	
Region VIII Training Academy - Match	218,567	
County Child Welfare - Triad Match	70,000	
Nutrition - Match	732,917	

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1998

Note 23. Interfund Transfers (Continued)

<u>Department</u>	<u>Transfers Out</u> <u>Actual</u>	<u>Transfers In</u> <u>Actual</u>
<u>General Fund - Continued</u>		
Rural Transit Assistance - Match	\$11,000	
Adjudication of Drug Offenders - Match	47,653	
Domestic Violence Unit - Match	18,231	
Auto Theft Prevention	20,050	
Local Law Enforcement Block Grant - Match	12,199	
COPS Grant - Match	<u>155,792</u>	
Total	<u>2,616,628</u>	<u>\$2,447,124</u>
<u>Special Revenue</u>		
Road and Bridge	1,939,858	
Courthouse Security	180,000	
Court Reporter Service Fund	10,000	
Community Juvenile Prosecutor		1,337
Enforcement of Protective Orders		7,698
DIMS Project		28,711
Victim Witness	1,803	82,770
Gang Violence Unit	720	48,115
Sheriff's Training Academy	38,893	218,567
Adjudication of Drug Offenders	1,896	47,653
Alternative School Support Program	32,363	44,582
Juvenile Justice Program	11,022	
Juvenile Screening Unit	3,631	
Progressive Sanctions	23,058	5,189
Post Adjudication Facility		87,152
Domestic Violence Unit		18,231
Rural Transit Assistance	14,092	11,000
Child Protective Services	37,640	239,947
Auto Theft Prevention		20,050
Solid Waste Match	2,252	
Local Law Enforcement Block Grant		12,199
TERP Nutritional	1	8,691
TERP Oil & Gas		80,752
El Paso Child Welfare	22,205	
Juvenile Probation - Triad		140,000
COPS Grant Match		155,792
Nutrition	<u>62,273</u>	<u>732,917</u>
Total	<u>2,491,707</u>	<u>1,991,353</u>
<u>Debt Service</u>		
General Obligation Refunding, Series 1985	<u>129,887</u>	<u>799,745</u>
Total	<u>129,887</u>	<u>799,745</u>
Grand Total	<u>\$5,238,222</u>	<u>\$5,238,222</u>

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1998

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. Federal Commodities

For the fiscal year ended September 30, 1998 the County received federal commodities amounting to \$4,993 for the Juvenile Probation Department.

Note 26. Deficit Balances of Fund Equity

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

Note 27. Residual Equity Transfers

	Transfer <u>Out</u>	Transfer <u>In</u>
General Fund		<u>\$35</u>
Special Revenue	(<u>\$35</u>)	
Total	(<u>\$35</u>)	<u>\$35</u>

Note 28. The Year 2000

In an effort to address the year 2000 issue, the County of El Paso has implemented a comprehensive year 2000 conversion plan. At issue surrounding the entire year 2000 problem are hardware and software programs with embedded processors and chips that utilize a two digit year date field as opposed to a four digit date field. The concern is that date dependant programs and software may recognize 00 in the date field as the year 1900 as opposed to the correct year 2000. This date recognition problem could possibly result in program calculation errors that could effect daily operations.

The County's Consolidated Data Processing department has assessed both the hardware and software components of the entire County and formulated a comprehensive conversion plan whereby upgrades can be accomplished, tested and implemented with ample time before the year 2000. These physical conversions began early in fiscal year 1998 and are expected to be completed by the summer of 1999. The financial accounting management system which is

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1998

Note 28. The Year 2000 (Continued)

utilized to process and compile all financial data for the County of El Paso underwent a successful conversion to a year 2000 compliant version in October 1998. This version will not experience any abnormalities in the processing of date and date related data, including calculating, comparing, and sequencing by virtue of the date. This product is currently in production and is being utilized by the County. In addition, the other major software programs such as the human resource systems, justice information systems and fee collection and reporting systems throughout the County are currently being upgraded. The County of El Paso upgraded most of its inventory of personal computers, just over 1,000 units, with the purchase of year 2000 compliant systems. The County is also currently shifting all processing functions from the mainframe environment to year 2000 compliant servers.

The County of El Paso as mentioned earlier in this document issued debt to accomplish the year 2000 conversion. The County is not currently aware of any year 2000 compliance issues which could effect any of the combined financial statements or have any material effect on the operations of the County. It is expected that the County of El Paso will be able to conduct business as usual at January 1, 2000 and thereafter.



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, 1998 and 1997**

	<u>1998</u>	<u>1997</u>
Assets		
Cash and cash equivalents.....	\$17,442,952	\$11,497,096
Investments.....	9,996,930	11,984,209
Receivables(net of allowances for uncollectibles)		
Interest.....	25,177	180,927
Taxes.....	6,324,268	6,270,854
Accounts.....	5,204,905	4,404,633
Due from other funds.....	527,160	944,566
Inventory of supplies.....	17,750	31,030
Total assets.....	<u>\$39,539,142</u>	<u>\$35,313,315</u>
Liabilities and fund equity		
Liabilities:		
Vouchers payable.....	\$2,688,397	\$1,407,460
Due to other funds.....	669,858	260,711
Due to other governmental agencies.....	1,106,620	1,624,104
Due to others-miscellaneous deposits.....	56,522	34,666
Deferred revenues.....	5,173,663	5,184,693
Fringe benefits payable.....	7,512,234	6,843,855
Total liabilities.....	<u>17,207,294</u>	<u>15,355,489</u>
Fund equity:		
Reserved for:		
Encumbrances.....	2,337,320	4,770,328
Travel advances-sheriff, payroll and change funds.....	75,730	63,980
Inventory.....	17,750	31,030
Unreserved, designated for subsequent year's expenditures.....	8,394,828	9,687,454
Unreserved, undesignated.....	11,506,220	5,405,034
Total fund equity.....	<u>22,331,848</u>	<u>19,957,826</u>
Total liabilities and fund equity.....	<u>\$39,539,142</u>	<u>\$35,313,315</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, 1998 and 1997

	1998	1997
Revenues:		
Taxes:		
Property.....	\$36,947,305	\$34,375,004
Sales.....	21,518,551	20,480,759
Bingo.....	65,379	83,549
State mixed beverage.....	847,514	811,509
Licenses and permits.....	153,323	165,123
Intergovernmental.....	1,790,069	2,204,301
Charges for services.....	16,260,843	14,827,456
Fines and forfeitures.....	4,343,722	3,025,849
Interest.....	2,013,925	1,564,034
Miscellaneous.....	2,039,195	1,878,581
Total revenues.....	85,979,826	79,416,165
Expenditures:		
Current:		
General government.....	17,236,073	16,388,780
Administration of justice.....	16,456,252	15,342,942
Public safety.....	40,710,003	35,125,905
Health and welfare.....	5,666,532	4,708,078
Resource development.....	401,396	454,444
Culture and recreation.....	1,675,527	1,475,225
Capital outlays.....	1,202,040	602,332
Total expenditures.....	83,347,823	74,097,706
Excess (deficiency) of revenues over (under) expenditures.....	2,632,003	5,318,459
Other financing sources (uses):		
Operating transfers in.....	2,447,124	3,138,144
Operating transfers out.....	(2,616,628)	(2,618,862)
Total other financing sources (uses).....	(169,504)	519,282
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	2,462,499	5,837,741
Fund balances, October 1.....	19,957,826	14,186,002
Residual equity transfer in.....	35	
Change in reserve for inventory.....	(88,512)	(65,917)
Fund balances, September 30.....	\$22,331,848	\$19,957,826

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, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes.....	\$56,550,949	\$59,532,072	\$2,981,123	\$53,352,366	\$55,915,944	\$2,563,578
Intergovernmental revenues.....	1,855,619	1,790,069	(65,550)	1,941,127	2,204,301	263,174
Charges for services.....	15,926,100	16,260,843	334,743	12,022,700	14,827,456	2,804,756
Fines and forfeitures.....	2,239,800	4,343,722	2,103,922	1,986,700	3,025,849	1,039,149
Interest income.....	1,025,000	2,013,925	988,925	1,075,000	1,564,034	489,034
Miscellaneous.....	1,323,876	2,039,195	715,319	1,042,727	1,878,581	835,854
Total revenues.....	78,921,344	85,979,826	7,058,482	71,420,620	79,416,165	7,995,545
Expenditures:						
General government:						
Personnel.....	9,918,291	8,640,569	1,277,722	10,049,520	8,858,377	1,191,143
Operating.....	9,145,974	6,346,296	2,799,678	8,691,167	6,093,191	2,597,976
Total general government.....	19,064,265	14,986,865	4,077,400	18,740,687	14,951,568	3,789,119
Administration of justice:						
Personnel.....	13,270,948	13,044,398	226,550	12,368,588	12,129,768	238,820
Operating.....	4,220,336	3,411,854	808,482	4,158,963	3,213,174	945,789
Total administration of justice.....	17,491,284	16,456,252	1,035,032	16,527,551	15,342,942	1,184,609
Public safety:						
Personnel.....	35,630,007	32,615,700	3,014,307	30,084,338	28,792,069	1,292,269
Operating.....	10,422,088	8,094,303	2,327,785	7,630,172	6,333,836	1,296,336
Total public safety.....	46,052,095	40,710,003	5,342,092	37,714,510	35,125,905	2,588,605
Health and welfare:						
Personnel.....	896,830	810,968	85,862	768,079	713,785	54,294
Operating.....	6,021,468	4,855,564	1,165,904	5,912,210	3,994,293	1,917,917
Total health and welfare.....	6,918,298	5,666,532	1,251,766	6,680,289	4,708,078	1,972,211
Resource development:						
Personnel.....	225,056	223,115	1,941	264,056	247,783	16,273
Operating.....	187,476	178,281	9,195	220,885	206,661	14,224
Total resource development.....	412,532	401,396	11,136	484,941	454,444	30,497
Culture and recreation:						
Personnel.....	968,271	885,716	82,555	920,686	852,947	67,739
Operating.....	1,084,900	789,811	295,089	1,005,976	622,278	383,698
Total culture and recreation.....	2,053,171	1,675,527	377,644	1,926,662	1,475,225	451,437
Capital outlays.....	1,602,130	1,202,040	400,090	1,483,684	602,332	881,352
Total expenditures.....	93,593,775	81,098,615	12,495,160	83,558,324	72,660,494	10,897,830
Excess(deficiency) of revenues over (under) expenditures	(14,672,431)	4,881,211	19,553,642	(12,137,704)	6,755,671	18,893,375
Other financing sources(uses):						
Operating transfers in.....	2,240,858	2,447,124	206,266	2,866,000	3,138,144	272,144
Operating transfers out.....	(2,026,209)	(1,946,770)	79,439	(2,425,501)	(2,395,018)	30,483
Total other financing sources(uses).....	214,649	500,354	285,705	440,499	743,126	302,627
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses....	(14,457,782)	5,381,565	19,839,347	(11,697,205)	7,498,797	19,196,002
Fund balances, October 1.....	27,823,160	27,823,160		20,324,363	20,324,363	
Fund balances, September 30.....	\$13,365,378	\$33,204,725	\$19,839,347	\$8,627,158	\$27,823,160	\$19,196,002

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, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes:						
Ad valorem.....	\$35,786,949	\$36,947,305	\$1,160,356	\$33,264,366	\$34,375,004	\$1,110,638
Sales and use.....	19,700,000	21,518,551	1,818,551	19,000,000	20,480,759	1,480,759
Bingo.....	80,000	65,379	(14,621)	103,000	83,549	(19,451)
State mixed beverage.....	800,000	847,514	47,514	800,000	811,509	11,509
Total taxes.....	56,366,949	59,378,749	3,011,800	53,167,366	55,750,821	2,583,455
Licenses and permits:						
Beer, wine and liquor licenses.....	152,000	125,300	(26,700)	145,000	134,059	(10,941)
Occupational licenses.....	27,000	20,023	(6,977)	35,000	25,564	(9,436)
Bail bond permits.....	5,000	8,000	3,000	5,000	5,500	500
Total licenses and permits.....	184,000	153,323	(30,677)	185,000	165,123	(19,877)
Intergovernmental:						
Reimbursements-city.....	1,131,000	887,859	(243,141)	1,230,500	1,338,564	108,064
Reimbursements-TDHS lunch program.....	85,000	91,829	6,829	70,000	151,445	81,445
Reimbursements-county courts.....	150,000	163,980	13,980	85,000	118,149	33,149
Reimbursements-other.....	489,619	646,401	156,782	555,627	596,143	40,516
Total intergovernmental.....	1,855,619	1,790,069	(65,550)	1,941,127	2,204,301	263,174
Charges for services:						
Criminal Prosecution Fee.....	55,000	105,782	50,782	50,000	66,806	16,806
County tax assessor-collector.....	1,400,000	1,531,757	131,757	1,380,000	1,485,274	105,274
County clerk.....	1,580,000	1,910,913	330,913	1,520,000	1,670,612	150,612
Constables:						
Precinct no. 1.....	19,000	22,116	3,116	18,000	22,845	4,845
Precinct no. 2.....	33,500	39,044	5,544	33,000	41,405	8,405
Precinct no. 3.....	27,000	11,868	(15,132)	31,000	29,492	(1,508)
Precinct no. 4.....	30,000	36,110	6,110	25,000	35,335	10,335
Precinct no. 5.....	27,000	25,779	(1,221)	31,000	28,253	(2,747)
Precinct no. 6.....	9,000	11,660	2,660	11,000	11,130	130
Precinct no. 7.....	6,000	14,498	8,498	6,000	8,531	2,531
District clerk.....	775,000	785,731	10,731	730,000	801,993	71,993
District clerk child support fees.....	300,000	482,724	182,724	230,000	487,254	257,254
Justices of the peace:						
Precinct no. 1.....	10,000	15,462	5,462	9,000	12,578	3,578
Precinct no. 2.....	16,000	24,567	8,567	15,000	22,531	7,531
Precinct no. 3.....	18,000	25,243	7,243	17,000	25,805	8,805
Precinct no. 4.....	13,000	22,360	9,360	10,000	18,700	8,700
Precinct no. 5.....	10,000	13,216	3,216	11,000	12,426	1,426
Precinct no. 6.....	26,000	40,613	14,613	16,000	34,536	18,536
Precinct no. 7.....	5,000	11,210	6,210	5,000	8,567	3,567
County sheriff.....	650,000	903,051	253,051	600,000	723,872	123,872
Concession revenues.....	177,000	275,130	98,130	144,000	227,677	83,677
Ascarate golf course.....	\$658,000	\$567,086	(\$90,914)	\$652,000	\$643,318	(\$8,682)

(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, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Charges for services-continued						
Boat launching fees.....	\$2,000	\$3,090	\$1,090	\$2,000	\$3,100	\$1,100
Coliseum security.....	10,000	4,434	(5,566)	8,000	10,638	2,638
Coliseum-ticketmaster.....	50,000	47,987	(2,013)	20,000	71,325	51,325
Ascarate park traffic control.....	130,000	133,558	3,558	140,000	135,838	(4,162)
Coliseum parking.....	50,000	57,954	7,954	20,000	65,521	45,521
Swimming pool receipts.....	37,000	37,763	763	36,000	40,703	4,703
Rentals.....	107,600	119,531	11,931	59,700	134,527	74,827
Western playland.....	170,000	194,414	24,414	182,000	187,072	5,072
Jail income - prisoners.....	8,302,500	7,469,957	(832,543)	4,852,500	6,448,386	1,595,886
Jury fees.....	40,000	42,983	2,983	20,000	44,416	24,416
Probate court fees.....	7,000	8,060	1,060	7,000	8,522	1,522
Special probate court fees.....	4,000	4,530	530	4,000	4,572	572
Sewage inspection fees.....	90,000	76,925	(13,075)	100,000	95,785	(4,215)
Bar attorney exemption fees.....	220,000	216,000	(4,000)	215,000	215,033	33
Protective order application fees.....	8,000	11,010	3,010	7,000	14,924	7,924
County service evaluation fees.....	350,000	417,027	67,027	320,000	382,282	62,282
Computer aided trans. serv. fees.....	4,000	601	(3,399)	5,000	4,433	(567)
Interpreter fees.....	500	1,074	574	500	1,101	601
County archives microfilm fees.....	22,000	37,620	15,620	20,000	32,211	12,211
Tax office collections.....	75,000	100,501	25,501	70,000	87,301	17,301
Parking garage fees.....	402,000	399,904	(2,096)	390,000	420,826	30,826
Total charges for services.....	15,926,100	16,260,843	334,743	12,022,700	14,827,456	2,804,756
Fines and forfeitures:						
Misdemeanors, forfeited bonds.....	2,200,000	4,268,398	2,068,398	1,950,000	2,731,569	781,569
Judgements.....					244,525	244,525
Traffic fines.....	38,000	72,680	34,680	35,000	47,632	12,632
Library fines.....	1,800	2,644	844	1,700	2,123	423
Total fines and forfeitures.....	2,239,800	4,343,722	2,103,922	1,986,700	3,025,849	1,039,149
Interest income.....	1,025,000	2,013,925	988,925	1,075,000	1,564,034	489,034
Miscellaneous:						
Service fees.....	90,000	219,664	129,664	88,000	93,413	5,413
Purchasing-stock sales.....	95,000	67,855	(27,145)	75,000	100,958	25,958
Telephone commissions.....	310,000	580,548	270,548	152,000	418,793	266,793
Consolidated data processing fees.....	3,000	7,958	4,958	2,000	3,516	1,516
Indirect services.....	473,876	498,247	24,371	482,227	508,899	26,672
Allright parking.....	42,000	48,718	6,718	42,000	52,498	10,498
Reimbursement-miscellaneous.....	150,000	261,435	111,435	50,000	206,756	156,756
Property sales.....	2,000	54,591	52,591	1,500	40,792	39,292
Other.....	158,000	300,179	142,179	150,000	452,956	302,956
Total miscellaneous.....	1,323,876	2,039,195	715,319	1,042,727	1,878,581	835,854
Total revenues.....	\$78,921,344	\$85,979,826	\$7,058,482	\$71,420,620	\$79,416,165	\$7,995,545

(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, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Expenditures:						
Current:						
General government:						
County judge.....	\$238,928	\$166,173	\$72,755	\$241,777	\$214,834	\$26,943
Commissioner precinct no. 1.....	90,009	84,412	5,597	96,052	86,803	9,249
Commissioner precinct no. 2.....	98,751	92,768	5,983	89,485	87,363	2,122
Commissioner precinct no. 3.....	92,305	90,271	2,034	97,703	93,579	4,124
Commissioner precinct no. 4.....	89,928	85,061	4,867	89,304	85,701	3,603
County auditor and treasury.....	1,615,631	1,504,340	111,291	1,598,933	1,497,258	101,675
County purchasing agent.....	749,600	610,135	139,465	765,625	578,091	187,534
County personnel.....	272,019	253,787	18,232	159,132	152,480	6,652
County solid waste disposal.....	353,305	283,915	69,390	333,136	310,640	22,496
County clerk.....	877,623	859,809	17,814	884,055	867,661	16,394
County clerk fee collection.....	80,318	63,420	16,898			
Bail bond administration.....				84		84
District clerk.....	1,839,494	1,735,199	104,295	1,881,937	1,814,832	67,105
Data processing.....	3,173,361	2,816,521	356,840	3,244,388	3,120,937	123,451
County elections.....	470,934	420,371	50,563	470,147	449,511	20,636
Facilities management.....	1,656,042	1,526,954	129,088	1,612,091	1,487,519	124,572
Landmark building management.....	80,050	77,077	2,973	150,849	71,348	79,501
County communications.....	136,859	127,912	8,947	134,291	121,864	12,427
General and administrative.....	5,471,715	2,667,370	2,804,345	5,091,762	2,297,113	2,794,649
County tax assessor-collector.....	1,559,427	1,421,818	137,609	1,510,493	1,400,651	109,842
Risk management.....	1,026	973	53	164,765	119,699	45,066
Risk pool board operations.....	15,055	1,162	13,893	15,040	552	14,488
Parking garage operations.....	101,885	97,417	4,468	109,638	93,132	16,506
Total general government.....	19,064,265	14,986,865	4,077,400	18,740,687	14,951,568	3,789,119
Administration of justice:						
34th district court.....	143,538	139,267	4,271	143,385	140,146	3,239
41st district court.....	145,712	135,149	10,563	147,294	140,882	6,412
41st district impact court.....	42,216	37,899	4,317			
65th district court.....	144,661	140,820	3,841	150,633	145,070	5,563
120th district court.....	184,183	176,391	7,792	179,004	175,503	3,501
168th district court.....	145,573	142,503	3,070	144,551	141,201	3,350
171st district court.....	145,168	139,264	5,904	145,523	140,290	5,233
205th district court.....	145,515	142,407	3,108	144,216	139,237	4,979
210th district court.....	146,057	140,579	5,478	143,554	137,670	5,884
243rd district court.....	145,044	138,531	6,513	142,919	140,505	2,414
327th district court.....	182,169	174,357	7,812	196,910	186,362	10,548
346th district court.....	144,492	141,349	3,143	145,041	141,135	3,906
383rd district court.....	142,558	139,892	2,666	144,127	141,576	2,551
384th district court.....	145,184	137,276	7,908	147,956	144,562	3,394
Council of judges administration.....	3,613,565	2,990,924	622,641	3,573,606	2,725,012	848,594
District judges-salary supplement.....	135,470	134,498	972	115,031	113,755	1,276
6th administrative judicial region.....	46,231	45,436	795	44,350	43,317	1,033
Juvenile court referee.....	258,837	250,035	8,802	192,166	190,169	1,997
County attorney.....	1,687,597	1,655,578	32,019	1,611,129	1,583,956	27,173
County attorney - bond forfeitures.....	137,454	136,401	1,053	127,687	127,347	340
County attorney - RETGH legal.....	240,241	197,995	42,246	240,612	196,168	44,444
District attorney.....	3,764,622	3,700,011	64,611	3,528,609	3,462,661	65,948
Family courts.....	491,804	466,144	25,660	471,166	440,569	30,597
Criminal law magistrate court.....	465,343	444,077	21,266	462,534	447,966	14,568
Child abuse master.....	238,940	229,484	9,456	236,534	228,880	7,654
County courts administration.....	344,692	329,587	15,105	311,466	305,631	5,835
County court-at-law no. 1.....	143,422	137,099	6,323	142,313	138,163	4,150
County court-at-law no. 2.....	144,618	140,581	4,037	143,858	140,279	3,579
County court-at-law no. 3.....	145,768	140,599	5,169	144,130	139,664	4,466
County court-at-law no. 4.....	149,003	137,367	11,636	150,082	139,836	10,246
County court-at-law no. 5.....	143,622	136,702	6,920	143,951	139,283	4,668
County court-at-law no. 6.....	124,513	113,953	10,560			
County probate court & special probate.....	406,674	392,496	14,178	388,608	376,364	12,244
Co. court-at-law judges salary.....	706,687	702,717	3,970	552,233	548,303	3,930
Public defender.....	\$1,154,735	\$1,119,631	\$35,104	\$1,050,215	\$1,037,118	\$13,097

(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, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Administration of justice-continued						
Justice of the peace no. 1.....	\$98,705	\$97,220	\$1,485	\$99,376	\$97,870	\$1,506
Justice of the peace no. 2.....	99,366	98,450	916	98,684	98,075	609
Justice of the peace no. 3.....	135,095	132,895	2,200	129,701	124,814	4,887
Justice of the peace no. 4.....	120,990	120,070	920	118,233	117,908	325
Justice of the peace no. 5.....	102,944	101,503	1,441	103,766	102,034	1,732
Justice of the peace no. 6.....	236,725	231,781	4,944	231,510	228,478	3,032
Justice of the peace no. 7.....	131,312	127,135	4,177	122,085	119,942	2,143
Court of civil appeals.....	20,239	20,199	40	18,803	15,241	3,562
Total administration of justice.....	17,491,284	16,456,252	1,035,032	16,527,551	15,342,942	1,184,609
Public safety:						
County sheriff and jail.....	39,108,744	34,356,894	4,751,850	31,301,795	29,072,132	2,229,663
Ambulance services.....	353,280	353,280		353,280	353,280	
West texas comm. super. and corrections...	441,742	431,481	10,261	432,559	427,894	4,665
Juvenile detention/probation.....	5,375,016	4,859,706	515,310	4,818,202	4,519,340	298,862
Constable precinct no. 1.....	34,417	33,880	537	34,534	33,944	590
Constable precinct no. 2.....	38,177	36,709	1,468	38,636	37,070	1,566
Constable precinct no. 3.....	34,769	17,265	17,504	35,080	34,684	396
Constable precinct no. 4.....	33,613	32,738	875	32,529	31,888	641
Constable precinct no. 5.....	34,902	32,133	2,769	33,219	31,428	1,791
Constable precinct no. 6.....	35,027	33,583	1,444	33,961	33,637	324
Constable precinct no. 7.....	34,016	33,671	345	32,903	32,330	573
Emergency management.....	42,044	42,044		42,868	42,016	852
Courthouse security.....	486,348	446,619	39,729	524,944	476,262	48,682
Total public safety.....	46,052,095	40,710,003	5,342,092	37,714,510	35,125,905	2,588,605
Health and welfare:						
City-county health unit.....	3,077,505	2,539,126	538,379	3,127,124	2,102,808	1,024,316
On-site sewage inspectors.....	304,039	250,246	53,793	241,410	171,538	69,872
Medical examiner.....	900,005	727,826	172,179	783,644	537,771	245,873
General assistance.....	681,681	676,445	5,236	732,457	726,786	5,671
Child welfare.....	522,500	244,226	278,274	504,057	179,289	324,768
County child welfare.....	414,955	385,394	29,561	360,976	234,794	126,182
Life management.....	190,666	176,166	14,500	200,000	183,333	16,667
Charities.....	82,100	77,325	4,775	75,000	61,700	13,300
Mental health.....	425,632	296,830	128,802	350,601	281,387	69,214
Animal control.....	101,572	84,269	17,303	97,436	67,139	30,297
Center of the deaf.....	20,000	18,335	1,665	25,000	24,999	1
Shelter for battered women.....	44,434	44,433	1	45,341	45,341	
Retired senior volunteer program.....	51,405	46,316	5,089	34,500		34,500
Foster grandparent program.....	14,900	14,088	812	10,000		10,000
Keep El Paso beautiful.....				10,000	10,000	
Project amistad.....	24,500	24,500		25,000	25,000	
Veterans assistance.....	62,404	61,007	1,397	57,743	56,193	1,550
Total health and welfare.....	6,918,298	5,666,532	1,251,766	6,680,289	4,708,078	1,972,211
Resource development:						
Agriculture co-op extension.....	352,532	341,396	11,136	404,941	374,444	30,497
Industrial development.....	60,000	60,000		80,000	80,000	
Total resource development.....	\$412,532	\$401,396	\$11,136	\$484,941	\$454,444	\$30,497

(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, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Culture and recreation:						
Ascarate park.....	\$779,371	\$569,288	\$210,083	\$686,311	\$470,193	\$216,118
Golf course.....	626,134	530,684	95,450	581,397	541,299	40,098
Montana vista community center.....	46,227	31,578	14,649	52,195	29,189	23,006
Sparks community center.....	46,667	37,326	9,341	52,195	30,530	21,665
Los Portales.....	2,500	544	1,956			
Coliseum.....	66,621	65,096	1,525	71,064	4,324	66,740
Rural parks.....	96,707	84,472	12,235	89,836	65,755	24,081
County libraries.....	164,080	154,483	9,597	152,093	123,750	28,343
Rural pools.....	224,864	202,056	22,808	241,571	210,185	31,386
Total culture and recreation.....	2,053,171	1,675,527	377,644	1,926,662	1,475,225	451,437
Capital outlays.....	1,602,130	1,202,040	400,090	1,483,684	602,332	881,352
Total expenditures.....	93,593,775	81,098,615	12,495,160	83,558,324	72,660,494	10,897,830
Excess (deficiency) of revenues over (under) expenditures.....	(14,672,431)	4,881,211	19,553,642	(12,137,704)	6,755,671	18,893,375
Other financing sources (uses):						
Operating transfers in.....	2,240,858	2,447,124	206,266	2,866,000	3,138,144	272,144
Operating transfers out.....	(2,026,209)	(1,946,770)	79,439	(2,425,501)	(2,395,018)	30,483
Total other financing sources (uses).....	214,649	500,354	285,705	440,499	743,126	302,627
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(14,457,782)	5,381,565	19,839,347	(11,697,205)	7,498,797	19,196,002
Fund balances, October 1.....	27,823,160	27,823,160		20,324,363	20,324,363	
Fund balances, September 30.....	\$13,365,378	\$33,204,725	\$19,839,347	\$8,627,158	\$27,823,160	\$19,196,002

(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, 1998

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 receipt and disbursement 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 generated from the filing fees on civil cases and disbursed to the Rio Grande Council of Governments, a private organization contracted by the County to resolve civil matters outside 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, 1998

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 Clerk's records management and preservation program.

Sheriff's Department Auction Proceeds

This fund is used to account for the receipts and disbursements relating to the El Paso County Sheriff's Department's 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.

Courthouse Security

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

Records Management and Preservation

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

County Graffiti Eradication Fund

This fund is used to account for the fees received on criminal graffiti offenses and is to be used for any program dealing with graffiti eradication.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 1998

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 the Sheriff's Law Enforcement Officers Special Education Fund.

Ascarate Park Improvement

This fund is used to account for receipts and disbursements related to the Ascarate Park Improvement Fund.

Fabens Airport

This fund is used to account for receipts and disbursements related to the Fabens Airport Fund.

**County of El Paso, Texas
Special Revenue Funds
Combining Balance Sheet
September 30, 1998
(With comparative totals for September 30, 1997)**

	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.....	\$2,700,794	\$248,430	\$121,409	\$5,175	\$1,312	\$241,589	\$139,533
Receivables:							
Accounts.....	6,365			2,990			5,000
Due from other funds.....							
Total assets.....	\$2,707,159	\$248,430	\$121,409	\$8,165	\$1,312	\$241,589	\$144,533
Liabilities and fund balances							
Liabilities:							
Vouchers payable.....	\$22,939		\$7,668			\$6,965	\$9,747
Due to other funds.....							
Due to other governmental agencies.....							
Total liabilities.....	22,939		7,668			6,965	9,747
Fund balances:							
Reserved:							
Reserve for encumbrances.....	364,432		25,890			60,361	61,798
Unreserved:							
Designated for subsequent year's expenditures.....	900,000	\$200,000	30,000		\$1,300	75,000	30,000
Undesignated	1,419,788	48,430	57,851	\$8,165	12	99,263	42,988
Total fund balances.....	2,684,220	248,430	113,741	8,165	1,312	234,624	134,786
Total liabilities and fund balances.....	\$2,707,159	\$248,430	\$121,409	\$8,165	\$1,312	\$241,589	\$144,533

(Continued)

County of El Paso, Texas
 Special Revenue Funds
 Combining Balance Sheet
 September 30, 1998
 (With comparative totals for September 30, 1997)

	County Clerk Records Management and Preservation	Sheriff's Department Auction Proceeds	County Attorney Commissions	Courthouse Security	Records Management and Preservation	County Graffiti Eradication	County Law Library
Assets:							
Cash and cash equivalents.....	\$147,882	\$11,752	\$117,045	\$119,906	\$151,235	\$45	\$76,943
Receivables:							
Accounts.....	10,274		1,589	4,175	3,153	2	8,215
Due from other funds.....							
Total assets.....	\$158,156	\$11,752	\$118,634	\$124,081	\$154,388	\$47	\$85,158
Liabilities and fund balances							
Liabilities:							
Vouchers payable.....	\$1,609		\$20,470		\$5,586		\$1,069
Due to other funds.....							
Due to other governmental agencies.....							
Total liabilities.....	1,609		20,470		5,586		1,069
Fund balances:							
Reserved:							
Reserve for encumbrances.....	30,723		6,314		50,004		9,799
Unreserved:							
Designated for subsequent year's expenditures.....	65,000	\$11,005	65,000	\$75,000	50,000		40,000
Undesignated	60,824	747	26,850	49,081	48,798	\$47	34,290
Total fund balances.....	156,547	11,752	98,164	124,081	148,802	47	84,089
Total liabilities and fund balances.....	\$158,156	\$11,752	\$118,634	\$124,081	\$154,388	\$47	\$85,158

(Continued)

County of El Paso, Texas
 Special Revenue Funds
 Combining Balance Sheet
 September 30, 1998
 (With comparative totals for September 30, 1997)

	County Attorney Labor Disputes	Court Reporter Service	Sheriff's LEOSE	Ascarate Park Improvement	Fabens Airport	Grants	Totals	
							1998	1997
Assets:								
Cash and cash equivalents.....	\$24	\$1,008	\$62,864	\$14,540	\$98,834	\$1,465,349	\$5,725,669	\$4,444,830
Receivables:								
Accounts.....		3,390	794	750	539	1,587,284	1,634,520	1,846,609
Due from other funds.....						1,188,855	1,188,855	1,087,970
Total assets.....	\$24	\$4,398	\$63,658	\$15,290	\$99,373	\$4,241,488	\$8,549,044	\$7,379,409
Liabilities and fund balances								
Liabilities:								
Vouchers payable.....						\$324,244	\$400,297	\$375,991
Due to other funds.....						1,188,855	1,188,855	1,051,103
Due to other governmental agencies.....								607
Total liabilities.....						1,513,099	1,589,152	1,427,701
Fund balances:								
Reserved:								
Reserve for encumbrances.....							609,321	571,577
Unreserved:								
Designated for subsequent year's expenditures.....			\$49,000	\$10,000	\$86,000	2,728,389	4,415,694	4,635,522
Undesignated	\$24	\$4,398	14,658	5,290	13,373		1,934,877	744,609
Total fund balances.....	24	4,398	63,658	15,290	99,373	2,728,389	6,959,892	5,951,708
Total liabilities and fund balances.....	\$24	\$4,398	\$63,658	\$15,290	\$99,373	\$4,241,488	\$8,549,044	\$7,379,409

(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, 1998
 (With comparative totals for the fiscal year ended
 September 30, 1997)

	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.....		\$908,483	\$181,696			\$726,786	
Intergovernmental revenues.....	\$37,190						
Charges for services.....	6,260,761			\$104,905			
Interest.....	193,156		4,941		\$36	15,856	\$4,513
Miscellaneous.....	54,179						65,000
Total revenues.....	6,545,286	908,483	186,637	104,905	36	742,642	69,513
Expenditures:							
Current:							
General government.....	756,763						48,759
Administration of justice.....				96,740			
Public Safety.....							
Health and welfare.....							
Community services.....							
Resource development.....		781,250					
Culture and recreation.....			99,387			801,847	
Public works.....	2,768,956						
Capital outlays.....	344,534					20,577	85,047
Total expenditures.....	3,870,253	781,250	99,387	96,740		822,424	133,806
Excess (deficiency) of revenues over (under) expenditures.....	2,675,033	127,233	87,250	8,165	36	(79,782)	(64,293)
Other financing sources (uses):							
Operating transfers in.....							
Operating transfers out.....	(1,939,858)						
Total other financing sources(uses)	(1,939,858)						
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses....	735,175	127,233	87,250	8,165	36	(79,782)	(64,293)
Fund balances, October 1.....	1,949,045	121,197	26,491		1,276	314,406	199,079
Residual equity transfer out.....							
Fund balances, September 30.....	\$2,684,220	\$248,430	\$113,741	\$8,165	\$1,312	\$234,624	\$134,786

(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, 1998
(With comparative totals for the fiscal year ended
September 30, 1997)

	County Clerk Records Management & Preservation	Sheriff's Department Auction Proceeds	County Attorney Commissions	Courthouse Security	Records Management and Preservation	Continuing Legal Education	County Graffiti Eradication	County Law Library
Revenues:								
Taxes.....								
Intergovernmental revenues.....								
Charges for services.....	\$520,851		\$115,113	\$238,403	\$109,971		\$47	\$209,796
Interest.....	4,877	\$326	3,027	2,129	2,887			6,959
Miscellaneous.....	132							14,867
Total revenues.....	525,860	326	118,140	240,532	112,858		47	231,622
Expenditures:								
Current:								
General government.....								
Administration of justice.....			45,117					
Public Safety.....								
Health and welfare.....								
Community services.....								
Resource development.....	511,294							273,049
Culture and recreation.....								
Public works.....								
Capital outlays.....	13,854		58,211		42,335			4,291
Total expenditures.....	525,148		103,328		42,335			277,340
Excess (deficiency) of revenues over (under) expenditures.....	712	326	14,812	240,532	70,523		47	(45,718)
Other financing sources (uses):								
Operating transfers in.....								
Operating transfers out.....				(180,000)				
Total other financing sources(uses).....				(180,000)				
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	712	326	14,812	60,532	70,523		47	(45,718)
Fund balances, October 1.....	155,835	11,426	83,352	63,549	78,279	\$35		129,807
Residual equity transfer out.....						(\$35)		
Fund balances, September 30.....	\$156,547	\$11,752	\$98,164	\$124,081	\$148,802		\$47	\$84,089

(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, 1998
(With comparative totals for the fiscal year ended
September 30, 1997)

	County Attorney Labor Disputes	Court Reporter Service	Sheriff's LEOSE	Ascarate Park Improvement	Fabens Airport	Grants	Totals 1998	Totals 1997
Revenues:								
Taxes.....							\$1,816,965	\$1,779,015
Intergovernmental revenues.....			\$47,961			\$7,775,587	7,860,738	9,850,923
Charges for services.....		\$120,967					7,680,814	7,174,698
Interest.....		521	1,791	\$290	\$2,710	103,192	347,211	304,361
Miscellaneous.....				9,000	3,430	884,435	1,031,043	798,296
Total revenues.....		121,488	49,752	9,290	6,140	8,763,214	18,736,771	19,907,293
Expenditures:								
Current:								
General government.....							805,522	837,470
Administration of justice.....	\$717					2,842,511	2,985,085	3,184,992
Public Safety.....			37,073			2,473,784	2,510,857	2,223,582
Health and welfare.....						3,153,419	3,153,419	2,856,117
Community services.....						551,692	551,692	807,061
Resource development.....							1,292,544	1,400,058
Culture and recreation.....							1,174,283	1,207,917
Public works.....					430	99,593	2,868,979	3,271,616
Capital outlays.....						1,316,968	1,885,817	2,500,902
Total expenditures.....	717		37,073		430	10,437,967	17,228,198	18,289,715
Excess (deficiency) of revenues over (under) expenditures.....	(717)	121,488	12,679	9,290	5,710	(1,674,753)	1,508,573	1,617,578
Other financing sources								
(uses):								
Operating transfers in.....						1,991,353	1,991,353	2,523,683
Operating transfers out.....		(120,000)				(251,849)	(2,491,707)	(3,266,809)
Total other financing sources(uses)		(120,000)				1,739,504	(500,354)	(743,126)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(717)	1,488	12,679	9,290	5,710	64,751	1,008,219	874,452
Fund balances, October 1.....	741	2,910	50,979	6,000	93,663	2,663,638	5,951,708	5,077,256
Residual equity transfer out.....							(35)	
Fund balances, September 30.....	\$24	\$4,398	\$63,658	\$15,290	\$99,373	\$2,728,389	\$6,959,892	\$5,951,708

(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, 1998 and 1997

	Special Revenue Funds				Total Actual 1998	Total Actual 1997
	Budget	Actual	Variance Favorable (Unfavorable)	Grants		
Revenues:						
Taxes.....	\$1,562,500	\$1,816,965	\$254,465		\$1,816,965	\$1,779,015
Intergovernmental revenues.....	39,000	85,151	46,151	\$7,775,587	7,860,738	9,850,923
Charges for services.....	6,485,000	7,680,767	1,195,767		7,680,767	7,174,698
Interest income.....	79,000	243,693	164,693	103,192	346,885	304,361
Miscellaneous.....	76,100	146,608	70,508	884,435	1,031,043	798,296
Total revenues.....	8,241,600	9,973,184	1,731,584	8,763,214	18,736,398	19,907,293
Expenditures:						
General government:						
Personnel.....	307,240	271,755	35,485		271,755	305,674
Operating.....	723,733	533,767	189,966		533,767	531,796
Total general government.....	1,030,973	805,522	225,451		805,522	837,470
Administration of justice:						
Personnel.....				2,197,463	2,197,463	2,191,929
Operating.....	178,658	142,574	36,084	645,048	787,622	993,063
Total administration of justice.....	178,658	142,574	36,084	2,842,511	2,985,085	3,184,992
Public Safety:						
Personnel.....				1,995,977	1,995,977	1,839,767
Operating.....	48,618	37,073	11,545	477,807	514,880	383,815
Total public safety.....	48,618	37,073	11,545	2,473,784	2,510,857	2,223,582
Health and welfare:						
Personnel.....				565,542	565,542	507,422
Operating.....				2,587,877	2,587,877	2,348,695
Total health and welfare.....				3,153,419	3,153,419	2,856,117
Community services:						
Personnel.....				146,341	146,341	102,126
Operating.....				405,351	405,351	704,935
Total community services.....				551,692	551,692	807,061
Resource development:						
Personnel.....	377,528	364,784	12,744		364,784	360,997
Operating.....	976,117	927,760	48,357		927,760	1,039,061
Total resource development.....	1,353,645	1,292,544	61,101		1,292,544	1,400,058
Culture and recreation:						
Personnel.....	434,804	401,725	33,079		401,725	445,092
Operating.....	950,700	772,558	178,142		772,558	762,825
Total culture and recreation.....	1,385,504	1,174,283	211,221		1,174,283	1,207,917
Public works:						
Personnel.....	1,438,579	1,300,543	138,036	49,686	1,350,229	1,425,885
Operating.....	2,216,691	1,468,843	747,848	49,907	1,518,750	1,845,731
Total public works.....	3,655,270	2,769,386	885,884	99,593	2,868,979	3,271,616
Capital outlays.....	780,256	568,849	211,407	1,316,968	1,885,817	2,500,902
Total expenditures.....	8,432,924	6,790,231	1,642,693	10,437,967	17,228,198	18,289,715
Excess(deficiency) of revenues over (under) expenditures.....	(191,324)	3,182,953	3,374,277	(1,674,753)	1,508,200	1,617,578
Other financing sources(uses):						
Operating transfers in.....				1,991,353	1,991,353	2,523,683
Operating transfers out.....	(2,341,128)	(2,239,858)	101,270	(251,849)	(2,491,707)	(3,266,809)
Total other financing sources(uses).....	(2,341,128)	(2,239,858)	101,270	1,739,504	(500,354)	(743,126)
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(2,532,452)	943,095	3,475,547	64,751	1,007,846	874,452
Fund balances, October 1.....	2,849,953	2,849,953		2,663,638	5,513,591	4,639,139
Fund balances, September 30.....	\$317,501	\$3,793,048	\$3,475,547	\$2,728,389	\$6,521,437	\$5,513,591

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, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Intergovernmental revenues.....	\$39,000	\$37,190	(\$1,810)	\$30,500	\$53,362	\$22,862
Charges for services.....	5,310,000	6,260,761	950,761	5,060,000	5,947,043	887,043
Interest income.....	71,000	193,156	122,156	67,000	237,921	170,921
Miscellaneous.....	2,000	54,179	52,179	2,000	1,584	(416)
Total revenues.....	5,422,000	6,545,286	1,123,286	5,159,500	6,239,910	1,080,410
Expenditures:						
General Government:						
Personnel.....	307,240	271,755	35,485	306,621	305,674	947
Operating.....	659,969	485,008	174,961	527,864	491,706	36,158
Total general government.....	967,209	756,763	210,446	834,485	797,380	37,105
Public Works:						
Personnel.....	1,438,579	1,300,543	138,036	1,439,694	1,410,238	29,456
Operating.....	2,125,591	1,468,413	657,178	2,201,803	1,770,047	431,756
Total public works.....	3,564,170	2,768,956	795,214	3,641,497	3,180,285	461,212
Capital outlays.....	405,104	344,534	60,570	858,416	853,164	5,252
Total expenditures.....	4,936,483	3,870,253	1,066,230	5,334,398	4,830,829	503,569
Excess(deficiency) of revenues over (under) expenditures.....	485,517	2,675,033	2,189,516	(174,898)	1,409,081	1,583,979
Other financing sources(uses):						
Operating transfers out.....	(1,939,858)	(1,939,858)		(2,600,000)	(2,600,000)	
Total other financing sources(uses).....	(1,939,858)	(1,939,858)		(2,600,000)	(2,600,000)	
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(1,454,341)	735,175	2,189,516	(2,774,898)	(1,190,919)	1,583,979
Fund balances, October 1.....	1,949,045	1,949,045		3,139,964	3,139,964	
Fund balances, September 30.....	\$494,704	\$2,684,220	\$2,189,516	\$365,066	\$1,949,045	\$1,583,979

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, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes.....	\$781,250	\$908,483	\$127,233	\$768,750	\$860,203	\$91,453
Total revenues.....	781,250	908,483	127,233	768,750	860,203	91,453
Expenditures:						
Resource development:						
Operating.....	781,250	781,250		886,839	886,839	
Total resource development.....	781,250	781,250		886,839	886,839	
Total expenditures.....	781,250	781,250		886,839	886,839	
Excess(deficiency) of revenues over (under) expenditures.....		127,233	127,233	(118,089)	(26,636)	91,453
Other financing sources(uses):						
Operating transfers in.....				38,089	38,089	
Operating transfers out.....	(100,000)		100,000			
Total other financing sources(uses)...	(100,000)		100,000	38,089	38,089	
Excess (deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(100,000)	127,233	27,233	(80,000)	11,453	91,453
Fund balances, October 1.....	121,197	121,197		109,744	109,744	
Fund balances, September 30.....	\$21,197	\$248,430	\$227,233	\$29,744	\$121,197	\$91,453

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, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes.....	\$156,250	\$181,696	\$25,446	\$153,750	\$172,040	\$18,290
Interest income.....		4,941	4,941		5,555	5,555
Total revenues.....	156,250	186,637	30,387	153,750	177,595	23,845
Expenditures:						
Culture and recreation:						
Operating.....	166,250	99,387	66,863	115,661	115,000	661
Total culture and recreation.....	166,250	99,387	66,863	115,661	115,000	661
Total expenditures.....	166,250	99,387	66,863	115,661	115,000	661
Excess(deficiency) of revenues over (under) expenditures.....	(10,000)	87,250	97,250	38,089	62,595	24,506
Other financing sources(uses):						
Operating transfers out.....				(94,089)	(94,089)	
Total other financing sources(uses)...				(94,089)	(94,089)	
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(10,000)	87,250	97,250	(56,000)	(31,494)	24,506
Fund balances, October 1.....	26,491	26,491		57,985	57,985	
Fund balances, September 30.....	\$16,491	\$113,741	\$97,250	\$1,985	\$26,491	\$24,506

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, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Charges for services.....	\$130,000	\$104,905	(\$25,095)	\$128,588	\$102,155	(\$26,433)
Total revenues.....	130,000	104,905	(25,095)	128,588	102,155	(26,433)
Expenditures:						
Administration of justice:						
Operating.....	130,000	96,740	33,260	128,588	102,155	26,433
Total administration of justice.....	130,000	96,740	33,260	128,588	102,155	26,433
Total expenditures.....	\$130,000	96,740	33,260	\$128,588	\$102,155	\$26,433
Excess(deficiency) of revenues over (under) expenditures.....		8,165	8,165			
Fund balances, October 1.....						
Fund balances, September 30.....		\$8,165	\$8,165			

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, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Fines and forfeitures.....						
Interest income.....		\$36	\$36		\$43	\$43
Total revenues.....		36	36		43	43
Expenditures:						
Total expenditures.....						
Excess(deficiency) of revenues over (under) expenditures.....		36	36		43	43
Other financing sources(uses):						
Operating transfers out.....	(\$1,270)		1,270	(\$1,229)		1,229
Total other financing sources(uses).....	(1,270)		1,270	(1,229)		1,229
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(1,270)	36	1,306	(1,229)	43	1,272
Fund balances, October 1.....	1,276	1,276		1,233	1,233	
Fund balances, September 30.....	\$6	\$1,312	\$1,306	\$4	\$1,276	\$1,272

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, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes.....	\$625,000	\$726,786	\$101,786	\$615,000	\$746,772	\$131,772
Interest income.....		15,856	15,856		18,665	18,665
Total revenues.....	625,000	742,642	117,642	615,000	765,437	150,437
Expenditures:						
Culture and recreation:						
Personnel.....	356,939	330,005	26,934	362,840	357,607	5,233
Operating.....	551,705	471,842	79,863	488,328	455,918	32,410
Total culture and recreation.....	908,644	801,847	106,797	851,168	813,525	37,643
Capital outlays.....	23,987	20,577	3,410	30,506	27,474	3,032
Total expenditures.....	932,631	822,424	110,207	881,674	840,999	40,675
Excess(deficiency) of revenues over (under) expenditures.....	(307,631)	(79,782)	227,849	(266,674)	(75,562)	191,112
Other financing sources(uses):						
Operating transfers in.....				56,000	56,000	
Total other financing sources(uses).....				56,000	56,000	
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(307,631)	(79,782)	227,849	(210,674)	(19,562)	191,112
Fund balances, October 1.....	293,263	293,263		312,825	312,825	
Fund balances, September 30.....	(\$14,368)	\$213,481	\$227,849	\$102,151	\$293,263	\$191,112

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, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest income.....		\$4,513	\$4,513		\$6,482	\$6,482
Miscellaneous.....	\$60,000	65,000	5,000	\$60,000	60,000	
Total revenues.....	60,000	69,513	9,513	60,000	66,482	6,482
Expenditures:						
General Government:						
Operating.....	63,764	48,759	15,005	79,563	40,090	39,473
Total general government.....	63,764	48,759	15,005	79,563	40,090	39,473
Capital outlays.....	145,072	85,047	60,025	116,197	5,959	110,238
Total expenditures.....	208,836	133,806	75,030	195,760	46,049	149,711
Excess(deficiency) of revenues over (under) expenditures.....	(148,836)	(64,293)	84,543	(135,760)	20,433	156,193
Fund balances, October 1.....	122,185	122,185		101,752	101,752	
Fund balances, September 30.....	(\$26,651)	\$57,892	\$84,543	(\$34,008)	\$122,185	\$156,193

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, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Charges for services.....	\$465,000	\$520,851	\$55,851	\$500,000	\$493,417	(\$6,583)
Interest income.....		4,877	4,877		9,484	9,484
Miscellaneous.....		132	132			
Total revenues.....	465,000	525,860	60,860	500,000	502,901	2,901
Expenditures:						
Resource development:						
Personnel.....	377,528	364,784	12,744	383,534	360,997	22,537
Operating.....	164,602	146,510	18,092	170,546	142,810	27,736
Total resource development.....	542,130	511,294	30,836	554,080	503,807	50,273
Capital outlays.....	29,180	13,854	15,326	138,298	94,201	44,097
Total expenditures.....	571,310	525,148	46,162	692,378	598,008	94,370
Excess(deficiency) of revenues over (under) expenditures.....	(106,310)	712	107,022	(192,378)	(95,107)	97,271
Fund balances, October 1.....	155,835	155,835		250,942	250,942	
Fund balances, September 30.....	\$49,525	\$156,547	\$107,022	\$58,564	\$155,835	\$97,271

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, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Charges for services.....	\$40,000	\$115,113	\$75,113	\$15,000	\$75,782	\$60,782
Interest income		3,027	3,027			
Total revenues.....	40,000	118,140	78,140	15,000	75,782	60,782
Expenditures:						
Administration of Justice:						
Operating.....	47,917	45,117	2,800	12,830	6,717	6,113
Capital Outlays.....	64,051	58,211	5,840	12,719	6,201	6,518
Total expenditures.....	111,968	103,328	8,640	25,549	12,918	12,631
Excess(deficiency) of revenues over (under) expenditures.....	(71,968)	14,812	86,780	(10,549)	62,864	73,413
Fund balances, October 1.....	83,352	83,352		20,488	20,488	
Fund balances, September 30.....	\$11,384	\$98,164	\$86,780	\$9,939	\$83,352	\$73,413

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, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Charges for services.....	\$160,000	\$238,403	\$78,403	\$115,000	\$164,587	\$49,587
Interest income.....		2,129	2,129		1,387	1,387
Total revenues.....	160,000	240,532	80,532	115,000	165,974	50,974
Expenditures:						
Total expenditures.....						
Excess(deficiency) of revenues over (under) expenditures.....	160,000	240,532	80,532	115,000	165,974	50,974
Other financing sources(uses):						
Operating transfers out.....	(180,000)	(180,000)		(135,000)	(135,000)	
Total other financing sources(uses).....	(180,000)	(180,000)		(135,000)	(135,000)	
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(20,000)	60,532	80,532	(20,000)	30,974	50,974
Fund balances, October 1.....	63,549	63,549		32,575	32,575	
Fund balances, September 30.....	\$43,549	\$124,081	\$80,532	\$12,575	\$63,549	\$50,974

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, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Charges for services.....	\$60,000	\$109,971	\$49,971	\$60,000	\$66,685	\$6,685
Interest income.....		2,887	2,887		3,092	3,092
Total revenues.....	60,000	112,858	52,858	60,000	69,777	9,777
Expenditures:						
Operating.....	30,265		30,265			
Capital outlays.....	103,034	42,335	60,699	124,127	85,475	38,652
Total expenditures.....	133,299	42,335	90,964	124,127	85,475	38,652
Excess(deficiency) of revenues over (under) expenditures.....	(73,299)	70,523	143,822	(64,127)	(15,698)	48,429
Fund balances, October 1.....	78,279	78,279		93,977	93,977	
Fund balances, September 30.....	\$4,980	\$148,802	\$143,822	\$29,850	\$78,279	\$48,429

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, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Charges for services.....	\$200,000	\$209,796	\$9,796	\$200,000	\$204,315	\$4,315
Interest income.....	8,000	6,959	(1,041)	2,000	9,958	7,958
Miscellaneous.....		14,867	14,867	3,000	12,815	9,815
Total revenues.....	208,000	231,622	23,622	205,000	227,088	22,088
Expenditures:						
Culture and recreation:						
Personnel.....	77,865	71,720	6,145	98,447	87,485	10,962
Operating.....	218,495	201,329	17,166	243,253	191,907	51,346
Total culture and recreation.....	296,360	273,049	23,311	341,700	279,392	62,308
Capital outlays.....	9,828	4,291	5,537	16,105	10,366	5,739
Total expenditures.....	306,188	277,340	28,848	357,805	289,758	68,047
Excess(deficiency) of revenues over (under) expenditures.....	(98,188)	(45,718)	52,470	(152,805)	(62,670)	90,135
Fund balances, October 1.....	(205,018)	(205,018)		(142,348)	(142,348)	
Fund balances, September 30.....	(\$303,206)	(\$250,736)	\$52,470	(\$295,153)	(\$205,018)	\$90,135

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, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Intergovernmental.....					\$648	\$648
Total revenues.....					648	648
Expenditures:						
Administration of justice:						
Operating.....	\$741	\$717	\$24	\$1,623	1,530	93
Total administration of justice.....	741	717	24	1,623	1,530	93
Total expenditures.....	741	717	24	1,623	1,530	93
Excess(deficiency) of revenues over (under) expenditures.....	(741)	(717)	24	(1,623)	(882)	741
Fund balances, October 1.....	\$741	741		\$1,623	1,623	
Fund balances, September 30.....		\$24	\$24		\$741	\$741

**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, 1998 and 1997**

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Charges for services.....	\$120,000	\$120,967	\$967	\$121,000	\$120,714	(\$286)
Interest income.....		521	521			
Total revenues.....	120,000	121,488	1,488	121,000	120,714	(286)
Expenditures:						
Total expenditures.....						
Excess(deficiency) of revenues over (under) expenditures.....	120,000	121,488	1,488	121,000	120,714	(286)
Other financing sources(uses):						
Operating transfers out.....	(120,000)	(120,000)		(130,000)	(126,984)	3,016
Total other financing sources(uses)	(120,000)	(120,000)		(130,000)	(126,984)	3,016
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....		1,488	1,488	(9,000)	(6,270)	2,730
Fund balances, October 1.....	2,910	2,910		9,180	9,180	
Fund balances, September 30.....	\$2,910	\$4,398	\$1,488	\$180	\$2,910	\$2,730

County of El Paso, Texas
Sheriff's LEOSE Special Revenue Fund
Comparative Statements of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
Fiscal years ended September 30, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Intergovernmental.....		\$47,961	\$47,961		\$48,234	\$48,234
Interest income.....		1,791	1,791		1,141	1,141
Total revenues.....		49,752	49,752		49,375	49,375
Expenditures:						
Public safety:						
Operating.....	\$48,618	37,073	11,545	\$10,747	9,178	1,569
Total public safety.....	48,618	37,073	11,545	10,747	9,178	1,569
Total expenditures.....	48,618	37,073	11,545	10,747	9,178	1,569
Excess(deficiency) of revenues over (under) expenditures.....	(48,618)	12,679	61,297	(10,747)	40,197	50,944
Fund balances, October 1.....	50,979	50,979		10,782	10,782	
Fund balances, September 30.....	\$2,361	\$63,658	\$61,297	\$35	\$50,979	\$50,944

County of El Paso, Texas
Ascarate Park Improvement Special Revenue Fund
Comparative Statements of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
Fiscal years ended September 30, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Charges for services.....						
Interest income.....		\$290	\$290			
Miscellaneous.....	\$9,000	9,000		\$9,000	\$6,000	(\$3,000)
Total revenues.....	9,000	9,290	290	9,000	6,000	(3,000)
Expenditures:						
Culture and recreation:						
Operating.....	14,250		14,250	9,000		9,000
Total culture and recreation.....	14,250		14,250	9,000		9,000
Total expenditures.....	14,250		14,250	\$9,000		9,000
Excess(deficiency) of revenues over (under) expenditures.....	(5,250)	9,290	14,540		6,000	6,000
Fund balances, October 1.....	6,000	6,000				
Fund balances, September 30.....	\$750	\$15,290	\$14,540		\$6,000	\$6,000

County of El Paso, Texas
Fabens Airport Special Revenue Fund
Comparative Statements of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
Fiscal years ended September 30, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest income.....		\$2,710	\$2,710			
Miscellaneous.....	\$5,100	3,430	(1,670)	\$100	\$4,442	\$4,342
Total revenues.....	5,100	6,140	1,040	100	4,442	4,342
Expenditures:						
Public Works:						
Operating.....	91,100	430	90,670	91,100	1,779	89,321
Total public works.....	91,100	430	90,670	91,100	1,779	89,321
Total expenditures.....	91,100	430	90,670	91,100	1,779	89,321
Excess(deficiency) of revenues over (under) expenditures.....	(86,000)	5,710	91,710	(91,000)	2,663	93,663
Other financing sources(uses):						
Operating transfers in.....				91,000	91,000	
Total other financing sources(uses).....				\$91,000	91,000	
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(86,000)	5,710	91,710		93,663	93,663
Fund balances, October 1.....	93,663	93,663				
Fund balances, September 30.....	\$7,663	\$99,373	\$91,710		\$93,663	\$93,663

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 1998

GRANTS

34th Judicial District Prosecution Initiative

The funds for this grant are awarded by the Office of National Drug Control Policy. These funds are used for the joint prosecution of drug cases with the U.S. 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.

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.

Alternative School Support

Awarded by the Criminal Justice Division, this grant addresses the issues of providing additional support to the JJAEP concept with additional counseling involving the individual and family and providing campus security at the three JJAEP campuses.

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 and to prosecute offenders.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 1998

GRANTS

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.

Child Protective Services Mediation

This grant is awarded by the Children's Justice Act (CJA) to improve the administrative and judicial handling of child abuse and neglect cases. This grant is awarded for the development and operation of a court-based mediation program for child protective services cases.

Child Protective Video Teleconferencing

This grant is awarded by the Children's Justice Act (CJA) to provide video conferencing for child protective services hearings.

Colonia del Rio - Water Improvements

This Texas Department of Housing and Community Affairs grant provides first-time portable water services to seventy-three (73) residences in the Colonia Del Rio Addition.

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 Juvenile Prosecutor

The community juvenile prosecutor will be primarily responsible for coordinating all County Attorney efforts to abate graffiti in the community.

**COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 1998**

GRANTS

COPS Universal Hiring Grant

This grant is awarded by the U.S. Department of Justice for the hiring of sixteen officers engaged in community policing.

Cuna Del Valle Addition - Water

This Texas Department of Housing and Community Affairs grant provides first-time portable water service to the Cuna Del Valle Addition.

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.

District Attorney Intern Program

This grant is awarded by the Office of the Attorney General for the participation in the survey of crime victims/survivors in Texas.

Domestic Violence Unit (VAWA)

This grant is awarded by the Criminal Justice Division to increase the conviction rate of domestic violence cases set by trial and to increase the number of family violence cases disposed of through pretrial diversion programs.

Electronic Arrest Reporting

This grant is awarded by the Criminal Justice Policy Council to implement the Live Scan/Electronic Arrest Reporting System.

El Paso County Child Welfare Unit

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

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 1998

GRANTS

Emergency Food and Shelter

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

Emergency Medical Service and Trauma

This grant is funded by the Texas Department of Health to assist in the enhancement and delivery of patient care in the Emergency Medical Services and Trauma Care System.

Enforcement of Protective Orders (VAWA)

This grant is awarded by the Criminal Justice Division to employ an additional attorney and secretary to establish a referral network with all affected agencies and entities. An educational process would be initiated to advise present and former victims of the expansion of these services (protective orders).

Environmental Hotline Officer

The Texas Natural Resource Conservation Commission awards funds to enforce the provisions of the Health and Safety Code by assisting in the investigation of illegal dumping cases and other related solid waste disposal violations.

Environmental Prosecutor

The Criminal Justice Division awards funding to enforce the provisions of the Health and Safety Code by assisting in the investigation of illegal dumping cases and other related solid waste disposal violations and to prosecute those offenses.

Environmental Task Force

This grant is awarded by the Texas Natural Resource Conservation Commission to enforce the provisions of the Health and Safety Code by assisting in the investigation of illegal dumping cases and other related solid waste disposal violations and to prosecute those offenses.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 1998

GRANTS

Explorer 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 and 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.

Federal Asset Sharing Vehicle Purchase

The funds for this program are provided by the West Texas Financial Disruption Unit Generated Program Income Account. The funds will be used to purchase vehicles for the El Paso County Sheriff's Department for law enforcement purposes.

Financial Disruption Unit

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

Gang Violence Unit

The funds for this grant 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.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 1998

GRANTS

Hijack Task Force

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

**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 Justice Division to provide salaries and fringe benefits for three full-time and one part-time detention worker to conduct a "boot camp" program. The goal of the program is to divert juveniles from commitment to the Texas Youth Commission by teaching them self-discipline, responsibility, life skills, work skills and physical fitness.

Juvenile Probation - Triad

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

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 1998

GRANTS

Juvenile Screening Unit

This grant is funded by the Texas Criminal Justice Division through the El Paso County Attorney's Office. The unit is responsible for screening all cases involving juveniles to insure that all due process requirements relating to juveniles are met under the Texas Family Code.

Law Enforcement Tactical Equipment

The funds for this program are provided by the Financial Disruption Unit General Program Income Account for the purchase of law enforcement tactical rifles, equipment and ammunition for use by deputies of the El Paso County Sheriff's Department.

Local Law Enforcement Block Grant (LLEBG)

This grant is awarded by the Bureau of Justice Assistance (BJA) to help reduce crime and improve public safety by supporting purchase of equipment requested by the El Paso County Sheriff's Department.

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. These 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 provides congregate meals, homebound meals, and transportation from homes to centers for the eligible elderly population.

Operation Safe Home

This grant is funded through the HUD/Office of Inspector General and demonstrates an innovative, comprehensive and integrated multi-agency approach to law 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.

**COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 1998**

GRANTS

Post Adjudication Facility

The Texas Juvenile Probation Commission has provided funding for the construction of secure post-adjudication facilities for juvenile offenders.

Progressive Sanctions K

This grant is awarded by the Texas Juvenile Probation Commission to maintain the state-funded portion of base salaries for juvenile probation officers and also to provide residential facilities to juveniles.

Progressive Sanctions O

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

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.

Regional Intelligence Clearinghouse

This grant is awarded by the Office of National Drug Control Policy to support the El Paso County Sheriff's Department Intelligence Initiative.

Rio Pasado Water Project

This Texas Department of Housing and Community Affairs grant provides for first-time water service to ninety-five (95) households in the San Paulo Addition, the Sierra Meadows area, the Rio Pasado area, and the Eubank #3 area.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 1998

GRANTS

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.*

Self-Help Center

This Texas Department of Housing and Community Affairs grant provides housing and community development services in a self-help center based in the Lower Valley Colonias.

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.

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 set up and support the Central Support and Intelligence Center that will be used by the Sheriff's Department, U.S. Customs, FBI, U.S. Marshal and other agencies in the area of drug enforcement.

Sparks II Water Project

This Texas Department of Housing and Community affairs grant provides first-time water Service to thirteen (13) households in the Sparks Addition.

COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 1998

GRANTS

Specialized Diversion

This grant is awarded by the Criminal Justice Division to identify and provide crisis intervention/prevention for at-risk youth and their families by creating a specialized diversion risk assessment curriculum for first-time offenders (and their parents) who fit a profile for continued criminal activity and to identify at-risk siblings of offenders and funnel them into core institutions such as youth service agencies and community organizations that have demonstrated effective programming for children and adolescents.

STEP Water Project

This Texas Department of Housing and Community Affairs grant provides for first-time water service to one hundred-forty (140) households in the Homstead Municipal Utility District in the eastern portion of the county.

TERP Nutritional

This grant is awarded by the Texas Department of Housing and Community Affairs and 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 and 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 grant 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 operations and expansion in the El Paso County area. As a result of this project, this company will create 180 positions and retrain 120 full-time equivalent permanent jobs in El Paso County.

**COUNTY OF EL PASO, TEXAS
Purposes of Special Revenue Funds
September 30, 1998**

GRANTS

Victim Witness Service

This grant is 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 specialized long-term counseling.

West Texas Multi County Task Force

This grant is funded by the Texas Criminal Justice Division. The program will coordinate the apprehension and prosecution of major drug traffickers along the Rio Grande River and the Texas international border with Mexico. The task force fills a void for narcotics interdiction and investigation in the vast remote areas along the border.

WT Anti-Smuggling Initiative

This grant is awarded by the Office of National Drug Control Policy to allow for two Sheriff's deputies to work on the West Texas HIDTA Smuggling Initiative.

County of El Paso, Texas
Special Revenue Funds
Combining Balance Sheet - Grant Funds
For the year ended September 30, 1998
(With comparative totals for the year ended September 30, 1997)

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	Total Liabilities		
34th Judicial District Prosecution Initiative.....		\$29,855		\$29,855	\$112	\$29,743	\$29,855		\$29,855
Adjudication Of Drug Offenders.....	\$4,403			4,403				\$4,403	4,403
Alcohol And Drug Abuse Services.....	28,850			28,850				28,850	28,850
Alternative Achool Program.....		16,938		16,938	132	16,806	16,938		16,938
Alternative School Support.....	30,525			30,525	24		24	30,501	30,525
Auto Theft Prevention Task Force.....		4,240		4,240		4,240	4,240		4,240
Child Protective Services.....		39,965		39,965	98	15,963	16,061	23,904	39,965
Child Welfare Video Teleconferencing.....		1,500		1,500		1,500	1,500		1,500
Colonia Del Rio Addition.....	174			174				174	174
Colonia Plumbing.....	24,390	119		24,509				24,509	24,509
Community Juvenile Prosecutor.....		14,743		14,743	165	14,578	14,743		14,743
COPS Universal Hiring Grant.....		101,793		101,793	649	60,716	61,365	40,428	101,793
CPS Mediation Project.....		12,866		12,866		12,866	12,866		12,866
Cuna Del Valle Addition.....	4,375	693		5,068	9		9	5,059	5,068
DIMS Project.....		17,671		17,671	85	17,586	17,671		17,671
District Attorney- Inter Program.....	4,121			4,121	32		32	4,089	4,121
Domestic Violence Unit.....		21,499		21,499	127	17,775	17,902	3,597	21,499
Electronic Arrest Reporting.....		29,509		29,509		29,509	29,509		29,509
Emergency Food & Shelter.....	122			122				122	122
Enforcement of Protective Orders.....		14,693		14,693	1,072	1,695	2,767	11,926	14,693
Environmental Hot Line/Enforc.....		2,450		2,450		2,450	2,450		2,450
Environmental Prosecutor.....		2,643		2,643		2,643	2,643		2,643
Environmental Task Force.....		2,622		2,622	182	2,440	2,622		2,622
Explorer Post - Task Force.....	8,077			8,077				8,077	8,077
Federal Asset Sharing Vehicle Purchase.....	27			27				27	27
Financial Disruption Unit.....		262,624		262,624	4,731	257,893	262,624		262,624
Fugitive/Violent Offender Task Force.....		8,412		8,412		8,412	8,412		8,412
Gang Violence Unit.....	3,198	1,767		4,965	47		47	4,918	4,965
Hijack Task Force.....		19,615		19,615	165	19,450	19,615		19,615
Hud Community Development Block Grant.....	18,917			18,917				18,917	18,917
Indigent Treatment Assistance.....	107			107				107	107
Juvenile Intensive Supervision.....	2,347	489		2,836	30		30	2,806	2,836
Juvenile Probation - Triad.....	24,436	10,000		34,436	12,562		12,562	21,874	34,436
Law Enforcement Tactical Equipment.....	6,702			6,702				6,702	6,702
Local Law Enforcement-In Transit.....	117,014	25		117,039				117,039	117,039
Local Law Enforcement.....		5,824		5,824	67	6,784	6,851	(1,027)	5,824
Multi-Agency Task Force.....		19,968		19,968	146	19,822	19,968		19,968
Nutrition.....	72,543	184,970		257,513	192,496		192,496	65,017	257,513
Operation Safe Home.....	10,000			10,000				10,000	10,000
Post Adjudication Facility.....	827,242		\$1,188,855	2,016,097	43,491		43,491	1,972,606	2,016,097
Progressive Sanctions.....	85,188			85,188	184		184	85,004	85,188
Purchase Of Services-Juveniles.....		14,413		14,413	11,076	3,337	14,413		14,413
Regional Intelligence Clearinghouse.....		52,690		52,690	6,340	46,350	52,690		52,690
Rio Pasado Water Project.....		3,785		3,785	18	3,767	3,785		3,785
Rural Transit Assistance Program.....		16,923		16,923	299	8,614	8,913	8,010	16,923
Self Help Center.....		14,945		14,945	11,482	3,463	14,945		14,945
Sheriff's Training Academy.....	57,491	34,023		91,514	1,557		1,557	89,957	91,514
Southwest Border Administration and Support.....		142,658		142,658	23,534	119,124	142,658		142,658
Sparks II Water Project.....		3,898		3,898	19	3,879	3,898		3,898
Specialized Diversion.....		312		312	117	195	312		312
Step Water Project.....		1,088		1,088	3	1,085	1,088		1,088
Texas Capital Project Fund.....	135,100			135,100				135,100	135,100
T.E.R.P. Nutritional Services.....		14,698		14,698	9,939	4,126	14,065	633	14,698
T.E.R.P.-Oil And Gas Overcharge.....		61,448		61,448	2,228	59,220	61,448		61,448
Victim Witness Services.....		15,938		15,938	135	11,037	11,172	4,766	15,938
West Texas Multi-County Task Force.....		382,972		382,972	891	381,787	382,678	294	382,972
Balances September 30, 1998.....	\$1,465,349	\$1,587,284	\$1,188,855	\$4,241,488	\$324,244	\$1,188,855	\$1,513,099	\$2,728,389	\$4,241,488
Balances September 30, 1997.....	\$1,239,758	\$1,654,325	\$1,051,103	\$3,945,186	\$230,445	\$1,051,103	\$1,281,548	\$2,663,638	\$3,945,186

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, 1998
(With Comparative totals for the year ended September 30, 1997)

Fund	Beginning Balance	Revenues	Expenditures (Current)	Net Change in Fund Balances During the Year	Ending Balance
34th Judicial District Prosecution Initiative.....		\$86,192	\$86,192		
Adjudication Of Drug Offenders.....	\$4,431	106,316	106,344	(\$28)	\$4,403
Alcohol and Drug Abuse Services.....	28,850				28,850
Alternative School Program.....		80,591	80,591		
Alternative School Support Program.....	28,963	56,794	55,256	1,538	30,501
Auto Theft Prevention Task Force.....		100,648	100,648		
Child Protective Services.....	36,865	316,535	329,496	(12,961)	23,904
Child Welfare Video Teleconf.....		1,995	1,995		
Colonia Del Rio Addition.....	16,414	238,813	255,053	(16,240)	174
Colonia Plumbing.....	5,846	68,481	49,818	18,663	24,509
Community Juvenile Prosecutor.....		52,415	52,415		
COPS Collectable Cards.....	3,000		3,000	(3,000)	
COPS Universal Hiring.....	20,637	535,007	515,216	19,791	40,428
CPS Mediation Project.....		30,691	30,691		
Cuna Del Valle Addition.....	18,318	245,298	258,557	(13,259)	5,059
DIMS Project.....	1,151	382,086	383,237	(1,151)	
District Attorney- Inter Program.....		13,748	9,659	4,089	4,089
Domestic Violence Unit.....	8,761	93,867	99,031	(5,164)	3,597
El Paso County Child Welfare Unit.....	22,115	90	22,205	(22,115)	
Electronic Arrest Reporting.....		38,262	38,262		
Emergency Food & Shelter.....	893	60,708	61,479	(771)	122
Emergency Medical Serv. And Trauma.....		16,585	16,585		
Enforcement of Protective Orders.....		22,390	10,464	11,926	11,926
Environmental Hot Line/Enforc.....		2,449	2,449		
Environmental Prosecutor.....		2,642	2,642		
Environmental Task Force.....	5,096	89,657	94,753	(5,096)	
Explorer Post -Task Force.....	8,077				8,077
Federal Asset Sharing Vehicle Purchase.....		150,000	149,973	27	27
Financial Disruption Unit.....		1,032,408	1,032,408		
Fugitive/Violent Offender Task Force.....		28,190	28,190		
Gang Violence Unit.....	721	55,794	51,597	4,197	4,918
Hijack Task Force.....		73,759	73,759		
Hud Community Development Block Grant.....	21,542	950	3,575	(2,625)	18,917
Indigent Treatment Assistance.....	770		663	(663)	107
Juvenile Intensive Supervision.....	24,444	5,369	27,007	(21,638)	2,806
Juvenile Justice Program.....	11,022		11,022	(11,022)	
Juvenile Probation-Triad.....	10,000	292,888	281,014	11,874	21,874
Juvenile Screening Unit.....	3,631		3,631	(3,631)	
Law Enforcement Tactical Equipment.....		34,000	27,298	6,702	6,702
Local Law Enforcement.....	3,399	120,593	7,980	112,613	116,012
Multi-Agency Task Force.....		76,497	76,497		
Nutrition.....	265,607	2,165,542	2,366,132	(200,590)	65,017
Operation Safe Home.....	10,000				10,000
Post Adjudication Facility.....	1,890,833	184,857	103,084	81,773	1,972,606
Progressive Sanctions.....	106,058	224,744	245,798	(21,054)	85,004
Purchase of Services-Juveniles.....		45,518	45,518		
Regional Intelligence Clearinghouse.....		107,211	107,211		
Rio Pasado Water Project.....		12,381	12,381		
Rural Transit Assistance Program.....	14,248	226,834	233,072	(6,238)	8,010
Self Help Center.....	1	162,855	162,856	(1)	
Sheriff's Training Academy.....	88,420	341,667	340,130	1,537	89,957
Southwest Border Administration And Support.....		550,664	550,664		
Sparks II Water Project.....		27,601	27,601		
Specialized Diversion.....		312	312		
STEP Water Project.....		296,994	296,994		
Texas Capital Project Fund.....		155,150	20,050	135,100	135,100
T.E.R.P.-Nutritional Services.....	2	32,080	31,449	631	633
T.E.R.P.-Oil And Gas Overcharge.....		167,094	167,094		
Victim Witness Services.....	3,473	159,502	158,209	1,293	4,766
West Texas Multi-County Task Force.....	50	1,380,325	1,380,081	244	294
WT Anti-Smuggling Initiative.....		528	528		
Balances September 30, 1998.....	\$2,663,638	\$10,754,567	\$10,689,816	\$64,751	\$2,728,389
Balances September 30, 1997.....	\$623,219	\$12,810,941	\$10,770,522	\$2,040,419	\$2,663,638

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, 1998 and 1997

	1998	1997
Revenues:		
Intergovernmental revenues.....	\$7,775,587	\$9,748,679
Interest income.....	103,192	10,213
Miscellaneous.....	884,435	713,455
Total revenues.....	8,763,214	10,472,347
Expenditures:		
Administration of justice:		
Personnel.....	2,197,463	2,191,929
Operating.....	645,048	882,661
Total administration of justice.....	2,842,511	3,074,590
Public safety:		
Personnel.....	1,995,977	1,839,767
Operating.....	477,807	374,637
Total public safety.....	2,473,784	2,214,404
Health and welfare:		
Personnel.....	565,542	507,422
Operating.....	2,587,877	2,348,695
Total health and welfare.....	3,153,419	2,856,117
Community services:		
Personnel.....	146,341	102,126
Operating.....	405,351	704,935
Total community services.....	551,692	807,061
Public works:		
Personnel.....	49,686	15,647
Operating.....	49,907	73,905
Total public works.....	99,593	89,552
Capital outlays.....	1,316,968	1,418,062
Total expenditures.....	10,437,967	10,459,786
Excess(deficiency) of revenues over (under) expenditures.....	(1,674,753)	12,561
Other financing sources(uses):		
Operating transfers in.....	1,991,353	2,338,594
Operating transfers out.....	(251,849)	(310,736)
Total other financing sources(uses).....	1,739,504	2,027,858
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	64,751	2,040,419
Fund balances, October 1.....	2,663,638	623,219
Fund balances, September 30.....	\$2,728,389	\$2,663,638

County of El Paso, Texas
 Special Revenue Funds
 Schedule of Revenues - Grant Funds
 For the year ended September 30, 1998
 (With comparative totals for the year ended September 30, 1997)

Funds	Intergovernmental				Total Revenues	Transfers In	Total Revenues and Other Financing Sources
	Federal/ State	Other	Interest	Other			
34th Judicial District Prosecution Initiative.....	\$86,192				\$86,192		\$86,192
Adjudication Of Drug Offenders.....	58,663				58,663	\$47,653	106,316
Alternative School Program.....	80,591				80,591		80,591
Alternative School Support Program.....	12,212				12,212	44,582	56,794
Auto Theft Prevention Task Force.....		\$80,598			80,598	20,050	100,648
Child Protective Services.....	76,588				76,588	239,947	316,535
Child Welfare Video Teleconf.....	1,995				1,995		1,995
Colonia Del Rio Addition.....	238,813				238,813		238,813
Colonia Plumbing.....	60,911		\$613	\$6,957	68,481		68,481
Community Juvenile Prosecutor.....	51,078				51,078	1,337	52,415
COPS Universal Hiring.....	379,215				379,215	155,792	535,007
CPS Mediation Project.....	30,691				30,691		30,691
Cuna Del Valle Addition.....	245,298				245,298		245,298
DIMS Project.....	43,445	299,328		10,602	353,375	28,711	382,086
District Attorney- Inter Program.....	13,748				13,748		13,748
Domestic Violence Unit.....	75,636				75,636	18,231	93,867
El Paso County Child Welfare Unit.....			90		90		90
Electronic Arrest Reporting.....	38,262				38,262		38,262
Emergency Food & Shelter.....	60,708				60,708		60,708
Emergency Medical Serv. And Trauma.....	16,585				16,585		16,585
Enforcement of Protective Orders.....	14,692				14,692	7,698	22,390
Environmental Hot Line/Enforc.....	2,449				2,449		2,449
Environmental Prosecutor.....	2,642				2,642		2,642
Environmental Task Force.....	89,657				89,657		89,657
Federal Asset Sharing Vehicle Purchase.....				150,000	150,000		150,000
Financial Disruption Unit.....	1,032,408				1,032,408		1,032,408
Fugitive/Violent Offender Task Force.....	28,190				28,190		28,190
Gang Violence Unit.....	7,679				7,679	48,115	55,794
Hijack Task Force.....	73,759				73,759		73,759
Hud Community Development Block Grant.....				950	950		950
Juvenile Intensive Supervision.....	12,000			(6,631)	5,369		5,369
Juvenile Probation-Triad.....	152,888				152,888	140,000	292,888
Law Enforcement Tactical Equipment.....				34,000	34,000		34,000
Local Law Enforcement.....	105,989		2,405		108,394	12,199	120,593
Multi-Agency Task Force.....	76,497				76,497		76,497
Nutrition.....	210,155	1,155,769	2,379	64,322	1,432,625	732,917	2,165,542
Post Adjudication Facility.....			97,705		97,705	87,152	184,857
Progressive Sanctions.....	219,555				219,555	5,189	224,744
Purchase Of Services-Juveniles.....	26,157			19,361	45,518		45,518
Regional Intelligence Clearance House.....	107,211				107,211		107,211
Rio Pasado Water Project.....	12,381				12,381		12,381
Rural Transit Assistance Program.....	181,182			34,652	215,834	11,000	226,834
Self Help Center.....	162,855				162,855		162,855
Sheriff's Training Academy.....	123,100				123,100	218,567	341,667
Southwest Border Administration And Support...	550,664				550,664		550,664
Sparks II Water Project.....	27,601				27,601		27,601
Specialized Division.....	312				312		312
STEP Water Project.....	296,994				296,994		296,994
Texas Capital Project Fund.....	91,141			64,009	155,150		155,150
T.E.R.P.-Nutritional Services.....	17,090			6,299	23,389	8,691	32,080
T.E.R.P.-Oil And Gas Overcharge.....	80,750	2,796		2,796	86,342	80,752	167,094
Victim Witness Services.....	76,732				76,732	82,770	159,502
West Texas Multi-County Task Force.....	883,207			497,118	1,380,325		1,380,325
WT Anti-Smuggling Initiative.....	528				528		528
Balances September 30, 1998.....	\$6,237,096	\$1,538,491	\$103,192	\$884,435	\$8,763,214	\$1,991,353	\$10,754,567
Balances September 30, 1997.....	\$8,218,985	\$1,529,694	\$10,213	\$713,455	\$10,472,347	\$2,338,594	\$12,810,941

County of El Paso, Texas
Special Revenue Funds
Schedule of Expenditures - Grant Funds
For the year ended September 30, 1998
(With comparative totals for the year ended September 30, 1997)

Funds	Administra- tion of Justice	Public Safety	Health and Welfare	Community Services	Public Works	Capital Outlays	Total Expenditures	Transfers Out	Total Expenditures and Other Financing Uses
34th Judicial District Prosecution Initiative.....	\$86,192						\$86,192		\$86,192
Adjudication of Drug Offenders.....	104,448						104,448	\$1,896	106,344
Alternative School Program.....				\$80,591			80,591		80,591
Alternative School Support.....				22,893			22,893	32,363	55,256
Auto Theft Prevention Task Force.....	100,648						100,648		100,648
Child Protective Services.....			\$291,277			\$579	291,856	37,640	329,496
Child Welfare Video.....	1,995						1,995		1,995
Colonia Del Rio Addition.....					\$8,217	246,836	255,053		255,053
Colonia Plumbing.....					49,818		49,818		49,818
Comm. Juv. Prosecutor.....	50,393					2,022	52,415		52,415
COPS Collectible Cards.....		\$3,000					3,000		3,000
COPS Universal Hiring.....		515,216					515,216		515,216
CPS Mediation Project.....	30,691						30,691		30,691
Cuna Del Valle Addition.....					16,887	241,670	258,557		258,557
DIMS Project.....	383,237						383,237		383,237
District Attorney-Inter Program.....	9,659						9,659		9,659
Domestic Violence Unit.....	99,031						99,031		99,031
El Paso Child Welfare.....								22,205	22,205
Electronic Arrest Reporting.....		34,898				3,364	38,262		38,262
Emergency Food & Shelter.....			61,479				61,479		61,479
Emergency Medical Serv.....			16,585				16,585		16,585
Enforcement Of Protective Orders.....	9,422					1,042	10,464		10,464
Environmental Hot Line.....		2,449					2,449		2,449
Environmental Prosecutor.....	2,642						2,642		2,642
Environmental Task Force.....	92,501						92,501	2,252	94,753
Federal Asset Sharing Vehicle Purchase.....						149,973	149,973		149,973
Financial Disruption Unit.....	990,293					42,115	1,032,408		1,032,408
Fugitive/Violent Offender Task Force.....	28,190						28,190		28,190
Gang Violence Unit.....	50,877						50,877	720	51,597
Hijack Task Force.....		73,759					73,759		73,759
HUD Community Development Block Grant.....				1,191		2,384	3,575		3,575
Indigent Treatment Assistance.....			663				663		663
Juvenile Intensive Supervision.....	24,571					2,436	27,007		27,007
Juvenile Justice Program.....								11,022	11,022
Juvenile Probation-Triad.....			281,014				281,014		281,014
Juvenile Screening Unit.....								3,631	3,631
Law Enforcement Tactical Equip.....						27,298	27,298		27,298
Local Law Enforcement.....		135				7,845	7,980		7,980
Multi-Agency Task Force.....		76,497					76,497		76,497
Nutrition.....			2,303,859				2,303,859	62,273	2,366,132
Post Ajudication Facility.....						103,084	103,084		103,084
Progressive Sanctions.....	222,740						222,740	23,058	245,798
Purchase Of Services-Juveniles.....				45,518			45,518		45,518
Regional Intelligence Clearinghouse.....		104,582				2,629	107,211		107,211
Rio Pasado Water Project.....					11,981	400	12,381		12,381
Rural Transit Assistance Program.....				218,783		197	218,980	14,092	233,072
Self Help Center.....				162,666		190	162,856		162,856
Sheriff's Training Academy.....		287,514				13,723	301,237	38,893	340,130
Southwest Border Administration & Support.....	413,302					137,362	550,664		550,664
Sparks II Water Project.....					11,515	16,086	27,601		27,601
Specialized Diversion.....	312						312		312
Step Water Project.....					1,526	295,468	296,994		296,994
Texas Capital Project Fund.....				20,050			20,050		20,050
T.E.R.P. Nutritional Services.....			31,448				31,448	1	31,449
T.E.R.P. Oil & Gas Services.....			167,094				167,094		167,094
Victim Witness.....	156,406						156,406	1,803	158,209
West - Texas Multi County Task Force.....		1,375,734				4,347	1,380,081		1,380,081
WT Anti Smuggling Initiative.....						528	528		528
Balances September 30, 1998.....	\$2,857,550	\$2,473,784	\$3,153,419	\$551,692	\$99,944	\$1,301,578	\$10,437,967	\$251,849	\$10,689,816
Balances September 30, 1997.....	\$3,074,590	\$2,214,404	\$2,856,117	\$807,061	\$89,552	\$1,418,062	\$10,459,786	\$310,736	\$10,770,522





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, 1998

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 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 1990A

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

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.

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.

COUNTY OF EL PASO, TEXAS
Purposes of Debt Service Funds
September 30, 1998

General Obligation, 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 and 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 Facilities 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.

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 the General Obligation Bonds, Series 1986-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.

Certificate of Obligation, Series 1997

This fund is used for the payment of principal and interest on bonds issued to pay contractual obligations incurred for the construction and equipping of the addition to the County's Jail Annex, juvenile administration building, public works, an automatic sprinkler system for Ascarate Park, improvements to the County's parks and the purchase of materials, supplies, equipment and machinery relating to the park system.

COUNTY OF EL PASO, TEXAS
Purposes of Debt Service Funds
September 30, 1998

Certificate of Obligation, Series 1998

This fund is used for the payment of principal and interest on bonds issued to pay contractual obligations to be incurred for additions, renovations and equipment for the County Courthouse and other County facilities, for additions and improvements to the County's computer and data processing system, for improvements and furnishings for the County's computer center.

General Obligation Refunding Bonds, Series 1998

This fund is used for the payment of principal and interest on bonds issued to advance refund portions of Certificates of Obligation, Series 1990, Series 1992-A, Series 1994 and General Obligation Jail Bonds, Series 1993-A.

**County of El Paso, Texas
Debt Service Funds
Combining Balance Sheets
For the fiscal year ended September 30, 1998
(With comparative totals for the fiscal year ended
September 30, 1997)**

	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	Certificates of Obligation Series 1992A
Assets						
Cash and cash equivalents.....	\$272,461	\$16,283	\$6,325	\$6,722	\$6,995	\$13,599
Investments.....						
Receivables:						
Interest.....						
Due from other funds.....	669,858					
Total assets.....	\$942,319	\$16,283	\$6,325	\$6,722	\$6,995	\$13,599
Liabilities and fund balances						
Liabilities:						
Total liabilities.....						
Fund balances:						
Reserved for debt service.....	\$942,319	\$16,283	\$6,325	\$6,722	\$6,995	\$13,599
Total fund balances.....	942,319	16,283	6,325	6,722	6,995	13,599
Total liabilities and fund balances.....	\$942,319	\$16,283	\$6,325	\$6,722	\$6,995	\$13,599

(Continued)

County of El Paso, Texas
Debt Service Funds
Combining Balance Sheets
For the fiscal year ended September 30, 1998
(With comparative totals for the fiscal year ended
September 30, 1997)

	General Obligation Refunding Bonds Series 1992B	General Obligation Jail Bonds Series 1993A	General Obligation Refunding Bonds Series 1993B	Certificates of Obligation Series 1993	General Obligation Refunding Bonds Series 1993C	Certificates of Obligation Series 1994A
Assets						
Cash and cash equivalents.....	\$65,454	\$80,579	\$26,617	\$5,467	\$8,603	\$15,167
Investments.....						
Receivables:						
Interest.....						
Due from other funds.....						
Total assets.....	\$65,454	\$80,579	\$26,617	\$5,467	\$8,603	\$15,167
Liabilities and fund balances						
Liabilities:						
Total liabilities.....						
Fund balances:						
Reserved for debt service.....	\$65,454	\$80,579	\$26,617	\$5,467	\$8,603	\$15,167
Total fund balances.....	65,454	80,579	26,617	5,467	8,603	15,167
Total liabilities and fund balances.....	\$65,454	\$80,579	\$26,617	\$5,467	\$8,603	\$15,167

(Continued)

County of El Paso, Texas
Debt Service Funds
Combining Balance Sheets
For the fiscal year ended September 30, 1998
(With comparative totals for the fiscal year ended
September 30, 1997)

	Certificates of Obligation Series	Certificates of Obligation Series	General Obligation Refunding Bonds Series 1998	Totals	
	1997	1998	Series 1998	1998	1997
Assets					
Cash and cash equivalents.....	\$72,810	\$122,937	\$2,363	\$722,382	\$423,796
Investments.....					469,960
Receivables:					
Interest.....					14,687
Due from other funds.....				669,858	223,844
Total assets.....	\$72,810	\$122,937	\$2,363	\$1,392,240	\$1,132,287
Liabilities and fund balances					
Liabilities:					
Total liabilities.....					
Fund balances:					
Reserved for debt service.....	\$72,810	\$122,937	\$2,363	\$1,392,240	\$1,132,287
Total fund balances.....	72,810	122,937	2,363	1,392,240	1,132,287
Total liabilities and fund balances.....	\$72,810	\$122,937	\$2,363	\$1,392,240	\$1,132,287

(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, 1998
(With comparative totals for the fiscal year ended
September 30, 1997)

	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	Certificates of Obligation Series 1992A
Revenues:						
Taxes:						
Property taxes.....	\$1,369,579	\$1,723,410	\$583,432	\$421,540	\$287,947	\$455,357
Total taxes.....	1,369,579	1,723,410	583,432	421,540	287,947	455,357
Interest earnings.....	27,882	11,542	4,296	3,853	4,177	6,200
Total revenues.....	1,397,461	1,734,952	587,728	425,393	292,124	461,557
Expenditures:						
Debt Service:						
Principal	623,901	1,550,000	500,000	300,000	110,000	180,000
Interest.....	1,286,098	196,060	91,000	100,600	183,435	188,058
Total expenditures.....	1,909,999	1,746,060	591,000	400,600	293,435	368,058
Excess (deficiency) of revenues over (under) expenditures.....	(512,538)	(11,108)	(3,272)	24,793	(1,311)	93,499
Other financing sources(uses):						
Proceeds of bonds.....						
Transfer in.....	669,858					
Operating transfers out.....				(4,900)		(17,203)
Other - refunding bond issuance costs.....						
Proceeds of refunding bonds.....				800,000		3,080,000
Payment to refunded bond escrow agent.....				(821,615)		(3,155,878)
Total other financing sources (uses).....	669,858			(26,515)		(93,081)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses).....	157,320	(11,108)	(3,272)	(1,722)	(1,311)	418
Fund balances, October 1.....	784,999	27,391	9,597	8,444	8,306	13,181
Fund balances, September 30.....	\$942,319	\$16,283	\$6,325	\$6,722	\$6,995	\$13,599

(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, 1998
(With comparative totals for the fiscal year ended
September 30, 1997)

	General Obligation Refunding Bonds Series 1992B	General Obligation Jail Bonds Series 1993A	General Obligation Refunding Bonds Series 1993B	Certificates of Obligation Series 1993	General Obligation Refunding Bonds Series 1993C	Certificates of Obligation Series 1994A
Revenues:						
Taxes:						
Property taxes.....	\$2,721,389	\$2,854,736	\$1,094,538	\$486,847	\$291,155	\$590,370
Total taxes.....	2,721,389	2,854,736	1,094,538	486,847	291,155	590,370
Interest earnings.....	40,059	38,018	16,295	3,860	5,117	7,687
Total revenues.....	2,761,448	2,892,754	1,110,833	490,707	296,272	598,057
Expenditures:						
Debt Service:						
Principal	1,070,000	1,235,000	430,000	405,000	55,000	265,000
Interest.....	1,699,460	1,148,360	688,797	87,880	242,550	258,270
Total expenditures.....	2,769,460	2,383,360	1,118,797	492,880	297,550	523,270
Excess (deficiency) of revenues over (under) expenditures.....	(8,012)	509,394	(7,964)	(2,173)	(1,278)	74,787
Other financing sources(uses):						
Proceeds of bonds.....						
Transfer in.....						
Operating transfers out.....		(93,833)				(13,951)
Other - refunding bond issuance costs.....						2,600,000
Proceeds of refunding bonds.....		18,525,000				(2,661,533)
Payment to refunded bond escrow agent.....		(18,938,870)				(75,484)
Total other financing sources (uses).....		(507,703)				
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses).....	(8,012)	1,691	(7,964)	(2,173)	(1,278)	(697)
Fund balances, October 1.....	73,466	78,888	34,581	7,640	9,881	15,864
Fund balances, September 30.....	\$65,454	\$80,579	\$26,617	\$5,467	\$8,603	\$15,167

(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, 1998
(With comparative totals for the fiscal year ended
September 30, 1997)

	Certificates of Obligation Series 1997	Certificates of Obligation Series 1998	General Obligation Refunding Bonds Series 1998	Totals	
				1998	1997
Revenues:					
Taxes:					
Property taxes.....	\$579,359			\$13,459,659	\$13,229,100
Total taxes.....	579,359			13,459,659	13,229,100
Interest earnings.....	12,761	\$2,087	\$2,364	186,198	166,321
Total revenues.....	592,120	2,087	2,364	13,645,857	13,395,421
Expenditures:					
Debt Service:					
Principal				6,723,901	6,383,073
Interest.....	579,359		355,482	7,105,409	7,257,739
Total expenditures.....	579,359		355,482	13,829,310	13,640,812
Excess (deficiency) of revenues over (under) expenditures.....	12,761	2,087	(353,118)	(183,453)	(245,391)
Other financing sources(uses):					
Proceeds of bonds.....		120,850		120,850	
Transfer in.....			129,887	799,745	223,844
Operating transfers out.....				(129,887)	
Other - refunding bond issuance costs.....			(128,041)	(128,041)	
Proceeds of refunding bonds.....			353,635	25,358,635	
Payment to refunded bond escrow agent.....				(25,577,896)	60,049
Total other financing sources (uses).....		120,850	355,481	443,406	283,893
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses).....	12,761	122,937	2,363	259,953	38,502
Fund balances, October 1.....	60,049			1,132,287	1,093,785
Fund balances, September 30.....	\$72,810	\$122,937	\$2,363	\$1,392,240	\$1,132,287

(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, 1998
(With comparative totals for the fiscal year ended September 30, 1997)

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Taxes:						
Ad valorem property taxes.....	\$13,459,665	\$13,459,659	(\$6)	\$13,229,100	\$13,229,100	
Total taxes.....	13,459,665	13,459,659	(6)	13,229,100	13,229,100	
Interest earnings.....		186,198	\$186,198		166,321	\$166,321
Total revenues.....	13,459,665	13,645,857	186,192	13,229,100	13,395,421	166,321
Expenditures:						
Debt Service:						
Principal.....	6,723,902	6,723,901	1	6,383,074	6,383,073	1
Interest.....	7,128,834	7,105,409	23,425	7,257,740	7,257,739	1
Total expenditures.....	13,852,736	13,829,310	23,426	13,640,814	13,640,812	2
Excess (deficiency) of revenues over (under) expenditures.....	(393,071)	(183,453)	209,618	(411,714)	(245,391)	166,323
Other financing sources (uses):						
Proceeds of bonds.....		120,850	120,850			
Proceeds of refunding bonds	25,358,637	25,358,635	2			
Payment to refunded bond escrow agent	(25,577,900)	(25,577,896)	4			
Refunding bond issuance costs.....	(128,042)	(128,041)	1			
Operating transfers in.....	129,888	129,887	(1)			
Operating transfers out	(129,889)	(129,887)	2			
Total other financing sources (uses).....	(347,306)	(226,452)	120,854			
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(740,377)	(409,905)	330,472			
Fund balances, October 1.....	(2,268,783)	(2,268,783)		(2,023,392)	(2,023,392)	
Fund balances, September 30.....	(\$3,009,160)	(\$2,678,688)	\$330,472	(\$2,435,106)	(\$2,268,783)	\$166,323

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, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$1,369,579	\$1,369,579		\$1,619,649	\$1,619,649	
Interest earnings.....		27,882	\$27,882		27,826	\$27,826
Total revenues.....	1,369,579	1,397,461	27,882	1,619,649	1,647,475	27,826
Expenditures:						
Debt service:						
Principal	623,902	623,901	1	698,074	698,073	1
Interest.....	1,286,099	1,286,098	1	1,221,927	1,221,927	
Total expenditures.....	1,910,001	1,909,999	2	1,920,001	1,920,000	1
Excess (deficiency) of revenues over (under) expenditures.....	(540,422)	(512,538)	27,884	(300,352)	(272,525)	27,827
Fund balances, October 1.....	(1,840,202)	(1,840,202)		(1,567,677)	(1,567,677)	
Fund balances, September 30.....	(\$2,380,624)	(\$2,352,740)	\$27,884	(\$1,868,029)	(\$1,840,202)	\$27,827

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, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$1,723,411	\$1,723,410	(\$1)	\$1,767,161	\$1,767,161	
Interest earnings.....		11,542	\$11,542		12,241	\$12,241
Total revenues.....	1,723,411	1,734,952	11,541	1,767,161	1,779,402	12,241
Expenditures:						
Debt service:						
Principal.....	1,550,000	1,550,000		1,440,000	1,440,000	
Interest.....	196,060	196,060		336,590	336,590	
Total expenditures.....	1,746,060	1,746,060		1,776,590	1,776,590	
Excess (deficiency) of revenues over (under) expenditures.....	(22,649)	(11,108)	11,541	(9,429)	2,812	12,241
Fund balances, October 1.....	27,391	27,391		24,579	24,579	
Fund balances, September 30.....	\$4,742	\$16,283	\$11,541	\$15,150	\$27,391	\$12,241

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, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$583,433	\$583,432	(\$1)	\$596,255	\$596,255	
Interest earnings.....		4,296	\$4,296		4,297	\$4,297
Total revenues.....	583,433	587,728	4,295	596,255	600,552	4,297
Expenditures:						
Debt service:						
Principal.....	500,000	500,000		475,000	475,000	
Interest.....	91,000	91,000		122,450	122,450	
Total expenditures.....	591,000	591,000		597,450	597,450	
Excess (deficiency) of revenues over (under) expenditures.....	(7,567)	(3,272)	4,295	(1,195)	3,102	4,297
Fund balances, October 1.....	9,597	9,597		6,495	6,495	
Fund balances, September 30.....	\$2,030	\$6,325	\$4,295	\$5,300	\$9,597	\$4,297

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, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$421,541	\$421,540	(\$1)	\$401,080	\$401,080	
Interest earnings.....		3,853	\$3,853		3,908	\$3,908
Total revenues.....	421,541	425,393	3,852	401,080	404,988	3,908
Expenditures:						
Debt service:						
Principal.....	300,000	300,000		250,000	250,000	
Interest.....	101,483	100,600	883	154,125	154,125	
Total expenditures.....	401,483	400,600	883	404,125	404,125	
Excess (deficiency) of revenues over (under) expenditures.....	20,058	24,793	4,735	(3,045)	863	3,908
Other financing sources (uses):						
Proceeds of refunding bonds	800,000	800,000				
Payment to refunded bond escrow agent	(821,616)	(821,615)	1			
Operating transfers out	(4,901)	(4,900)	1			
Total other financing sources (uses).....	(26,517)	(26,515)	2			
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(6,459)	(1,722)	4,737			
Fund balances, October 1.....	(554,416)	(554,416)		(555,279)	(555,279)	
Fund balances, September 30.....	(\$560,875)	(\$556,138)	\$4,737	(\$558,324)	(\$554,416)	\$3,908

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, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$287,947	\$287,947		\$294,867	\$294,867	
Interest earnings.....		4,177	\$4,177		4,095	\$4,095
Total revenues.....	287,947	292,124	4,177	294,867	298,962	4,095
Expenditures:						
Debt service:						
Principal.....	110,000	110,000		105,000	105,000	
Interest.....	183,435	183,435		193,110	193,110	
Total expenditures.....	293,435	293,435		298,110	298,110	
Excess (deficiency) of revenues over (under) expenditures.....	(5,488)	(1,311)	4,177	(3,243)	852	4,095
Fund balances, October 1.....	(105,832)	(105,832)		(106,684)	(106,684)	
Fund balances, September 30.....	(\$111,320)	(\$107,143)	\$4,177	(\$109,927)	(\$105,832)	\$4,095

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, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$455,358	\$455,357		\$464,950	\$464,950	
Interest earnings.....		6,200	\$6,200		6,408	\$6,408
Total revenues.....	455,358	461,557	6,200	464,950	471,358	6,408
Expenditures:						
Debt service:						
Principal.....	180,000	180,000		170,000	170,000	
Interest.....	191,160	188,058	3,102	299,993	299,992	1
Total expenditures.....	371,160	368,058	3,102	469,993	469,992	1
Excess (deficiency) of revenues over (under) expenditures.....	84,198	93,499	9,302	(5,043)	1,366	6,409
Other financing sources (uses):						
Proceeds of refunding bonds	3,080,000	3,080,000				
Payment to refunded bond escrow agent	(3,155,879)	(3,155,878)	1			
Operating transfers out	(17,204)	(17,203)	1			
Total other financing sources (uses).....	(93,083)	(93,081)	2			
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(8,885)	418	9,304			
Fund balances, October 1.....	13,181	13,181		11,815	11,815	
Fund balances, September 30.....	\$4,296	\$13,599	\$9,304	\$6,772	\$13,181	\$6,409

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, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$2,721,389	\$2,721,389		\$2,719,844	\$2,719,844	
Interest earnings.....		40,059	\$40,059		37,560	\$37,560
Total revenues.....	2,721,389	2,761,448	40,059	2,719,844	2,757,404	37,560
Expenditures:						
Debt service:						
Principal.....	1,070,000	1,070,000		1,000,000	1,000,000	
Interest.....	1,699,460	1,699,460		1,755,885	1,755,885	
Total expenditures.....	2,769,460	2,769,460		2,755,885	2,755,885	
Excess (deficiency) of revenues over (under) expenditures.....	(48,071)	(8,012)	40,059	(36,041)	1,519	37,560
Fund balances, October 1.....	69,544	69,544		68,025	68,025	
Fund balances, September 30.....	\$21,473	\$61,532	\$40,059	\$31,984	\$69,544	\$37,560

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, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$1,094,538	\$1,094,538		\$1,106,877	\$1,106,877	
Interest earnings.....		16,295	\$16,295		15,388	\$15,388
Total revenues.....	1,094,538	1,110,833	16,295	1,106,877	1,122,265	15,388
Expenditures:						
Debt service:						
Principal.....	430,000	430,000		410,000	410,000	
Interest.....	688,798	688,797	1	707,185	707,185	
Total expenditures.....	1,118,798	1,118,797	1	1,117,185	1,117,185	
Excess (deficiency) of revenues over (under) expenditures.....	(24,260)	(7,964)	16,296	(10,308)	5,080	15,388
Fund balances, October 1.....	34,581	34,581		29,501	29,501	
Fund balances, September 30.....	\$10,321	\$26,617	\$16,296	\$19,193	\$34,581	\$15,388

**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, 1998 and 1997**

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$2,854,736	\$2,854,736		\$2,871,120	\$2,871,120	
Interest earnings.....		38,018	\$38,018		38,368	\$38,368
Total revenues.....	2,854,736	2,892,754	38,018	2,871,120	2,909,488	38,368
Expenditures:						
Debt service:						
Principal.....	1,235,000	1,235,000		1,150,000	1,150,000	
Interest.....	1,165,281	1,148,360	16,921	1,756,460	1,756,460	
Total expenditures.....	2,400,281	2,383,360	16,921	2,906,460	2,906,460	
Excess (deficiency) of revenues over (under) expenditures.....	454,455	509,394	54,939	(35,340)	3,028	38,368
Other financing sources (uses):						
Proceeds of refunding bonds	18,525,000	18,525,000				
Payment to refunded bond escrow agent	(18,938,871)	(18,938,870)	1			
Operating transfers out	(93,833)	(93,833)				
Total other financing sources (uses).....	(507,704)	(507,703)	1			
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(53,249)	1,691	54,940			
Fund balances, October 1.....	78,888	78,888		75,860	75,860	
Fund balances, September 30.....	\$25,639	\$80,579	\$54,940	\$40,520	\$78,888	\$38,368

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, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$486,847	\$486,847		\$494,319	\$494,319	
Interest earnings.....		3,860	\$3,860		3,673	\$3,673
Total revenues.....	486,847	490,707	3,860	494,319	497,992	3,673
Expenditures:						
Debt service:						
Principal	405,000	405,000		390,000	390,000	
Interest.....	87,880	87,880		106,705	106,705	
Total expenditures.....	492,880	492,880		496,705	496,705	
Excess (deficiency) of revenues over (under) expenditures.....	(6,033)	(2,173)	3,860	(2,386)	1,287	3,673
Fund balances, October 1.....	7,640	7,640		6,353	6,353	
Fund balances, September 30.....	\$1,607	\$5,467	\$3,860	\$3,967	\$7,640	\$3,673

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, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$291,156	\$291,155	(\$1)	\$291,042	\$291,042	
Interest earnings.....		5,117	\$5,117		4,831	\$4,831
Total revenues.....	291,156	296,272	5,116	291,042	295,873	4,831
Expenditures:						
Debt service:						
Principal.....	55,000	55,000		50,000	50,000	
Interest.....	242,550	242,550		244,600	244,600	
Total expenditures.....	297,550	297,550		294,600	294,600	
Excess (deficiency) of revenues over (under) expenditures.....	(6,394)	(1,278)	5,116	(3,558)	1,273	4,831
Fund balances, October 1.....	9,881	9,881		8,608	8,608	
Fund balances, September 30.....	\$3,487	\$8,603	\$5,116	\$5,050	\$9,881	\$4,831

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, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$590,370	\$590,370		\$601,936	\$601,936	
Interest earnings.....		7,687	\$7,687		7,726	\$7,726
Total revenues.....	590,370	598,057	7,687	601,936	609,662	7,726
Expenditures:						
Debt service:						
Principal.....	265,000	265,000		245,000	245,000	
Interest.....	260,785	258,270	2,515	358,710	358,710	
Total expenditures.....	525,785	523,270	2,515	603,710	603,710	
Excess (deficiency) of revenues over (under) expenditures.....	64,585	74,787	10,202	(1,774)	5,952	7,726
Other financing sources (uses):						
Proceeds of refunding bonds	2,600,000	2,600,000				
Payment to refunded bond escrow agent	(2,661,534)	(2,661,533)	1			
Operating transfers out	(13,951)	(13,951)				
Total other financing sources (uses).....	(75,485)	(75,484)	1			
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(10,900)	(697)	10,203			
Fund balances, October 1.....	15,864	15,864		9,912	9,912	
Fund balances, September 30.....	\$4,964	\$15,167	\$10,203	\$8,138	\$15,864	\$7,726

County of El Paso, Texas
 Certificates of Obligation Series 1997
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances - Budget and Actual
 For the fiscal years ended September 30, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$579,360	\$579,359	(\$1)			
Interest earnings.....		12,761	\$12,761			
Total revenues.....	579,360	592,120	12,760			
Expenditures:						
Debt service:						
Interest.....	579,360	579,359	1			
Total expenditures.....	579,360	579,359	1			
Excess (deficiency) of revenues over (under) expenditures.....		12,761	12,761			
Other financing sources (uses):						
Proceeds of bonds.....				\$60,049	\$60,049	
Total other financing sources (uses).....				60,049	60,049	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		12,761	12,761	60,049	60,049	
Fund balances, October 1.....	60,049	60,049				
Fund balances, September 30.....	\$60,049	\$72,810	\$12,761	\$60,049	\$60,049	

County of El Paso, Texas
General Obligation Refunding Bonds, Series 1998
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances - Budget and Actual
For the fiscal years ended September 30, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....						
Interest earnings.....		\$2,364	\$2,364			
Total revenues.....		2,364	2,364			
Expenditures:						
Debt service:						
Interest.....	\$355,483	355,482	1			
Total expenditures.....	355,483	355,482	1			
Excess (deficiency) of revenues over (under) expenditures.....	(355,483)	(353,118)	2,365			
Other financing sources (uses):						
Proceeds of refunding bonds	353,637	353,635	(2)			
Refunding bond issuance costs.....	(128,042)	(128,041)	(1)			
Operating transfers in.....	129,888	129,887	(1)			
Total other financing sources (uses).....	\$355,483	355,481	(2)			
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		2,363	2,363			
Fund balances, October 1.....						
Fund balances, September 30.....		\$2,363	\$2,363			

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, 1998

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.

Capital Outlays Fund

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

Jail Annex Fund

This fund is used to account for the construction of a Jail Annex Facility in east El Paso.

Eastlake and Old Hueco Tanks Road Capital Projects Fund

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

Landmark Building Capital Projects Fund

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

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
Purposes of Capital Projects Funds
September 30, 1998

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.

Jail Annex Module Capital Projects Funds

This fund is used to account for the construction of additional prisoner housing modules at the County Jail Annex. Proceeds from Certificates of Obligation 1997 are used to finance this project.

Ascarate Park Sprinkler System Capital Projects Fund

This fund is used to account for the construction of an automatic sprinkler system at the Ascarate Park Golf Course. Proceeds from Certificates of Obligation 1997 are used to finance this project.

Juvenile Justice Administration Capital Project Fund

This fund is used to account for the construction of an Administrative building for the Juvenile Justice Department. Proceeds from Certificates of Obligation 1997 are used to finance this project.

Ascarate Park Improvement Capital Projects Fund

This fund is used to account for the improvements to all County Parks. Proceeds from Certificates of Obligation 1997 are used to finance this project.

Data Processing Upgrade Capital Projects Funds

This fund is used to account for the purchase of hardware and software to upgrade the County's computer systems. Proceeds from Certificates of Obligation 1998 are used to finance this project.

Capital Outlays 98 Capital Projects Fund

This fund is used to account for purchase of equipment and software for various County departments. Proceeds from Certificates of Obligation 1998 are used to finance this project.

COUNTY OF EL PASO, TEXAS
Purposes of Capital Projects Funds
September 30, 1998

Courthouse 98 Capital Projects Fund

This fund is used to account for renovations and build out of vacant floors in the County Courthouse Building. Proceeds from Certificates of Obligation 1998 are used to finance this project.

Coliseum Renovations Capital Projects Fund

This fund is used to account for renovations and repairs to the County Coliseum. Proceeds from Certificates of Obligation 1998 are used to finance this project.

Agriculture Co-Op Building Capital Projects Fund

This fund is used to account for the purchase and/or construction of a building for the County Agricultural Extension Service. Proceeds from Certificates of Obligation 1998 are used to finance this project.

County of El Paso, Texas
 Capital Projects Funds
 Combining Balance Sheet
 September 30, 1998
 (With Comparative Totals For September 30, 1997)

	County Courthouse 95	Courthouse Furnishings	Jail Improvement	Jail Annex	Jail Annex Module	Eastlake and Old Hueco Tanks Road
Assets						
Cash and cash equivalents.....	\$873,631	\$9,098	\$80,759	\$1,014,854	\$177,628	\$733,647
Total assets.....	\$873,631	\$9,098	\$80,759	\$1,014,854	\$177,628	\$733,647
Liabilities:						
Vouchers payable.....						
Total liabilities.....						
Fund balances:						
Reserved:						
Reserved for encumbrances.....	\$33,413	\$378	\$8,861	\$192,248		
Unreserved:						
Designated for capital projects.....	840,218	8,720	71,898	822,606	\$177,628	\$733,647
Total fund balances.....	873,631	9,098	80,759	1,014,854	177,628	733,647
Total liabilities and fund balances.....	\$873,631	\$9,098	\$80,759	\$1,014,854	\$177,628	\$733,647

(Continued)

County of El Paso, Texas
 Capital Projects Funds
 Combining Balance Sheet
 September 30, 1998
 (With Comparative Totals For September 30, 1997)

	Juvenile Admin. Building	Landmark Building	Ascarate Sprinkler System	Ascarate Park Improvements	Capital Outlays	Road and Bridge Central Warehouse
Assets						
Cash and cash equivalents.....	\$2,151,069	\$79,813	\$534,899	\$369,244	\$278,421	\$46,786
Total assets.....	\$2,151,069	\$79,813	\$534,899	\$369,244	\$278,421	\$46,786
Liabilities:						
Vouchers payable.....	\$46,678	\$7,379		\$450	\$6,802	
Total liabilities.....	46,678	7,379		450	6,802	
Fund balances:						
Reserved:						
Reserved for encumbrances.....	1,550,537	44,414		8,716	106,300	\$6,476
Unreserved:						
Designated for capital projects.....	553,854	28,020	\$534,899	360,078	165,319	40,310
Total fund balances.....	2,104,391	72,434	534,899	368,794	271,619	46,786
Total liabilities and fund balances.....	\$2,151,069	\$79,813	\$534,899	\$369,244	\$278,421	\$46,786

(Continued)

County of El Paso, Texas
 Capital Projects Funds
 Combining Balance Sheet
 September 30, 1998
 (With Comparative Totals For September 30, 1997)

	Capital Outlays 98	Data Processing Upgrade	Courthouse 98	Coliseum Renovations	Agricultural Co-op Building	Totals	
						1998	1997
Assets							
Cash and cash equivalents.....	\$4,494,145	\$7,240,381	\$6,642,581	\$1,400,048	\$408,771	\$26,535,775	\$13,038,846
Total assets.....	\$4,494,145	\$7,240,381	\$6,642,581	\$1,400,048	\$408,771	\$26,535,775	\$13,038,846
Liabilities:							
Vouchers payable.....	\$26,063	\$208,622	\$22,710	\$4,787	\$1,398	\$324,889	\$74,227
Total liabilities.....	26,063	208,622	22,710	4,787	1,398	324,889	74,227
Fund balances:							
Reserved:							
Reserved for encumbrances.....	576,507	6,448,653				8,976,503	4,776,394
Unreserved:							
Designated for capital projects.....	3,891,575	583,106	6,619,871	1,395,261	407,373	17,234,383	8,188,225
Total fund balances.....	4,468,082	7,031,759	6,619,871	1,395,261	407,373	26,210,886	12,964,619
Total liabilities and fund balances.....	\$4,494,145	\$7,240,381	\$6,642,581	\$1,400,048	\$408,771	\$26,535,775	\$13,038,846

(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, 1998
(With comparative totals for the fiscal year ended 1997)

	County Courthouse 95	Courthouse Furnishings	Jail Improvement	Jail Annex	Jail Annex Module	Eastlake and Old Hueco Tanks Road
Revenues:						
Interest.....	\$39,206		\$7,316	\$95,996	\$85,242	\$39,660
Miscellaneous.....	225,000					
Intergovernmental.....					3,600,000	
Total revenues.....	264,206		7,316	95,996	3,685,242	39,660
Expenditures:						
Construction.....			62,888	2,258,512	7,673,334	
Bond Issue Costs.....						
Renovations.....	98,308					
Furniture and fixtures.....		\$11,253				
Equipment.....			93,542	69,653		
Contracted Services.....						
Data Processing Equipment.....						
Data Processing Software.....						
Fabens Community Center.....						
San Elizario Improvements.....						
Architect						
Miscellaneous.....						
Total expenditures.....	98,308	11,253	156,430	2,328,165	7,673,334	
Excess (deficiency) of revenues over (under) expenditures.....	165,898	(11,253)	(149,114)	(2,232,169)	(3,988,092)	39,660
Other financing sources (uses):						
Bond proceeds.....						
Total other financing sources (uses).....						
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	165,898	(11,253)	(149,114)	(2,232,169)	(3,988,092)	39,660
Fund balances, October 1.....	707,733	20,351	229,873	3,247,023	4,165,720	693,987
Fund balances, September 30.....	\$873,631	\$9,098	\$80,759	\$1,014,854	\$177,628	\$733,647

(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, 1998
(With comparative totals for fiscal year ended 1997)

	Juvenile Admin. Building	Landmark Building	Ascarate Sprinkler System	Ascarate Park Improvements	Capital Outlays	Road and Bridge Central Warehouse
Revenues:						
Interest.....	\$120,212	\$11,212	\$28,907	\$23,136	\$17,664	\$5,719
Miscellaneous.....						
Intergovernmental.....						
Total revenues.....	120,212	11,212	28,907	23,136	17,664	5,719
Expenditures:						
Construction.....	186,106					
Bond Issue Costs.....						
Renovations.....						127,526
Furniture and fixtures.....						
Equipment.....					96,425	
Contracted Services.....						
Data Processing Equipment.....						
Data Processing Software.....						
Fabens Community Center.....		202,679				
San Elizario Improvements.....				89,495		
Architect	5,479					
Miscellaneous.....						149
Total expenditures.....	191,585	202,679		89,495	96,425	127,675
Excess (deficiency) of revenues over (under) expenditures.....	(71,373)	(191,467)	28,907	(66,359)	(78,761)	(121,956)
Other financing sources (uses):						
Bond proceeds.....						
Total other financing sources (uses)....						
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(71,373)	(191,467)	28,907	(66,359)	(78,761)	(121,956)
Fund balances, October 1.....	2,175,764	263,901	505,992	435,153	350,380	168,742
Fund balances, September 30.....	\$2,104,391	\$72,434	\$534,899	\$368,794	\$271,619	\$46,786

(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, 1998
(With comparative totals for fiscal year ended 1997)

	Capital Outlays 98	Data Processing Upgrade	Courthouse 98	Coliseum Renovations	Agricultural Co-op Building	Totals	
						1998	1997
Revenues:							
Interest.....	\$84,335	\$149,179	\$113,392	\$23,895	\$6,975	\$852,046	\$1,095,610
Miscellaneous.....						225,000	
Intergovernmental.....						3,600,000	2,500,000
Total revenues.....	84,335	149,179	113,392	23,895	6,975	4,677,046	3,595,610
Expenditures:							
Construction.....						10,180,840	30,503,244
Bond Issue Costs.....	61,789	113,124	80,326	16,930	4,943	277,112	55,055
Renovations.....						225,834	1,950,415
Furniture and fixtures.....		2,752				14,005	3,225
Equipment.....	621,237					880,857	407,399
Contracted Services.....		464,588				464,588	
Data Processing Equipment.....		1,765,705				1,765,705	
Data Processing Software.....		47,500				47,500	
Fabens Community Center.....						202,679	
San Elizario Improvements.....						89,495	
Architect						5,479	
Miscellaneous.....						149	4,968
Total expenditures.....	683,026	2,393,669	80,326	16,930	4,943	14,154,243	32,924,306
Excess (deficiency) of revenues over (under) expenditures.....	(598,691)	(2,244,490)	33,066	6,965	2,032	(9,477,197)	(29,328,696)
Other financing sources (uses):							
Bond proceeds.....	5,066,773	9,276,249	6,586,805	1,388,296	405,341	22,723,464	8,750,000
Total other financing sources (uses).....	5,066,773	9,276,249	6,586,805	1,388,296	405,341	22,723,464	8,750,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	4,468,082	7,031,759	6,619,871	1,395,261	407,373	13,246,267	(20,578,696)
Fund balances, October 1.....						12,964,619	33,543,315
Fund balances, September 30.....	\$4,468,082	\$7,031,759	\$6,619,871	\$1,395,261	\$407,373	\$26,210,886	\$12,964,619

(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, 1998
(With comparative totals for the fiscal year ended September 30, 1997)

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....	\$562,706	\$852,046	\$289,340	\$479,540	\$1,095,610	\$616,070
Miscellaneous.....		225,000	225,000			
Intergovernmental.....		3,600,000	3,600,000	3,600,000	2,500,000	(1,100,000)
Total revenues.....	562,706	4,677,046	4,114,340	4,079,540	3,595,610	(483,930)
Expenditures:						
Construction.....	19,318,074	10,180,840	9,137,234	42,953,586	30,503,244	12,450,342
Building.....	108		108	55,108		55,108
Architect.....	228,374	5,479	222,895	102,100		102,100
Furniture and fixtures.....	133,351	14,005	119,346	23,576	3,225	20,351
Bond Issuance Costs.....	322,516	277,112	45,404	75,000	55,055	19,945
Renovations.....	2,149,207	225,834	1,923,373	2,817,825	1,950,415	867,410
Park Improvement.....	830,000		830,000	930,000		930,000
Equipment.....	5,804,190	880,857	4,923,333	833,884	407,399	426,485
Contracted Services.....	2,080,000	464,588	1,615,412			
Data Processing Equipment.....	4,672,000	1,765,705	2,906,295			
Data Processing Software.....	2,289,000	47,500	2,241,500			
Fabens Community Center.....	236,300	202,679	33,621			
San Elizario Improvements.....	100,000	89,495	10,505			
Miscellaneous.....	947,887	149	947,738	954,959	4,968	949,991
Total expenditures.....	39,111,007	14,154,243	24,956,764	48,746,038	32,924,306	15,821,732
Excess (deficiency) of revenues over (under) expenditures.....	(38,548,301)	(9,477,197)	29,071,104	(44,666,498)	(29,328,696)	15,337,802
Other financing sources (uses):						
Operating transfers in.....						
Bond proceeds.....	22,726,572	22,723,464	3,108	8,750,000	8,750,000	
Total other financing sources (uses).....	22,726,572	22,723,464	3,108	8,750,000	8,750,000	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(15,821,729)	13,246,267	29,067,996	(35,916,498)	(20,578,696)	15,337,802
Fund balances, October 1.....	12,486,242	12,486,242		33,064,938	33,064,938	
Fund balances, September 30.....	(\$3,335,487)	\$25,732,509	\$29,067,997	(\$2,851,560)	\$12,486,242	\$15,337,802

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, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....	\$9,000	\$5,719	(\$3,281)	\$3,123	\$14,478	\$11,355
Total revenues.....	9,000	5,719	(3,281)	3,123	14,478	11,355
Expenditures:						
Buildings.....	108		108	108		108
Miscellaneous.....	2,152	149	2,003	2,152		2,152
Renovations.....	60,643	27,283	33,360	96,997	45,353	51,644
Renovations - Nutrition Center	102,901	100,028	2,873	199,306	96,403	102,903
Renovations - Library.....	579	215	364	13,239	12,659	580
Total expenditures.....	166,383	127,675	38,708	311,802	154,415	157,387
Excess (deficiency) of revenues over (under) expenditures.....	(157,383)	(121,956)	(35,427)	(308,679)	(139,937)	168,742
Fund balances, October 1.....	168,742	168,742		308,679	308,679	
Fund balances, September 30.....	\$11,359	\$46,786	(\$35,427)		\$168,742	\$168,742

County of El Paso, Texas
Jail Annex Module Capital Projects Fund
Comparative Statements of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
For the fiscal years ended September 30, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....		\$85,242	\$85,242		\$62,440	\$62,440
Intergovernmental.....		3,600,000	3,600,000	\$3,600,000		(3,600,000)
Total revenues.....		3,685,242	3,685,242	3,600,000	62,440	(3,537,560)
Expenditures:						
Construction.....	\$7,793,176	7,673,334	119,842	9,195,000	1,511,665	7,683,335
Bond issuance cost.....	19,944		19,944	55,620	35,675	19,945
Total expenditures.....	7,813,120	7,673,334	139,786	9,250,620	1,547,340	7,703,280
Excess (deficiency) of revenues over (under) expenditures.....	(7,813,120)	(3,988,092)	3,825,028	(5,650,620)	(1,484,900)	4,165,720
Other financing sources (uses):						
Bond proceeds.....				5,650,620	5,650,620	
Total other financing sources (uses).....				\$5,650,620	5,650,620	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(7,813,120)	(3,988,092)	3,825,028		4,165,720	4,165,720
Fund balances, October 1.....		4,165,720				
Fund balances, September 30.....	(\$7,813,120)	\$177,628	\$3,825,028		\$4,165,720	\$4,165,720

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, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Miscellaneous.....		\$225,000	\$225,000			
Interest.....	\$50,000	39,206	(10,794)	\$18,290	\$76,132	\$57,842
Total revenues.....	50,000	264,206	214,206	18,290	76,132	57,842
Expenditures:						
Renovations.....	588,284	66,875	521,409	2,328,881	1,790,596	538,285
Capital Outlays Morgue.....	52,544		52,544	52,544		52,544
Capital Outlays Courthouse 90.....	59,061	31,433	27,628	64,466	5,404	59,062
Total expenditures.....	699,889	98,308	601,581	2,445,891	1,796,000	649,891
Excess (deficiency) of revenues over (under) expenditures.....	(649,889)	165,898	815,787	(2,427,601)	(1,719,868)	707,733
Fund balances, October 1.....	707,733	707,733		\$2,427,601	2,427,601	
Fund balances, September 30.....	\$57,844	\$873,631	\$815,787		\$707,733	\$707,733

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, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....	\$10,000	\$11,212	\$1,212	\$2,936	\$13,736	\$10,800
Total revenues.....	10,000	11,212	1,212	2,936	13,736	10,800
Expenditures:						
Buildings				55,000		55,000
Fabens Community Center.....	236,300	202,679	33,621			
Miscellaneous.....				18,699		18,699
Renovations.....	26,800		26,800	179,402		179,402
Total expenditures.....	263,100	202,679	60,421	253,101		253,101
Excess (deficiency) of revenues over (under) expenditures.....	(253,100)	(191,467)	61,633	(250,165)	13,736	263,901
Fund balances, October 1.....	263,901	263,901		\$250,165	250,165	
Fund balances, September 30.....	\$10,801	\$72,434	\$61,633		\$263,901	\$263,901

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, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....	\$22,000	\$39,660	\$17,660	\$7,232	\$36,219	\$28,987
Total revenues.....	<u>22,000</u>	<u>39,660</u>	<u>17,660</u>	<u>7,232</u>	<u>36,219</u>	<u>28,987</u>
Expenditures:						
Miscellaneous.....	687,000		687,000	665,000		665,000
Total expenditures.....	<u>687,000</u>		<u>687,000</u>	<u>665,000</u>		<u>665,000</u>
Excess (deficiency) of revenues over (under) expenditures.....	(665,000)	39,660	704,660	(657,768)	36,219	693,987
Fund balances, October 1.....	<u>693,987</u>	<u>693,987</u>		<u>\$657,768</u>	<u>657,768</u>	
Fund balances, September 30.....	<u>\$28,987</u>	<u>\$733,647</u>	<u>\$704,660</u>		<u>\$693,987</u>	<u>\$693,987</u>

County of El Paso, Texas
Juvenile Administration Building Capital Projects Fund
Comparative Schedules of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
For the fiscal years ended September 30, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....		\$120,212	\$120,212		\$25,764	\$25,764
Total revenues.....		<u>120,212</u>	<u>120,212</u>		<u>25,764</u>	<u>25,764</u>
Expenditures:						
Construction.....	\$2,023,726	186,106	1,837,620	\$2,150,000		2,150,000
Architect Fees.....	126,274	5,479	120,795			
Bond issuance cost.....				13,528	13,528	
Total expenditures.....	<u>2,150,000</u>	<u>191,585</u>	<u>1,958,415</u>	<u>2,163,528</u>	<u>13,528</u>	<u>2,150,000</u>
Excess (deficiency) of revenues over (under) expenditures.....	(2,150,000)	(71,373)	2,078,627	(2,163,528)	12,236	2,175,764
Other financing sources (uses):						
Bond proceeds.....				2,163,528	2,163,528	
Total other financing sources (uses).....				<u>\$2,163,528</u>	<u>2,163,528</u>	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(2,150,000)	(71,373)	2,078,627		2,175,764	2,175,764
Fund balances, October 1.....		<u>2,175,764</u>	<u>2,175,764</u>			
Fund balances, September 30.....	<u>(\$2,150,000)</u>	<u>\$2,104,391</u>	<u>\$4,254,391</u>	<u>\$2,175,764</u>	<u>\$2,175,764</u>	

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, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Expenditures:						
Furniture and fixtures.....	\$20,351	\$11,253	\$9,098	\$23,576	\$3,225	\$20,351
Total expenditures.....	20,351	11,253	9,098	23,576	3,225	20,351
Excess (deficiency) of revenues over (under) expenditures.....	(20,351)	(11,253)	9,098	(23,576)	(3,225)	20,351
Fund balances, October 1.....	\$20,351	20,351		\$23,576	23,576	
Fund balances, September 30.....		\$9,098	\$9,098		\$20,351	\$20,351

County of El Paso, Texas
Ascarate Sprinkler System Capital Projects Fund
Comparative Statements of Revenues and Expenditures
Budget and Actual
For the fiscal years ended September 30, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....		\$28,907	\$28,907		\$5,992	\$5,992
Total revenues.....		28,907	28,907		5,992	5,992
Expenditures:						
Park improvements.....	\$500,000		500,000	\$500,000		500,000
Bond issuance cost.....				3,146	3,146	
Total expenditures.....	500,000		500,000	503,146	3,146	500,000
Excess (deficiency) of revenues over (under) expenditures.....	(500,000)	28,907	528,907	(503,146)	2,846	505,992
Other financing sources (uses):						
Bond proceeds.....				503,146	503,146	
Total other financing sources (uses).....				503,146	503,146	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(500,000)	28,907	528,907		505,992	505,992
Fund balances, October 1.....	505,992	505,992				
Fund balances, September 30.....	\$5,992	\$534,899	\$528,907		\$505,992	\$505,992

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, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....	\$14,000	\$7,316	(\$6,684)	\$1,800	\$13,702	\$11,902
Total revenues.....	14,000	7,316	(6,684)	1,800	13,702	11,902
Expenditures:						
Construction.....	132,486	62,888	69,598	184,233	65,746	118,487
Architect.....	378		378	378		378
Miscellaneous.....	384		384	384		384
Equipment.....	98,658	93,542	5,116	100,000	1,341	98,659
Total expenditures.....	231,906	156,430	75,476	284,995	67,087	217,908
Excess (deficiency) of revenues over (under) expenditures.....	(217,906)	(149,114)	68,792	(283,195)	(53,385)	229,810
Fund balances, October 1.....	229,873	229,873		283,258	283,258	
Fund balances, September 30.....	\$11,967	\$80,759	\$68,792	\$63	\$229,873	\$229,810

County of El Paso, Texas
Ascarate Park Improvements Capital Projects Fund
Comparative Schedules of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
For the fiscal years ended September 30, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....		\$23,136	\$23,136		\$5,153	\$5,153
Total revenues.....		23,136	23,136		5,153	5,153
Expenditures:						
San Elizario Improvements.....	\$100,000	89,495	10,505			
Park improvements.....	330,000		330,000	\$430,000		430,000
Bond issuance cost.....				2,706	2,706	
Total expenditures.....	430,000	89,495	340,505	432,706	2,706	430,000
Excess (deficiency) of revenues over (under) expenditures.....	(430,000)	(66,359)	363,641	(432,706)	2,447	435,153
Other financing sources (uses):						
Bond proceeds.....				432,706	432,706	
Total other financing sources (uses).....				\$432,706	432,706	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(430,000)	(66,359)	363,641		435,153	435,153
Fund balances, October 1.....	435,153	435,153				
Fund balances, September 30.....	\$5,153	\$368,794	\$363,641		\$435,153	\$435,153

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, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....	\$430,000	\$95,996	(\$334,004)	\$439,414	\$812,695	\$373,281
Intergovernmental.....					2,500,000	2,500,000
Total revenues.....	430,000	95,996	(334,004)	439,414	3,312,695	2,873,281
Expenditures:						
Construction.....	2,468,686	2,258,512	210,174	31,424,353	28,925,833	2,498,520
Equipment.....	350,000	69,653	280,347			
Architect.....	101,722		101,722	101,722		101,722
Miscellaneous.....	146,746		146,746	151,714	4,968	146,746
Total expenditures.....	3,067,154	2,328,165	738,989	31,677,789	28,930,801	2,746,988
Excess (deficiency) of revenues over (under) expenditures.....	(2,637,154)	(2,232,169)	404,985	(31,238,375)	(25,618,106)	5,620,269
Fund balances, October 1.....	3,247,023	3,247,023		28,865,129	28,865,129	
Fund balances, September 30.....	\$609,869	\$1,014,854	\$404,985	(\$2,373,246)	\$3,247,023	\$5,620,269

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, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....	\$27,706	\$17,664	(\$10,042)	\$6,745	\$29,299	\$22,554
Total revenues.....	27,706	17,664	(10,042)	6,745	29,299	22,554
Expenditures:						
Equipment.....	355,532	96,425	259,107	733,884	406,058	327,826
Total expenditures.....	355,532	96,425	259,107	733,884	406,058	327,826
Excess (deficiency) of revenues over (under) expenditures.....	(327,826)	(78,761)	249,065	(727,139)	(376,759)	350,380
Fund balances, October 1.....	350,380	350,380		\$727,139	727,139	
Fund balances, September 30.....	\$22,554	\$271,619	\$249,065		\$350,380	\$350,380

County of El Paso, Texas
Capital Outlays 98 Capital Projects Fund
Comparative Schedules of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
For the fiscal years ended September 30, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....		\$84,335	\$84,335			
Total revenues.....		84,335	84,335			
Expenditures:						
Bond issuance cost.....	\$67,466	61,789	5,677			
Equipment.....	5,000,000	621,237	4,378,763			
Total expenditures.....	5,067,466	683,026	4,384,440			
Excess (deficiency) of revenues over (under) expenditures.....	(5,067,466)	(598,691)	4,468,775			
Other financing sources (uses):						
Bond proceeds.....	5,067,466	5,066,773	(693)			
Total other financing sources (uses).....	\$5,067,466	5,066,773	(693)			
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		4,468,082	4,468,082			
Fund balances, October 1.....						
Fund balances, September 30.....		\$4,468,082	\$4,468,082			

County of El Paso, Texas
Data Processing Upgrade Capital Projects Fund
Comparative Schedules of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
For the fiscal years ended September 30, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....		\$149,179	\$149,179			
Total revenues.....		149,179	149,179			
Expenditures:						
Bond issuance cost.....	\$123,517	113,124	10,393			
Contracted Services.....	2,080,000	464,588	1,615,412			
Furniture & Fixtures.....	113,000	2,752	110,248			
Data Processing Equipment.....	4,672,000	1,765,705	2,906,295			
Data Processing Software.....	2,289,000	47,500	2,241,500			
Total expenditures.....	9,277,517	2,393,669	6,883,848			
Excess (deficiency) of revenues over (under) expenditures.....	(9,277,517)	(2,244,490)	7,033,027			
Other financing sources (uses):						
Bond proceeds.....	9,277,517	9,276,249	(1,268)			
Total other financing sources (uses).....	\$9,277,517	9,276,249	(1,268)			
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		7,031,759	7,031,759			
Fund balances, October 1.....						
Fund balances, September 30.....		\$7,031,759	\$7,031,759			

County of El Paso, Texas
Courthouse 98 Capital Projects Fund
Comparative Schedules of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
For the fiscal years ended September 30, 1998 and 1997

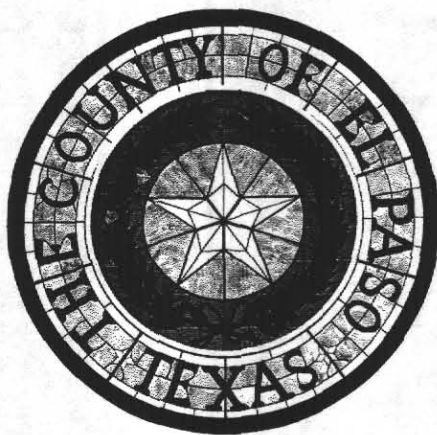
	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....		\$113,392	\$113,392			
Total revenues.....		113,392	113,392			
Expenditures:						
Bond issuance cost.....	\$87,706	80,326	7,380			
Construction.....	6,500,000		6,500,000			
Total expenditures.....	6,587,706	80,326	6,507,380			
Excess (deficiency) of revenues over (under) expenditures.....	(6,587,706)	33,066	6,620,772			
Other financing sources (uses):						
Bond proceeds.....	6,587,706	6,586,805	(901)			
Total other financing sources (uses).....	\$6,587,706	6,586,805	(901)			
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		6,619,871	6,619,871			
Fund balances, October 1.....						
Fund balances, September 30.....		\$6,619,871	\$6,619,871			

County of El Paso, Texas
Coliseum Renovations Capital Projects Fund
Comparative Schedules of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
For the fiscal years ended September 30, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....		\$23,895	\$23,895			
Total revenues.....		23,895	23,895			
Expenditures:						
Bond issuance cost.....	\$18,486	16,930	1,556			
Renovations.....	1,370,000		1,370,000			
Total expenditures.....	1,388,486	16,930	1,371,556			
Excess (deficiency) of revenues over (under) expenditures.....	(1,388,486)	6,965	1,395,451			
Other financing sources (uses):						
Bond proceeds.....	1,388,486	1,388,296	(190)			
Total other financing sources (uses).....	\$1,388,486	1,388,296	(190)			
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		1,395,261	1,395,261			
Fund balances, October 1.....						
Fund balances, September 30.....		\$1,395,261	\$1,395,261			

County of El Paso, Texas
Agricultural Co-op Building Capital Projects Fund
Comparative Schedules of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
For the fiscal years ended September 30, 1998 and 1997

	1998			1997		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest.....		\$6,975	\$6,975			
Total revenues.....		6,975	6,975			
Expenditures:						
Bond issuance cost.....	\$5,397	4,943	454			
Construction.....	400,000		400,000			
Total expenditures.....	405,397	4,943	400,454			
Excess (deficiency) of revenues over (under) expenditures.....	(405,397)	2,032	407,429			
Other financing sources (uses):						
Bond proceeds.....	405,397	405,341	(56)			
Total other financing sources (uses).....	\$405,397	405,341	(56)			
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		407,373	407,373			
Fund balances, October 1.....						
Fund balances, September 30.....		\$407,373	\$407,373			



ENTERPRISE FUND

The enterprise fund is used to account for operations that are financed and operated in a manner similar to private business enterprises, where the costs of providing services to the general public will be financed or recovered primarily through user charges on a continuing basis.

**County of El Paso, Texas
Comparative Balance Sheets
East Montana Water Project Enterprise Fund
September 30, 1998 and 1997**

	1998	1997
Assets		
Current assets:		
Cash and cash equivalents.....	\$244,982	
Accounts receivable (net of allowance for uncollectible).....	149,147	
Total current assets.....	394,129	
Restricted assets:		
Cash and cash equivalents (customer deposits).....	39,700	\$15,350
East Montana 1997A interest and sinking fund.....	7,673	
East Montana 1997B interest and sinking fund.....	3,067	
East Montana 1997B construction fund.....	121,248	
East Montana reserve fund.....	5,774	
Total restricted assets.....	177,462	15,350
Fixed assets:		
Water system.....	1,050,000	
Accumulated depreciation - equipment.....	(30,013)	
Construction in Progress.....	2,153,772	
Fixed assets (net of accumulated depreciation).....	3,173,759	
Total assets.....	\$3,745,350	\$15,350
Liabilities and fund equity		
Current liabilities:		
Accounts payable.....	\$10,753	\$100
Due to other governments.....	1,041	
Total current liabilities.....	11,794	100
Current liabilities payable from restricted assets:		
Customer deposits payable.....	39,700	15,250
East Montana Water Project 1997A payable.....	10,000	
East Montana Water Project 1997B payable.....	50,000	
Accrued interest payable.....	6,936	
Total current liabilities payable from restricted assets.....	106,636	15,250
Noncurrent liabilities:		
East Montana Water Project 1997A payable.....	1,040,000	
East Montana Water Project 1997B payable.....	50,000	
Total noncurrent liabilities.....	1,090,000	
Total liabilities.....	1,208,430	15,350
Fund equity		
Contributed capital - capital grant.....	2,335,537	
Total contributed capital.....	2,335,537	
Retained earnings:		
Reserved for East Montana Water Project - Grants.....	12,966	
Reserved for East Montana Water Project.....	187,604	
Reserved for East Montana Reserve fund.....	5,774	
Reserved for East Montana 1997A Construction Fund.....	1,019,987	
Reserved for East Montana 1997B Construction Fund.....	121,248	
Reserved for East Montana 1997A interest and sinking	(1,048,725)	
Reserved for East Montana 1997B interest and sinking	(97,471)	
Total retained earnings.....	201,383	
Total equity.....	2,536,920	
Total liabilities and fund equity.....	\$3,745,350	\$15,350

**County of El Paso, Texas
East Montana Water Project
Comparative Statements of Revenues, Expenses and Changes in Retained Earnings
For the fiscal years ended September 30, 1997 and 1996**

	1998	1997
Operating revenues:		
Program participants.....	\$514,565	
Total operating revenues	514,565	
Operating expenses:		
Operating expenses.....	54,938	
Depreciation - equipment.....	30,013	
Public utilities.....	51,380	
Professional services.....	149,178	
Total operating expenses	285,509	
Operating income	229,056	
Nonoperating revenues (expenses):		
Interest revenue.....	25,971	
Interest expense.....	(53,644)	
Total nonoperating revenues (expenses)	(27,673)	
Net income	201,383	
Retained earnings, October 1, 1997		
Retained earnings, September 30, 1998	\$201,383	

County of El Paso, Texas
 East Montana Water Project Enterprise Fund
 Comparative Statements of Cash Flows
 For the fiscal years ended September 30, 1998 and 1997

	1998	1997
Cash flows from operating activities:		
Cash received from customers, including deposits	\$390,809	\$15,200
Cash paid for operating expenses.....	(44,185)	
Cash paid for utilities.....	(51,380)	
Cash paid for professional services.....	(149,178)	
Net cash provided by operating activities	146,066	15,200
Cash flows from noncapital financing activities:		
Proceeds from 97B bonds.....	150,000	
Interest paid.....	(46,708)	
Principal repayments.....	(50,000)	
Net cash provided (used) for noncapital financing activities	53,292	
Cash flows from capital and related financing activities:		
Proceeds from 97A bonds.....	1,050,000	
Purchase of water systems.....	(1,050,000)	
Contributed capital - capital grants.....	2,335,537	
Construction in progress.....	(2,153,772)	
Net cash provided by capital and related financing activities	181,765	
Cash flows from investing activities:		
Receipt of interest.....	25,971	
Net cash provided by (used in) investing activities	25,971	
Net increase in cash and cash equivalents	407,094	15,200
Cash and cash equivalents, September 30, 1997 (including \$15,350 in restricted accounts)	15,350	
Cash and cash equivalents, September 30, 1998 (including \$39,700 in restricted accounts)	<u>\$422,444</u>	<u>\$15,200</u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income (loss)	\$229,056	\$15,350
Adjustments to reconcile operating income to net cash provided by operating activities		
Change in assets and liabilities:		
Depreciation.....	30,013	
(Increase) decrease in accounts receivable	(149,147)	
Increase (decrease) in customer deposits	24,450	(150)
Increase (decrease) in accounts payable	10,653	
Increase (decrease) in due to other governments.....	1,041	
Net cash provided by operating activities	\$146,066	\$15,200



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, 1998 and 1997

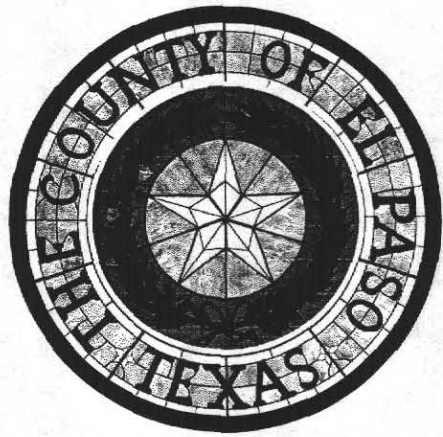
	1998	1997
Assets		
Current assets:		
Cash and cash equivalents.....	\$1,871,310	\$2,538,423
Accounts receivable.....	3,224	908
Total current assets.....	1,874,534	2,539,331
Total assets.....	\$1,874,534	\$2,539,331
 Liabilities and fund equity		
Current liabilities:		
Vouchers payable.....	\$446,264	\$362,582
Due to other governmental agencies.....		543
Total current liabilities.....	446,264	363,125
Total liabilities.....	446,264	363,125
 Fund Equity:		
Retained earnings.....	1,428,270	2,176,206
Total equity	1,428,270	2,176,206
Total liabilities and equity.....	\$1,874,534	\$2,539,331

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, 1998 and 1997

	1998	1997
Operating revenues:		
Employee premiums	\$1,119,267	\$1,068,724
Employer premiums	2,895,034	2,662,636
Retiree premiums	143,100	120,115
Other	8,197	11,333
Total operating revenues	4,165,598	3,862,808
Operating expenses:		
Claims	4,784,528	3,758,093
Administrative	251,942	245,076
Total operating expenses	5,036,470	4,003,169
Operating income (loss)	(870,872)	(140,361)
Nonoperating revenues (expenses):		
Interest revenue	122,936	139,956
Total nonoperating revenues (expenses)	122,936	139,956
Net income (loss)	(747,936)	(405)
Retained earnings, October 1	2,176,206	2,176,611
Retained earnings, September 30	\$1,428,270	\$2,176,206

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, 1998 and 1997

	1998	1997
Cash flows from operating activities:		
Cash received from employee premiums.....	\$1,116,951	\$1,042,583
Cash received from employer premiums.....	2,895,034	2,662,636
Cash received from retiree premiums.....	143,100	129,626
Cash received from miscellaneous services.....	8,197	11,333
Cash payments for claims.....	(4,701,389)	(3,506,260)
Cash payments for administrative expenses.....	(251,942)	(245,076)
Net cash provided by operating activities.....	(790,049)	94,842
Cash flows from noncapital financing activities:		
Net cash provided from noncapital financing activities.....		
Cash flow from investing activities		
Receipt of interest.....	122,936	136,809
Net cash provided from investing activities.....	122,936	136,809
Net increase (decrease) in cash and cash equivalents.....	(667,113)	231,651
Cash and cash equivalents, October 1.....	2,538,423	2,306,772
Cash and cash equivalents, September 30.....	\$1,871,310	\$2,538,423
Reconciliation of operating income to net cash provided by operating activities:		
Operating income.....	(\$870,872)	(\$140,361)
Adjustments to reconcile operating income to net cash provided by operating activities:		
(Increase) decrease in accounts receivable.....	(2,316)	25,253
(Increase) decrease in interest receivable.....		188,012
Increase (decrease) in vouchers payable.....	83,139	21,938
Total adjustments.....	80,823	235,203
Net cash provided by operating activities.....	(\$790,049)	\$94,842



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, 1998

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.

District Attorney Food Stamp Fraud Prosecution

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

Juvenile Board State Aid

State aid funds are received from the Texas Juvenile Probation Commission to provide juvenile probation services. The commission provides these funds to be used for staff services.

Juvenile Probation Supervision

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

COUNTY OF EL PASO, TEXAS
Purposes of Agency Funds
September 30, 1998

AGENCY FUNDS

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 for confidential expenditures such as payments to informants, purchases 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.

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.

COUNTY OF EL PASO, TEXAS
Purposes of Agency Funds
September 30, 1998

AGENCY FUNDS

Juvenile Probation Juror

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

Juvenile Board State Aid
Project Libertad Program

The 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 youths 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 Elections Department.

COUNTY OF EL PASO, TEXAS
Purposes of Agency Funds
September 30, 1998

AGENCY FUNDS

Convention Bureau/Civic Center

This fund is used to account for the reimbursement of salary expenditures from the City. Pursuant to a 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 and generated are used for program related expenditures.

Juvenile Board State Aid - Foster Care Title IV-E

This program allows the El Paso County Juvenile Probation Department via an interagency agreement between the 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.

LEOSE Travel/Education Fund

This fund accounts for the receipt and disbursement of funds received for the continuing education of law enforcement officers.

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.

County of El Paso, Texas
Agency Funds
Combining Balance Sheet
September 30, 1998

(With comparative totals for September 30, 1997)

	Social Security	County Employees' Retirement	West Texas Community Supervision & Corrections Program	County Attorney Bad Check Operating	Trust	District Attorney Food Stamp Fraud Prosecution
Assets						
Cash.....	\$9,077	\$14,825	\$3,297,543	\$31,708	\$165,413	\$34,941
Accounts Receivable.....	26	559	78,715	1,430	45	
Total Assets.....	\$9,103	\$15,384	\$3,376,258	\$33,138	\$165,458	\$34,941
Liabilities						
Vouchers payable.....		\$445	\$799,825			\$5
Due to other funds.....						
Due to other units.....						
Due to other governmental agencies.....	\$9,103	14,939	2,576,433	\$33,138	\$165,458	34,936
Total Liabilities.....	\$9,103	\$15,384	\$3,376,258	\$33,138	\$165,458	\$34,941

(Continued)

County of El Paso, Texas
Agency Funds
Combining Balance Sheet
September 30, 1998
 (With comparative totals for September 30, 1997)

	Juvenile Board State Aid	Juvenile Probation Supervision	Project Care	Narcotics Detection Apprehension	County Payroll	Juvenile Board State Aid Border Project
Assets						
Cash.....	\$466,931	\$198,334	\$44,648	\$2,153,659	\$30,983	\$15,807
Accounts Receivable.....	550	2,885		321		
Total Assets.....	\$467,481	\$201,219	\$44,648	\$2,153,980	\$30,983	\$15,807
Liabilities						
Vouchers payable.....		\$443	\$40			
Due to other funds.....					\$30,000	
Due to other units.....		565				
Due to other governmental agencies.....	\$467,481	200,211	44,608	\$2,153,980	983	\$15,807
Total Liabilities.....	\$467,481	\$201,219	\$44,648	\$2,153,980	\$30,983	\$15,807

(Continued)

County of El Paso, Texas
Agency Funds
Combining Balance Sheet
September 30, 1998

(With comparative totals for September 30, 1997)

	Other Elected Officials	IRS Section 125 Health	Juvenile Probation Juror	High Intensity Drug Trafficking Area	Texas Juvenile Probation Commission Community Corrections
Assets					
Cash.....	\$11,661,113	\$106,037	\$3,245	\$1,006,474	\$319,349
Accounts Receivable.....	131,948	310	6	253	
Total Assets.....	\$11,793,061	\$106,347	\$3,251	\$1,006,727	\$319,349
Liabilities					
Vouchers payable.....					
Due to other funds.....	\$497,160				
Due to other units.....	7,295,067				
Due to other governmental agencies.....	4,000,834	\$106,347	\$3,251	\$1,006,727	\$319,349
Total Liabilities.....	\$11,793,061	\$106,347	\$3,251	\$1,006,727	\$319,349

(Continued)

County of El Paso, Texas
 Agency Funds
 Combining Balance Sheet
 September 30, 1998

(With comparative totals for September 30, 1997)

	Juvenile Board State Aid Project Libertad	Election Services Contract	Convention Bureau/ Civic Center	Juvenile Services	Juvenile Board State Aid Federal Foster Care Title IV-E
Assets					
Cash.....	\$31,910	\$315,949	\$5,040	\$300,469	\$67,105
Accounts Receivable.....			703	1,320	542
Total Assets.....	\$31,910	\$315,949	\$5,743	\$301,789	\$67,647
Liabilities					
Vouchers payable.....					
Due to other funds.....					
Due to other units.....					
Due to other governmental agencies.....	\$31,910	\$315,949	\$5,743	\$301,789	\$67,647
Total Liabilities.....	\$31,910	\$315,949	\$5,743	\$301,789	\$67,647

(Continued)

County of El Paso, Texas
 Agency Funds
 Combining Balance Sheet
 September 30, 1998

(With comparative totals for September 30, 1997)

	District Attorney Apportionment Supplement	LEOSE Travel/Education Fund	District Clerk Child Support	Totals	
				1998	1997
Assets					
Cash.....	\$80	\$491	\$179	\$20,281,310	\$18,348,417
Accounts Receivable.....				219,613	286,501
Total Assets.....	\$80	\$491	\$179	\$20,500,923	\$18,634,918
Liabilities					
Vouchers payable.....				\$800,758	\$947,807
Due to other funds.....				527,160	944,566
Due to other units.....	\$80		\$179	7,295,891	6,313,701
Due to other governmental agencies.....		\$491		11,877,114	10,428,844
Total Liabilities.....	\$80	\$491	\$179	\$20,500,923	\$18,634,918

(Concluded)

County of El Paso
Combining Statement of Changes in Assets and Liabilities - All Agency Funds
For Fiscal Year Ended September 30, 1998

	Balance Oct. 1, 1997	Additions	Deletions	Balance Sept. 30, 1998
Social Security Fund				
Assets				
Cash.....	\$9,547	\$15,472,000	\$15,472,470	\$9,077
Accounts receivable.....	17	26	17	26
Total assets.....	\$9,564	\$15,472,026	\$15,472,487	\$9,103
Liabilities				
Vouchers payable.....	\$17		\$17	
Due to other govern- mental agencies.....	9,547	\$15,471,795	15,472,239	\$9,103
Total liabilities.....	\$9,564	\$15,471,795	\$15,472,256	\$9,103
Employees' Retirement Agency Fund				
Assets				
Cash.....	\$3,274	\$19,320,024	\$19,308,473	\$14,825
Investments.....		10,389,000	10,389,000	
Receivables:				
Interest.....	21,314	11,551	32,865	
Accounts.....	330	559	330	559
Total assets.....	\$24,918	\$29,721,134	\$29,730,668	15,384
Liabilities				
Vouchers payable.....	\$330	\$9,443,578	\$9,443,463	\$445
Due to other govern- mental agencies.....	24,588	15,110	24,759	14,939
Total liabilities.....	\$24,918	\$9,458,688	\$9,468,222	\$15,384
West Texas Community Supervision and Corrections Program Agency Fund				
Assets				
Cash.....	\$3,302,989	\$28,251,371	\$28,256,817	\$3,297,543
Investments.....		13,761,723	13,761,723	
Receivables:				
Interest.....	59,497	194,476	253,973	
Accounts.....	71,191	78,715	71,191	78,715
Total assets.....	\$3,433,677	\$42,286,285	\$42,343,704	\$3,376,258
Liabilities				
Vouchers payable.....	\$799,309	\$800,176	\$799,660	\$799,825
Due to other govern- mental agencies.....	2,633,968	23,645,166	23,702,701	2,576,433
Due to other units.....	400		400	
Total liabilities.....	\$3,433,677	\$24,445,342	\$24,502,761	\$3,376,258

(Continued)

County of El Paso
Combining Statement of Changes in Assets and Liabilities - All Agency Funds
For Fiscal Year Ended September 30, 1998

	Balance Oct. 1, 1997	Additions	Deletions	Balance Sept. 30, 1998
County Attorney Bad Check - Operating Agency Fund				
Assets				
Cash.....	\$6,674	\$102,691	\$77,657	\$31,708
Accounts receivable.....	3,495	1,430	3,495	1,430
Total assets.....	\$10,169	\$104,121	\$81,152	\$33,138
Liabilities				
Due to other govern- mental agencies.....	\$10,169	\$285,423	\$262,454	\$33,138
Total liabilities.....	\$10,169	\$285,423	\$262,454	\$33,138
County Attorney Bad Check - Trust Agency Fund				
Assets				
Cash.....	\$138,403	\$684,036	\$657,026	\$165,413
Accounts receivable.....	427	45	427	45
Total assets.....	\$138,830	\$684,081	\$657,453	\$165,458
Liabilities				
Vouchers payable.....	\$9,911	\$636,704	\$646,615	
Due to other govern- mental agencies.....	128,919	689,271	652,732	\$165,458
Total liabilities.....	\$138,830	\$1,325,975	\$1,299,347	\$165,458
District Attorney Food Stamp Fraud Prosecution Agency Fund				
Assets				
Cash.....	\$21,432	\$41,964	\$28,455	\$34,941
Total assets.....	\$21,432	\$41,964	\$28,455	\$34,941
Liabilities				
Vouchers payable.....		\$48	\$43	\$5
Due to other govern- mental agencies.....	\$21,432	46,627	33,123	34,936
Total liabilities.....	\$21,432	\$46,675	\$33,166	\$34,941

(Continued)

County of El Paso
Combining Statement of Changes in Assets and Liabilities - All Agency Funds
For Fiscal Year Ended September 30, 1998

	Balance Oct. 1, 1997	Additions	Deletions	Balance Sept. 30, 1998
Juvenile Board State-Aid Agency Fund				
Assets				
Cash.....	\$403,586	\$1,233,127	\$1,169,782	\$466,931
Investments.....		494,638	494,638	
Receivables:				
Interest.....	5,795	14,624	20,419	
Accounts.....		550		550
Total assets.....	\$409,381	\$1,742,939	\$1,684,839	\$467,481
Liabilities				
Vouchers payable.....	\$1,485	\$1,032	\$2,517	
Due to other govern- mental agencies.....	407,896	1,098,939	1,039,354	\$467,481
Total liabilities.....	\$409,381	\$1,099,971	\$1,041,871	\$467,481
Juvenile Probation Supervision Agency Fund				
Assets				
Cash.....	\$139,644	\$211,409	\$152,719	\$198,334
Accounts receivable.....	454	2,885	454	2,885
Total assets.....	\$140,098	\$214,294	\$153,173	\$201,219
Liabilities				
Vouchers payable.....	\$17,765	\$137,146	\$154,468	\$443
Due to other govern- mental agencies.....	121,833	351,039	272,661	200,211
Due to other units.....	500	565	500	565
Total liabilities.....	\$140,098	\$488,750	\$427,629	\$201,219
Project Care Agency Fund				
Assets				
Cash.....	\$44,102	\$47,715	\$47,169	\$44,648
Accounts receivable.....	745		745	
Total assets.....	\$44,847	\$47,715	\$47,914	\$44,648
Liabilities				
Vouchers payable.....	\$711	\$44,618	\$45,289	\$40
Due to other govern- mental agencies.....	44,136	49,225	48,753	44,608
Total liabilities.....	\$44,847	\$93,843	\$94,042	\$44,648

(Continued)

County of El Paso
Combining Statement of Changes in Assets and Liabilities - All Agency Funds
For Fiscal Year Ended September 30, 1998

	Balance Oct. 1, 1997	Additions	Deletions	Balance Sept. 30, 1998
Narcotics, Detection and Apprehension (Imprest) Agency Fund				
Assets				
Cash.....	\$2,257,256	\$3,280,061	\$3,383,658	\$2,153,659
Investments.....		4,329,963	4,329,963	
Receivables:				
Interest.....	57,533	121,056	178,589	
Accounts.....	9,559	321	9,559	321
Total assets.....	\$2,324,348	\$7,731,401	\$7,901,769	\$2,153,980
Liabilities				
Vouchers payable.....	\$14		\$14	
Due to other govern- mental agencies.....	2,324,334	\$1,302,437	1,472,791	\$2,153,980
Total liabilities.....	\$2,324,348	\$1,302,437	\$1,472,805	\$2,153,980
Payroll Agency Fund				
Assets				
Cash.....	\$30,801	\$43,824,182	\$43,824,000	\$30,983
Total assets.....	\$30,801	\$43,824,182	\$43,824,000	\$30,983
Liabilities				
Due to other funds.....	\$30,000			\$30,000
Due to other govern- mental agencies.....	801	\$43,824,182	\$43,824,000	983
Total liabilities.....	\$30,801	\$43,824,182	\$43,824,000	\$30,983
Juvenile Board State-Aid-Border Project				
Assets				
Cash.....	\$10,462	\$43,893	\$38,548	\$15,807
Total assets.....	\$10,462	\$43,893	\$38,548	\$15,807
Liabilities				
Vouchers payable.....	\$2,212	\$99	\$2,311	
Due to other govern- mental agencies.....	8,250	57,446	49,889	\$15,807
Total liabilities.....	\$10,462	\$57,545	\$52,200	\$15,807

(Continued)

County of El Paso
Combining Statement of Changes in Assets and Liabilities - All Agency Funds
For Fiscal Year Ended September 30, 1998

	Balance Oct. 1, 1997	Additions	Deletions	Balance Sept. 30, 1998
<u>Tax Assessor - Collector Agency Fund</u>				
Assets				
Cash.....	\$4,152,559	\$189,803,229	\$189,617,876	\$4,337,912
Accounts receivable.....	15,992	52,435,178	52,424,281	26,889
Total assets.....	\$4,168,551	\$242,238,407	\$242,042,157	\$4,364,801
Liabilities				
Due to other units.....	\$111,856	\$63,156	\$40,157	\$134,855
Due to other govern- mental agencies.....	3,314,724	63,895,448	63,285,025	3,925,147
Due to other funds.....	741,971	72,928,481	73,365,653	304,799
Total liabilities.....	\$4,168,551	\$136,887,085	\$136,690,835	\$4,364,801
 <u>County Clerk Agency Fund</u>				
Assets				
Cash.....	\$3,327,104	\$7,819,817	\$7,015,502	\$4,131,419
Accounts receivable.....	81,644	101,427	78,683	104,388
Total assets.....	\$3,408,748	\$7,921,244	\$7,094,185	\$4,235,807
Liabilities				
Due to other units.....	\$3,243,813	\$1,621,464	\$809,957	\$4,055,320
Due to other govern- mental agencies.....	49,756	56,842	58,747	47,851
Due to other funds.....	115,179	289,373	271,916	132,636
Total liabilities.....	\$3,408,748	\$1,967,679	\$1,140,620	\$4,235,807
 <u>Sheriff's Department and Justices of the Peace Agency Funds</u>				
Assets				
Cash.....	\$533,007	\$10,391,261	\$10,159,121	\$765,147
Accounts receivable.....	815	165	769	211
Total assets.....	\$533,822	\$10,391,426	\$10,159,890	\$765,358
Liabilities				
Due to other units.....	\$478,406	\$7,274,148	\$7,044,275	\$708,279
Due to other govern- mental agencies.....	160	3,404	3,368	196
Due to other funds.....	55,256	3,264,721	3,263,094	56,883
Total liabilities.....	\$533,822	\$10,542,273	\$10,310,737	\$765,358

(Continued)

County of El Paso
Combining Statement of Changes in Assets and Liabilities - All Agency Funds
For Fiscal Year Ended September 30, 1998

	Balance Oct. 1, 1997	Additions	Deletions	Balance Sept. 30, 1998
District Clerk Agency Fund				
Assets				
Cash.....	\$1,826,876	\$14,263,518	\$14,417,865	\$1,672,529
Accounts receivable.....	4	3,802	3,346	460
Total assets.....	\$1,826,880	\$14,267,320	\$14,421,211	\$1,672,989
Liabilities				
Due to other units.....	\$1,824,700	\$2,887,702	\$3,069,895	\$1,642,507
Due to other govern- mental agencies.....	20	41,499	13,879	27,640
Due to other funds.....	2,160	24,378	23,696	2,842
Total liabilities.....	\$1,826,880	\$2,953,579	\$3,107,470	\$1,672,989
District Attorney Agency Fund				
Assets				
Cash.....	\$638,244	\$866,490	\$750,628	\$754,106
Accounts receivable.....		858,263	858,263	
Total assets.....	\$638,244	\$1,724,753	\$1,608,891	\$754,106
Liabilities				
Due to other units.....	\$638,244	\$1,363,821	\$1,247,959	\$754,106
Due to other govern- mental agencies.....		236,211	236,211	
Due to other funds.....		6,783	6,783	
Total liabilities.....	\$638,244	\$1,606,815	\$1,490,953	\$754,106
IRS Section 125 Health Fund				
Assets				
Cash.....	\$110,007	\$252,550	\$256,520	\$106,037
Accounts receivable.....	8,297	310	8,297	310
Total assets.....	\$118,304	\$252,860	\$264,817	\$106,347
Liabilities				
Due to other govern- mental agencies.....	\$118,304	\$660,781	\$672,738	\$106,347
Total liabilities.....	\$118,304	\$660,781	\$672,738	\$106,347

(Continued)

County of El Paso
Combining Statement of Changes in Assets and Liabilities - All Agency Funds
For Fiscal Year Ended September 30, 1998

	Balance Oct. 1, 1997	Additions	Deletions	Balance Sept. 30, 1998
Juvenile Probation Juror Fund				
Assets				
Cash.....	\$2,174	\$1,107	\$36	\$3,245
Interest.....	11		11	
Accounts receivable.....	6	6	6	6
Total assets.....	\$2,191	\$1,113	\$53	\$3,251
Liabilities				
Vouchers payable.....		\$36	\$36	
Due to other govern- mental agencies.....	\$2,191	1,102	42	\$3,251
Total liabilities.....	\$2,191	\$1,138	\$78	\$3,251
High Intensity Drug Trafficking Area Imprest Fund				
Assets				
Cash.....	\$480,215	\$2,927,116	\$2,400,857	\$1,006,474
Investments.....		2,957,409	2,957,409	
Interest.....	5,137	41,264	46,401	
Accounts receivable.....	1,660	253	1,660	253
Total assets.....	\$487,012	\$5,926,042	\$5,406,327	\$1,006,727
Liabilities				
Vouchers payable.....	\$50		\$50	
Due to other govern- mental agencies.....	486,962	\$1,166,477	646,712	\$1,006,727
Total liabilities.....	\$487,012	\$1,166,477	\$646,762	\$1,006,727
Texas Juvenile Probation Commission Community Corrections Fund				
Assets				
Cash.....	\$145,333	\$1,177,609	\$1,003,593	\$319,349
Total assets.....	\$145,333	\$1,177,609	\$1,003,593	\$319,349
Liabilities				
Vouchers payable.....	\$77,237		\$77,237	
Due to other govern- mental agencies.....	68,096	\$1,262,123	1,010,870	\$319,349
Total liabilities.....	\$145,333	\$1,262,123	\$1,088,107	\$319,349

(Continued)

County of El Paso
Combining Statement of Changes in Assets and Liabilities - All Agency Funds
For Fiscal Year Ended September 30, 1998

	Balance Oct. 1, 1997	Additions	Deletions	Balance Sept. 30, 1998
Juvenile Board State Aid - Project Libertad				
Assets				
Cash.....	\$33,756	\$178,466	\$180,312	\$31,910
Total assets.....	\$33,756	\$178,466	\$180,312	\$31,910
Liabilities				
Vouchers payable.....	\$5,827		\$5,827	
Due to other govern- mental agencies.....	27,929	\$220,580	216,599	\$31,910
Total liabilities.....	\$33,756	\$220,580	\$222,426	\$31,910
Elections Services Contract Fund				
Assets				
Cash.....	\$217,125	\$383,222	\$284,398	\$315,949
Total assets.....	\$217,125	\$383,222	\$284,398	\$315,949
Liabilities				
Vouchers payable.....	\$757	\$42,482	\$43,239	
Due to other govern- mental agencies.....	216,368	552,434	452,853	\$315,949
Total liabilities.....	\$217,125	\$594,916	\$496,092	\$315,949
Convention Bureau / Civic Center Fund				
Assets				
Cash.....	\$3,561	\$744,734	\$743,255	\$5,040
Accounts receivable.....	10	703	10	703
Total assets.....	\$3,571	\$745,437	\$743,265	\$5,743
Liabilities				
Vouchers payable.....	\$687	\$14,555	\$15,242	
Due to other govern- mental agencies.....	2,884	1,339,881	1,337,022	\$5,743
Total liabilities.....	\$3,571	\$1,354,436	\$1,352,264	\$5,743

(Continued)

County of El Paso
Combining Statement of Changes in Assets and Liabilities - All Agency Funds
For Fiscal Year Ended September 30, 1998

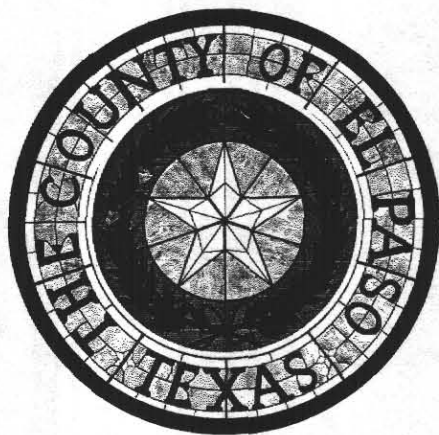
	Balance Oct. 1, 1997	Additions	Deletions	Balance Sept. 30, 1998
Juvenile Services Fund				
Assets				
Cash.....	\$298,621	\$2,102,774	\$2,100,926	\$300,469
Investments.....		2,698,574	2,698,574	
Receivables:				
Interest.....	13,642	34,220	47,862	
Accounts.....	32,895	1,320	32,895	1,320
Total assets.....	\$345,158	\$4,836,888	\$4,880,257	\$301,789
Liabilities				
Vouchers payable.....	\$20,806		\$20,806	
Due to other govern- mental agencies.....	324,352	\$117,379	139,942	\$301,789
Total liabilities.....	\$345,158	\$117,379	\$160,748	\$301,789
 Juvenile Board State-Aid-Federal Foster Care Title IV-E Fund				
Assets				
Cash.....	\$29,945	\$308,315	\$271,155	\$67,105
Accounts receivable.....	43,780	542	43,780	542
Total assets.....	\$73,725	\$308,857	\$314,935	\$67,647
Liabilities				
Vouchers payable.....	\$10,689		\$10,689	
Due to other govern- mental agencies.....	63,036	\$358,940	354,329	\$67,647
Total liabilities.....	\$73,725	\$358,940	\$365,018	\$67,647
 District Attorney Apportionment Supplement Fund				
Assets				
Cash.....	\$94	\$34,281	\$34,295	\$80
Total assets.....	\$94	\$34,281	\$34,295	\$80
Liabilities				
Vouchers payable.....		\$53	\$53	
Due to other units.....	\$94	34,281	34,295	\$80
Total liabilities.....	\$94	\$34,334	\$34,348	\$80

(Continued)

County of El Paso
Combining Statement of Changes in Assets and Liabilities - All Agency Funds
For Fiscal Year Ended September 30, 1998

	Balance Oct. 1, 1997	Additions	Deletions	Balance Sept. 30, 1998
<u>LEOSE Travel / Education Fund</u>				
Assets				
Cash.....	\$491			\$491
Total assets.....	\$491			\$491
Liabilities				
Due to other govern- mental agencies.....	\$491	\$491	\$491	\$491
Total liabilities.....	\$491	\$491	\$491	\$491
<u>District Clerk Child Support Fund</u>				
Assets				
Cash.....	\$179	\$419,461	\$419,461	\$179
Accounts receivable.....	15,603		15,603	
Total assets.....	\$15,782	\$419,461	\$435,064	\$179
Liabilities				
Due to other units.....	\$15,782	\$822,854	\$838,457	\$179
Total liabilities.....	\$15,782	\$822,854	\$838,457	\$179
<u>Totals - All Agency Funds</u>				
Cash.....	\$18,167,461	\$344,186,423	\$342,072,574	\$20,281,310
Investments.....		34,631,307	34,631,307	
Receivables:				
Interest.....	162,929	417,191	580,120	
Accounts.....	286,924	53,486,500	53,553,811	219,613
Total assets.....	\$18,617,314	\$432,721,421	\$430,837,812	\$20,500,923
Liabilities				
Vouchers payable.....	\$870,570	\$11,120,527	\$11,190,339	\$800,758
Due to other funds.....	944,566	76,513,736	76,931,142	527,160
Due to other units.....	6,313,795	14,067,991	13,085,895	7,295,891
Due to other govern- mental agencies.....	10,411,146	156,750,252	155,284,284	11,877,114
Total liabilities.....	\$18,540,077	\$258,452,506	\$256,491,660	\$20,500,923

(Concluded)





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, 1998 and 1997

	1998	1997
General fixed assets:		
Land.....	\$5,615,072	\$5,615,072
Buildings.....	175,013,550	122,182,127
Improvements other than buildings.....	3,769,779	3,680,284
Machinery and equipment.....	25,241,030	22,456,995
Construction in progress.....	416,138	42,530,380
Total general fixed assets.....	\$210,055,569	\$196,464,858
 Investment in general fixed assets by source:		
General fund.....	\$19,129,745	\$17,808,976
Special revenue funds.....	7,456,305	7,013,027
Capital projects funds.....	182,449,531	171,642,855
Enterprise fund.....	1,019,988	
Total investment in general fixed assets.....	\$210,055,569	\$196,464,858

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

County of El Paso, Texas
 Schedule of General Fixed Assets-By Function and Activity
 September 30, 1998

Function and Activity	Land	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Construction in Progress	Total
General government:						
County judge.....				\$119,873		\$119,873
County auditor and treasurer.....				256,524		256,524
County purchasing agent.....				344,101		344,101
County personnel.....				65,935		65,935
County clerk.....				1,389,959		1,389,959
County commissioner no. 1.....				54,837		54,837
County commissioner no. 2.....				28,167		28,167
County commissioner no. 3.....				36,174		36,174
County commissioner no. 4.....				29,514		29,514
District clerk.....				297,057		297,057
Data processing.....				2,748,647		2,748,647
County elections.....				561,943		561,943
County attorney.....				573,482		573,482
District attorney.....				596,214		596,214
County courthouse and archives:						
County archives.....		\$6,921,363		28,769		6,950,132
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.....				9,082		9,082
El Paso bar association.....				32,254		32,254
New county courthouse.....		47,501,996		149,347		47,651,343
Courthouse furnishings.....				194,230		194,230
County communications.....				339,310		339,310
County tax assessor-collector.....				261,588		261,588
Parking Garage.....		6,451,402		98,794		6,550,196
Risk management.....				13,944		13,944
Warehouse.....				734,833		734,833
Total general government.....	\$5,324,266	\$69,551,847		9,090,262		83,966,375
Administration of justice:						
District courts administration.....				108,424		108,424
34th district court.....				70,552		70,552
41st district court.....				73,117		73,117
65th district court.....				46,763		46,763
120th district court.....				83,260		83,260
168th district court.....				68,633		68,633
171st district court.....				83,178		83,178
205th district court.....				89,697		89,697
210th district court.....				72,590		72,590
243rd district court.....				79,207		79,207
327th district court.....				99,500		99,500
346th district court.....				81,646		81,646
383rd district court.....				51,288		51,288
384th district court.....				64,935		64,935
Child abuse master court.....				41,970		41,970
West Texas impact court.....				67,169		67,169
County law library.....				223,825		223,825
Court master no. I.....				52,343		52,343
Court master no. II.....				56,116		56,116
Court master no. IV.....				18,208		18,208
Probate Court.....				113,370		113,370
Criminal law magistrate court.....				45,439		45,439
Criminal magistrate court.....				36,165		36,165
County courts administration.....				39,059		39,059
County court-at-law no. 1.....				87,437		87,437
County court-at-law no. 2.....				89,221		89,221
County court-at-law no. 3.....				84,593		84,593
County court-at-law no. 4.....				81,377		81,377
County court-at-law no. 5.....				78,888		78,888
County court-at-law no. 6.....				\$46,166		\$46,166

(Continued)

County of El Paso, Texas
 Schedule of General Fixed Assets-By Function and Activity
 September 30, 1998

Function and Activity	Land	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Construction in Progress	Total
Administration of justice - Continued						
Public defender administration.....				\$161,823		\$161,823
Justice of the peace no. 1.....				16,910		16,910
Justice of the peace no. 2.....				9,607		9,607
Justice of the peace no. 3.....				48,803		48,803
Justice of the peace no. 4.....				31,255		31,255
Justice of the peace no. 5.....				24,342		24,342
Justice of the peace no. 6.....				40,211		40,211
Justice of the peace no. 7.....				34,144		34,144
Constable no. 1.....				17,372		17,372
Constable no. 2.....				5,013		5,013
Constable no. 3.....				1,951		1,951
Constable no. 5.....				920		920
Constable no. 6.....				2,572		2,572
Constable no. 7.....				2,307		2,307
West Texas HIDTA.....				242,019		242,019
West Texas HIDTA (Financial).....				35,529		35,529
Court of civil appeals.....				145,645		145,645
Total administration of justice.....				3,054,559		3,054,559
Public safety:						
County sheriff and jails.....		\$86,396,527		4,744,172		91,140,699
Adult probation.....				207,796		207,796
Juvenile detention/probation.....		6,895,685	\$13,701	725,116		7,634,502
Narcotics detection & apprehension.....				350,558		350,558
Total public safety.....		93,292,212	13,701	6,027,642		99,333,555
Health and welfare:						
General assistance.....				16,485		16,485
Medical examiner.....				328,146		328,146
Morgue.....		3,421,615				3,421,615
Nutrition.....		197,126		471,110		668,236
Veterans' assistance.....				5,648		5,648
Detoxification center.....				9,985		9,985
Lower valley health clinic.....	\$290,806					290,806
Total health and welfare.....	290,806	3,618,741		831,374		4,740,921
Resource and Community development:						
Agricultural co-op extension.....				47,700		47,700
Community Development.....				3,500		3,500
Total resource and community development..				51,200		51,200
Culture and recreation:						
Aquatic center.....		5,745,330				5,745,330
Ascarate park.....				383,458		383,458
Ascarate golf course.....				479,223		479,223
Coliseum.....		1,584,090	1,301,575	568,987		3,454,652
Montana Vista.....				1,535		1,535
Sparks Community Center.....				3,094		3,094
San Elizario Plaza.....			89,495			89,495
County library.....		74,635		73,867		148,502
Total culture and recreation.....		7,404,055	1,391,070	1,510,164		10,305,289
Community Service:						
Rural Transit Authority.....				232,746		232,746
Community Service.....				232,746		232,746
Public Works:						
Roads & bridges.....		1,146,695	2,365,008	3,423,095		6,934,798
East Montana Water Systems.....				1,019,988		1,019,988
Total Public Works.....		1,146,695	2,365,008	4,443,083		7,954,786
Construction in progress:						
Fabens Community Center - Landmark.....					\$202,679	202,679
Juvenile Probation - Administration Building.....					191,585	191,585
Coliseum - Coliseum Renovation.....					16,931	16,931
Agricultural Extension - Agricultural Co-op.....					4,943	4,943
Total Construction in progress.....					416,138	416,138
Total general fixed assets.....	\$5,615,072	\$175,013,550	\$3,769,779	\$25,241,030	\$416,138	\$210,055,569

(Concluded)

County of El Paso, Texas
 Schedule of Changes in General Fixed Assets-By Function and Activity
 For the fiscal year ended September 30, 1998

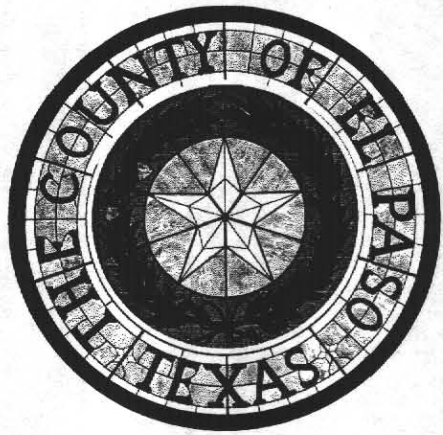
Function and activity	General Fixed Assets			General Fixed Assets
	October 1, 1997	Additions	Deductions	September 30, 1998
General government:				
County judge.....	\$120,176	\$2,587	\$2,890	\$119,873
County auditor and treasurer.....	252,049	8,158	3,683	256,524
County purchasing agent.....	506,248	24,722	186,869	344,101
County personnel.....	64,213	3,327	1,605	65,935
County clerk.....	1,390,971	25,345	26,357	1,389,959
County commissioner no. 1.....	54,262	3,932	3,357	54,837
County commissioner no. 2.....	28,167			28,167
County commissioner no. 3.....	61,819		25,645	36,174
County commissioner no. 4.....	29,514			29,514
District clerk.....	291,054	39,868	33,865	297,057
Data processing.....	2,280,792	518,530	50,675	2,748,647
County elections.....	562,343	9,395	9,795	561,943
County attorney.....	524,748	69,080	20,346	573,482
District attorney.....	635,601	26,920	66,307	596,214
County courthouse and archives:				
County archives.....	6,921,363	28,769		6,950,132
County cafeteria (Marriott).....	125,684	456	456	125,684
County holdings.....	11,408,872			11,408,872
Equestrian center.....	2,592,480			2,592,480
El Paso county dispute resolution center.....	9,082			9,082
El Paso bar association.....	32,254			32,254
New county courthouse.....	47,474,416	198,601	21,674	47,651,343
Courthouse furnishings.....	194,230			194,230
County communications.....	175,132	165,000	822	339,310
County tax assessor-collector.....	280,853	1,941	21,206	261,588
Parking Garage.....	6,533,227	16,969		6,550,196
Risk management.....	14,568		624	13,944
Warehouse.....	646,359	119,948	31,474	734,833
Total general government.....	83,210,477	1,263,548	507,650	83,966,375
Administration of justice:				
District courts administration.....	125,849	43,185	60,610	108,424
34th district court.....	94,273	5,917	29,638	70,552
41st district court.....	99,722		26,605	73,117
65th district court.....	65,979	6,214	25,430	46,763
120th district court.....	79,835	5,649	2,224	83,260
168th district court.....	70,997		2,364	68,633
171st district court.....	83,178			83,178
205th district court.....	79,838	9,859		89,697
210th district court.....	71,923	3,007	2,340	72,590
243rd district court.....	75,073	5,684	1,550	79,207
327th district court.....	101,150		1,650	99,500
346th district court.....	81,646	366	366	81,646
383rd district court.....	48,314	8,444	5,470	51,288
384th district court.....	60,491	4,444		64,935
Child abuse master court.....	43,651	6,458	8,139	41,970
West Texas impact court.....	16,605	66,669	16,105	67,169
County law library.....	207,945	28,625	12,745	223,825
Court master no. I.....	21,970	31,137	764	52,343
Court master no. II.....	121,657	3,980	69,521	56,116
Court master no. IV.....	20,485		2,277	18,208
Probate Court.....	58,043	59,215	3,888	113,370
Criminal law magistrate court.....	48,531	1,992	5,084	45,439
Criminal magistrate court.....	59,764	8,413	32,012	36,165
County courts administration.....	39,078	3,928	3,947	39,059
County court-at-law no. 1.....	87,437			87,437
County court-at-law no. 2.....	89,221			89,221
County court-at-law no. 3.....	96,520	5,264	\$17,191	84,593
County court-at-law no. 4.....	81,377			81,377
County court-at-law no. 5.....	\$78,888			78,888
County court-at-law no. 6.....		\$46,166		\$46,166

(Continued)

County of El Paso, Texas
Schedule of Changes in General Fixed Assets-By Function and Activity
For the fiscal year ended September 30, 1998

Function and activity	General Fixed Assets			General Fixed Assets
	October 1, 1997	Additions	Deductions	September 30, 1998
Administration of justice - Continued				
Public defender administration.....	\$155,670	\$6,153		\$161,823
Justice of the peace no. 1.....	16,910			16,910
Justice of the peace no. 2.....	9,607			9,607
Justice of the peace no. 3.....	46,287	2,516		48,803
Justice of the peace no. 4.....	20,144	11,111		31,255
Justice of the peace no. 5.....	24,342			24,342
Justice of the peace no. 6.....	54,563	1,011	\$15,363	40,211
Justice of the peace no. 7.....	37,054		2,910	34,144
Constable no. 1.....	17,023	1,018	669	17,372
Constable no. 2.....	5,013			5,013
Constable no. 3.....	1,951			1,951
Constable no. 5.....	1,819		899	920
Constable no. 6.....	2,572			2,572
Constable no. 7.....	2,307			2,307
West Texas HIDTA.....	160,809	107,306	26,096	242,019
West Texas HIDTA (Financial).....		35,529		35,529
Court of civil appeals.....	146,045		400	145,645
Total administration of justice.....	2,911,556	519,260	376,257	3,054,559
Public safety:				
County sheriff and jail.....	38,044,076	53,428,122	331,499	91,140,699
Adult probation.....	199,406	16,769	8,379	207,796
Juvenile detention/probation.....	7,532,534	207,953	105,985	7,634,502
Narcotic detection & apprehension.....	363,146	4,701	17,289	350,558
Total public safety.....	46,139,162	53,657,545	463,152	99,333,555
Health and welfare:				
General assistance.....	14,963	1,522		16,485
Medical examiner.....	324,345	37,423	33,622	328,146
Morgue.....	3,421,615			3,421,615
Nutrition.....	502,913	197,126	31,803	668,236
Veteran's assistance.....	5,648			5,648
Detoxification center.....	19,794		9,809	9,985
Lower Valley Health Clinic.....	290,806			290,806
Total health and welfare.....	4,580,084	236,071	75,234	4,740,921
Resource and Community development:				
Agricultural co-op extension.....	43,875	3,825		47,700
Community Development.....		3,500		3,500
Total resource and community development..	43,875	7,325		51,200
Culture and recreation:				
Aquatic center.....	5,745,330			5,745,330
Ascarate park.....	349,916	36,566	3,024	383,458
Ascarate golf course.....	477,530	1,693		479,223
Coliseum.....	3,465,770	16,683	27,801	3,454,652
Montana Vista.....	1,535			1,535
Sparks Community Center.....	3,094			3,094
San Elizario Plaza.....		89,495		89,495
County library.....	86,078	81,386	18,962	148,502
Total culture and recreation.....	10,129,253	225,823	49,787	10,305,289
Community Service:				
Rural Transit Authority.....	233,945	348	1,547	232,746
Total Community Service.....	233,945	348	1,547	232,746
Public Works:				
Roads & bridges.....	6,686,126	873,718	625,046	6,934,798
East Montana Water Systems.....		1,019,988		1,019,988
Total Public Works.....	6,686,126	1,893,706	625,046	7,954,786
Construction in progress.....	42,530,380	416,138	42,530,380	416,138
Total general fixed assets.....	\$196,464,858	\$58,219,764	\$44,629,053	\$210,055,569

(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
1989	\$11,914	\$10,018	\$18,042	\$8,847	\$42	\$1,698	\$3,206	\$1,585	\$7,869	\$12,648	\$75,869
1990	13,166	10,885	21,234	10,112	1,254	2,002	3,299	1,679	7,340	23,171	94,142
1991	15,223	12,885	24,390	12,134	1,575	2,325	3,755	1,611	7,436	25,406	106,740
1992	16,241	12,645	26,328	11,129	2,581	3,698	3,390	1,515	12,677	7,418	97,622
1993	12,529	13,353	27,254	11,865	2,077	2,022	3,114	1,929	9,144	9,520	92,807
1994	15,033	14,044	30,392	8,705	2,131	2,178	1,897	2,307	14,466	8,609	99,762
1995	15,348	14,203	34,078	9,423	2,197	2,379	1,596	2,549	13,613	7,082	102,468
1996	15,972	17,046	34,913	9,552	1,007	2,203	1,810	2,982	13,738	11,180	110,403
1997	17,226	18,529	37,349	7,564	522	2,683	1,855	3,556	13,641	36,028	138,953
1998	18,042	19,441	43,221	8,820	552	2,850	1,694	2,869	13,829	17,242	128,560

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

General Governmental Expenditures By Function
Fiscal Year 1998

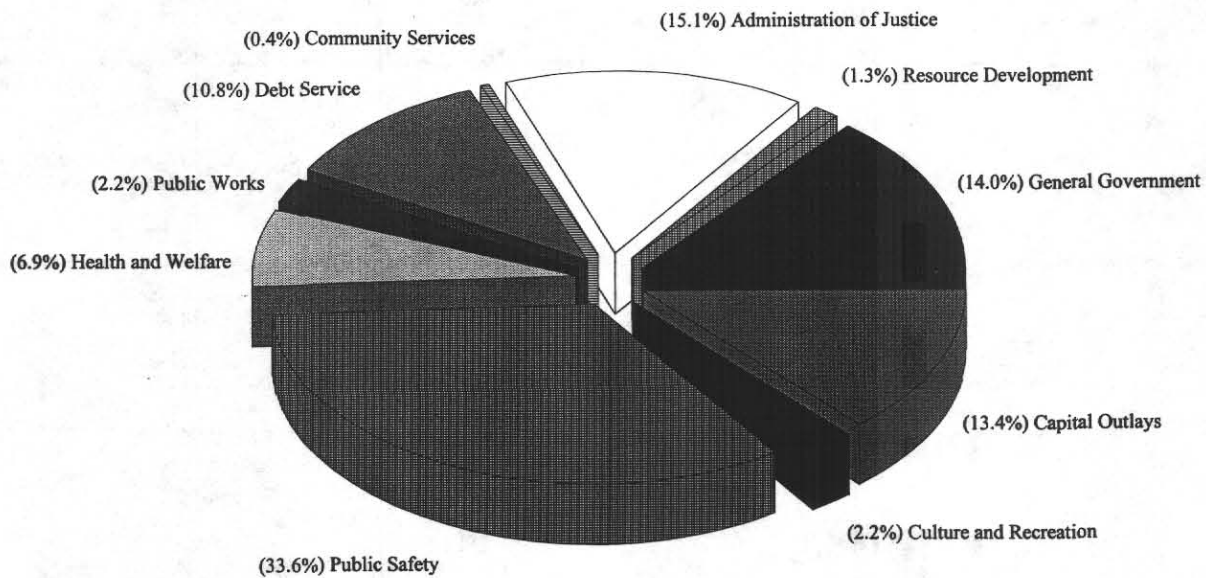


Table 2

**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
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
1997	70,759	165	14,555	22,002	3,026	3,130	2,677	116,314
1998	74,655	153	13,251	23,942	4,344	3,399	3,295	123,039

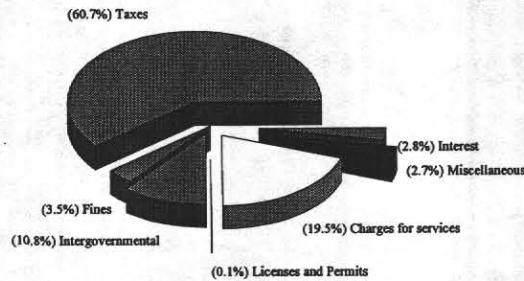
(1) Includes general, special revenue, debt service and capital project funds.

Table 2A

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

Fiscal Year	Property Tax	Sales Tax	Hotel Occupancy Tax	Bingo Tax	Bank Franchise Tax	Mixed Beverage Tax	Total
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
1997	47,604	20,481	1,779	84	-	811	70,759
1998	50,407	21,519	1,817	65	-	848	74,656

**General Governmental Revenues by Source
Fiscal Year 1998**



**General Governmental Tax Revenues by Source
Fiscal Year 1998**

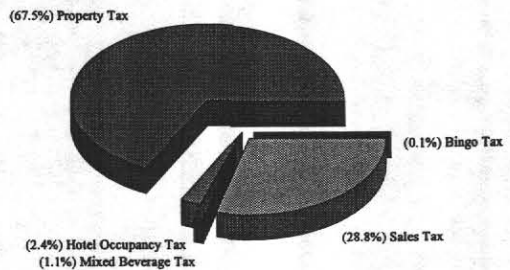


Table 3

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
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	1,903	42,290	100.97	4,617	11.02
1997	47,678	45,481	95.39	2,123	47,604	99.84	4,822	10.11
1998	50,483	48,379	95.83	2,028	50,407	99.85	4,848	9.60

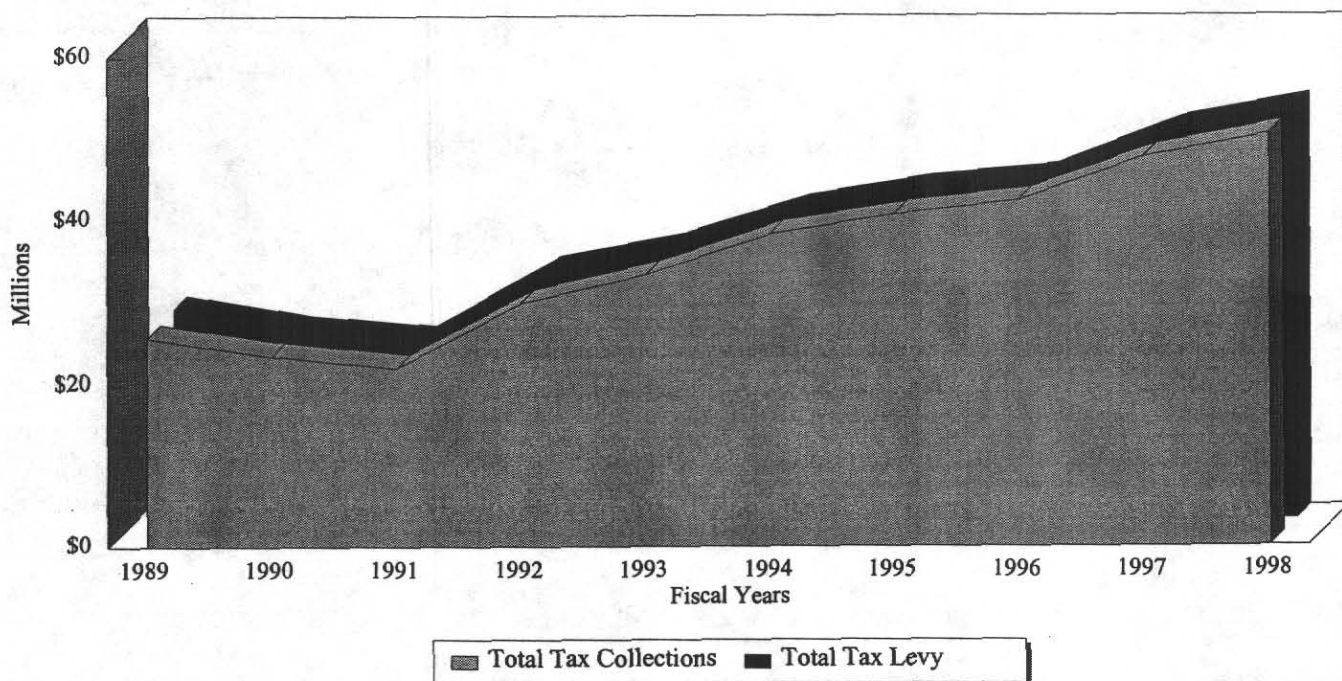


Table 4

County of El Paso, Texas
Assessed and Estimated Actual Value of Property
Last Ten Fiscal Years
(Unaudited)
(Amounts Expressed in Thousands)

Fiscal Year	Real Property		Personal Property		Exemptions	Total		Ratio of Total Assessed Value to Total Estimated Actual Value
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Real Property	Assessed Value	Estimated Actual Value	
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
1997	15,422,587	15,422,587	2,322,562	2,322,562	1,717,308	16,027,841	17,745,149	90.32
1998	15,637,277	15,637,277	2,433,802	2,433,802	1,796,091	16,274,988	18,071,079	90.06

Total Assessed Value

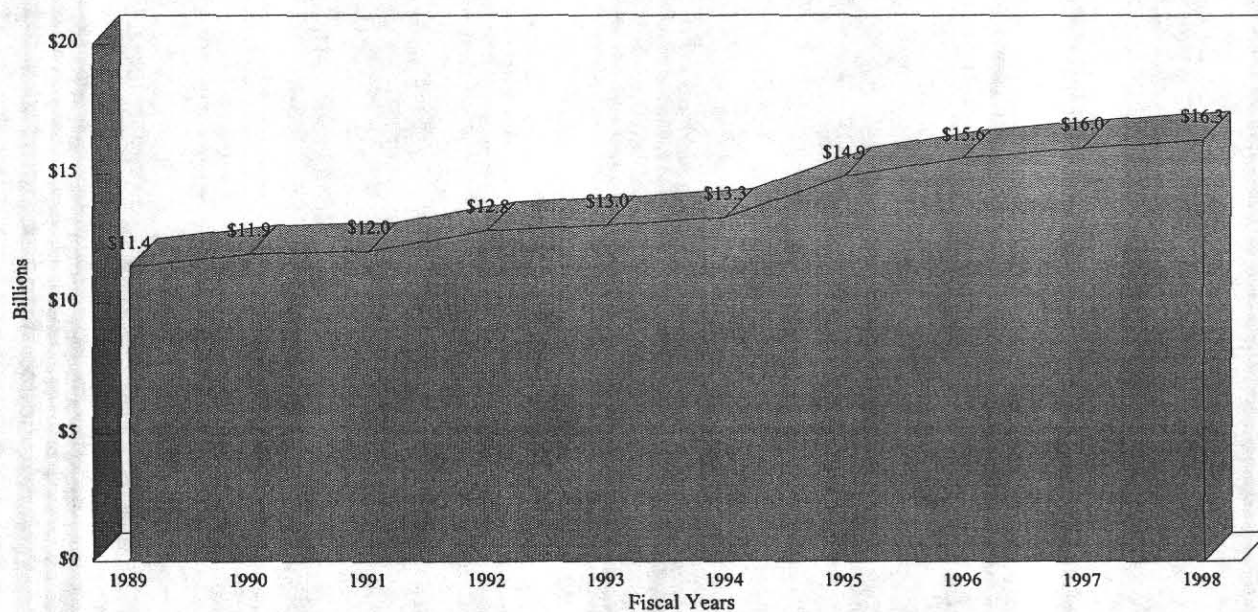


Table 5

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

Name of Government	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998
Anthony Ind. School District	\$.86500	\$1.04000	\$.33000	\$.33000	\$1.28500	\$1.37446	\$1.36500	\$1.38500	\$1.35000	\$1.58000
Canutillo Ind. School District	.83300	1.01250	.41400	.49400	1.47000	1.51103	1.57399	1.67000	1.67000	1.67000
City of Anthony	.21005	.23664	.23590	.24089	.24934	.24062	.23448	.24473	.25074	.25625
City of El Paso	.51616	.56024	.60746	.60746	.62145	.64379	.65322	.63592	.63592	.66023
City of Horizon		.12547	.12547	.14955	.16955	.16955	.16955	.16955	.16955	.19423
City of Socorro	.33000	.28000	.29811	.29811	.36839	.37529	.37529	.38355	.38355	.38005
Clint Ind. School District	1.63000	1.70000	.61200	.52640	1.53000	1.65000	1.53677	1.56042	1.64240	1.64240
County of El Paso	.19610	.18669	.25356	.26038	.29329	.30540	.28034	.30540	.31500	.36143
El Paso Community College	.09375	.09696	.09894	.09961	.09932	.10056	.10028	.10507	.10364	.11075
El Paso County Education District (3)			.83600	.93600						
EPCO Rural Fire Prev. Dist. No. 1	.02967	.03000	.03000	.03000	.02952					
EPCO Rural Fire Prev. Dist. No. 2	.03000	.03000	.03000	.03000	.03000	.03000				
EPCO Emergency Service District No. 1 (4)						.10000	.07992	.08033	.08332	.08286
EPCO Emergency Service District No. 2 (5)							.07000	.07500	.10000	.10000
EPCO Tornillo Water Improvement Dist.	.09720	.08415	.08690	.08785	.08816	.08700	.07576	.07744	.07101	.06507
EPCO Water Authority (Horizon)	.49500	.50000	.45523	.45523	.44856	.44755	.45960	.46195	.47875	.47876
El Paso Ind. School District	1.00390	1.00390	.36451	.36451	1.30051	1.53970	1.52468	1.51498	1.51523	1.65388
Fabens Ind. School District	1.15000	1.15000	.35400	.25400	1.31000	1.31000	1.23000	1.31332	1.37000	1.46000
Hacienda Del Norte Water Imp. Dist.	.14848	.14583	.14437	.14431	.14181	.13966	.13033	.12772	.12484	.49500
Homestead Municipal Util. Dist. (2)		1.32635	1.32635	1.06868	1.21570	1.14000	.91000	.75265	.72000	.67950
Homestead Municipal Util. Dist. No. 1 (2)	1.32635									
Homestead Municipal Util. Dist. No. 2 (2)	1.50000									
Lower Valley Water Authority	.12000	.12000	.12000	.12000	.12000	.12000	.12000	.12000	.12000	.12000
R. E. Thomason General Hospital	.18804	.28230	.21468	.20532	.20532	.21724	.19374	.19374	.19130	.18507
San Elizario Ind. School District	.98263	1.67148	1.00941	.82755	1.68222	1.62199	1.17212	1.50000	1.47516	1.50000
Socorro Ind. School District	1.19960	1.38680	.51736	.55000	1.48000	1.48000	1.47000	1.47000	1.38000	1.55000
Tornillo Ind. School District	1.05936	1.49000	.50456	.52462	1.35000	1.46970	1.33000	1.3608	1.23174	1.48000
Town of Clint	.24430	.23962	.24497	.23731	.24100	.36000	.35000	.35929	.36394	.34255
Westway Water Imp. District	.81748	1.04398	1.01852	.75823	.71183	.56334	.42060	.33464	.27265	.25609
Ysleta Ind. School District	1.00022	.99784	.42000	.46248	1.44000	1.65000	1.60597	1.64952	1.58025	1.63000
Downtown Management District (6)									.12000	.12000

(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.

(5) 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.

(6) The downtown management district was created in March 1997 in an effort to revitalize the downtown area.

Table 6

County of El Paso, Texas
Principal Taxpayers
September 30, 1998
(Unaudited)
(Amounts Expressed in Thousands)

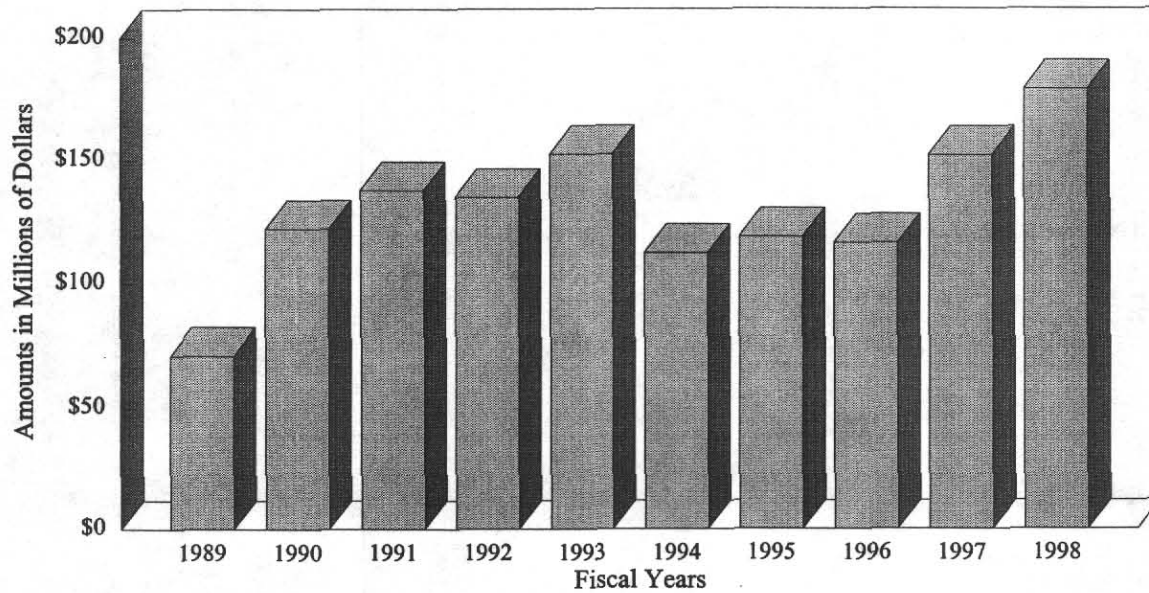
Taxpayer	Type of Business	1998 Assessed Valuation	Percentage of Total Assessed Valuation
El Paso Electric Company	Electric utility	\$187,689	1.15%
Southwestern Bell Telephone	Telephone communications	185,384	1.14%
Refinery Holding Co. L.P.	Oil refinery	103,358	0.64%
Phelps-Dodge Refining Corp.	Copper refinery	192,638	1.18%
Simon Property Group	Real estate development	89,098	0.55%
Tenet Hospitals Limited	Health care	65,643	0.40%
ASARCO, Inc.	Smelting and refining	94,330	0.58%
El Paso Times, Inc.	News media	49,666	0.31%
V. F. Jeans Wear, Inc.	Apparel	79,994	0.49%
El Paso Natural Gas Company	Natural gas pipeline supplier	43,471	0.27%
Totals		<u>\$1,091,271</u>	<u>6.71%</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
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
1997	13,640,814	82,575,608	35,831,320	19,317,154	455,752	151,820,648
1998	39,688,567	90,849,656	23,929,626	23,289,278	1,248,722	179,005,849

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



County of El Paso, Texas
Computation of Legal Debt Margin
September 30, 1998
(Unaudited)
(Amounts Expressed in Thousands)

Assessed Valuation:	
Assessed Value of Real Property	\$13,841,186
Assessed Value of Personal Property	<u>2,433,802</u>
Total Assessed Value	<u>\$16,274,988</u>
Legal debt margin:	
Debt limitation - 5% of Total Assessed Value (1)	\$813,749
Debt Applicable to Limitation:	
Total bonded debt	\$125,974
Less: Amount available for repayment of general obligation bonds	<u>1,392</u>
Total debt applicable to limitation	<u>124,582</u>
Legal debt margin	<u>\$689,167</u>

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

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

Fiscal Year	Population(1)(2)	Assessed Value(1)	Gross Bonded Debt(1)(3)	Debt		Net Bonded Debt(1)	Ratio of	
				Less Debt Service Fund(1)(4)	Payable from Enterprise Revenues(1)		Net Bonded Debt To Assessed Value	Net Bonded Debt Per Capita
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
1997	682	16,027,841	108,663	1,132		107,531	0.67	157.67
1998	693	16,274,987	125,974	1,392	1,150	124,582	0.77	179.77

(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
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
1997	6,383	7,258	13,641	138,953	9.82
1998	6,724	7,105	13,829	128,560	10.76

(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, 1998
(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	\$125,974	100%	\$125,974
Overlapping:			
Anthony Independent School District	4,630	100	4,630
Canutillo Independent School District	17,159	100	17,159
City of Anthony	437	100	437
City of El Paso	306,859	100	306,859
Clint Independent School District	18,835	100	18,835
El Paso County Water Authority (Horizon)	8,585	100	8,585
El Paso Independent School District	216,665	100	216,665
Fabens Independent School District	10,360	100	10,360
Homestead Municipal Utility District	2,057	100	2,057
R. E. Thomason General Hospital	31,687	100	31,687
San Elizario Independent School District	11,575	100	11,575
Socorro Independent School District	155,143	100	155,143
Tornillo Independent School District	4,195	100	4,195
Westway Water Improvement District	595	100	595
Ysleta Independent School District	59,985	100	59,985
TOTAL	<u>\$974,741</u>	<u>100%</u>	<u>\$974,741</u>

Table 12

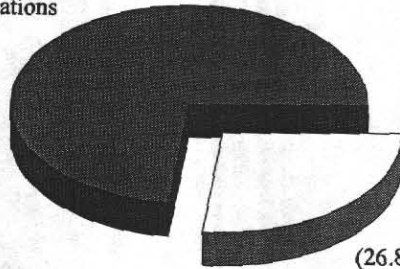
**County of El Paso, Texas
Tax Rates and Fund Allocations (1)
Last Ten Fiscal Years
(Unaudited)**

Fiscal Year	Total Tax Rate	Maintenance and Operations Tax Rate	Debt Service Tax Rate
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
1997	0.30540	0.22021	0.08519
1998	0.31500	0.23060	0.08440

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

**Components of the Tax Rate for
Fiscal Year 1998**

(73.2%) Maintenance and Operations



(26.8%) 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 Formal Schooling(1)	Schools Enrollment(1)	Unemployment Rate (2)
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
1997	682,000	12,790	28.7	12.6	188,175	11.1
1998	693,177	13,702	27.6	12.6	190,778	10.5

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 and Construction
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Property Value (1)				Commercial Construction (2)		Residential Construction (2)	
	Commercial	Residential	Exemptions	Total	Number of Units	Value(1)	Number of Units	Value(1)
1989	\$4,895,723	\$7,657,413	\$1,119,699	\$11,433,437	472	\$67,420	1,351	\$192,980
1990	5,091,422	7,963,507	1,145,710	11,909,219	420	100,768	1,655	91,152
1991	5,318,168	8,318,159	1,589,151	12,047,176	205	85,777	1,341	74,077
1992	5,618,612	8,788,085	1,601,185	12,805,513	435	87,557	2,162	118,675
1993	5,627,607	9,027,517	1,681,031	12,974,093	388	54,146	2,088	117,043
1994	5,778,709	9,286,128	1,805,031	13,259,806	483	70,881	2,053	137,808
1995	6,597,863	11,014,179	2,672,480	14,939,562	560	81,646	2,242	124,295
1996	6,908,089	11,571,308	2,867,600	15,611,797	549	115,772	2,175	134,538
1997	7,427,581	10,317,568	1,717,308	16,027,841	164	122,302	2,484	149,019
1998	7,366,699	10,704,380	1,796,091	16,274,988	420	71,858	3,227	153,575

(1) Amounts expressed in thousands.

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

Table 15

**County of El Paso, Texas
Miscellaneous Statistics
September 30, 1998
(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>	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
	1997	682,000
	1998	693,177

<u>Employment</u>	<u>Year</u>	<u>Work Force</u>	<u>Employed</u>	<u>Unemployment</u>
				<u>Rate</u>
	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%
	1997	292,000	259,627	11.1%
	1998	300,835	269,303	10.5%

**County of El Paso, Texas
Miscellaneous Statistics
September 30, 1998
(Unaudited)**

<u>Road and Highways</u>	There are about 630 maintained miles of roads in the County.				
<u>Employees</u>	The County has 1,851 full time regular and 61 part-time employees.				
<u>Recreation</u>	The County Coliseum provides space and facilities for shows, concerts, circuses, rodeos and ice hockey. There are 131 parks, 15 swimming pools and 7 golf courses located within the County.				
<u>Educational Facilities</u>	University of Texas at El Paso enrollment - 14,677 students El Paso Community College enrollment - 19,132 students High schools - 29 Middle schools - 33 Intermediate and elementary schools - 111 Private schools - elementary and high schools - 65 Business and vocational schools - 22 Alternative schools - 4				
<u>Medical Facilities</u>	Thirteen hospitals provide 2,122 beds. County ratios: Doctors to population, 1 to 830 Dentists to population, 1 to 3,851 Hospital beds to population, 1 to 327				
<u>Finance</u>	Federal and state chartered banks - 10 with 41 branch locations. Credit Unions - 20 with 14 branch locations.				
<u>Retail Sales</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>
	\$4,630,282,072	\$5,051,961,687	\$4,987,281,378	\$5,508,763,690	\$5,327,154,239
<u>Cultural</u>	Churches 450 Major newspapers 1 Radio stations 18 Local television stations 8 Cable TV is available				

(Concluded)