

# County of El Paso, Texas



## Comprehensive Annual Financial Report

For the Fiscal Year Ended September 30, 1999



About the Cover: The background photograph is the El Paso County Courthouse located at 500 East San Antonio Street. El Paso is indeed fortunate to be home to three of the oldest, continuously active missions in the United States. Each mission holds a claim on a portion of El Paso's unique history. Pictured in the upper left corner of the cover is Mission Ysleta, originally built in 1692 which is located in southeast El Paso. The photo in the upper right represents a view of Chapel San Elceario which moved in 1789 to today's site in San Elizario. The bottom right photo is a view of downtown El Paso from El Paso's picturesque Scenic Drive. Finally, the bottom right photo is a view of the southern most tip of the Franklin Mountains in "EL PASO - THE BRIGHT STAR OF WEST TEXAS!"

# **County of El Paso, Texas**

## **Comprehensive Annual Financial Report**

**For the Fiscal Year Ended September 30, 1999**

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**Member of the Government Finance Officers Association**



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# INTRODUCTORY SECTION



# COUNTY OF EL PASO

OFFICE OF THE COUNTY AUDITOR

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March 8, 2000

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, 1999. This report is submitted in accordance with *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) as 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 are contained in separate reports prepared by Bixler and Company, L.L.P., an independent certified public accounting firm. Some of these reports include, 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. The County's single audit for the fiscal year ended September 30, 1999 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 Statement Number 14, the governing body, Commissioners Court, is considered financially accountable for the entity and activities included in this CAFR. A component unit was considered to be part of the County's reporting entity when it was concluded that the County was financially accountable for the entity or the nature and significance of the relationship between the County and the entity was such that exclusion would cause the County's financial statements to be misleading or incomplete.

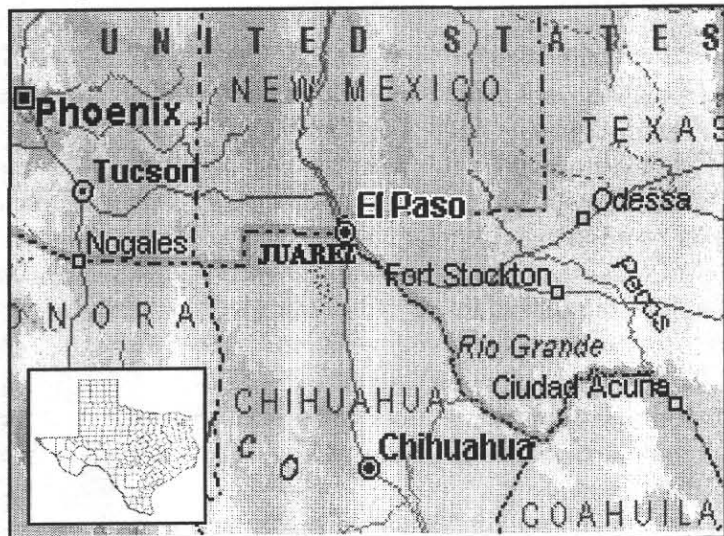
The County is a public corporation and political subdivision of the State of Texas. The general governing body of the County is the elected five-member Commissioners Court in accordance with the *Texas Constitution, Article 5, § 18*. This CAFR includes all departments, agencies, organizations, activities and 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 and 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. Conformance with GASB standards requires that a discretely presented component unit must be reported in a separate column in the

combined financial statements to emphasize that it is legally separate from the primary governmental entity and to differentiate its financial position, results of operations and cash flows from those of the primary government. The El Paso County Hospital District (District) operating R. E. Thomason General Hospital is discretely included in this CAFR to comply with these reporting entity criteria. The District is included in this CAFR because the El Paso County Commissioners Court, the County's governing body, has the legal duty to exercise financial accountability over it by appointing its board members, approving its budget and setting its tax rate. Nonetheless, the District is a completely separate and dissimilar organization that is governed by the *Texas Constitution, Article 9, § 4* and the *Health and Safety Code, Chapter 281*, 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 County enjoys fairly sound economic diversification. Being that El Paso is in the heart of the Southwest, many businesses are attracted to the El Paso/Juarez region. As of January 1, 1999 local City planning officials estimated the County population at 705,393. The City of El Paso, the County seat, is estimated as having a population of 617,215. El Paso 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. Only the Rio Grande River separates El Paso County from its neighboring Ciudad Juarez, Mexico. According to estimation by local officials, the population of Ciudad Juarez is 1,122,410. Geographic location of El Paso encourages enterprising businesses a unique versatility of being internationally known while remaining in the United States. With Interstate 10 running east to west through El Paso and its proximity to Interstate 25 and Mexico's Pan American Highway, this area represents a trade corridor with accessibility to rail lines and six international ports of entry with Mexico. Over a number of years, the County has been actively involved in the creation of a new port of entry in Fabens. Funding is presently minimal as negotiations between the United States and Mexican government continues. It is anticipated that this international bridge may be realized within the next few years as the process continues. The map on the prior page is presented to show the County's location in relation to Texas and surrounding states.

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 voters of El Paso County elect the County Judge at large for a four-year term. Each County Commissioner represents one of the four precincts within the County. The voters of El Paso County within each commissioner precinct elect a Commissioner for a four-year term. The County Commissioners' terms are staggered so that two terms expire every other year.

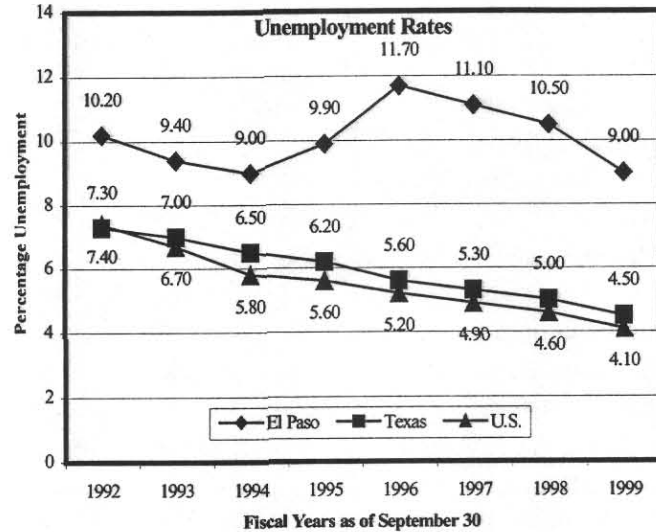
The County Auditor is the chief financial officer of the County. In El Paso County, fourteen State District Judges appoint the County Auditor for a two-year term. The County Auditor answers to the Council of Judges that is made up of the fourteen State District Judges, seven local County Court at Law 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 and serving as the budget officer. Additionally, the County Auditor directs treasury operations, designs and prescribes accounting systems and assists with financial planning. The County Auditor also serves as the cash manager and investment officer that includes regulating cash flow and investing idle cash, manages the payroll function and the deduction aspects of the County's self-funded health, dental, and life insurance program and the retirement plan.

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. Additionally, El Paso County has seen moderate improvement since the 1994 peso devaluation. Government remains vital to the economy as well as the University of Texas at El Paso (UTEP) and Fort Bliss

Military Base. Being that the El Paso area serves as a vital retail trade center for far West Texas and Northern Mexico, the County's economy is bolstered by a variety of sectors. This region's economy is predominately comprised of manufacturing, military establishments, ore smelting, refining, food processing, educational facilities including the UTEP and El Paso Community College (EPCC), farming, tourism, and domestic and foreign commerce. Cattle, hogs, cotton and pecans are primary sources of agricultural income. Also, manufacturing is one of the leading industries in the area. Moreover, a substantial manufacturing sector exists mainly due to the maquiladora or "twin plant" program with the Republic of Mexico.

The "twin plant" program permits various portions of manufacturing to be performed in Ciudad Juarez while associated activities are done within El Paso County.

According to the Texas Workforce Commission's September 1999 issue of Texas Labor Market Review, unemployment statewide was 4.5 percent in September. When compared to the same time last year, this unemployment rate was four-tenths of a percentage lower. As reflected in the graph to the right, El Paso's unemployment rate for September was 9.0 percent, a significant reduction in comparison to 10.5 percent in September 1998. Summaries of job gains are reflected in the table below. It is encouraging to note that no net job losses were reported as of September 30, 1999. Based on data obtained from the Texas Workforce Commission for the El Paso Metropolitan Statistical Area, El Paso saw a net gain of 7,700 jobs or 3.12 percent through September 1999 when compared to the same time in 1998.



Summaries of job gains are reflected in the table below. It is encouraging to note that no net job losses were reported as of September 30, 1999. Based on data obtained from the Texas Workforce Commission for the El Paso Metropolitan Statistical Area, El Paso saw a net gain of 7,700 jobs or 3.12 percent through September 1999 when compared to the same time in 1998.

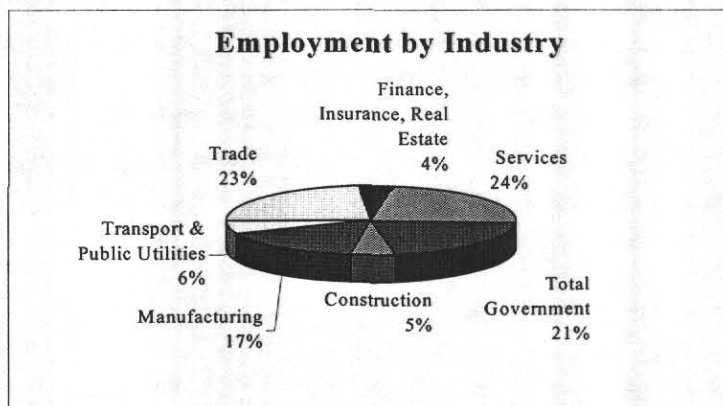
**El Paso MSA Employment by Industry**  
Amounts in Thousands

EL Paso Metropolitan Statistical Area Profile obtained from the Texas Workforce Commission

Industry Types	September 1998	Amount Change	Percentage Change	September 1999	Percent of Total
Construction	11.60	1.30	11.21%	12.90	5.07%
Manufacturing	42.40	0.00	0.00%	42.40	16.67%
Transport & Public Utilities	14.00	1.00	7.14%	15.00	5.90%
Trade	58.80	1.40	2.38%	60.20	23.67%
Finance, Insurance, Real Estate	9.70	0.10	1.03%	9.80	3.85%
Services	58.40	2.20	3.77%	60.60	23.83%
Total Government	51.70	1.70	3.29%	53.40	21.00%
Total Labor Market	246.60	7.70	3.12%	254.30	100.00%

Of this one-year increase, construction comprises 5.07 percent of the labor force and added 1,300 jobs, an increase of 11.21 percent, while during the same period manufacturing remained unchanged. Transportation and public utilities added 1,000 jobs, an increase of 7.14 percent. Trade grew by 1,400 or 2.38 percent, mainly in retail. Other changes occurred such as 100 or 1.03 percent in finance, insurance, and real estate, 2,200 or 3.77 percent in services, and an additional 1,700 or

3.29 percent in government jobs. El Paso's unemployment rate remains double that of Texas as well as that of the United States, although it has favorably trended downward in 1999 when compared to past years and tends to react similar to the rest of Texas. The pie chart on the right reflects a high level summary of the El Paso job market as of September 1999.



El Paso evolved from an agricultural economy to what it is today, an international center of trade and manufacturing with an increasing population. Its cultural and business ties as a border region with Mexico drive the El Paso economy. 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 past sluggish employment growth in the region, overall economic conditions and job growth are exhibiting positive indications and are expected to remain upbeat. Fiscal year 1999 exhibited the most significant improvement in the undesignated general fund balance for the third year in a row. The County anticipates remaining financially sound and stable through, at least, and probably beyond the fiscal year ending September 30, 2005.

## 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 started, continued or accomplished during fiscal year 1999.

On June 10, 1998 the County issued \$22,645,000 in Certificates of Obligation, Series 1998, for the purpose of additions and 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. Renovation of the 5<sup>th</sup> and 7<sup>th</sup> floors is currently in progress and should be completed during fiscal year 2000. During fiscal year 1999, the County of El Paso migrated to a network server environment and the criminal justice system conversion took place in February 1999. All mission critical systems including financial and judicial software systems were Y2K compliant and ready for migration at mid year. Transfer of operations to the network server did not occur until December 13, 1999. As in any system migration, fine-tuning of user needs will continue and problem issues will be resolved on a priority basis.

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 2000. The Juvenile Administration Building is in the later stages of construction and should be completed in early fiscal year 2000. 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 2000.

On December 1, 1994 the County issued \$3,000,000 of Certificates of Obligation to add an elevator and finish the eleventh floor of the 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. Additional construction enhanced this project due to funding agreements between the County and the Federal Government. Expansion of this facility 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 are presently being utilized to paint the exterior of the downtown detention facility that should be completed in early 2000.

***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. During fiscal year 1999 the Commissioners Court approved an order that beginning with fiscal year 2000, the County would not transfer funds from the road and bridge fund. This impact represents approximately \$1.6 million that will become available in future years for road construction and maintenance.

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, inter-local governmental agreements have been the most popular method for consolidating activities with other governmental entities. The State Comptroller performed a Financial Management Review during fiscal year 1999. This report focused on various areas of county government and the Court was very receptive to this review and many of their recommendations were factored into the fiscal year 2000 budget. Information regarding this review can be found at <http://www.window.state.tx.us/lga/elpaso/01elp.html>.

**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 Sheriff's Department, in particular the Eastside Jail Annex.

The County of El Paso downtown detention facility had been experiencing overcrowding conditions for many years and was mandated by the State Commission on Jail Standards to reduce its population to within the total capacity of 1,024 prisoners. As discussed on the prior page, voters approved the issuance of bonds for the construction of an additional detention facility, which was completed in December 1997. Original plans were for the annex to house 864 inmates. During the final phases of the construction, inmate population trends continued to increase, prompting the Commissioners Court to issue additional debt that allowed for the annex to be expanded by 576 beds. This was a cost effective decision since there was no need to pay the contractors mobilization and set up cost since they were already on site. This facility is now on its second full year of operation and has greatly relieved the overcrowding conditions at the downtown facility. More notably, construction and subsequent transfer of prisoners from the downtown facility to the annex enabled the County Sheriff to negotiate a contract with the U.S. Marshall Service to house federal prisoners at the downtown facility. The impact of this contract, along with the contract with the City of El Paso to process their prisoners, has significantly increased the revenues received by the County. The increase in prisoner related revenues for fiscal year 1999 amounted to over \$9.8 million dollars.

The unique design of this facility will also allow for future additions, should the prisoner population trend continue to rise. Conversely, if prisoner population takes a downward turn, this facility could close down any number of pods necessary to keep the direct cost of operating the facility in line with actual prisoner population trends.

## **Financial Information, Management and Control**

The management of the County is responsible for setting up and maintaining an internal control system that is adequate to safeguard the County's assets from loss, theft or misuse. Furthermore, management is responsible for assuring 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, but not absolute, assurance that its internal control objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of implementing and maintaining the controls should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires the use of estimates and judgement by management. We believe the County's internal accounting and budgetary controls satisfactorily safeguard assets and provide reasonable assurance of proper recording of financial transactions. This report and the County's accounting policies conform to 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, 1999 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 main goal of maintaining budgetary control 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 7, 1998 the Commissioners Court members adopted an operating budget for the twelve-month period ending September 30, 1999 totaling \$128,867,827. The Commissioners Court increased this budget by a net amount of \$10,607,597 during fiscal year 1999 with forty-two amendments. Many of these budgetary amendments were to: (1) adjust capital construction projects, (2) adjust budgetary provisions for different grants, (3) adjust due to inter-local agreements, and (4) transfer appropriations that were determined by commissioners court to be in excess of current needs to various activities that were deemed as inadequately funded. After commissioners court approval of these forty-two budget amendments, the operating budget totaled \$139,475,424. For comparative purposes, on October 6, 1999 the Commissioners Court approved and adopted an annual operating budget aggregating \$145,980,953 for the fiscal year beginning October 1, 1999.

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 facilitates compilation of departmental requests and submits the information to the Commissioners Court.

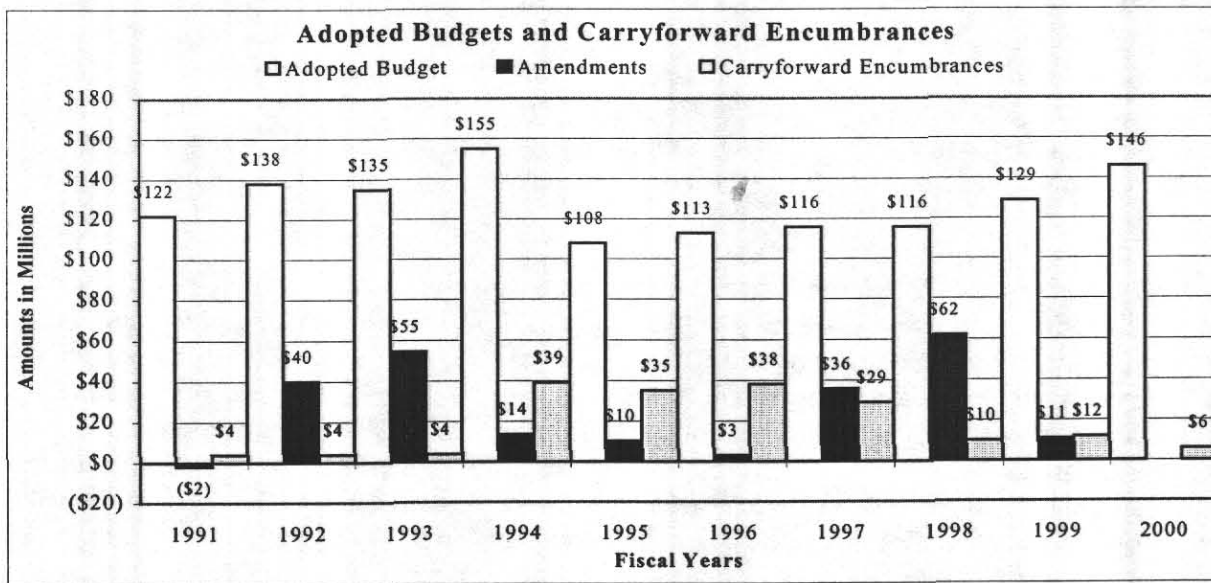
The Commissioners Court schedules many public budgetary hearings. During the public budget roundtable meetings and other public budget hearings, one or more representatives from each department or agency appear before commissioners court members to present and justify their request. Before deciding on the final budget, the Commissioners Court may increase, decrease or



eliminate the amounts requested. Serving as a statutorily prescribed "check and balance" to prevent deficit fund balances from occurring, 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.

After the budget has been formally approved by the Commissioners Court, the accounts payable and payroll divisions continually monitor budgetary limits to prevent expenditures from exceeding appropriation limits. In addition, the County Auditor frequently informs the Commissioners Court of the condition of the various budgetary accounts. According to State legislation, purchase orders and contracts are not valid until the County Auditor has certified that money is or will be available to make payments.

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



Formal budgetary integration is employed for the general fund, special revenue, capital project 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 above is presented to display the latest ten-year history of the County's annual operating budget totals.

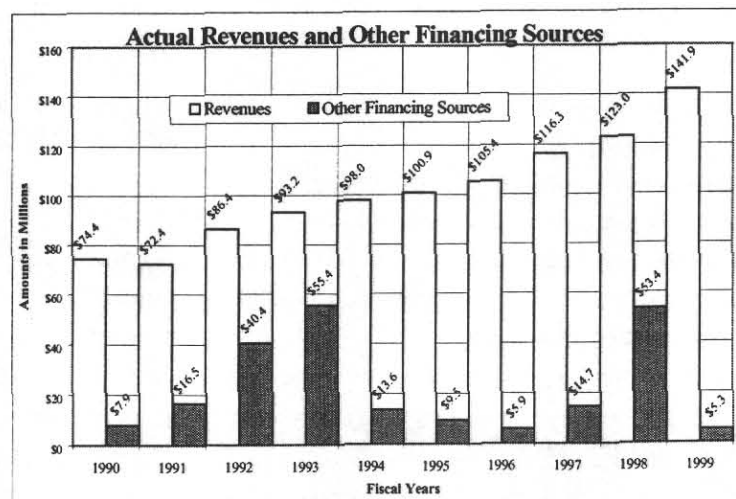
**General Government Functions and General Fund Balance.** The County is a political subdivision of the State. The State created counties for the principal purpose of assisting the judicial system. Nowadays though, through legislative evolution, the El Paso County government administers a myriad of other statutorily mandated and discretionary functions. Most of these functions have significant revenue and expenditure impacts.

The following table reflects a combined governmental fund summary of revenues and other financing sources for the fiscal year ended September 30, 1999 and the amounts and percentages of increase or decrease in relation to the prior year. The table below comprises the County's general, special revenue, debt service and capital project funds.

Revenues:	1998 Actuals	1999 Actuals	Amount Increase (Decrease) from FY 1998	Percent Increase (Decrease)	1999 Actual as a % of Total Revenues and Other Financing Sources
Tax Revenues	\$74,655,373	\$84,360,095	\$9,704,722	13.00%	57.72%
Licenses and Permits	\$153,323	\$151,944	-\$1,379	-0.90%	0.10%
Intergovernmental	\$13,250,807	\$10,393,956	-\$2,856,851	-21.56%	7.11%
Charges for Services	\$23,941,657	\$33,863,379	\$9,921,722	41.44%	23.17%
Fines and Forfeits	\$4,343,722	\$4,828,292	\$484,570	11.16%	3.30%
Interest Earnings	\$3,399,380	\$3,792,942	\$393,562	11.58%	2.59%
Miscellaneous Revenues	\$3,295,238	\$3,432,946	\$137,708	4.18%	2.35%
Other Financing Sources	\$53,441,171	\$5,342,834	-\$48,098,337	-90.00%	3.66%
<b>Total revenues and other sources</b>	<b>\$176,480,671</b>	<b>\$146,166,388</b>	<b>-\$30,314,283</b>	<b>-17.18%</b>	<b>100.00%</b>

Total actual revenues and operating financing sources for fiscal year 1999 decreased from the previous fiscal year by 17.18 percent. Further analysis of overall changes reflects net increases of \$20,642,284 and offsetting net decreases of \$50,956,567. Of the total decreases, 94.39 percent represented other financing sources due to the absence of bond issues in fiscal 1999. The lion's share of the revenue increase represented taxes and charges for services totaling \$9,704,722 and \$9,921,722 or a total of 95.08 percent of the overall increase. Further discussion hereafter will focus on these and other changes in more detail. 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 1999 ad valorem property tax rate of \$0.361434 per \$100 of assessed valuation generating more than the fiscal year 1998 ad valorem property tax rate of \$0.315000 per \$100 of assessed valuation. While some areas experienced significant increases, other classifications simultaneously experienced under realization of revenues. Overall, actual revenues have been trending favorably upwards. The chart to the right shows the trend of actual revenues and other financing sources of the County from all sources for the last ten fiscal years.

In comparison to the total revenues and other sources, tax revenues comprise \$84,360,095 or



57.72 percent. In terms of actual dollars, the tax classification experienced the second largest revenue increase of \$9,704,722 or 13.00 percent. Within the tax classification, 1999 property taxes increased in the general fund and debt service fund by \$5,736,818 and \$2,911,488 or 15.53 and 21.63 percent respectively. Comparison of property tax rates for fiscal years 1999 and 1998 revealed a 14.74 percent increase over 1998. Further analysis of this increase displayed growth in the property tax base from \$15,948,106,075 to \$16,173,346,924, an increase of \$225,240,849 or 1.41 percent from fiscal year 1998 to 1999. The remaining positive impact in this area was attributable to efforts of collecting delinquent taxes and penalty and interest imposed on pending tax bills due to the County.

Sales and use tax revenues registered continued rebound from the prior years in the general fund with an increase of \$990,730 or 4.60 percent. According to the State Comptroller, the border regions have experienced stabilization of the sales and use tax revenues as a direct result of the Mexican economy improving and the peso becoming more stable. Based on excess sales tax guidelines of the State Comptroller of Texas, \$376,836 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 a decrease of \$293,022 or 43.74 percent below the prior fiscal year amount.

The Licenses and Permits revenues saw a decline of \$1,379 or nine-tenths of one percent below the previous year. This category represents only one-tenth of one percent of the overall total revenues and other sources of the County.

*Intergovernmental revenues recorded an overall decrease and comprise 7.11 percent of total revenues and other sources. This revenue classification decreased \$2,856,851 or 21.56 percent below the previous fiscal year. Changes here entailed numerous funds such as an increase in the general fund totaling \$573,004 or 32.01 percent and a net increase of \$155,985 or 1.98 percent in special revenue. Within special revenue, Roads and Bridges declined by \$3,640 whereas the Sheriff's LEOSE and Grant funds increased by \$13,505 and \$146,120 respectively. The Capital Project fund reflects the most significant reduction in this area totaling \$3,585,840 or 99.61 percent. In fiscal year 1998, the County received federal funds for the purpose of adding another module to the jail annex project.*

A significant increase of \$9,921,722 or 41.44 percent resulted within the charges for service classification of which \$8,346,429 or 84.12 percent was attributed to the general fund. This was the result of a variety of factors such as increased fee revenues from numerous officials, but mainly, from increased prisoner maintenance revenues totaling \$8,831,489 or 118.23 percent for incarceration of inmates in the County's detention facilities. Concurrently, increases were experienced in the areas of roads and bridge from auto registration and auto sales tax. A shifting of fees occurred in fiscal year 1999 reclassifying park-related revenues from the general fund and establishing the Ascarate Park Improvement special revenue fund. The intent of this fund is to utilize park revenues as seed money to secure State grant funds to further improve the County's park system. Other small changes resulted throughout the special revenue funds that netted the remaining increase. Charges for service amounts to 23.17 percent of total revenues and other sources.

Fines and forfeitures account for only 3.30 percent of the total revenues and recorded a moderate increase of \$484,570 or 11.16 percent. This increase can be found in the general fund and is largely attributable to the commendable collection efforts of the County Attorney, County Clerk, Sheriff and Adult Probation departments relating to outstanding bond forfeitures and judgements.

Interest income increased slightly by \$393,562 or 11.58 percent. While interest rates remained relatively flat most of the year and rose only slightly, the amount of funds available for investment increased during the year that contributed to the generation of additional interest income in comparison to fiscal year 1998. Increases were in the general fund totaling \$168,384 or 8.36 percent, the special revenue fund amounting to \$24,968 or 7.19 percent, the capital project fund of \$206,977 or 24.29 percent and a decrease in the debt service fund of \$6,767 or 3.63 percent due to exhaustion of debt service funds.

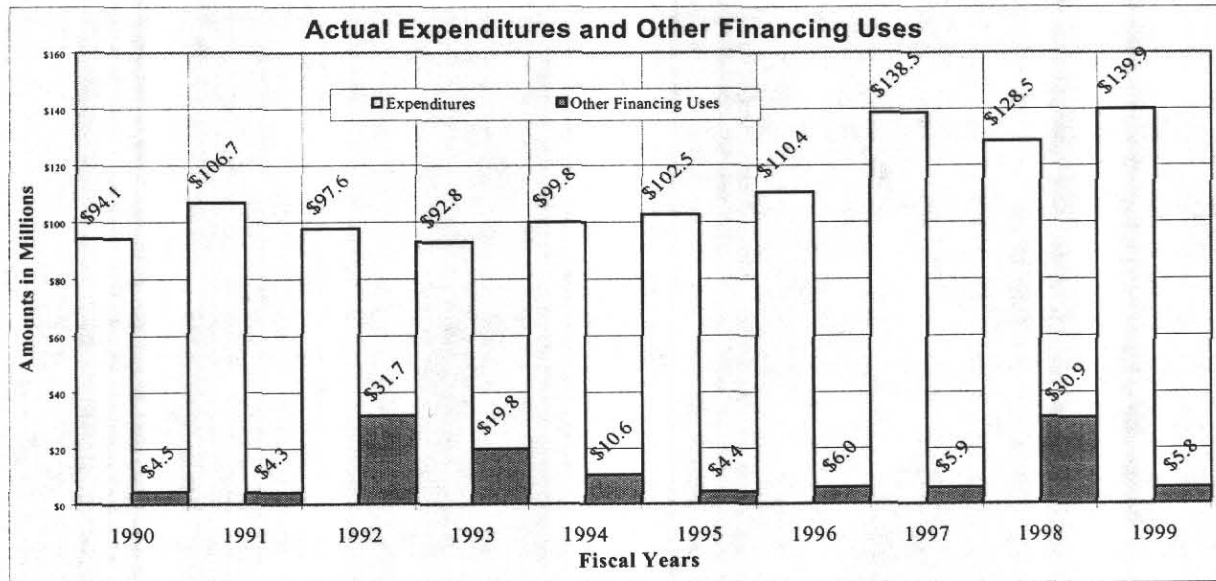
Miscellaneous revenues showed an increase of \$137,708 or 4.18 percent above the corresponding previous fiscal year's revenues. Telephone commissions posted the most significant increase in the general fund for a total of \$234,347 or 40.37 percent. The special revenue fund increased by \$159,731 or 15.49 percent.

Other financing sources declined drastically by \$48,098,337 or 90.0 percent due to the absence of bond issues and refunding of bonds as in fiscal year 1998 totaling \$48,202,949. The general fund decreased by \$362,552, the special revenue fund saw an increase of \$189,420 and the debt service fund increased by \$277,744.

The following table shows a synopsis of combined governmental fund expenditures and other financing uses for the fiscal period ended September 30, 1999 and the changes from the prior fiscal year. This table includes the general fund, special revenue, debt service and capital project funds.

Expenditures:	1998 Actuals	1999 Actuals	Amount Increase (Decrease) from FY 1998	Percent Increase (Decrease)	1999 Actual as a % of Total Expenditures and Other Financing Uses
<b>Current:</b>					
General Government	\$18,041,595	\$25,285,039	\$7,243,444	40.15%	17.35%
Administration of Justice	\$19,441,337	\$20,994,213	\$1,552,876	7.99%	14.41%
Public Safety	\$43,220,860	\$47,985,969	\$4,765,109	11.03%	32.93%
Health and Welfare	\$8,819,951	\$8,077,129	-\$742,822	-8.42%	5.54%
Community Services	\$551,692	\$485,943	-\$65,749	-11.92%	0.33%
Resource Development	\$1,693,940	\$1,257,972	-\$435,968	-25.74%	0.86%
Culture and Recreation	\$2,849,810	\$3,055,190	\$205,380	7.21%	2.10%
Public Works	\$2,868,979	\$3,046,909	\$177,930	6.20%	2.09%
Capital Outlays	\$17,242,100	\$12,641,488	-\$4,600,612	-26.68%	8.68%
<b>Debt Service:</b>					
Principal	\$6,723,901	\$8,930,440	\$2,206,539	32.82%	6.13%
Interest	\$7,105,409	\$8,137,796	\$1,032,387	14.53%	5.58%
Other	\$128,041	\$0	-\$128,041	-100.00%	0.00%
Other Financing Uses	\$30,816,118	\$5,822,628	-\$24,993,490	-81.11%	4.00%
<b>Total Expenditures (Uses)</b>	<b>\$159,503,733</b>	<b>\$145,720,716</b>	<b>-\$13,783,017</b>	<b>-8.64%</b>	<b>100.00%</b>

Total actual 1999 expenditures and other financing uses decreased by the net amount of \$13,783,017 or 8.64 percent below the 1998 level. The majority of this decrease resulted from the absence of new bonded indebtedness such as the two bond issues in fiscal year 1998, 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 below.



The County's general government expenditures were \$7,243,444 or 40.15 percent more than the related expenditures in the previous year and comprised 17.35 percent of total expenditures and other financing uses. The general fund reflected an increase in this category of \$6,954,437 or 40.35 percent while the special revenue fund increased by \$284,344 or 35.30 percent. The majority of changes in the general fund occurred in the general and administrative index whereby the vested benefit accrual and contingent liabilities rose by \$1,595,395 and \$5,525,659 or 21.24 and 261.96 percent respectively. Another increase of \$1,066,989 or 879.23 percent resulted from legal settlement payments in this same index. Other changes included the contingency for maintenance and operations that decreased by \$125,000 representing a one-time expenditure in fiscal year 1998 while the contingency for professional service increased by \$46,486. A decrease of \$92,286 and \$37,853 relating to startup operating costs of the East Montana Water Project and the graffiti wipeout program respectively were also factors when compared to fiscal year 1998. Furthermore, in fiscal year 1999, the County's share of the Central Appraisal District budget for appraising County property increased by \$80,755 or 10.16 percent.

The administration of justice expenditure category reflected an overall annual increase of \$1,552,876 or 7.99 percent and comprises 14.41 percent of the total expenditures and other financing uses. The major changes within this category occurred in the general fund that increased by \$1,130,031 or 6.87 percent and the special revenue and grant funds totaling \$40,775, and 382,070 or 28.60 and 13.44 percent respectively. The major changes in the general fund entailed a variety

of factors. During fiscal year 1999 the County fully funded the Impact Court for a total increase of \$82,614. The Council of Judges Administration saw a decrease of \$386,113 or 12.91 percent mainly due a reduction in payments to court appointed attorneys. The County Attorney's office increased by \$189,283 or 11.43 percent and the District Attorney's office increased by \$455,643 or 12.31 percent related to an increase in support of the courts. In fiscal year 1999 the County funded the operation of County Court at Law Number 7 resulting in additional costs of \$140,857. As a result of fully funding county courts 6 and 7 in fiscal year 1999, expenditures increased by \$169,031 or 148.33 percent. During this same period, Commissioners Court eliminated one criminal law magistrate court resulting in reduced expenditures of \$217,419 or 48.96 percent. The Public Defender's Office also saw increased expenditures of \$190,368 or 17.00 percent. The majority of the increase in special revenue was isolated mainly to additional grant funding.

Public safety expenditures registered an increase of \$4,765,109 or 11.03 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 \$3,699,618 or 10.77 percent and Courthouse Security increased slightly by \$32,824 or 7.35 percent. The other significant increase over the prior year was within the Juvenile Probation Department amounting to \$676,947 or 13.93 percent. Public safety expenditures in fiscal year 1999 comprised 32.93 percent of total expenditures and other financing uses.

The health and welfare expenditures declined slightly by \$742,822 or 8.42 percent from the previous fiscal year. Approximately \$500,699 or 67.40 percent of the decrease in this classification resulted in the general fund. A few of the areas affected included decreases to City-County Health of \$838,153 or 33.01 percent, On-site Sewage Inspectors of \$106,550 or 42.58 percent and the Center for the Deaf that decreased by \$18,335 or 100.00 percent. Additionally, County Child Welfare under the control of the Court appointed Child Welfare Board decreased by \$143,304 or 37.18 percent. Child welfare legal fees on the other hand saw a drastic rise of \$548,260 or 224.49 percent. This increase was in direct response to the State's mandating permanency of placement of children in a home within twelve months. The remaining \$242,123 or 32.60 percent in this category resulted from decreased in the grant fund expenditures from the prior year.

The community services expenditure classification declined by \$65,749 or 11.92 percent below the previous year. This decline is attributable solely to changes in grant funded expenditures.

Resource development expenditures declined below the prior fiscal year by \$435,968 or 25.74 percent. The special revenue fund decreased by \$527,936. Virtually all of this resulted from the tourist convention and amphitheater fund, specifically, remittance of hotel occupancy tax payments to the City of El Paso that did not occur during fiscal year 1999 in comparison with the prior year. The general fund saw an increase of \$91,968 of which the majority was a result of new funding for the downtown management district, planning department and small business development totaling \$31,500, \$28,561 and \$36,567 respectively.

Culture and recreation expenditures increased by \$205,380 or 7.21 percent above the previous year. In this category, general fund and grant fund expenditures increased by \$206,618 and

\$5,528 or 12.33 and 100 percent respectively. Within the special revenue fund, an overall decline occurred totaling \$6,766 or .58 percent. Some of the more significant changes within the general fund included increases in the Ascarate Park, Golf Course and a reduction in the Coliseum totaling \$41,026, \$152,637 and \$65,096 or 7.21, 28.76 and 100 percent respectively.

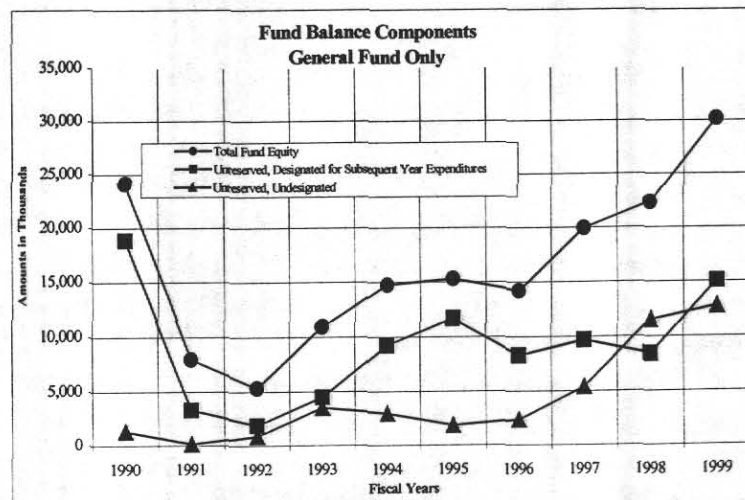
In the public works grouping, infrastructure expenditures for roads and bridges grew by \$136,478 or 4.93 percent above fiscal year 1998. This category comprises 2.09 percent of overall total expenditure and other financing uses.

Capital outlay expenditures dropped below the prior year by \$4,600,612 or 26.68 percent. The general fund's expenditures for capital outlays dropped by \$937,578 or 78.00 percent. The most significant contributing factors in this category were the absence of the jail annex construction and the winding down of the construction costs of the downtown jail improvements. At the same time expenditures picked up on the juvenile administration building, capital outlays 1998 and the County's data processing upgrade and major equipment purchases within the capital project fund.

In the debt service expenditures group, the principal payments were up by \$2,206,539 or 32.82 percent while interest payments also went up by \$1,032,387 or 14.53 percent. This is because the members of Commissioners Court decided to re-amortize some of the principal and interest payments on prior year debt issues. This re-amortization was styled to benefit the very near-term cash flow, more than the intermediate-term or long-term cash flow.

Other financing uses decreased by \$24,993,490 or 81.11 percent due to the absence of bond issues and refunding of bonds as in fiscal year 1998 for a total of \$25,577,896 or 102.34 percent of this decrease. The general fund experienced an increase of \$284,838 or 10.89 percent from the prior year while at the same time the special revenue fund decreased by \$214,788 and grants decreased by \$56,410. Within the special revenue fund, the transfers out from the road and bridges fund to the general fund decreased by \$319,788 or 16.49 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 \$6,838,803 or 30.62 percent in fiscal year 1999 to \$29,170,651 up from \$22,331,848 in fiscal year 1998. 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 2.00 percent or \$230,251 for a total of \$11,736,471 in comparison with the



gain of \$6,101,186 in fiscal year 1998. The trend of fund balance of the general fund over the past ten years is reflected on the previous page.

A myriad of factors contributed to the stable 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, general fund appropriations and transfers out grew in fiscal year 1999 by only \$4,115,147. Actual expenditures and transfers out in fiscal year 1999 grew by \$11,664,138. Of this amount, \$3,699,618, \$676,947, \$7,005,406 and \$376,836 related to the Sheriff Department, Juvenile Probation Department, accrual of vested benefits and accrual of contingent liabilities and the transfer of excess sales and use tax to the debt service fund respectively. Other factors netted throughout the various categories including implementation of a countywide salary-step-plan partially instituted in fiscal year 1999. The sheriff's expenditures included additional costs to cover its collective bargaining contract increases and a full year of funding the new jail annex facility. Other changes not elaborated on here were previously discussed including statutory mandates. Additional factors impacting these results included the favorable variance of revenues and other sources over estimates by \$15,577,481 as delineated previously in the various revenue discussion such as taxes, charges for services for prisoner maintenance, fine and forfeiture collections by the county attorney's office and county clerk collections. Also the fact that revenues and other sources exceeded expenditures and other uses by \$6,954,451 and the encumbrance decline of \$81,418 from the prior year helped contribute to this fund balance change.

Although this stable fund balance is a good sign, the Commissioners Court should continually focus on hurdles that may lie ahead for County government. The fiscal year 2000 budget incorporated additional funding for the operations of the jail annex facility, other aspects of the Sheriff's budget and other mandated expenditures. The fiscal year 2000 budget increased with a majority of departments receiving only inflationary funding increases. Simultaneously, the designated fund balance utilized in balancing the 2000 budget escalated from the prior year with an increase of \$6,677,542 or 79.54 percent over fiscal year 1999. 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 2001 the Court will continue to face even greater funding challenges. Some of those challenges will possibly include additional costs for a fully operational Post Adjudication Center and Administration Building for the Juvenile Probation Department, automatic contractual collective bargaining salary adjustments for the sheriff's department and continued adherence to 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. Based on the amount of fund balance utilized in the 2000 budget, the



Court should begin planning for a more stringent budget in 2001 if additional revenue sources are not identified. 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, 1999, the County's outstanding long-term debt totaled \$117,043,284. Under current Texas statutes, the County's general bond obligation issuance is subject to a limitation of 5 percent of the total assessed value of real and personal property. As of September 30, 1999, the County's net bonded debt of \$115,791,866 was well below the legal limit of \$841,705,013, and had a debt to assessed value ratio of .69 percent and a debt per capita ratio of \$164.24.

**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 affecting 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 suggests 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, 1999:

<b>Property Tax Bonds:</b>	
Jail Annex, Series 1993A	\$9,595,000
<b>Refunding Bonds:</b>	
Detention Facility, Series 1985	\$493,284
Archives and Aquatic Settlement, Series 1992	\$2,525,000
Detention Facility, Juvenile Justice, Rodeo and Courthouse, Series 1992B	\$25,720,000

Juvenile Justice, Rodeo, Courthouse, Parking, Ascarate Park and Morgue, Series 1993B	\$12,435,000
<b>Property Tax Certificates of Obligation:</b>	
Juvenile Justice, Ascarate Park Substation, Courthouse and Morgue, Series 1993C	\$4,950,000
<b>Property Tax Certificates of Obligation Continued:</b>	
County Morgue, Old Juvenile Justice Center, Courthouse, Ascarate Park Substation, Jail Improvement, Aquatic Center, Jail Annex, Eastlake and Hueco Tanks, Landmark Building, County Courthouse 95, Road and Bridge Warehouse, Series 1998	\$26,250,000
Ascarate Park Substation, Juvenile Justice, Courthouse and Morgue, Series 1990	\$350,000
Capital Outlays, Series 1993	\$1,385,000
Jail Improvement and Ascarate Park Swimming Pool, Series 1992A	\$910,000
ROW Eastlake, Old Hueco Tanks, Landmark Building, Courthouse Renovation and Road and Bridge Warehouse, Series 1994A	\$2,160,000
Jail Annex Module, Juvenile Administration Building, Ascarate Regional Park Sprinkler System, Rural Park Improvements, Series 1997	\$8,595,000
Data Processing Upgrade, Capital Outlays 98, Courthouse 98, Coliseum Renovations, Agriculture Co-op Building, Series 1998	\$21,075,000
<b>Public Property Finance Contractual Obligation:</b>	
Courthouse Furnishings, Series 1990A	\$600,000
<b>Total General Long-term Debt</b>	<u><u>\$117,043,284</u></u>

Overall, both ratings reflect the County's current stable credit position that 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 2000 budget along with the enhancement 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 approve investment policies and procedures. The actual interest income in fiscal year 1999 amounted to \$3,792,942. That is \$393,562 or 11.58 percent more than the previous year mainly due to a combination of having more funds to invest and interest rates edging up slightly. In comparison, the County produced interest income totaling \$3,399,380 during fiscal year 1998.

The County's investment policy and procedures allow idle funds to be invested in numerous instruments. Some of them are (1) United States Treasury securities; (2) fully FDIC insured and/or fully collateralized certificates of deposit at local commercial banks; (3) TexPool, an investment pool with oversight responsibility by the State Comptroller's Office and other authorized investment pools having a Aaa rating from a 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, 1999. 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 seven County Courts at Law. It also provides facilities and pays for a sizeable portion of the operating expenses of fourteen 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 inter-local 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, and veterans.

**Resource Development.** Expenditures for 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 County 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 1999 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, 1998. 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 ten consecutive years (fiscal years ended 1989-1998). 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, 1998. 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,

A handwritten signature in cursive script that reads "Edward A. Dion". The signature is written in black ink and is positioned above the printed name.

Edward A. Dion  
County Auditor

# Certificate of Achievement for Excellence in Financial Reporting

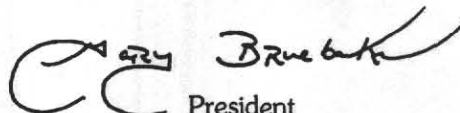
Presented to

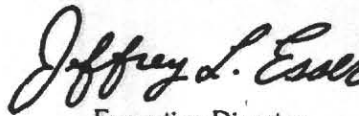
County of El Paso,  
Texas

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
September 30, 1998

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.

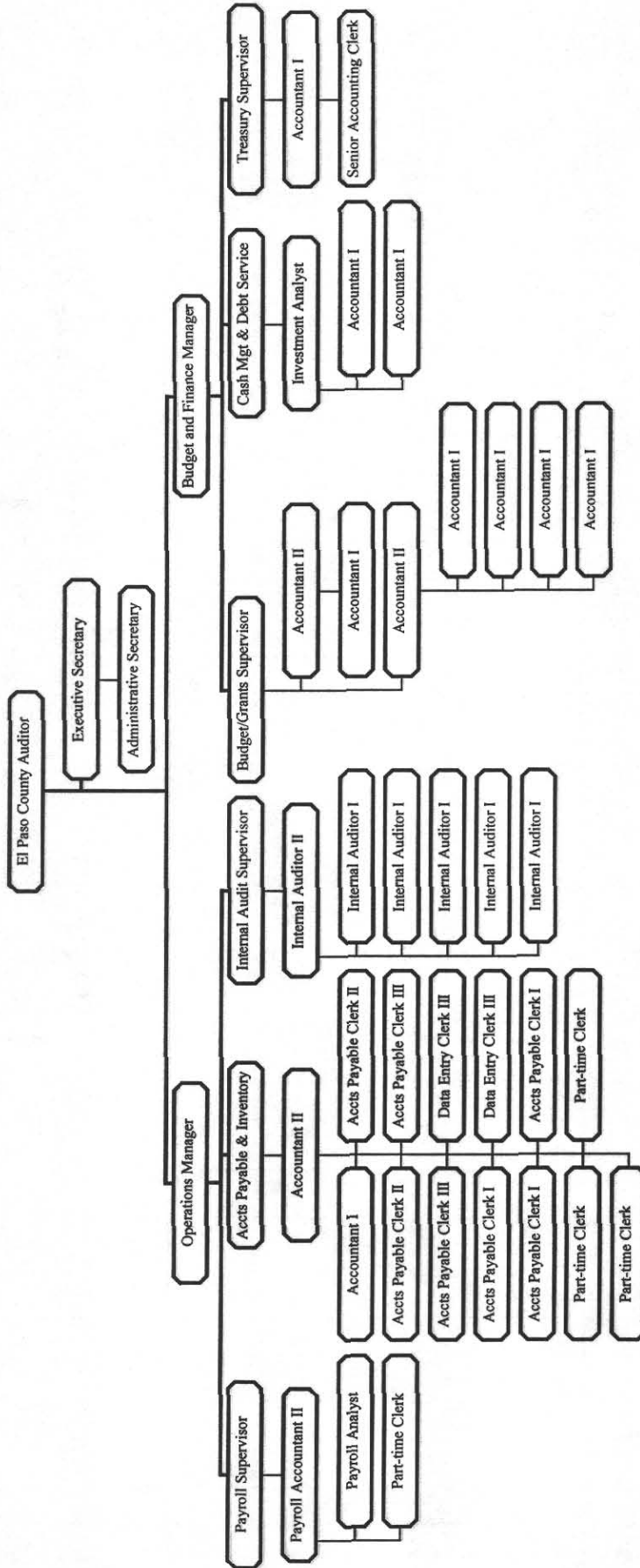


  
Cary Brubaker  
President

  
Jeffrey L. Essler  
Executive Director

*Organizational Chart*  
*El Paso County Auditor's Office*

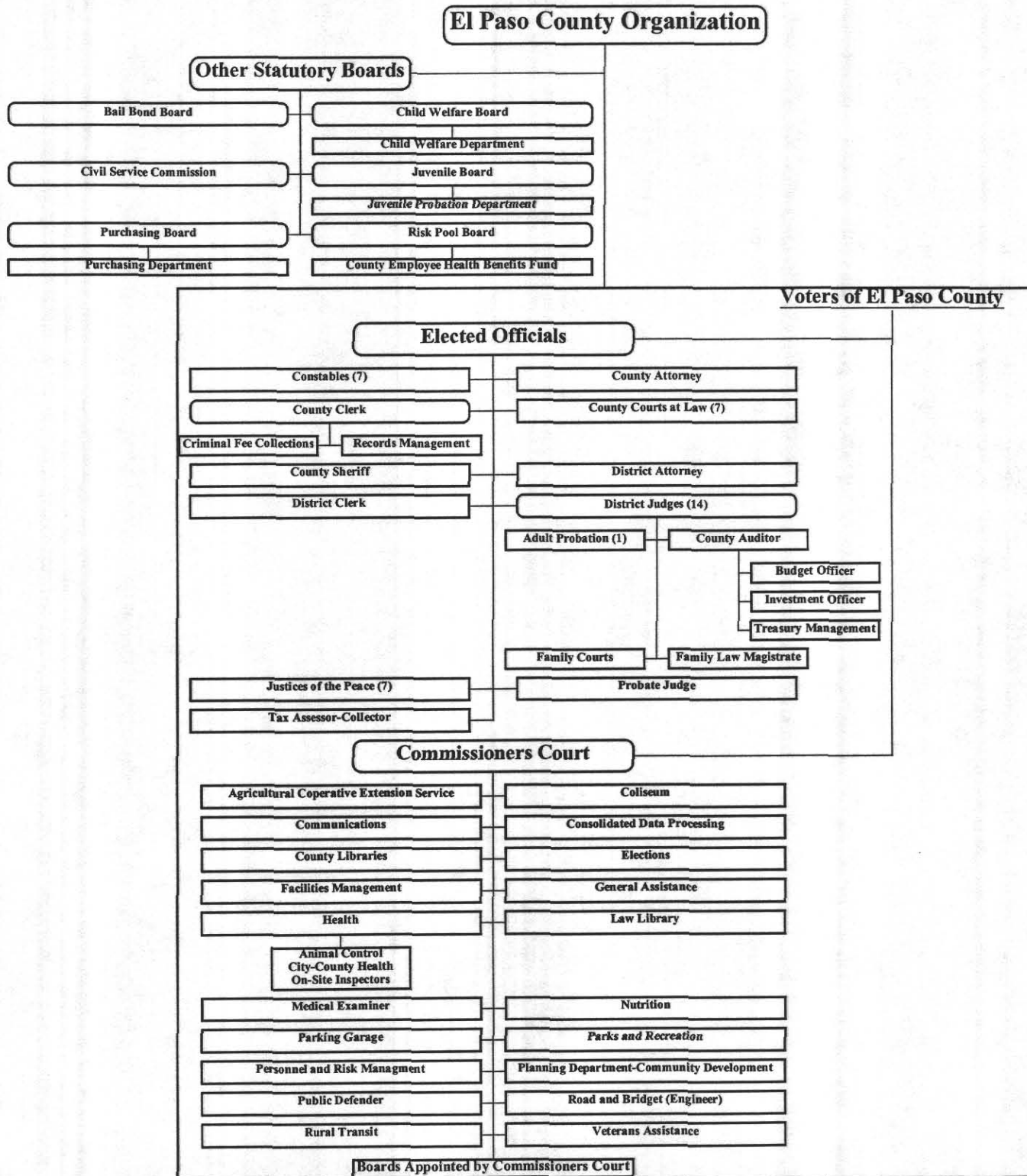
*As of September 30, 1999*





# County of El Paso, Texas

Organizational Chart  
As of September 30, 1999



1. Adult Probation is also known as West Texas Community Supervision and Corrections

# Directory of Principal Officials

As of September 30, 1999

## Commissioners Court (The Governing Body)

Dolores Briones, 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, 34<sup>th</sup> Judicial District  
Sam M. Paxson, District Judge, 210<sup>th</sup> Judicial District  
José J. Baca, District Judge, 346<sup>th</sup> Judicial District  
Peter S. Peca, Jr., District Judge, 171<sup>st</sup> Judicial District  
Mary Anne Bramblett, District Judge, 41<sup>st</sup> Judicial District  
Robert Dinsmoor, District Judge, 120<sup>th</sup> Judicial District  
Philip R. Martinez, District Judge, 327<sup>th</sup> Judicial District  
Guadalupe Rivera, District Judge, 168<sup>th</sup> Judicial District  
Kathleen Olivares, District Judge, 205<sup>th</sup> Judicial District  
David Guaderrama, District Judge, 243<sup>rd</sup> Judicial District  
Alfredo Chavez, District Judge, 65<sup>th</sup> Judicial District  
Patrick M. Garcia, District Judge, 384<sup>th</sup> Judicial District  
W. Reed Leverton, District Judge, 383<sup>rd</sup> Judicial District  
Kathleen Cardone, District Judge, 388<sup>th</sup> Judicial District  
Julie Gonzalez, Judge, County Court at Law Number 2  
Herbert E. Cooper, Judge, County Court at Law Number 5  
Alejandro Gonzalez, 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  
Peter S. Peca, County Court at Law Number 7  
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  
Terri Almonte, Interim 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

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## INDEPENDENT AUDITOR'S REPORT



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

We have audited the accompanying general purpose financial statements of the County of El Paso, Texas, as of September 30, 1999, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the County of El Paso, Texas' management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of the Hospital District, a discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Hospital District, is based solely on the report of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinion.

In our opinion, 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, 1999, 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.

The year 2000 supplementary information in Note 28, is not a required part of the basic financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and do not express an opinion on it. Further, we do not provide assurance that the County is or will be year 2000 compliant, 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 compliant.

In accordance with Government Auditing Standards, we have also issued a report dated March 8, 2000, 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  
March 8, 2000



**GENERAL PURPOSE  
FINANCIAL STATEMENTS**

County of El Paso, Texas  
 Combined Balance Sheet - All Fund Types, Account Groups and Component Unit  
 September 30, 1999

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>Assets and other debits</b>				
<b>Assets:</b>				
Cash and cash equivalents.....	\$36,677,622	\$7,206,505	\$874,582	\$18,376,875
Investments.....	6,042,546			
Receivables(net of allowances for uncollectibles):				
Taxes.....	7,094,348			
Accounts.....	4,988,890	2,230,540		80,448
Patient.....				
Due from other funds.....	444,656	1,358,652	376,836	
Due from other governmental agencies.....				
Inventory of supplies.....	29,898			
Prepaid expenses.....				
Property, plant, and equipment(net).....				
<b>Restricted assets:</b>				
Cash and cash equivalents.....				
Investments.....				
Amount available in debt service funds.....				
Amount to be provided for retirement of general long-term debt.....				
Other assets.....				
<b>Total assets.....</b>	<b>\$55,277,960</b>	<b>\$10,795,697</b>	<b>\$1,251,418</b>	<b>\$18,457,323</b>
<b>Liabilities, equity and other credits</b>				
<b>Liabilities:</b>				
Vouchers payable.....	\$9,447,422	\$730,431		\$238,962
Claims payable.....				
Capital leases payable.....				
<b>Due to:</b>				
Other funds.....	376,836	1,492,557		
Other units.....	71,367			
Other governmental agencies.....	1,136,393			
Deferred revenues.....	5,967,662			
Accrued interest payable from restricted assets.....				
Deposits payable from restricted assets.....				
Bonds payable from restricted assets - current.....				
Bonds payable from restricted assets - noncurrent.....				
General obligation bonds payable.....				
Fringe benefits payable.....	9,107,629			
Self-insured obligations.....				
Other liabilities.....				
<b>Total liabilities.....</b>	<b>26,107,309</b>	<b>2,222,988</b>		<b>238,962</b>
<b>Equity and other credits:</b>				
Investment in general fixed assets.....				
Contributed capital.....				
<b>Retained earnings:</b>				
Reserved.....				
Unreserved.....				
<b>Fund balances:</b>				
<b>Reserved for:</b>				
Travel advances-sheriff, payroll and change funds.....	76,010			
Inventory.....	29,898			
Debt service.....			\$1,251,418	
Encumbrances.....	2,255,902	801,488		3,263,252
<b>Unreserved:</b>				
<b>Designated for:</b>				
Capital projects.....				14,955,109
Subsequent year's expenditures.....	15,072,370	4,793,134		
Undesignated.....	11,736,471	2,978,087		
<b>Total equity and other credits.....</b>	<b>29,170,651</b>	<b>8,572,709</b>	<b>1,251,418</b>	<b>18,218,361</b>
<b>Total liabilities, equity and other credits.....</b>	<b>\$55,277,960</b>	<b>\$10,795,697</b>	<b>\$1,251,418</b>	<b>\$18,457,323</b>

(Continued)

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



County of El Paso, Texas  
 Combined Balance Sheet - All Fund Types, Account Groups and Component Unit  
 September 30, 1999

	Proprietary Fund Types		Fiduciary Fund Type	Account Groups	
	Enterprise	Internal Service	Agency	General Fixed Assets	General Long- Term Debt
<b>Assets and other debits</b>					
<b>Assets:</b>					
Cash and cash equivalents.....	\$302,994	\$370,002	\$22,558,603		
Investments.....					
Receivables(net of allowances for uncollectibles):					
Taxes.....					
Accounts.....	27,878	5,011	338,720		
Patient.....					
Due from other funds.....					
Due from other governmental agencies.....					
Inventory of supplies.....					
Prepaid expenses.....					
Property, plant, and equipment(net).....	6,027,463			\$217,242,753	
Restricted assets:					
Cash and cash equivalents.....	198,393				
Investments.....					
Amount available in debt service funds.....					\$1,251,418
Amount to be provided for retirement of general long-term debt.....					117,500,987
Other assets.....					
<b>Total assets.....</b>	<b>\$6,556,728</b>	<b>\$375,013</b>	<b>\$22,897,323</b>	<b>\$217,242,753</b>	<b>\$118,752,405</b>
<b>Liabilities, equity and other credits</b>					
<b>Liabilities:</b>					
Vouchers payable.....	\$33,433	\$368,592	\$1,199,970		
Claims payable.....					\$1,595,000
Capital leases payable.....					114,121
Due to:					
Other funds.....			310,751		
Other units.....			7,837,245		
Other governmental agencies.....	3,525		13,549,357		
Deferred revenues.....					
Accrued interest payable from restricted assets.....	6,610				
Deposits payable from restricted assets.....	52,140				
Bonds payable from restricted assets - current.....	60,000				
Bonds payable from restricted assets - noncurrent.....	1,030,000				
General obligation bonds payable.....					117,043,284
Fringe benefits payable.....					
Self-insured obligations.....					
Other liabilities.....					
<b>Total liabilities.....</b>	<b>1,185,708</b>	<b>368,592</b>	<b>22,897,323</b>		<b>118,752,405</b>
<b>Equity and other credits:</b>					
Investment in general fixed assets.....				\$217,242,753	
Contributed capital.....	5,110,883				
Retained earnings:					
Reserved.....	260,137				
Unreserved.....		6,421			
Fund balances:					
Reserved for:					
Travel advances-sheriff, payroll and change funds.....					
Inventory.....					
Debt service.....					
Encumbrances.....					
Unreserved:					
Designated for:					
Capital projects.....					
Subsequent year's expenditures.....					
Undesignated.....					
<b>Total equity and other credits.....</b>	<b>5,371,020</b>	<b>6,421</b>		<b>217,242,753</b>	
<b>Total liabilities, equity and other credits.....</b>	<b>\$6,556,728</b>	<b>\$375,013</b>	<b>\$22,897,323</b>	<b>\$217,242,753</b>	<b>\$118,752,405</b>

(Continued)

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

County of El Paso, Texas  
 Combined Balance Sheet - All Fund Types, Account Groups and Component Unit  
 September 30, 1999

	Totals		Totals
	(Memorandum only)	Component Unit	(Memorandum only)
	Primary Government	Hospital District	Reporting Entity
<b>Assets and other debits</b>			
<b>Assets:</b>			
Cash and cash equivalents.....	\$86,367,183	\$1,319,000	\$87,686,183
Investments.....	6,042,546	3,889,000	9,931,546
Receivables(net of allowances for uncollectibles):			
Taxes.....	7,094,348	1,639,000	8,733,348
Accounts.....	7,671,487	3,212,000	10,883,487
Patient.....		12,147,000	12,147,000
Due from other funds.....	2,180,144	663,000	2,843,144
Due from other governmental agencies.....		603,000	603,000
Inventory of supplies.....	29,898	2,090,000	2,119,898
Prepaid expenses.....		124,000	124,000
Property, plant, and equipment(net).....	223,270,216	81,697,000	304,967,216
Restricted assets:			
Cash and cash equivalents.....	198,393	627,000	825,393
Investments.....		118,113,000	118,113,000
Amount available in debt service funds.....	1,251,418		1,251,418
Amount to be provided for retirement of general long-term debt.....	117,500,987		117,500,987
Other assets.....		503,000	503,000
<b>Total assets.....</b>	<b>\$451,606,620</b>	<b>\$226,626,000</b>	<b>\$678,232,620</b>
<b>Liabilities, equity and other credits</b>			
<b>Liabilities:</b>			
Vouchers payable.....	\$12,018,810	\$12,954,000	\$24,972,810
Claims payable.....	1,595,000		1,595,000
Capital leases payable.....	114,121		114,121
Due to:			
Other funds.....	2,180,144	663,000	2,843,144
Other units.....	7,908,612	129,000	8,037,612
Other governmental agencies.....	14,689,275		14,689,275
Deferred revenues.....	5,967,662		5,967,662
Accrued interest payable from restricted assets.....	6,610		6,610
Deposits payable from restricted assets.....	52,140		52,140
Bonds payable from restricted assets - current.....	60,000		60,000
Bonds payable from restricted assets - noncurrent.....	1,030,000		1,030,000
General obligation bonds payable.....	117,043,284	29,996,000	147,039,284
Fringe benefits payable.....	9,107,629		9,107,629
Self-insured obligations.....		7,540,000	7,540,000
Other liabilities.....		3,333,000	3,333,000
<b>Total liabilities.....</b>	<b>171,773,287</b>	<b>54,615,000</b>	<b>226,388,287</b>
<b>Equity and other credits:</b>			
Investment in general fixed assets.....	217,242,753		217,242,753
Contributed capital.....	5,110,883		5,110,883
Retained earnings:			
Reserved.....	260,137		260,137
Unreserved.....	6,421		6,421
Fund balances:			
Reserved for:			
Travel advances-sheriff, payroll and change funds.....	76,010		76,010
Inventory.....	29,898		29,898
Debt service.....	1,251,418		1,251,418
Encumbrances.....	6,320,642		6,320,642
Unreserved:			
Designated for:			
Capital projects.....	14,955,109		14,955,109
Subsequent year's expenditures.....	19,865,504		19,865,504
Undesignated.....	14,714,558	172,011,000	186,725,558
<b>Total equity and other credits.....</b>	<b>279,833,333</b>	<b>172,011,000</b>	<b>451,844,333</b>
<b>Total liabilities, equity and other credits.....</b>	<b>\$451,606,620</b>	<b>\$226,626,000</b>	<b>\$678,232,620</b>

(Concluded)

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

County of El Paso, Texas  
 Combined Statement of Revenues, Expenditures and Changes in Fund Balances  
 All Governmental Fund Types  
 For the fiscal year ended September 30, 1999  
 (With comparative totals for the fiscal year ended September 30, 1998)

	Governmental Fund Types				Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	1999	1998
<b>Revenues:</b>						
Taxes.....	\$66,123,406	\$1,865,542	\$16,371,147		\$84,360,095	\$74,655,373
Licenses and permits.....	151,944				151,944	153,323
Intergovernmental.....	2,363,073	8,016,723		\$14,160	10,393,956	13,250,807
Charges for services.....	24,607,272	9,256,107			33,863,379	23,941,657
Fines and forfeitures.....	4,828,292				4,828,292	4,343,722
Interest.....	2,182,309	372,179	179,431	1,059,023	3,792,942	3,399,380
Miscellaneous.....	2,242,172	1,190,774			3,432,946	3,295,238
<b>Total revenues.....</b>	<b>102,498,468</b>	<b>20,701,325</b>	<b>16,550,578</b>	<b>1,073,183</b>	<b>140,823,554</b>	<b>123,039,500</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government.....	24,190,510	1,094,529			25,285,039	18,041,595
Administration of justice.....	17,586,283	3,407,930			20,994,213	19,441,337
Public safety.....	45,144,526	2,841,443			47,985,969	43,220,860
Health and welfare.....	5,165,833	2,911,296			8,077,129	8,819,951
Community services.....		485,943			485,943	551,692
Resource development.....	493,364	764,608			1,257,972	1,693,940
Culture and recreation.....	1,882,145	1,173,045			3,055,190	2,849,810
Public works.....		3,046,909			3,046,909	2,868,979
Capital outlays.....	264,462	3,311,318		9,065,708	12,641,488	17,242,100
<b>Debt Service:</b>						
Principal.....			8,930,440		8,930,440	6,723,901
Interest.....			8,137,796		8,137,796	7,105,409
Refunded bond issuance costs.....						128,041
<b>Total expenditures.....</b>	<b>94,727,123</b>	<b>19,037,021</b>	<b>17,068,236</b>	<b>9,065,708</b>	<b>139,898,088</b>	<b>128,687,615</b>
Excess(deficiency) of revenues over (under) expenditures.....	7,771,345	1,664,304	(517,658)	(7,992,525)	925,466	(5,648,115)
<b>Other financing sources (uses):</b>						
Proceeds of bonds.....						22,844,314
Proceeds of refunding bonds.....						25,358,635
Payments to refunded bond escrow agent.....						(25,577,896)
Operating transfers in.....	2,084,572	2,180,773	1,077,489		5,342,834	5,238,222
Operating transfers out.....	(2,901,466)	(2,220,509)	(700,653)		(5,822,628)	(5,238,222)
<b>Total other financing sources (uses).....</b>	<b>(816,894)</b>	<b>(39,736)</b>	<b>376,836</b>		<b>(479,794)</b>	<b>22,625,053</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	6,954,451	1,624,568	(140,822)	(7,992,525)	445,672	16,976,938
<b>Fund balances, October 1.....</b>	<b>22,331,848</b>	<b>6,959,893</b>	<b>1,392,240</b>	<b>26,210,886</b>	<b>56,894,867</b>	<b>40,006,440</b>
Change in reserve for inventory.....	(115,648)				(115,648)	(88,512)
Residual equity transfers in.....						35
Residual equity transfers out.....		(11,752)			(11,752)	(35)
<b>Fund balances, September 30.....</b>	<b>\$29,170,651</b>	<b>\$8,572,709</b>	<b>\$1,251,418</b>	<b>\$18,218,361</b>	<b>\$57,213,139</b>	<b>\$56,894,866</b>

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

County of El Paso, Texas  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balances-**  
**Budget and Actual-General, Special Revenue, and Debt Service Funds**  
**For the fiscal year ended September 30, 1999**

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Taxes.....	\$62,014,531	\$66,123,406	\$4,108,875	\$1,687,500	\$1,865,542	\$178,042
Licenses and permits.....	160,000	151,944	(8,056)			
Intergovernmental revenues.....	1,713,546	2,363,073	649,527	39,000	95,016	56,016
Charges for services.....	16,947,600	24,607,272	7,659,672	7,980,000	9,256,107	1,276,107
Fines and forfeitures.....	2,949,000	4,828,292	1,879,292			
Interest.....	1,650,000	2,182,309	532,309	134,000	272,750	138,750
Miscellaneous.....	1,465,812	2,242,172	776,360	295,840	328,374	32,534
<b>Total revenues.....</b>	<b>86,900,489</b>	<b>102,498,468</b>	<b>15,597,979</b>	<b>10,136,340</b>	<b>11,817,789</b>	<b>1,681,449</b>
<b>Expenditures:</b>						
Current:						
General government.....	21,674,746	17,185,098	4,489,648	1,341,370	1,089,866	251,504
Administration of justice.....	18,298,518	17,586,283	712,235	267,602	183,349	84,253
Public safety.....	47,739,901	45,144,526	2,595,375	49,000	48,455	545
Health and welfare.....	5,936,692	5,165,833	770,859			
Resource development.....	540,335	493,364	46,971	1,498,239	764,608	733,631
Culture and recreation.....	2,129,454	1,882,145	247,309	2,332,183	1,167,517	1,164,666
Public works.....				3,918,332	2,905,864	1,012,468
Capital outlays.....	480,254	264,462	215,792	1,080,262	697,442	382,820
Debt Service:						
Principal.....						
Interest and fiscal charges.....						
<b>Total expenditures.....</b>	<b>96,799,900</b>	<b>87,721,711</b>	<b>9,078,189</b>	<b>10,486,988</b>	<b>6,857,101</b>	<b>3,629,887</b>
Excess (deficiency) of revenues over (under) expenditures.....	(9,899,411)	14,776,757	24,676,168	(350,648)	4,960,688	5,311,336
<b>Other financing sources (uses):</b>						
Operating transfers in.....	2,105,070	2,084,572	(20,498)			
Operating transfers out.....	(2,935,231)	(2,524,630)	410,601	(2,026,370)	(2,025,070)	1,300
<b>Total other financing sources (uses).....</b>	<b>(830,161)</b>	<b>(440,058)</b>	<b>390,103</b>	<b>(2,026,370)</b>	<b>(2,025,070)</b>	<b>1,300</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(10,729,572)	14,336,699	25,066,271	(2,377,018)	2,935,618	5,312,636
<b>Fund balances, October 1.....</b>	<b>33,204,725</b>	<b>33,204,725</b>		<b>3,798,641</b>	<b>3,798,641</b>	
<b>Fund balances, September 30.....</b>	<b>\$22,475,153</b>	<b>\$47,541,424</b>	<b>\$25,066,271</b>	<b>\$1,421,623</b>	<b>\$6,734,259</b>	<b>\$5,312,636</b>

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

(Continued)

County of El Paso, Texas  
 Combined Statement of Revenues, Expenditures and Changes in Fund Balances-  
 Budget and Actual-General, Special Revenue, and Debt Service Funds  
 For the fiscal year ended September 30, 1999

	Debt Service Funds			Totals (Memorandum only)		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Taxes.....	\$16,371,147	\$16,371,147		\$80,073,178	\$84,360,095	\$4,286,917
Licenses and permits.....				160,000	151,944	(8,056)
Intergovernmental revenues.....				1,752,546	2,458,089	705,543
Charges for services.....				24,927,600	33,863,379	8,935,779
Fines and forfeitures.....				2,949,000	4,828,292	1,879,292
Interest.....		179,431	\$179,431	1,784,000	2,634,490	850,490
Miscellaneous.....				1,761,652	2,570,546	808,894
<b>Total revenues.....</b>	<b>16,371,147</b>	<b>16,550,578</b>	<b>179,431</b>	<b>113,407,976</b>	<b>130,866,835</b>	<b>17,458,859</b>
<b>Expenditures:</b>						
<b>Current:</b>						
General government.....				23,016,116	18,274,964	4,741,152
Administration of justice.....				18,566,120	17,769,632	796,488
Public safety.....				47,788,901	45,192,981	2,595,920
Health and welfare.....				5,936,692	5,165,833	770,859
Resource development.....				2,038,574	1,257,972	780,602
Culture and recreation.....				4,461,637	3,049,662	1,411,975
Public works.....				3,918,332	2,905,864	1,012,468
Capital outlays.....				1,560,516	961,904	598,612
<b>Debt Service:</b>						
Principal.....	8,930,440	8,930,440		8,930,440	8,930,440	
Interest and fiscal charges.....	8,137,800	8,137,796	4	8,137,800	8,137,796	4
<b>Total expenditures.....</b>	<b>17,068,240</b>	<b>17,068,236</b>	<b>4</b>	<b>124,355,128</b>	<b>111,647,048</b>	<b>12,708,080</b>
Excess (deficiency) of revenues over (under) expenditures.....	(697,093)	(517,658)	179,435	(10,947,152)	19,219,787	30,166,939
<b>Other financing sources (uses):</b>						
Operating transfers in.....				2,105,070	2,084,572	(20,498)
Operating transfers out.....				(4,961,601)	(4,549,700)	411,901
<b>Total other financing sources (uses).....</b>				<b>(2,856,531)</b>	<b>(2,465,128)</b>	<b>391,403</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(697,093)	(517,658)	179,435	(13,803,683)	16,754,659	30,558,342
<b>Fund balances, October 1.....</b>	<b>(2,678,688)</b>	<b>(2,678,688)</b>		<b>34,324,678</b>	<b>34,324,678</b>	
<b>Fund balances, September 30.....</b>	<b>(\$3,375,781)</b>	<b>(\$3,196,346)</b>	<b>\$179,435</b>	<b>\$20,520,995</b>	<b>\$51,079,337</b>	<b>\$30,558,342</b>

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

(Concluded)

County of El Paso, Texas  
**Combined Statement of Revenues, Expenses and Changes in Retained Earnings**  
**All Proprietary Fund Types and Component Unit**  
For the fiscal year ended September 30, 1999

	Proprietary Funds		Totals (Memorandum only)	Component Unit	Totals (Memorandum only)
	Enterprise	Internal Service	Primary Government	Hospital District	Reporting Entity 1999
<b>Operating revenues:</b>					
Employee premiums .....		\$1,145,673	\$1,145,673		\$1,145,673
Employer premiums .....		2,889,791	2,889,791		2,889,791
Retiree premiums .....		178,394	178,394		178,394
Program participants .....	\$378,700		378,700		378,700
Patient service revenue .....				\$117,823,000	117,823,000
Cafeteria .....				1,184,000	1,184,000
Family planning specific purpose fund (grant revenues) ...				2,995,000	2,995,000
Other .....		8,722	8,722	419,000	427,722
<b>Total operating revenues.....</b>	<b>378,700</b>	<b>4,222,580</b>	<b>4,601,280</b>	<b>122,421,000</b>	<b>127,022,280</b>
<b>Operating expenses:</b>					
Claims .....		5,644,049	5,644,049		5,644,049
Administrative .....		312,725	312,725		312,725
Operating expenses .....	49,729		49,729		49,729
Public utilities .....	78,844		78,844		78,844
Salaries .....				50,782,000	50,782,000
Employee benefits .....				12,941,000	12,941,000
Purchased services .....				21,073,000	21,073,000
Professional fees .....	122,367		122,367	15,254,000	15,376,367
Supplies .....				26,912,000	26,912,000
Provision for bad debts .....				41,135,000	41,135,000
Depreciation and amortization .....	30,600		30,600	8,145,000	8,175,600
Other .....				4,335,000	4,335,000
<b>Total operating expenses.....</b>	<b>281,540</b>	<b>5,956,774</b>	<b>6,238,314</b>	<b>180,577,000</b>	<b>186,815,314</b>
<b>Operating income (loss).....</b>	<b>97,160</b>	<b>(1,734,194)</b>	<b>(1,637,034)</b>	<b>(58,156,000)</b>	<b>(59,793,034)</b>
<b>Nonoperating revenues (expenses):</b>					
Interest revenue .....	16,756	62,345	79,101	693,000	772,101
Investment income .....				2,523,000	2,523,000
Miscellaneous .....				1,409,000	1,409,000
Tobacco settlement .....				10,448,000	10,448,000
Grants .....				1,147,000	1,147,000
Disproportionate share revenue .....				21,118,000	21,118,000
Property taxes - Maintenance and operations.....				29,246,000	29,246,000
Property taxes - debt service levy .....				3,007,000	3,007,000
Interest expense - debt service .....	(55,162)		(55,162)	(1,529,000)	(1,584,162)
Contributions to others .....				(1,206,000)	(1,206,000)
<b>Total nonoperating revenues (expenses) .....</b>	<b>(38,406)</b>	<b>62,345</b>	<b>23,939</b>	<b>66,856,000</b>	<b>66,879,939</b>
<b>Net income (loss) .....</b>	<b>58,754</b>	<b>(1,671,849)</b>	<b>(1,613,095)</b>	<b>8,700,000</b>	<b>7,086,905</b>
<b>Retained earnings/Fund balance, October 1 .....</b>	<b>201,383</b>	<b>1,428,270</b>	<b>1,629,653</b>	<b>163,311,000</b>	<b>164,940,653</b>
<b>Retained earnings/Fund balance, September 30 .....</b>	<b>\$260,137</b>	<b>(\$243,579)</b>	<b>\$16,558</b>	<b>\$172,011,000</b>	<b>\$172,027,558</b>

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

County of El Paso, Texas  
 Combined Statement of Cash Flows  
 All Proprietary Fund Types and Component Unit  
 For the fiscal year ended September 30, 1999

	Proprietary Funds		Totals (Memorandum only) Primary Government	Totals (Memorandum only) Component Unit Hospital District	
	Enterprise	Internal Service		Reporting Entity	1999
	East Montana Water Project Fund	Health and Life Benefits Fund			
<b>Cash flows from operating activities:</b>					
Cash received from employee premiums.....		\$1,143,886	\$1,143,886		\$1,143,886
Cash received from employer premiums.....		2,889,791	2,889,791		2,889,791
Cash received from retiree premiums.....		178,394	178,394		178,394
Cash received from miscellaneous services.....		8,722	8,722		8,722
Cash received from customers, including deposits.....	\$514,892		514,892		514,892
Cash received from patients and third party payors.....				\$74,287,000	74,287,000
Cash received from disproportionate share program.....				21,118,000	21,118,000
Cash received from governmental grants.....				5,012,000	5,012,000
Cash received miscellaneous.....				1,409,000	1,409,000
Cash payments for claims.....		(5,721,721)	(5,721,721)		(5,721,721)
Cash payments for operating expenses.....	(27,048)		(27,048)		(27,048)
Cash payments for utilities.....	(78,844)		(78,844)		(78,844)
Cash payments for professional services.....	(122,367)		(122,367)		(122,367)
Cash payments to employees.....				(63,404,000)	(63,404,000)
Cash payments for goods and services.....				(65,260,000)	(65,260,000)
Cash payments for tobacco settlement.....				10,448,000	10,448,000
Cash payments for contributions to others.....				(1,206,000)	(1,206,000)
Cash payments for administrative expenses.....		(312,725)	(312,725)		(312,725)
<b>Net cash provided (used) by operating activities.....</b>	<b>286,633</b>	<b>(1,813,653)</b>	<b>(1,527,020)</b>	<b>(17,596,000)</b>	<b>(19,123,020)</b>
<b>Cash flows from noncapital financing activities:</b>					
Principal payments on bonds.....	(60,000)		(60,000)		(60,000)
Cash received from property taxes for maintenance and operations.....				29,649,000	29,649,000
Interest paid.....	(55,488)		(55,488)		(55,488)
<b>Net cash provided from capital and related financing activities.....</b>	<b>(115,488)</b>		<b>(115,488)</b>	<b>29,649,000</b>	<b>29,533,512</b>
<b>Cash flows from capital and related financing activities:</b>					
Payments for acquisition and construction of capital assets.....				(17,053,000)	(17,053,000)
Construction in progress.....	(2,884,304)		(2,884,304)		(2,884,304)
Contributed capital - capital grants.....	2,775,346		2,775,346		2,775,346
Principal payments on bonds.....				(1,691,000)	(1,691,000)
Cash received from property taxes for debt service.....				3,007,000	3,007,000
Interest paid.....				(1,206,000)	(1,206,000)
<b>Net cash provided from capital and related financing activities.....</b>	<b>(108,958)</b>		<b>(108,958)</b>	<b>(16,943,000)</b>	<b>(17,051,958)</b>
<b>Cash flows from investing activities</b>					
Purchase of investments.....				(16,321,000)	(16,321,000)
Receipt of interest.....	16,756	62,345	79,101	3,080,000	3,159,101
Proceeds from sale and matured investments.....				14,001,000	14,001,000
<b>Net cash provided from investing activities.....</b>	<b>16,756</b>	<b>62,345</b>	<b>79,101</b>	<b>760,000</b>	<b>839,101</b>
<b>Net increase in cash and cash equivalents.....</b>	<b>78,943</b>	<b>(1,751,308)</b>	<b>(1,672,365)</b>	<b>(4,130,000)</b>	<b>(5,802,365)</b>
Cash and cash equivalents, October 1.....	422,444	1,871,310	2,293,754	5,449,000	7,742,754
<b>Cash and cash equivalents, September 30.....</b>	<b>\$501,387</b>	<b>\$120,002</b>	<b>\$621,389</b>	<b>\$1,319,000</b>	<b>\$1,940,389</b>

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

(Continued)

County of El Paso, Texas  
 Combined Statement of Cash Flows  
 All Proprietary Fund Types and Component Unit  
 For the fiscal year ended September 30, 1999

	Proprietary Funds		Totals (Memorandum only)	Totals (Memorandum only)	
	Enterprise	Internal Service		Component Unit Hospital District	Reporting Entity 1999
	East Montana Water Project Fund	Health and Life Benefits Fund	Primary Government		
Reconciliation of operating income to net cash provided by operating activities:					
Operating income (loss).....	\$97,160	(\$1,734,194)	(\$1,637,034)	(\$4,474,000)	(\$6,111,034)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation and amortization.....	30,600		30,600	8,145,000	8,175,600
Provision for bad debts.....				41,135,000	41,135,000
Property taxes - maintenance and operations.....				(29,246,000)	(29,246,000)
Property taxes - debt service levy.....				(3,007,000)	(3,007,000)
Tobacco settlement.....				10,448,000	10,448,000
Grants.....				(225,000)	(225,000)
Miscellaneous gains.....				1,409,000	1,409,000
Contributions to others.....				(1,206,000)	(1,206,000)
Interest income.....				(693,000)	(693,000)
Interest expense.....				1,529,000	1,529,000
(Increase) decrease in accounts receivable.....	121,269	(1,787)	119,482	(349,000)	(229,518)
(Increase) decrease in patient accounts receivable, net.....				(43,125,000)	(43,125,000)
(Increase) decrease in due from specific purpose funds.....				53,000	53,000
(Increase) decrease in due to general fund.....				(53,000)	(53,000)
(Increase) decrease in due from/to third party payors.....				(607,000)	(607,000)
(Increase) decrease in inventories.....				(61,000)	(61,000)
(Increase) decrease in prepaid expenses and other assets.....				290,000	290,000
Increase (decrease) in due to other governments.....	2,484		2,484		2,484
Increase (decrease) in customer deposits.....	12,440		12,440		12,440
Increase (decrease) in accounts payable.....	22,680	(77,672)	(54,992)	2,745,000	2,690,008
Increase (decrease) in accrued expenses.....				40,000	40,000
Increase (decrease) in other liabilities.....				359,000	359,000
Increase (decrease) in liability for self-insured obligations.....				(703,000)	(703,000)
<b>Total adjustments.....</b>	<b>189,473</b>	<b>(79,459)</b>	<b>110,014</b>	<b>(13,122,000)</b>	<b>(13,011,986)</b>
<b>Net cash provided (used) by operating activities.....</b>	<b>\$286,633</b>	<b>(\$1,813,653)</b>	<b>(\$1,527,020)</b>	<b>(\$17,596,000)</b>	<b>(\$19,123,020)</b>

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

(Concluded)







**NOTES TO THE  
FINANCIAL STATEMENTS**

**COUNTY OF EL PASO, TEXAS**  
**Notes to the Financial Statements**  
**September 30, 1999**

**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 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

## **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.

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.

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

### **Proprietary Fund Types:**

This fund is used to account for activities similar to those found in the private sector where the determination of net income is necessary or useful to financial administration. The Internal Service Fund is used to account for the County's health and life benefits program. The principal source of revenue is the employer and employee premiums for health and life benefits. 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.

### **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.

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

### **C. Basis of Accounting (Continued)**

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.

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. This basis of accounting and measurement focus emphasizes the measurement of net income similar to the approach used in the private sector, and revenues are recorded when earned and expenses are recorded when the liabilities are incurred. Under this basis of accounting and measurement focus, the County applies (a) all GASB pronouncements and (b) FASB Statements and Interpretations, APB Opinions, and Accounts Research Bulletins issued on or before November 30, 1989, except those that conflict with a GASB pronouncement.

### **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 carry 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 two special revenue funds that were not included in the adopted budget. The Continuing Legal Education fund was closed out during the year; the Sheriff's Auction Proceeds fund was not included in the fiscal year 1999 budget and residual balances will be closed out in fiscal year 2000; and the County Graffiti Eradication fund was set up during the course of fiscal year 1998 to account for newly mandated court costs, but was not budgeted for in fiscal year 1999.

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

**D. Budgets (Continued)**

The adopted budget for fiscal year 1999 totaled \$128,867,827 which included non-budgeted grant funding of \$1,222,496. Throughout the year, the Commissioners Court amended the budget for an aggregate increase total of \$10,607,597. These increases represented statutorily provided increases for additional funding by granting agencies bringing the overall total of the budget to \$139,475,424. The appropriation changes included revisions as follows:

County of El Paso, Texas  
Schedule of Amended Funding Amounts  
For the period ending September 30, 1999

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, 1998	\$97,400,387	\$11,812,640	\$419,579	\$17,068,240	\$944,485	\$127,645,331	\$1,222,496	\$128,867,827
November 11, 1998							88,609	88,609
November 18, 1998							79,962	79,962
December 9, 1998							258,119	258,119
December 16, 1998							236,014	236,014
December 30, 1998							12,319	12,319
January 13, 1999					14,160	14,160	1,087,517	1,101,677
January 20, 1999							(10,776)	(10,776)
January 27, 1999							135,335	135,335
February 3, 1999							105,200	105,200
February 10, 1999							93,052	93,052
February 24, 1999							673,012	673,012
March 17, 1999							39,300	39,300
March 24, 1999							817,771	817,771
March 29, 1999							1,386,987	1,386,987
April 5, 1999							60,577	60,577
April 19, 1999							595,400	595,400
April 26, 1999							31,972	31,972
May 10, 1999							29,400	29,400
May 17, 1999							1,447,780	1,447,780
May 24, 1999							270,804	270,804
June 9, 1999		48,430				48,430	1,320	49,750
June 16, 1999							559,488	559,488
June 23, 1999							46,696	46,696
June 30, 1999							661,225	661,225
July 7, 1999							416,000	416,000
July 14, 1999							20,962	20,962
July 21, 1999							29,556	29,556
July 28, 1999							210,645	210,645
August 4, 1999							40,000	40,000
August 11, 1999							3,439	3,439
August 18, 1999							6,045	6,045
September 1, 1999							820,042	820,042
September 8, 1999							7,246	7,246
September 29, 1999							283,989	283,989
Subtotal	97,400,387	11,861,070	419,579	17,068,240	958,645	127,707,921	11,767,503	139,475,424
Carry over reappropriation totals	2,334,744	905,110			24,269,754	27,509,608		27,509,608
Totals	\$99,735,131	\$12,766,180	\$419,579	\$17,068,240	\$25,228,399	\$155,217,529	\$11,767,503	\$166,985,032

**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	\$102,498,468	\$11,817,789	\$16,550,578
Non-budgeted		<u>8,883,536</u>	
Total Revenues	<u>102,498,468</u>	<u>20,701,771</u>	<u>16,550,578</u>
Expenditures:			
Budgeted	87,721,711	6,857,101	17,068,236
Non-budgeted	<u>7,005,412</u>	<u>12,179,920</u>	
Total Expenditures	<u>94,727,123</u>	<u>19,037,021</u>	<u>17,068,236</u>
Total Revenues Over (Under) Expenditures	<u>7,771,345</u>	<u>1,664,304</u>	<u>(517,658)</u>
Other financing sources (uses):			
Budgeted	(440,058)	(2,025,070)	
Non-budgeted	<u>(376,836)</u>	<u>1,985,334</u>	<u>376,836</u>
Total other financing sources (uses)	<u>(816,894)</u>	<u>(39,736)</u>	<u>376,836</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>6,954,451</u>	<u>1,624,568</u>	<u>(140,822)</u>
Fund Balance, October 1	22,331,848	6,959,893	1,392,240
Residual Equity Transfer in			
Residual Equity Transfer out		(11,752)	
Change in Reserve for Inventory	<u>(115,648)</u>		
Fund Balances, September 30	<u>\$29,170,651</u>	<u>\$8,572,709</u>	<u>\$1,251,418</u>

The non-budgeted expenditures in the general fund represent net accrued vested benefits of the current year of \$1,595,395, a change in reserve for inventory of (\$115,648) representing the amount of supply inventory utilized during the year and an increase in the accrual for contingent liabilities in the amount of \$5,525,659. 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 \$376,836.

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.



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

### 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 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

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

### TexPool (Continued)

structure. Finally, TexPool is rated AAAM by Standard & Poors. As a requirement to maintain the weekly rating, 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.

### **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, 1999, 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 \$1,000 are reported in the general fixed assets account group.

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

**K. Fixed Assets (Continued)**

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) general 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.

The proprietary fund depreciates fixed assets using the 120 percent declining balance over the 40 years in accordance with the bond covenant. Fixed assets under construction are not depreciated until construction is completed.

Assets of the component unit are depreciated on a straight line basis over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Building & Improvements	8-40
Moveable & Fixed Equipment	3-15

**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, 1999, the County's total liability for vested vacation leave totaled \$3,663,235. 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

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

### **L. Compensated Absences (Continued)**

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 \$5,444,394 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.

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 \$9,107,629.

### **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.

## **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 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.

## **Note 2. Legal Compliance - Budgets (Continued)**

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 \$87,495,421 consisting of cash and cash equivalents. The bank balance of \$13,535,222 was covered by \$100,000 federal depository insurance with the remaining bank balance collateralized with securities held in the County's name in a joint custody account with the County's Depository bank at the Federal Reserve Bank of Dallas. An additional \$76,543 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 \$2,165,000, consisting of cash and cash equivalents. The bank balance of \$996,044 was covered by \$100,000 federal deposit insurance and the remaining bank balance collateralized with securities held in hospital's name by the depository bank's trust department.

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

- 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.

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

Shown below are the County's investments as of September 30, 1999:

	1	Category 2	3	Carrying Amount	Market Value
Investments - U.S. Government Securities	\$12,073,230			\$12,073,230	\$12,065,443
<b>TOTAL INVESTMENTS</b>	<u>\$12,073,230</u>			<u>\$12,073,230</u>	<u>\$12,065,443</u>

Shown below are the Hospital's investments as of September 30, 1999:

	1	Category 2	3	Carrying Amount	Market Value
Investment - U.S. Government Securities	\$121,270,000			\$121,270,000	\$121,270,000
<b>TOTAL INVESTMENTS</b>	<u>\$121,270,000</u>			<u>\$121,270,000</u>	<u>\$121,270,000</u>

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

	1999	1998
Cash equivalents		\$2,931,000
Assets whose use is limited, Including cash deposits	<u>\$122,629,000</u>	<u>120,309,000</u>
	<u>\$122,629,000</u>	<u>\$123,240,000</u>

Maturities of securities at September 30, 1999 are:

One year or less	\$27,493,000
Between one and five years	<u>95,136,000</u>
	<u>\$122,629,000</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 \$66,408,075 and had a market value of \$66,674,832. All TexPool deposits are treated as cash equivalents.

#### Note 4. Receivables

Accounts and property taxes receivables are reported net of unrealizable amounts. The taxes receivable account represents uncollected tax levies of the past twenty years on real property and the last four years on personal property in accordance with State statute. The allowance for estimated uncollectible taxes is 15 percent of the total delinquent taxes receivable, including penalties and interest, as of September 30, 1999. 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 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, 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. The amount relating to deletions includes an adjustment of \$4,764,047 which was a result of raising the threshold of reporting general fixed assets from \$300 to \$1,000.

	Balance October 1, 1998	Additions	Deductions	Balance September 30, 1999
Land	\$5,615,072			\$5,615,072
Building	175,013,550	\$314,504	\$748,136	174,579,918
Improvements other than buildings	3,769,779	119,923		3,889,702
Machinery and equipment	25,241,030	5,100,181	\$6,112,695	24,228,516
Construction in progress	416,138	8,716,086	202,679	8,929,545
Total general fixed assets	<u>\$210,055,569</u>	<u>\$14,250,694</u>	<u>\$7,063,510</u>	<u>\$217,242,753</u>



**Note 6. Fixed Assets (Continued)**

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

	<u>1999</u>	<u>1998</u>
Land and improvements	\$5,488,000	\$5,467,000
Buildings and improvements	85,171,000	74,106,000
Moveable and fixed equipment	44,768,000	35,470,000
Construction in Progress	<u>1,587,000</u>	<u>4,955,000</u>
Less accumulated depreciation	<u>55,317,000</u>	<u>47,209,000</u>
Property, plant, and equipment (net)	<u>\$81,697,000</u>	<u>\$72,789,000</u>

No interest cost was capitalized during 1999 and 1998 related to construction in progress, Depreciation expense for the year ended September 30, 1999 and 1998 totaled \$8,145,000 and \$7,874,000, 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, 1999 amounted to \$868,256.

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, 1999 was \$464,000.

**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, 1999, amounted to \$128,346. The County also cancelled leases for computer equipment that had become obsolete, amounting to savings of \$105,180. The future minimum lease payments as of September 30, 1999 are as follows:

<u>Year Ending September 30</u>	<u>General Long-term Debt</u>
2000	\$101,668
2001	36,515
2002	20,856
2003	<u>19,178</u>
Total minimum lease payments	178,217
Less interest	<u>64,096</u>
Present value of future minimum lease payments	<u>\$114,121</u>

## Note 9. Long-term Debt

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

	Balance October 1, 1998	Increase	Decrease	Balance September 30, 1999
<b>Property Tax Bonds:</b>				
Courthouse Facility-Series 1988	\$1,665,000		\$1,665,000	
Jail Annex 1993A	10,915,000		1,320,000	9,595,000
<b>Refunding Bonds:</b>				
Jail Detention Facility-Series 1985	1,058,724		565,440	493,284
Aquatic Settlement & Archives Refunding Series 1992	2,645,000		120,000	2,525,000
Jail Detention, Juvenile Justice, Equestrian and Courthouse Refunding, Series 1992B	26,855,000		1,135,000	25,720,000
Juvenile Justice, Rodeo Complex, Courthouse, Parking Facility, Ascarate Park and Morgue, Series 1993B	12,885,000		450,000	12,435,000
Juvenile Justice Renovation, Courthouse and Morgue, Series 1993C	5,005,000		55,000	4,950,000
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		145,000	26,250,000
<b>Property Tax Certificates of Obligation:</b>				
Ascarate Park Substation, Juvenile Justice Renovation, Courthouse and Morgue Series 1990	650,000		300,000	350,000
Capital Outlays Series 1993	1,810,000		425,000	1,385,000
Jail Improvement & Ascarate Swimming Pool Series 1992A Row Eastlake, Old Hueco Tanks, Landmark Building, Courthouse Renovation & Road & Bridge Warehouse Series 1994A	1,105,000		195,000	910,000
Jail Annex Module, Juvenile Administration Building, Ascarate Park Sprinkler System & Rural Park Improvements, Series 1997	2,440,000		280,000	2,160,000
Data Processing Upgrade, Capital Outlays 98, Courthouse 98, Coliseum Renovations, Agriculture Co-Op Bldg, Series 1998	8,750,000		155,000	8,595,000
	22,645,000		1,570,000	21,075,000
<b>Public Property Finance Contractual Obligations:</b>				
Courthouse Furnishings-Series 1990A	1,150,000		550,000	600,000
Total Bonds	\$125,973,724		8,930,440	117,043,284
Equipment Contracts Payable	750,539		636,418	114,121
Total General Long-Term Debt	<u>\$126,724,263</u>	<u>\$</u>	<u>\$9,566,858</u>	<u>\$117,157,405</u>

Principal and interest on property tax bonds, certificates of obligation, refunding bonds and contractual obligations are payable from property taxes.

## Note 9. Long-term Debt (Continued)

Bonds and certificates payable include the following:

	Interest Rates (%)	Date Issued	Series Matures	Balances September 30, 1999
Jail Detention Facility Refunding Series 1985	8.50 - 8.80	1985	2002	\$493,284
Courthouse Furnishings, Series 1990A	6.30 - 8.25	1990	2000	600,000
Miscellaneous Improvements, Series 1990	6.50 - 9.50	1990	2000	350,000
General Obligation Refunding, Series 1992	6.00 - 9.00	1992	2012	2,525,000
Certificate of Obligation, Series 1992A	6.00 - 9.00	1992	2003	910,000
General Obligation Refunding, Series 1992B	5.00 - 6.40	1992	2008	25,720,000
General Obligation Bonds, Series 1993A	4.85 - 7.50	1993	2005	9,595,000
General Obligation Refunding, Series 1993B	4.25 - 7.50	1993	2012	12,435,000
Certificates of Obligation, Series 1993	4.00 - 7.50	1993	2002	1,385,000
General Obligation Refunding, Series 1993C	2.45 - 5.30	1993	2011	4,950,000
Certificates of Obligation, Series 1994A	5.90 - 8.80	1995	2005	2,160,000
Certificates of Obligation, Series 1997	4.75 - 7.75	1997	2017	8,595,000
Certificates of Obligation, Series 1998	4.20 - 5.25	1998	2018	21,075,000
General Obligation Refunding, Series 1998	3.75 - 5.50	1998	2013	26,250,000
Total Obligation Bonds Payable				<u>\$117,043,284</u>

All bonds have principal maturities on February 15. Interest is payable for all bonds on a semi-annual basis on February and August 15. The public finance contractual obligations, series 1990A were issued by the County to purchase furnishings for the new courthouse. The proceeds of the obligations were deposited in an escrow fund held by an escrow agent until the County had certified to the escrow agent that such funds were required to acquire the property. The proceeds from the contractual obligations for the courthouse furnishings were accounted for in the capital projects fund. The proceeds from Certificates of Obligation, Series 1990 were issued for various projects such as the morgue, renovation of the old juvenile justice building, and finally additional funding to cover the completion of the courthouse construction.

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:

**Note 9. Long-term Debt (Continued)**

Fiscal Year ended September 30	General Obligation Refunding Bonds, Series 1985			
	Principal	Interest		
2000	-	-		
2001	-	-		
2002	<u>\$493,284</u>	<u>\$1,836,716</u>		
	<u>\$493,284</u>	<u>\$1,836,716</u>		

Fiscal Year ended September 30	Certificate of Obligation Series 1990		Certificate of Obligation Series 1990A	
	Principal	Interest	Principal	Interest
2000	<u>\$350,000</u>	<u>\$15,225</u>	<u>\$600,000</u>	<u>\$19,500</u>
	<u>\$350,000</u>	<u>\$15,225</u>	<u>\$600,000</u>	<u>\$19,500</u>

Fiscal Year ended September 30	General Obligation Refunding Series 1992		Certificates of Obligation Series 1992A	
	Principal	Interest	Principal	Interest
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	<u>280,000</u>	<u>8,400</u>	-	-
	<u>\$2,525,000</u>	<u>\$1,171,399</u>	<u>\$910,000</u>	<u>\$125,488</u>

Fiscal Year ended September 30	General Obligation Refunding Series 1992B		General Obligation Series 1993A	
	Principal	Interest	Principal	Interest
2000	\$2,525,000	\$1,530,851	\$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	<u>3,330,000</u>	<u>106,560</u>	-	-
	<u>\$25,720,000</u>	<u>\$7,687,089</u>	<u>\$9,595,000</u>	<u>\$1,557,991</u>

## 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
	2000	\$2,255,000	\$603,289	\$440,000
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>\$12,435,000</u>	<u>\$3,688,054</u>	<u>\$1,385,000</u>	<u>\$96,285</u>

Fiscal Year ended September 30	General Obligation Refunding Bonds, Series 1993C		Certificates of Obligation Series 1994A	
	Principal	Interest	Principal	Interest
	2000	\$715,000	\$223,768	\$300,000
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>\$4,950,000</u>	<u>\$1,399,316</u>	<u>\$2,160,000</u>	<u>\$427,041</u>

## 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
	2000	\$140,000	\$463,138	\$150,000
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>\$8,595,000</u>	<u>\$4,686,809</u>	<u>\$26,250,000</u>	<u>\$11,671,530</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
	2000	\$1,970,000	\$961,598	\$11,185,000
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>\$21,075,000</u>	<u>\$6,892,265</u>	<u>\$117,043,284</u>	<u>\$41,274,708</u>

**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>1998</u>	<u>Increase</u>	<u>Decrease</u>	Balance September 30, <u>1999</u>
Hospital Improvement Revenue Bonds, Series 1988B	\$945,000		\$455,000	\$490,000
Premium Capital Appreciation Bonds, Series 1998	14,619,000		1,182,000	13,437,000
Current Interest Bonds, Series 1998	<u>16,123,000</u>		<u>54,000</u>	<u>16,069,000</u>
	<u>\$31,687,000</u>		<u>\$33,384,000</u>	<u>\$29,996,000</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.

## Note 9. Long-term Debt (Continued)

### No-commitment debt (Continued)

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 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 1999 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:



**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
	2000	\$490,000	\$32,000	-
2001	-	-	-	813,000
2002	-	-	-	813,000
2003	-	-	-	813,000
2004	-	-	-	813,000
2005	-	-	-	813,000
2006	-	-	-	813,000
2007	-	-	\$2,260,000	813,000
2008	-	-	2,380,000	694,000
2009	-	-	2,505,000	569,000
2010	-	-	2,640,000	438,000
2011	-	-	2,775,000	299,000
2012	-	-	2,920,000	153,000
Premium to be amortized to Interest expense	-	-	589,000	-
	<u>\$490,000</u>	<u>\$32,000</u>	<u>\$16,069,000</u>	<u>\$8,657,000</u>

Fiscal Year ended September 30	Premium Capital Appreciation Bonds Series 1998		Totals Revenue and Refunding Bonds	
	Principal	Interest	Principal	Interest
	2000	\$2,192,000	\$388,743	\$2,682,000
2001	2,099,000	372,250	2,099,000	1,185,250
2002	2,005,000	355,579	2,005,000	1,168,579
2003	1,916,000	339,795	1,916,000	1,152,795
2004	1,825,000	323,657	1,825,000	1,136,657
2005	1,741,000	308,760	1,741,000	1,121,760
2006	1,659,000	294,217	1,659,000	1,107,217
2007	-	-	2,260,000	813,000
2008	-	-	2,380,000	694,000
2009	-	-	2,505,000	569,000
2010	-	-	2,640,000	438,000
2011	-	-	2,775,000	299,000
2012	-	-	2,920,000	153,000
Premium to be amortized to Interest expense	-	-	589,000	-
	<u>\$13,437,000</u>	<u>\$2,383,000</u>	<u>\$29,996,000</u>	<u>\$11,072,000</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.

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.

**Note 9. Long-term Debt (Continued)**

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

Fiscal Year ended September 30	El Paso County, Texas 6.375% Pollution Control Revenue Bonds 1979 Series A Chevron U.S.A. Inc. Project	
	<u>Principal</u>	<u>Interest</u>
	2000	-
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>\$2,231,250</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, 1998	<u>\$1,150,000</u>
Issues	0.00
Maturities	<u>60,000</u>
Balance September 30, 1999	<u>\$1,090,000</u>

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

**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	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
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>\$1,040,000</u>	<u>\$1,289,445</u>	<u>\$50,000</u>	<u>\$1,088</u>

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

Fiscal Year ended September 30	East Montana Water Project Totals	
	Principal	Interest
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>\$1,090,000</u>	<u>\$1,290,533</u>

**Note 11. Defeasement of Debt**

Prior Years

On October of 1985, General Obligation Refunding Bonds, Series 1985 were issued in the amount of \$25,155,000 to refund Permanent Improvement Bonds, Series 1980 and placed in an irrevocable trust for the purpose of generating resources for all future Debt Service payments of the refunded debt. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the general long-term debt account group. The County refunded these bonds in order to reduce total debt service payments over 17 years by \$2,575,583 and to obtain an economic gain of \$2,435,390. On September 30, 1999 the outstanding defeased bonds were \$2,532,229.

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

**Note 11. Defeasement of Debt (Continued)**

Prior Years (Continued)

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, 1999 the outstanding defeased bonds were \$1,652,942.

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, 1999 the outstanding defeased bonds were \$3,204,897.

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 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, 1999 the outstanding defeased bonds were \$23,744,950.

<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>			

## Note 12. Interfund Assets/Liabilities

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

	<u>Due From</u>	<u>Due To</u>
<u>General Fund</u>	<u>\$444,656</u>	<u>\$376,836</u>
<u>Special Revenue</u>		
34th Judicial District Prosecution Initiative		63,420
Alcohol and Drug Abuse Services	28,850	
Alternative School Program		15,892
Alternative School Support	11,479	
Ascarate Park Lake Boat Ramp		5,216
Athena West Step Meadows Foundation	6,889	
Auto Theft Prevention		13,856
County attorney Intern	200	
Child Protective Services		19,085
Child Welfare Video Teleconferencing	28,800	
Colonia Plumbing	36,971	
Commissioners Court Retreat	2,326	
Community Juvenile Prosecutor		11,604
COPS School Based Partnerships		9,159
COPS Universal Hiring Grant		60,376
CPS Mediation Grant		5,965
DIMS Project		29,512
District Attorney Intern Program	4,074	
Domestic Violence Unit		30,475
Emergency Food and Shelter	1,054	
Enforcement of Protective Orders		28,920
Environmental Hot Line/Enforcement		3,252
Environmental Prosecutor		13,484
Explorer Post – Task Force	7,587	
Financial Disruption Unit		97,167
Fugitive/Violent Offenders		9,748
Hijack Task Force		11,856
HUD Community Development Block Grant	16,743	
Indigent Treatment Assistance	107	
Juvenile Accountability Incentive –CA		93,454
Juvenile Accountability Incentive – Sheriff		11,280
Juvenile Intensive Supervision	6,283	
Juvenile Probation – Triad	8,697	
Law Enforcement Tactical Equipment	3,739	
Local Law Enforcement	101,420	
Lower Valley Water District	25,000	
Multi – Agency Task Force		12,282
Nutrition	204,865	
Operation Safe Home	10,000	
Post Adjudication Facility	603,723	
Progressive Sanctions	13,391	
Rio Pasado Water Project		145,678
Rural Transit Assistance Program		26,116
Sheriff's Training Academy	26,888	
Southwest Border Administration		196,561
Sparks II Water Project		78,670
Specialized Diversion		6,005
Stash House		10,988
Step Athena West Water project		101,577
Step Water Project		140
T.E.R.P. – Nutritional	1,818	
T.E.R.P. – Oil and Gas Overage		14,786
Texas Book Festival	2,188	
Texas Capital Project Fund	205,560	
Victim Witness		28,015
Westway Water Addition Project		17,234
WT Anti-Smuggling Initiative		71,112
West Texas Multi-County Task Force		<u>249,672</u>
	<u>1,358,652</u>	<u>1,492,557</u>

**Note 12. Interfund Assets/Liabilities (Continued)**

	<u>Due From</u>	<u>Due To</u>
<u>Debt Service</u>		
G.O. Obligation Refunding Bonds, Series 1985	<u>376,836</u>	<u>          </u>
<u>Agency</u>		
Payroll Fund	<u>          </u>	30,000
Elected Officials	<u>          </u>	<u>280,751</u>
	<u>          </u>	<u>310,751</u>
	<u>\$2,180,144</u>	<u>\$2,180,144</u>

**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 \$7,635,000 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, 1999 the plan assets were valued at \$7,652,288.

## **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 502 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 eight 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 eight 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 9.04% for the months of the accounting year in 1998, and 10.32% for the months of the accounting year in 1999.

The contribution rate payable by the employee members for calendar year 1999 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.



## Note 15. Employee Retirement Plan

### Annual Pension Cost

For the County's accounting year ending September 30, 1999, the annual pension cost for the TCDRS plan for its employees was \$6,426,248, and the actual contributions were \$6,426,248. 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, 1996 and December 31, 1997, the basis for determining the contribution rates for calendar years 1998 and 1999. The December 31, 1998 actuarial valuation is the most recent valuation.

#### Actuarial Valuation Information

Actuarial valuation date	12/31/96	12/31/97	12/31/98
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of payroll, closed	Level percentage of payroll, open	Level percentage of payroll, open
Amortization period in years	25	20	20
Asset valuation method	Amortized cost for bonds; no equities	Long-term appreciation with adjustment	Long-term appreciation with adjustment
Actuarial Assumptions:			
Investment return <sup>1</sup>	8.0%	8.0%	8.0%
Projected salary increases <sup>1</sup>	6.2%	5.9%	5.9%
Inflation	4.5%	4.0%	4.0%
Cost-of-living adjustments	0.0%	0.0%	0.0%

#### Trend Information for the Retirement Plan for the Employees of the County of El Paso

Accounting Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
09/30/98	\$5,319,341	100%	\$0
09/30/99	\$6,426,248	100%	\$0

#### Required Supplementary Information 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 (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/96	\$85,471,856	\$103,404,169	\$17,932,313	82.66%	\$51,637,354	34.73%
12/31/97	95,684,950	117,914,636	22,229,686	81.15%	54,413,183	40.85%
12/31/98	107,163,993	128,091,973	20,927,980	83.66%	60,678,453	34.49%

<sup>1</sup>Includes inflation at the stated rate

## **Note 15. Employee Retirement Plan**

### **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 502 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 above with eight 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 eight 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 5.31% for the months of the accounting year in 1998, and 6.36% for the months of the accounting year in 1999.

The contribution rate payable by the employee members for calendar year 1999 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.

## Note 15. Employee Retirement Plan

### Annual Pension Cost

For the district's accounting year ending September 30, 1999, the annual pension cost for the TCDRS plan for its employees was \$2,907,000, and the actual contributions were \$2,907,000. 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, 1996 and December 31, 1997, the basis for determining the contribution rates for calendar years 1998 and 1999. The December 31, 1998 actuarial valuation is the most recent valuation.

<b>Actuarial Valuation Information</b>			
	12/31/96	12/31/97	12/31/98
Actuarial valuation date	12/31/96	12/31/97	12/31/98
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Percentage of payroll, closed	Percentage of payroll, open	Percentage of payroll, open
Amortization period in years	24	20	20
Asset valuation method	Amortized cost for bonds; no equities	Long-term appreciation with adjustment	Long-term appreciation with adjustment
<b>Actuarial Assumptions:</b>			
Investment return <sup>1</sup>	8.0%	8.0%	8.0%
Projected salary increases <sup>1</sup>	6.2%	5.9%	5.9%
Inflation	4.5%	4.0%	4.0%
Cost-of-living adjustments	0.0%	0.0%	0.0%

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

Accounting Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
09/30/98	\$2,142,000	100%	\$0
09/30/99	\$2,907,000	100%	\$0

<sup>1</sup>Includes inflation at the stated rate

**Note 15. Employee Retirement Plan**

Required Supplementary Information  
 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 (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/96	\$31,741,743	\$44,130,725	\$12,388,982	71.93%	\$40,087,364	30.90%
12/31/97	36,661,978	51,359,053	14,697,075	71.38%	40,547,004	36.25%
12/31/98	42,587,876	58,467,448	15,879,572	72.84%	45,510,557	34.89%

**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, 1999 there were 116 retirees receiving the benefits. For fiscal year ended September 30, 1999, the County recognized expenditures of \$259,121.83 which was net of \$125,417.59 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 1999 tax rate was \$0.361434 per \$100 of assessed valuation, of which \$0.265855 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.

## **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 that will result in more tax revenue than the preceding year's property taxes.

## **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.

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

## Note 19. Risk Management (Continued)

necessary to meet future claims determined on historical trends. The estimated potential claims, which were reported in the accompanying financial statements, totaled \$1,595,000. Changes in the balances of claims liabilities during the past year are as follows:

	Year Ended <u>September 30, 1999</u>	Year Ended <u>September 30, 1998</u>
Unpaid claims, beginning of fiscal year	\$1,546,000	\$1,709,000
Incurred claims (including IBNRs)	1,498,000	1,299,000
Claim payments	<u>(1,449,000)</u>	<u>(1,462,000)</u>
Unpaid claims, end of fiscal year	<u>\$1,595,000</u>	<u>\$1,546,000</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. New health premium rates will become effective on January 1, 2000. This rate increase was necessary due to increases in the cost of medical care and is the first rate increase since October 1, 1991.

During fiscal year 1999 the County Commissioners transferred \$250,000 from the general fund to the internal service fund to help cover some extraordinary losses that the fund incurred at the beginning of the fiscal year. The County still maintains insurance coverage for aggregate losses of over \$4,761,102. 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, 1999 encumbrances and reservation of fund balances amounted to \$6,320,642, of which \$2,255,902 related to the general fund, \$801,488 to the special revenue fund and \$3,263,252 to the capital projects fund.

## 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

**Note 22. Construction and Other Significant Commitments (Continued)**

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 and agreements to purchase computer hardware and software as of September 30, 1999 totaled approximately \$2,380,000.

**Note 23. Interfund Transfers**

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

<u>Department</u>	<u>Transfers Out Actual</u>	<u>Transfers In Actual</u>
<u>General Fund</u>		
Road and Bridge Fund		\$1,620,070
Excess Grant Match		79,502
Special Revenue-Courthouse Security		265,000
Special Revenue-Court Reporter Service Fund		120,000
General & Administrative	\$41,173	
Excess Sales Tax	376,836	
Community Juvenile Prosecutor	11,969	
VAWA County Attorney	16,716	
Environmental Enforcement Officer	300	
Child Protective Services - Match	273,030	
General Assistance - Match	105,133	
Victim/Witness Services - Match	51,749	
Juvenile Probation - Triad - Match	70,000	
District Attorney DIMS Project	43,125	
Juvenile Intensive Supervision	22,929	
Juvenile Justice Accountability	14,623	
Juvenile Probation	326,361	
Juvenile Accountability - Sheriff	4,420	
Sheriff's Training Academy	201,092	
County Child Welfare - Triad Match	70,000	
Nutrition - Match	750,000	
Rural Transit Assistance - Match	1,700	
Texas Incident Based Information System	2,281	
Domestic Violence Unit-Match	20,024	
Auto Theft Prevention	28,000	
Local Law Enforcement Block Grant - Match	11,525	
COPS Grant - Match	208,480	
Health and Life	250,000	
Subtotal	<u>2,901,466</u>	<u>\$2,084,572</u>

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

<u>Department</u>	<u>Transfers Out Actual</u>	<u>Transfers In Actual</u>
<u>Special Revenue</u>		
Road and Bridge	1,620,070	
Courthouse Security	265,000	
Court Reporter Service Fund	120,000	
Fabens Airport	20,000	
Fabens Airport Maintenance		20,000
Community Juvenile Prosecutor	309	13,076
Enforcement of Protective Orders	2,171	22,921
DIMS Project		54,092
Victim Witness	3,529	66,457
Environmental Hotline/Enforcement		300
Sheriff's Training Academy	39,089	201,092
Environmental Prosecutor		351
Alternative School Program		9,752
Alternative School Support Program	29,424	63,562
Ascarate Park Lake Boat Ramp		1,304
Juvenile Accountability Incentive - CA		14,623
Juvenile Accountability Incentive - Sheriff		4,420
Progressive Sanctions	19,931	80,748
Adjudication of Drug Offenders	4,403	
Domestic Violence Unit	1,769	23,577
Rural Transit Assistance	289	1,700
Child Protective Services	24,516	273,030
Auto Theft Prevention		28,000
Gang Violence Unit	3,079	
Local Law Enforcement Block Grant		11,525
TERP Nutritional	87	9,692
TERP Oil & Gas	1	95,441
Juvenile Intensive Supervision	6,321	26,368
Juvenile Probation - Triad		140,000
COPS Grant Match		208,480
Nutrition	60,521	810,262
Subtotal	<u>2,220,509</u>	<u>2,180,773</u>
<u>Debt Service</u>		
General Obligation Refunding, Series 1985	700,000	
General Obligation, Series 1988	653	
Contractual Obligation, Series 1990A		5,958
Certificate of Obligation, Series 1990		3,513
General Obligation Refunding, Series 1992		2,760
Certificate of Obligation, Series 1992A		2,520
General Obligation, Series 1992B		805,382
General Obligation Jail, Series 1993A		86,260
General Obligation Refunding, Series 1993B		54,668
Certificate of Obligation, Series 1993		4,737
General Obligation Refunding, Series 1993C		9,030
Certificate of Obligation, Series 1994A		4,143
Certificate of Obligation 1997		5,800
Certificate of Obligation 1998		79,522
General Obligation Refunding, Series 1988		13,196
Subtotal	<u>700,653</u>	<u>1,077,489</u>
<u>Internal Service</u>		
Health and Life		250,000
Subtotal		<u>250,000</u>
<u>Agency Fund</u>		
Juvenile Board State Aid		229,794
Subtotal		<u>229,794</u>
Grand Total	<u>\$5,822,628</u>	<u>\$5,822,628</u>



**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, 1999 the County received federal commodities amounting to \$1,690 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>\$0.00</u>
Special Revenue	(\$11,752)	
Total	<u>(\$11,752)</u>	<u>\$0.00</u>

**Note 28. The Year 2000 (Required Supplementary Information-Unaudited)**

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 fall of 1999. The financial accounting management system which is 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

**Note 28. The Year 2000 (Continued)**

such as the human resource systems, justice information systems and fee collection and reporting systems throughout the County were upgraded during the spring and summer of 1999. 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 the final processing functions from the mainframe environment to year 2000 compliant servers. The County has tested and converted its computer systems and applications as well as its facility equipment in order to identify and solve any year 2000 issues.

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.

**Note 29. Subsequent Events**

On October 28, 1999, \$250,000 was transferred from the General Fund to the Internal Service Fund to increase the reserve level for payment of health related claims.

# 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, 1999 and 1998

	1999	1998
<b>Assets</b>		
Cash and cash equivalents.....	\$36,677,622	\$17,442,952
Investments.....	6,042,546	9,996,930
Receivables(net of allowances for uncollectibles):		
Interest.....		25,177
Taxes.....	7,094,348	6,324,268
Accounts.....	4,988,890	5,204,905
Due from other funds.....	444,656	527,160
Inventory of supplies.....	29,898	17,750
<b>Total assets.....</b>	<b>\$55,277,960</b>	<b>\$39,539,142</b>
<b>Liabilities and fund equity</b>		
<b>Liabilities:</b>		
Vouchers payable.....	\$9,447,422	\$2,688,397
Due to other funds.....	376,836	669,858
Due to other governmental agencies.....	1,136,393	1,106,620
Due to others-miscellaneous deposits.....	71,367	56,522
Deferred revenues.....	5,967,662	5,173,663
Fringe benefits payable.....	9,107,629	7,512,234
<b>Total liabilities.....</b>	<b>26,107,309</b>	<b>17,207,294</b>
<b>Fund equity:</b>		
<b>Reserved for:</b>		
Encumbrances.....	2,255,902	2,337,320
Travel advances-sheriff, payroll and change funds.....	76,010	75,730
Inventory.....	29,898	17,750
Unreserved, designated for subsequent year's expenditures.....	15,072,370	8,394,828
Unreserved, undesignated.....	11,736,471	11,506,220
<b>Total fund equity.....</b>	<b>29,170,651</b>	<b>22,331,848</b>
<b>Total liabilities and fund equity.....</b>	<b>\$55,277,960</b>	<b>\$39,539,142</b>

County of El Paso, Texas  
General Fund  
Comparative Statements of Revenues, Expenditures and  
Changes in Fund Balances  
For the fiscal years ended September 30, 1999 and 1998

	1999	1998
<b>Revenues:</b>		
Taxes:		
Property.....	\$42,684,123	\$36,947,305
Sales.....	22,509,281	21,518,551
Bingo.....	60,815	65,379
State mixed beverage.....	869,187	847,514
Licenses and permits.....	151,944	153,323
Intergovernmental.....	2,363,073	1,790,069
Charges for services.....	24,607,272	16,260,843
Fines and forfeitures.....	4,828,292	4,343,722
Interest.....	2,182,309	2,013,925
Miscellaneous.....	2,242,172	2,039,195
<b>Total revenues.....</b>	<b>102,498,468</b>	<b>85,979,826</b>
<b>Expenditures:</b>		
Current:		
General government.....	24,190,510	17,236,073
Administration of justice.....	17,586,283	16,456,252
Public safety.....	45,144,526	40,710,003
Health and welfare.....	5,165,833	5,666,532
Resource development.....	493,364	401,396
Culture and recreation.....	1,882,145	1,675,527
Capital outlays.....	264,462	1,202,040
<b>Total expenditures.....</b>	<b>94,727,123</b>	<b>83,347,823</b>
Excess (deficiency) of revenues over (under) expenditures.....	7,771,345	2,632,003
<b>Other financing sources (uses):</b>		
Operating transfers in.....	2,084,572	2,447,124
Operating transfers out.....	(2,901,466)	(2,616,628)
<b>Total other financing sources (uses).....</b>	<b>(816,894)</b>	<b>(169,504)</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	6,954,451	2,462,499
Fund balances, October 1.....	22,331,848	19,957,826
Residual equity transfer in.....		35
Change in reserve for inventory.....	(115,648)	(88,512)
<b>Fund balances, September 30.....</b>	<b>\$29,170,651</b>	<b>\$22,331,848</b>

County of El Paso, Texas  
General Fund  
Comparative Statements of Revenues, Expenditures  
and Changes to Fund Balances - Budget and Actual  
Fiscal years ended September 30, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Taxes.....	\$62,174,531	\$66,275,350	\$4,100,819	\$56,550,949	\$59,532,072	\$2,981,123
Intergovernmental revenues.....	1,713,546	2,363,073	649,527	1,855,619	1,790,069	(65,550)
Charges for services.....	16,947,600	24,607,272	7,659,672	15,926,100	16,260,843	334,743
Fines and forfeitures.....	2,949,000	4,828,292	1,879,292	2,239,800	4,343,722	2,103,922
Interest income.....	1,650,000	2,182,309	532,309	1,025,000	2,013,925	988,925
Miscellaneous.....	1,465,812	2,242,172	776,360	1,323,876	2,039,195	715,319
<b>Total revenues.....</b>	<b>86,900,489</b>	<b>102,498,468</b>	<b>15,597,979</b>	<b>78,921,344</b>	<b>85,979,826</b>	<b>7,058,482</b>
<b>Expenditures:</b>						
General government:						
Personnel.....	12,380,285	10,034,244	2,346,041	9,918,291	8,640,569	1,277,722
Operating.....	9,294,461	7,150,854	2,143,607	9,145,974	6,346,296	2,799,678
<b>Total general government.....</b>	<b>21,674,746</b>	<b>17,185,098</b>	<b>4,489,648</b>	<b>19,064,265</b>	<b>14,986,865</b>	<b>4,077,400</b>
Administration of justice:						
Personnel.....	14,770,501	14,614,081	156,420	13,270,948	13,044,398	226,550
Operating.....	3,528,017	2,972,202	555,815	4,220,336	3,411,854	808,482
<b>Total administration of justice.....</b>	<b>18,298,518</b>	<b>17,586,283</b>	<b>712,235</b>	<b>17,491,284</b>	<b>16,456,252</b>	<b>1,035,032</b>
Public safety:						
Personnel.....	37,147,579	36,105,329	1,042,250	35,630,007	32,615,700	3,014,307
Operating.....	10,592,322	9,039,197	1,553,125	10,422,088	8,094,303	2,327,785
<b>Total public safety.....</b>	<b>47,739,901</b>	<b>45,144,526</b>	<b>2,595,375</b>	<b>46,052,095</b>	<b>40,710,003</b>	<b>5,342,092</b>
Health and welfare:						
Personnel.....	826,706	796,855	29,851	896,830	810,968	85,862
Operating.....	5,109,986	4,368,978	741,008	6,021,468	4,855,564	1,165,904
<b>Total health and welfare.....</b>	<b>5,936,692</b>	<b>5,165,833</b>	<b>770,859</b>	<b>6,918,298</b>	<b>5,666,532</b>	<b>1,251,766</b>
Resource development:						
Personnel.....	281,588	266,441	15,147	225,056	223,115	1,941
Operating.....	258,747	226,923	31,824	187,476	178,281	9,195
<b>Total resource development.....</b>	<b>540,335</b>	<b>493,364</b>	<b>46,971</b>	<b>412,532</b>	<b>401,396</b>	<b>11,136</b>
Culture and recreation:						
Personnel.....	1,023,297	994,566	28,731	968,271	885,716	82,555
Operating.....	1,106,157	887,579	218,578	1,084,900	789,811	295,089
<b>Total culture and recreation.....</b>	<b>2,129,454</b>	<b>1,882,145</b>	<b>247,309</b>	<b>2,053,171</b>	<b>1,675,527</b>	<b>377,644</b>
Capital outlays.....	480,254	264,462	215,792	1,602,130	1,202,040	400,090
<b>Total expenditures.....</b>	<b>96,799,900</b>	<b>87,721,711</b>	<b>9,078,189</b>	<b>93,593,775</b>	<b>81,098,615</b>	<b>12,495,160</b>
Excess(deficiency) of revenues over (under) expenditures	(9,899,411)	14,776,757	24,676,168	(14,672,431)	4,881,211	19,553,642
<b>Other financing sources(uses):</b>						
Operating transfers in.....	2,105,070	2,084,572	(20,498)	2,240,858	2,447,124	206,266
Operating transfers out.....	(2,935,231)	(2,524,630)	410,601	(2,026,209)	(1,946,770)	79,439
<b>Total other financing sources(uses).....</b>	<b>(830,161)</b>	<b>(440,058)</b>	<b>390,103</b>	<b>214,649</b>	<b>500,354</b>	<b>285,705</b>
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(10,729,572)	14,336,699	25,066,271	(14,457,782)	5,381,565	19,839,347
<b>Fund balances, October 1.....</b>	<b>33,204,725</b>	<b>33,204,725</b>		<b>27,823,160</b>	<b>27,823,160</b>	
<b>Fund balances, September 30.....</b>	<b>\$22,475,153</b>	<b>\$47,541,424</b>	<b>\$25,066,271</b>	<b>\$13,365,378</b>	<b>\$33,204,725</b>	<b>\$19,839,347</b>

County of El Paso, Texas  
General Fund  
Comparative Statements of Revenues, Expenditures  
and Changes in Fund Balances - Budget and Actual  
For the fiscal years ended September 30, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
<b>Taxes:</b>						
Ad valorem.....	\$41,149,531	\$42,684,123	\$1,534,592	\$35,786,949	\$36,947,305	\$1,160,356
Sales and use.....	20,000,000	22,509,281	2,509,281	19,700,000	21,518,551	1,818,551
Bingo.....	65,000	60,815	(4,185)	80,000	65,379	(14,621)
State mixed beverage.....	800,000	869,187	69,187	800,000	847,514	47,514
Total taxes.....	62,014,531	66,123,406	4,108,875	56,366,949	59,378,749	3,011,800
<b>Licenses and permits:</b>						
Beer, wine and liquor licenses.....	135,000	110,625	(24,375)	152,000	125,300	(26,700)
Occupational licenses.....	20,000	34,319	14,319	27,000	20,023	(6,977)
Bail bond permits.....	5,000	7,000	2,000	5,000	8,000	3,000
Total licenses and permits.....	160,000	151,944	(8,056)	184,000	153,323	(30,677)
<b>Intergovernmental:</b>						
Reimbursements-city.....	532,000	498,155	(33,845)	1,131,000	887,859	(243,141)
Reimbursements-TDHS lunch program.....	95,000	105,629	10,629	85,000	91,829	6,829
Reimbursements-county courts.....	175,000	245,765	70,765	150,000	163,980	13,980
Reimbursements-other.....	911,546	1,513,524	601,978	489,619	646,401	156,782
Total intergovernmental.....	1,713,546	2,363,073	649,527	1,855,619	1,790,069	(65,550)
<b>Charges for services:</b>						
Criminal Prosecution Fee.....	185,000	105,439	(79,561)	55,000	105,782	50,782
County tax assessor-collector.....	1,450,000	1,670,740	220,740	1,400,000	1,531,757	131,757
County clerk.....	1,700,000	2,063,149	363,149	1,580,000	1,910,913	330,913
<b>Constables:</b>						
Precinct no. 1.....	20,000	30,070	10,070	19,000	22,116	3,116
Precinct no. 2.....	40,000	39,555	(445)	33,500	39,044	5,544
Precinct no. 3.....		12,150	12,150	27,000	11,868	(15,132)
Precinct no. 4.....	33,000	36,447	3,447	30,000	36,110	6,110
Precinct no. 5.....	20,000	30,625	10,625	27,000	25,779	(1,221)
Precinct no. 6.....	11,000	10,987	(13)	9,000	11,660	2,660
Precinct no. 7.....	9,000	10,949	1,949	6,000	14,498	8,498
District clerk.....	775,000	852,462	77,462	775,000	785,731	10,731
District clerk child support fees.....	330,000	513,859	183,859	300,000	482,724	182,724
<b>Justices of the peace:</b>						
Precinct no. 1.....	12,000	13,881	1,881	10,000	15,462	5,462
Precinct no. 2.....	20,000	32,727	12,727	16,000	24,567	8,567
Precinct no. 3.....	20,000	25,348	5,348	18,000	25,243	7,243
Precinct no. 4.....	18,000	23,641	5,641	13,000	22,360	9,360
Precinct no. 5.....	11,000	11,942	942	10,000	13,216	3,216
Precinct no. 6.....	35,000	36,563	1,563	26,000	40,613	14,613
Precinct no. 7.....	10,000	14,984	4,984	5,000	11,210	6,210
County sheriff.....	725,000	890,310	165,310	650,000	903,051	253,051
Concession revenues.....	\$204,000	\$206,092	\$2,092	177,000	275,130	98,130
Ascarate golf course.....				\$658,000	\$567,086	(\$90,914)

(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, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Charges for services-continued</b>						
Boat launching fees.....				\$2,000	\$3,090	\$1,090
Coliseum security.....	\$5,000	\$4,000	(\$1,000)	10,000	4,434	(5,566)
Coliseum-ticketmaster.....	50,000	42,219	(7,781)	50,000	47,987	(2,013)
Ascarate park traffic control.....				130,000	133,558	3,558
Coliseum parking.....	50,000	67,953	17,953	50,000	57,954	7,954
Swimming pool receipts.....	10,000	4,589	(5,411)	37,000	37,763	763
Rentals.....	108,600	126,700	18,100	107,600	119,531	11,931
Western playland.....				170,000	194,414	24,414
Jail income - prisoners.....	9,871,250	16,301,446	6,430,196	8,302,500	7,469,957	(832,543)
Jury fees.....	40,000	37,734	(2,266)	40,000	42,983	2,983
Probate court fees.....	7,000	7,738	738	7,000	8,060	1,060
Special probate court fees.....	4,000	4,515	515	4,000	4,530	530
Sewage inspection fees.....	60,000	82,565	22,565	90,000	76,925	(13,075)
Bar attorney exemption fees.....	220,000	193,800	(26,200)	220,000	216,000	(4,000)
Protective order application fees.....	10,000	13,977	3,977	8,000	11,010	3,010
County service evaluation fees.....	375,000	467,511	92,511	350,000	417,027	67,027
Computer aided trans. serv. fees.....	750	446	(304)	4,000	601	(3,399)
Interpreter fees.....	1,000	990	(10)	500	1,074	574
County archives microfilm fees.....	25,000	66,549	41,549	22,000	37,620	15,620
Tax office collections.....	90,000	115,425	25,425	75,000	100,501	25,501
Parking garage fees.....	392,000	437,195	45,195	402,000	399,904	(2,096)
Total charges for services.....	16,947,600	24,607,272	7,659,672	15,926,100	16,260,843	334,743
<b>Fines and forfeitures:</b>						
Misdemeanors, forfeited						
bonds.....	2,900,000	4,746,000	1,846,000	2,200,000	4,268,398	2,068,398
Traffic fines.....	47,000	80,014	33,014	38,000	72,680	34,680
Library fines.....	2,000	2,278	278	1,800	2,644	844
Total fines and						
forfeitures.....	2,949,000	4,828,292	1,879,292	2,239,800	4,343,722	2,103,922
Interest income.....	1,650,000	2,182,309	532,309	1,025,000	2,013,925	988,925
<b>Miscellaneous:</b>						
Service fees.....	100,000	216,396	116,396	90,000	219,664	129,664
Purchasing-stock sales.....	60,000	89,443	29,443	95,000	67,855	(27,145)
Telephone commissions.....	500,000	814,895	314,895	310,000	580,548	270,548
Consolidated data processing fees.....	1,000	4,123	3,123	3,000	7,958	4,958
Indirect services.....	512,812	543,837	31,025	473,876	498,247	24,371
Allright parking.....	42,000	47,729	5,729	42,000	48,718	6,718
Reimbursement-miscellaneous.....	5,000	54,894	49,894	150,000	261,435	111,435
Property sales.....	20,000	58,210	38,210	2,000	54,591	52,591
Other.....	225,000	412,645	187,645	158,000	300,179	142,179
Total miscellaneous.....	1,465,812	2,242,172	776,360	1,323,876	2,039,195	715,319
<b>Total revenues.....</b>	<b>\$86,900,489</b>	<b>\$102,498,468</b>	<b>\$15,597,979</b>	<b>\$78,921,344</b>	<b>\$85,979,826</b>	<b>\$7,058,482</b>

(Continued)



County of El Paso, Texas  
General Fund  
Comparative Statements of Revenues, Expenditures  
and Changes in Fund Balances - Budget and Actual  
For the fiscal years ended September 30, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Expenditures:</b>						
<b>Current:</b>						
<b>General government:</b>						
County judge.....	\$198,257	\$182,834	\$15,423	\$238,928	\$166,173	\$72,755
Commissioner precinct no. 1.....	93,321	88,697	4,624	90,009	84,412	5,597
Commissioner precinct no. 2.....	96,665	94,155	2,510	98,751	92,768	5,983
Commissioner precinct no. 3.....	104,598	93,026	11,572	92,305	90,271	2,034
Commissioner precinct no. 4.....	91,790	88,526	3,264	89,928	85,061	4,867
County auditor and treasury .....	1,721,087	1,673,022	48,065	1,615,631	1,504,340	111,291
County purchasing agent.....	934,509	680,687	253,822	749,600	610,135	139,465
County personnel.....	293,387	276,885	16,502	272,019	253,787	18,232
County solid waste disposal.....	378,950	338,192	40,758	353,305	283,915	69,390
County clerk.....	1,030,928	1,017,181	13,747	877,623	859,809	17,814
County clerk fee collection.....	171,188	166,343	4,845	80,318	63,420	16,898
District clerk.....	2,184,969	1,971,572	213,397	1,839,494	1,735,199	104,295
Data processing.....	2,901,738	2,723,760	177,978	3,173,361	2,816,521	356,840
County elections.....	506,747	426,941	79,806	470,934	420,371	50,563
Facilities management.....	1,815,878	1,751,246	64,632	1,656,042	1,526,954	129,088
Landmark building management.....	82,567	79,953	2,614	80,050	77,077	2,973
County communications.....	151,130	144,959	6,171	136,859	127,912	8,947
General and administrative.....	7,073,581	3,672,270	3,401,311	5,471,715	2,667,370	2,804,345
County tax assessor-collector.....	1,725,502	1,631,210	94,292	1,559,427	1,421,818	137,609
Risk management.....	24	5	19	1,026	973	53
Risk pool board operations.....	15,041	1,506	13,535	15,055	1,162	13,893
Parking garage operations.....	102,889	82,128	20,761	101,885	97,417	4,468
<b>Total general government.....</b>	<b>21,674,746</b>	<b>17,185,098</b>	<b>4,489,648</b>	<b>19,064,265</b>	<b>14,986,865</b>	<b>4,077,400</b>
<b>Administration of justice:</b>						
34th district court.....	148,079	145,650	2,429	143,538	139,267	4,271
41st district court.....	153,425	146,628	6,797	145,712	135,149	10,563
Impact court.....	130,064	120,513	9,551	42,216	37,899	4,317
65th district court.....	149,232	146,210	3,022	144,661	140,820	3,841
120th district court.....	182,624	178,703	3,921	184,183	176,391	7,792
168th district court.....	145,877	144,262	1,615	145,573	142,503	3,070
171st district court.....	155,574	148,717	6,857	145,168	139,264	5,904
205th district court.....	155,529	152,160	3,369	145,515	142,407	3,108
210th district court.....	148,786	143,963	4,823	146,057	140,579	5,478
243rd district court.....	147,832	137,606	10,226	145,044	138,531	6,513
327th district court.....	191,438	187,620	3,818	182,169	174,357	7,812
346th district court.....	149,133	145,033	4,100	144,492	141,349	3,143
383rd district court.....	148,639	146,897	1,742	142,558	139,892	2,666
384th district court.....	152,220	147,992	4,228	145,184	137,276	7,908
388th district court.....	7,720	153	7,567			
Council of judges administration.....	2,939,184	2,604,811	334,373	3,613,565	2,990,924	622,641
District judges-salary supplement.....	142,632	138,883	3,749	135,470	134,498	972
6th administrative judicial region.....	48,478	47,430	1,048	46,231	45,436	795
Juvenile court referee.....	270,633	264,174	6,459	258,837	250,035	8,802
County attorney.....	1,897,394	1,844,861	52,533	1,687,597	1,655,578	32,019
County attorney - bond forfeitures.....	149,811	141,458	8,353	137,454	136,401	1,053
County attorney - RETGH legal .....	247,595	237,248	10,347	240,241	197,995	42,246
District attorney.....	4,249,473	4,155,654	93,819	3,764,622	3,700,011	64,611
Family courts.....	499,425	490,499	8,926	491,804	466,144	25,660
Criminal law magistrate court.....	237,197	226,658	10,539	465,343	444,077	21,266
Child abuse master.....	\$252,960	\$250,648	\$2,312	\$238,940	\$229,484	\$9,456

(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, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Administration of justice-continued						
County courts administration.....	\$376,960	\$367,828	\$9,132	\$344,692	\$329,587	\$15,105
County court-at-law no. 1.....	149,130	143,460	5,670	143,422	137,099	6,323
County court-at-law no. 2.....	153,383	148,699	4,684	144,618	140,581	4,037
County court-at-law no. 3.....	150,816	144,391	6,425	145,768	140,599	5,169
County court-at-law no. 4.....	147,759	140,275	7,484	149,003	137,367	11,636
County court-at-law no. 5.....	148,480	144,927	3,553	143,622	136,702	6,920
County court-at-law no. 6.....	150,386	142,127	8,259	124,513	113,953	10,560
County court-at-law no. 7.....	144,634	140,857	3,777			
County probate court & special probate.....	425,317	413,338	11,979	406,674	392,496	14,178
Co. court-at-law judges salary.....	917,185	908,893	8,292	706,687	702,717	3,970
Public defender.....	1,333,023	1,309,999	23,024	1,154,735	1,119,631	35,104
Justice of the peace no. 1.....	116,589	115,707	882	98,705	97,220	1,485
Justice of the peace no. 2.....	123,685	122,350	1,335	99,366	98,450	916
Justice of the peace no. 3.....	138,784	137,366	1,418	135,095	132,895	2,200
Justice of the peace no. 4.....	142,025	140,846	1,179	120,990	120,070	920
Justice of the peace no. 5.....	116,706	115,332	1,374	102,944	101,503	1,441
Justice of the peace no. 6.....	282,428	278,403	4,025	236,725	231,781	4,944
Justice of the peace no. 7.....	160,076	156,858	3,218	131,312	127,135	4,177
Court of civil appeals.....	20,198	20,196	2	20,239	20,199	40
Total administration of justice.....	18,298,518	17,586,283	712,235	17,491,284	16,456,252	1,035,032
Public safety:						
County sheriff and jail.....	40,118,752	38,056,512	2,062,240	39,108,744	34,356,894	4,751,850
Ambulance services.....	353,280	353,280		353,280	353,280	
West texas comm. super. and corrections.....	466,047	457,477	8,570	441,742	431,481	10,261
Juvenile detention/probation.....	5,986,083	5,536,653	449,430	5,375,016	4,859,706	515,310
Constable precinct no. 1.....	35,082	34,766	316	34,417	33,880	537
Constable precinct no. 2.....	38,615	37,887	728	38,177	36,709	1,468
Constable precinct no. 3.....	33,084	12,618	20,466	34,769	17,265	17,504
Constable precinct no. 4.....	34,331	33,501	830	33,613	32,738	875
Constable precinct no. 5.....	34,474	32,293	2,181	34,902	32,133	2,769
Constable precinct no. 6.....	35,888	34,686	1,202	35,027	33,583	1,444
Constable precinct no. 7.....	34,661	34,217	444	34,016	33,671	345
Emergency management.....	41,193	41,193		42,044	42,044	
Courthouse security.....	528,411	479,443	48,968	486,348	446,619	39,729
Total public safety.....	47,739,901	45,144,526	2,595,375	46,052,095	40,710,003	5,342,092
Health and welfare:						
City-county health unit.....	1,829,656	1,700,973	128,683	3,077,505	2,539,126	538,379
On-site sewage inspectors.....	317,850	143,696	174,154	304,039	250,246	53,793
Medical examiner.....	848,652	748,035	100,617	900,005	727,826	172,179
General assistance.....	694,200	687,844	6,356	681,681	676,445	5,236
Child welfare.....	792,500	792,486	14	522,500	244,226	278,274
County child welfare.....	405,030	242,090	162,940	414,955	385,394	29,561
Life management.....	188,499	174,000	14,499	190,666	176,166	14,500
Charities.....	84,775	71,950	12,825	82,100	77,325	4,775
Mental health.....	435,327	418,698	16,629	425,632	296,830	128,802
Animal control.....	194,459	47,758	146,701	101,572	84,269	17,303
Center of the deaf.....	1,665		1,665	20,000	18,335	1,665
Shelter for battered women.....	35,000	35,000		44,434	44,433	1
Retired senior volunteer program.....	16,905	12,085	4,820	51,405	46,316	5,089
Foster grandparent program.....	4,900	4,900		14,900	14,088	812
Project amistad.....	24,500	24,500		24,500	24,500	
Veterans assistance.....	62,774	61,818	956	62,404	61,007	1,397
Total health and welfare.....	\$5,936,692	\$5,165,833	\$770,859	\$6,918,298	\$5,666,532	\$1,251,766

(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, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Resource development:						
Agriculture co-op extension.....	\$376,716	\$351,736	\$24,980	\$352,532	\$341,396	\$11,136
Downtown management district.....	31,500	31,500				
Planning department.....	32,119	28,561	3,558			
Small business development.....	40,000	36,567	3,433			
Economic development.....	60,000	45,000	15,000	60,000	60,000	
Total resource development.....	540,335.00	493,364.00	46,971.00	412,532.00	401,396.00	11,136.00
Culture and recreation:						
Ascarate park.....	711,034.00	610,314.00	100,720.00	779,371.00	569,288.00	210,083.00
Golf course.....	732,844	683,321	49,523	626,134	530,684	95,450
Montana vista community center.....	38,431	24,850	13,581	46,227	31,578	14,649
Sparks community center.....	41,817	36,298	5,519	46,667	37,326	9,341
Los Portales.....	2,500	1,770	730	2,500	544	1,956
Agua Dulce Community Center.....	14,300	5,104	9,196			
Fabens Community Center.....	6,395	4,068	2,327			
Coliseum.....	1,400		1,400	66,621	65,096	1,525
Rural parks.....	123,955	106,848	17,107	96,707	84,472	12,235
County libraries.....	194,702	184,938	9,764	164,080	154,483	9,597
Rural pools.....	262,076	224,634	37,442	224,864	202,056	22,808
Total culture and recreation.....	2,129,454	1,882,145	247,309	2,053,171	1,675,527	377,644
Capital outlays.....	480,254	264,462	215,792	1,602,130	1,202,040	400,090
Total expenditures.....	96,799,900	87,721,711	9,078,189	93,593,775	81,098,615	12,495,160
Excess (deficiency) of revenues over (under) expenditures.....	(9,899,411)	14,776,757	24,676,168	(14,672,431)	4,881,211	19,553,642
Other financing sources (uses):						
Operating transfers in.....	2,105,070	2,084,572	(20,498)	2,240,858	2,447,124	206,266
Operating transfers out.....	(2,935,231)	(2,524,630)	410,601	(2,026,209)	(1,946,770)	79,439
Total other financing sources (uses).....	(830,161)	(440,058)	390,103	214,649	500,354	285,705
Excess (deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(10,729,572)	14,336,699	25,066,271	(14,457,782)	5,381,565	19,839,347
Fund balances, October 1.....	33,204,725	33,204,725		27,823,160	27,823,160	
Fund balances, September 30.....	\$22,475,153	\$47,541,424	\$25,066,271	\$13,365,378	\$33,204,725	\$19,839,347

(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, 1999**

**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, 1999**

**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.

**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 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.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1999**

**BUDGETED**

**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.

**San Elizario Placita**

This fund is used to account for receipts and disbursements related to the San Elizario Placita Fund.

**NON-BUDGETED**

**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 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  
Special Revenue Funds  
Combining Balance Sheet  
September 30, 1999  
(With comparative totals for September 30, 1998)

	Road and Bridge	Tourists and Conventions/ Amphitheater	County Tourist Promotion	Alternative Dispute Resolution Center	District Attorney Drug Forfeitures	Coliseum Tourist Promotion	Commissary Inmate Profit
<b>Assets:</b>							
Cash and cash equivalents.....	\$3,841,433	\$746,217	\$232,266	\$10,502	\$1,333	\$384,092	\$206,101
Receivables:							
Accounts.....	184,073		2	2,530	3		451
Due from other funds.....							
<b>Total assets.....</b>	<b>\$4,025,506</b>	<b>\$746,217</b>	<b>\$232,268</b>	<b>\$13,032</b>	<b>\$1,336</b>	<b>\$384,092</b>	<b>\$206,552</b>
<b>Liabilities and fund balances</b>							
<b>Liabilities:</b>							
Vouchers payable.....	\$236,096					\$15,879	\$8,014
Due to other funds.....							
<b>Total liabilities.....</b>	<b>236,096</b>					<b>15,879</b>	<b>8,014</b>
<b>Fund balances:</b>							
Reserved:							
Reserve for encumbrances.....	512,965		\$10,969			85,771	61,042
Unreserved:							
Designated for subsequent year's expenditures.....	1,227,433	\$650,000	175,000		\$1,332	100,000	50,000
Undesignated .....	2,049,012	96,217	46,299	\$13,032	4	182,442	87,496
<b>Total fund balances.....</b>	<b>3,789,410</b>	<b>746,217</b>	<b>232,268</b>	<b>13,032</b>	<b>1,336</b>	<b>368,213</b>	<b>198,538</b>
<b>Total liabilities and fund balances.....</b>	<b>\$4,025,506</b>	<b>\$746,217</b>	<b>\$232,268</b>	<b>\$13,032</b>	<b>\$1,336</b>	<b>\$384,092</b>	<b>\$206,552</b>

(Continued)



County of El Paso, Texas  
Special Revenue Funds  
Combining Balance Sheet  
September 30, 1999  
(With comparative totals for September 30, 1998)

	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
<b>Assets:</b>							
Cash and cash equivalents.....	\$194,931	\$22	\$95,080	\$121,626	\$146,850	\$102	\$75,452
Receivables:							
Accounts.....	4,942	27	5,324	2,739	2,106		8,738
Due from other funds.....							
<b>Total assets.....</b>	<b>\$199,873</b>	<b>\$49</b>	<b>\$100,404</b>	<b>\$124,365</b>	<b>\$148,956</b>	<b>\$102</b>	<b>\$84,190</b>
<b>Liabilities and fund balances</b>							
<b>Liabilities:</b>							
Vouchers payable.....	\$3,074		\$4,764		\$17		\$10,506
Due to other funds.....							
<b>Total liabilities.....</b>	<b>3,074</b>		<b>4,764</b>		<b>17</b>		<b>10,506</b>
<b>Fund balances:</b>							
Reserved:							
Reserve for encumbrances.....	18,301		25,185		27,497		9,722
Unreserved:							
Designated for subsequent year's expenditures.....	41,430		50,000	\$100,000	80,000		20,000
Undesignated .....	137,068	\$49	20,455	24,365	41,442	\$102	43,962
<b>Total fund balances.....</b>	<b>196,799</b>	<b>49</b>	<b>95,640</b>	<b>124,365</b>	<b>148,939</b>	<b>102</b>	<b>73,684</b>
<b>Total liabilities and fund balances.....</b>	<b>\$199,873</b>	<b>\$49</b>	<b>\$100,404</b>	<b>\$124,365</b>	<b>\$148,956</b>	<b>\$102</b>	<b>\$84,190</b>

(Continued)

County of El Paso, Texas  
Special Revenue Funds  
Combining Balance Sheet  
September 30, 1999  
(With comparative totals for September 30, 1998)

	County	Court	Sheriff's LEOSE	Ascarate	Fabens Airport	San	Grants	Totals	
	Attorney Labor Disputes	Reporter Service		Park Improvement		Elizario Placita		1999	1998
<b>Assets:</b>									
Cash and cash equivalents.....	\$24	\$8,180	\$80,666	\$971,225	\$81,156	\$9,247		\$7,206,505	\$5,725,669
Receivables:									
Accounts.....		3,506		21,096	1	2,056	\$1,992,946	2,230,540	1,634,520
Due from other funds.....							1,358,652	1,358,652	1,188,855
<b>Total assets.....</b>	<b>\$24</b>	<b>\$11,686</b>	<b>\$80,666</b>	<b>\$992,321</b>	<b>\$81,157</b>	<b>\$11,303</b>	<b>\$3,351,598</b>	<b>\$10,795,697</b>	<b>\$8,549,044</b>
<b>Liabilities and fund balances</b>									
<b>Liabilities:</b>									
Vouchers payable.....		\$1,363	\$2,322	\$5,812	\$731	\$151	\$441,702	\$730,431	\$400,297
Due to other funds.....							1,492,557	1,492,557	1,188,855
<b>Total liabilities.....</b>		<b>1,363</b>	<b>2,322</b>	<b>5,812</b>	<b>731</b>	<b>151</b>	<b>1,934,259</b>	<b>2,222,988</b>	<b>1,589,152</b>
<b>Fund balances:</b>									
Reserved:									
Reserve for encumbrances.....				44,565	5,471			801,488	609,321
Unreserved:									
Designated for subsequent year's expenditures.....		7,000	70,000	735,000	57,600	11,000	1,417,339	4,793,134	4,415,694
Undesignated .....	\$24	3,323	8,344	206,944	17,355	152		2,978,087	1,934,877
<b>Total fund balances.....</b>	<b>24</b>	<b>10,323</b>	<b>78,344</b>	<b>986,509</b>	<b>80,426</b>	<b>11,152</b>	<b>1,417,339</b>	<b>8,572,709</b>	<b>6,959,892</b>
<b>Total liabilities and fund balances.....</b>	<b>\$24</b>	<b>\$11,686</b>	<b>\$80,666</b>	<b>\$992,321</b>	<b>\$81,157</b>	<b>\$11,303</b>	<b>\$3,351,598</b>	<b>\$10,795,697</b>	<b>\$8,549,044</b>

(Concluded)

County of El Paso, Texas  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances  
For the fiscal year ended September 30, 1999  
(With comparative totals for the fiscal year ended  
September 30, 1998)

	Road and Bridge	Tourists and Conventions/ Amphitheater	County Tourist Promotion	Alternative Dispute Resolution Center	District Attorney Drug Forfeitures	Coliseum Tourist Promotion	Commissary Inmate Profit
<b>Revenues:</b>							
Taxes.....		\$746,217	\$186,554			\$932,771	
Intergovernmental revenues.....	\$33,550						
Charges for services.....	6,750,067			\$107,289			
Interest.....	214,578		7,517		\$24	15,964	\$3,061
Miscellaneous.....	31,572						262,760
<b>Total revenues.....</b>	<b>7,029,767</b>	<b>746,217</b>	<b>194,071</b>	<b>107,289</b>	<b>24</b>	<b>948,735</b>	<b>265,821</b>
<b>Expenditures:</b>							
<b>Current:</b>							
General government.....	829,931						183,835
Administration of justice.....				102,422			
Public Safety.....							
Health and welfare.....							
Community services.....							
Resource development.....		248,430					
Culture and recreation.....			75,544			810,279	
Public works.....	2,902,054						
Capital outlays.....	572,522					4,868	18,234
<b>Total expenditures.....</b>	<b>4,304,507</b>	<b>248,430</b>	<b>75,544</b>	<b>102,422</b>	<b>24</b>	<b>815,147</b>	<b>202,069</b>
Excess (deficiency) of revenues over (under) expenditures.....	2,725,260	497,787	118,527	4,867	24	133,588	63,752
<b>Other financing sources (uses):</b>							
Operating transfers in.....							
Operating transfers out.....	(1,620,070)						
<b>Total other financing sources(uses)....</b>	<b>(1,620,070)</b>						
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	1,105,190	497,787	118,527	4,867	24	133,588	63,752
<b>Fund balances, October 1.....</b>	<b>2,684,220</b>	<b>248,430</b>	<b>113,741</b>	<b>8,165</b>	<b>1,312</b>	<b>234,625</b>	<b>134,786</b>
Residual equity transfer out.....							
<b>Fund balances, September 30.....</b>	<b>\$3,789,410</b>	<b>\$746,217</b>	<b>\$232,268</b>	<b>\$13,032</b>	<b>\$1,336</b>	<b>\$368,213</b>	<b>\$198,538</b>

(Continued)

County of El Paso, Texas  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances  
For the fiscal year ended September 30, 1999  
(With comparative totals for the fiscal year ended  
September 30, 1998)

	County Clerk Records Management & Preservation	Sheriff's Department Auction Proceeds	County Attorney Commissions	Courthouse Security	Records Management and Preservation	County Graffiti Eradication	County Law Library
<b>Revenues:</b>							
Taxes.....							
Intergovernmental revenues.....							
Charges for services.....	\$566,316		\$101,904	\$262,927	\$112,980	\$55	\$225,220
Interest.....	5,009	\$49	2,202	2,357	2,838		5,209
Miscellaneous.....							9,726
<b>Total revenues.....</b>	<b>571,325</b>	<b>49</b>	<b>104,106</b>	<b>265,284</b>	<b>115,818</b>	<b>55</b>	<b>240,155</b>
<b>Expenditures:</b>							
<b>Current:</b>							
General government.....					76,100		
Administration of justice.....			80,927				
Public Safety.....							
Health and welfare.....							
Community services.....							
Resource development.....	516,178						
Culture and recreation.....							250,396
Public works.....							
Capital outlays.....	14,895		25,703		39,581		164
<b>Total expenditures.....</b>	<b>531,073</b>		<b>106,630</b>		<b>115,681</b>		<b>250,560</b>
Excess (deficiency) of revenues over (under) expenditures.....	40,252	49	(2,524)	265,284	137	55	(10,405)
<b>Other financing sources</b>							
<b>(uses):</b>							
Operating transfers in.....							
Operating transfers out.....				(265,000)			
<b>Total other financing sources(uses)....</b>				<b>(265,000)</b>			
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	40,252	49	(2,524)	284	137	55	(10,405)
<b>Fund balances, October 1.....</b>	<b>156,547</b>	<b>11,752</b>	<b>98,164</b>	<b>124,081</b>	<b>148,802</b>	<b>47</b>	<b>84,089</b>
Residual equity transfer out.....		(11,752)					
<b>Fund balances, September 30.....</b>	<b>\$196,799</b>	<b>\$49</b>	<b>\$95,640</b>	<b>\$124,365</b>	<b>\$148,939</b>	<b>\$102</b>	<b>\$73,684</b>

(Continued)

County of El Paso, Texas  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and  
Changes in Fund Balances  
For the fiscal year ended September 30, 1999  
(With comparative totals for the fiscal year ended  
September 30, 1998)

	County	Court Reporter Service	Sheriff's LEOSE	Ascarate	Fabens Airport	San	Grants	Totals	
	Attorney Labor Disputes			Park Improvement		Elizario Placita		1999	1998
<b>Revenues:</b>									
Taxes.....								\$1,865,542	\$1,816,965
Intergovernmental revenues.....			\$61,466				\$7,921,707	8,016,723	7,860,738
Charges for services.....		\$125,542		\$1,003,807				9,256,107	7,680,814
Interest.....		383	1,661	9,864	\$1,861	\$173	99,429	372,179	347,211
Miscellaneous.....			14	9,105	3,002	12,195	862,400	1,190,774	1,031,043
<b>Total revenues.....</b>		<b>125,925</b>	<b>63,141</b>	<b>1,022,776</b>	<b>4,863</b>	<b>12,368</b>	<b>8,883,536</b>	<b>20,701,325</b>	<b>18,736,771</b>
<b>Expenditures:</b>									
<b>Current:</b>									
General government.....							4,663	1,094,529	805,522
Administration of justice.....							3,224,581	3,407,930	2,985,085
Public Safety.....			48,455				2,792,988	2,841,443	2,510,857
Health and welfare.....							2,911,296	2,911,296	3,153,419
Community services.....							485,943	485,943	551,692
Resource development.....								764,608	1,292,544
Culture and recreation.....				30,082		1,216	5,528	1,173,045	1,174,283
Public works.....					3,810		141,045	3,046,909	2,868,979
Capital outlays.....				21,475			2,613,876	3,311,318	1,885,817
<b>Total expenditures.....</b>			<b>48,455</b>	<b>51,557</b>	<b>3,810</b>	<b>1,216</b>	<b>12,179,920</b>	<b>19,037,021</b>	<b>17,228,198</b>
Excess (deficiency) of revenues over (under) expenditures.....		125,925	14,686	971,219	1,053	11,152	(3,296,384)	1,664,304	1,508,573
<b>Other financing sources</b>									
<b>(uses):</b>									
Operating transfers in.....							2,180,773	2,180,773	1,991,353
Operating transfers out.....		(120,000)			(20,000)		(195,439)	(2,220,509)	(2,491,707)
<b>Total other financing sources(uses)....</b>		<b>(120,000)</b>			<b>(20,000)</b>		<b>1,985,334</b>	<b>(39,736)</b>	<b>(500,354)</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		5,925	14,686	971,219	(18,947)	11,152	(1,311,050)	1,624,568	1,008,219
<b>Fund balances, October 1.....</b>	\$24	4,398	63,658	15,290	99,373		2,728,389	6,959,893	5,951,708
Residual equity transfer out.....								(11,752)	(35)
<b>Fund balances, September 30.....</b>	<b>\$24</b>	<b>\$10,323</b>	<b>\$78,344</b>	<b>\$986,509</b>	<b>\$80,426</b>	<b>\$11,152</b>	<b>\$1,417,339</b>	<b>\$8,572,709</b>	<b>\$6,959,892</b>

(Concluded)

County of El Paso, Texas  
Special Revenue Fund  
Total Statement of Revenues, Expenditures  
and Changes in Fund Balances - Budget and Actual  
Fiscal years ended September 30, 1999 and 1998

	Special Revenue Funds				Total Actual 1999	Total Actual 1998
	Budget	Actual	Variance Favorable (Unfavorable)	Grants		
<b>Revenues:</b>						
Taxes.....	\$1,687,500	\$1,865,542	\$178,042		\$1,865,542	\$1,816,965
Intergovernmental revenues.....	39,000	95,016	56,016	\$7,921,707	8,016,723	7,860,738
Charges for services.....	7,980,000	9,256,107	1,276,107		9,256,107	7,680,767
Interest income.....	134,000	272,750	138,750	99,429	372,179	346,885
Miscellaneous.....	295,840	328,374	32,534	862,400	1,190,774	1,031,043
<b>Total revenues.....</b>	<b>10,136,340</b>	<b>11,817,789</b>	<b>1,681,449</b>	<b>8,883,536</b>	<b>20,701,325</b>	<b>18,736,398</b>
<b>Expenditures:</b>						
<b>General government:</b>						
Personnel.....	337,424	287,596	49,828		287,596	271,755
Operating.....	1,003,946	802,270	201,676	4,663	806,933	533,767
<b>Total general government.....</b>	<b>1,341,370</b>	<b>1,089,866</b>	<b>251,504</b>	<b>4,663</b>	<b>1,094,529</b>	<b>805,522</b>
<b>Administration of justice:</b>						
Personnel.....	1,386	1,371	15	2,463,355	2,464,726	2,197,463
Operating.....	266,216	181,978	84,238	761,226	943,204	787,622
<b>Total administration of justice.....</b>	<b>267,602</b>	<b>183,349</b>	<b>84,253</b>	<b>3,224,581</b>	<b>3,407,930</b>	<b>2,985,085</b>
<b>Public Safety:</b>						
Personnel.....				2,367,427	2,367,427	1,995,977
Operating.....	49,000	48,455	545	425,561	474,016	514,880
<b>Total public safety.....</b>	<b>49,000</b>	<b>48,455</b>	<b>545</b>	<b>2,792,988</b>	<b>2,841,443</b>	<b>2,510,857</b>
<b>Health and welfare:</b>						
Personnel.....				671,915	671,915	565,542
Operating.....				2,239,381	2,239,381	2,587,877
<b>Total health and welfare.....</b>				<b>2,911,296</b>	<b>2,911,296</b>	<b>3,153,419</b>
<b>Community services:</b>						
Personnel.....				183,882	183,882	146,341
Operating.....				302,061	302,061	405,351
<b>Total community services.....</b>				<b>485,943</b>	<b>485,943</b>	<b>551,692</b>
<b>Resource development:</b>						
Personnel.....	432,769	404,326	28,443		404,326	364,784
Operating.....	1,065,470	360,282	705,188		360,282	927,760
<b>Total resource development.....</b>	<b>1,498,239</b>	<b>764,608</b>	<b>733,631</b>		<b>764,608</b>	<b>1,292,544</b>
<b>Culture and recreation:</b>						
Personnel.....	465,934	446,263	19,671		446,263	401,725
Operating.....	1,866,249	721,254	1,144,995	5,528	726,782	772,558
<b>Total culture and recreation.....</b>	<b>2,332,183</b>	<b>1,167,517</b>	<b>1,164,666</b>	<b>5,528</b>	<b>1,173,045</b>	<b>1,174,283</b>
<b>Public works:</b>						
Personnel.....	1,594,485	1,450,840	143,645	78,776	1,529,616	1,350,229
Operating.....	2,323,847	1,455,024	868,823	62,269	1,517,293	1,518,750
<b>Total public works.....</b>	<b>3,918,332</b>	<b>2,905,864</b>	<b>1,012,468</b>	<b>141,045</b>	<b>3,046,909</b>	<b>2,868,979</b>
<b>Capital outlays.....</b>	<b>1,080,262</b>	<b>697,442</b>	<b>382,820</b>	<b>2,613,876</b>	<b>3,311,318</b>	<b>1,885,817</b>
<b>Total expenditures.....</b>	<b>10,486,988</b>	<b>6,857,101</b>	<b>3,629,887</b>	<b>12,179,920</b>	<b>19,037,021</b>	<b>17,228,198</b>
Excess(deficiency) of revenues over (under) expenditures.....	(350,648)	4,960,688	5,311,336	(3,296,384)	1,664,304	1,508,200
<b>Other financing sources(uses):</b>						
Operating transfers in.....				2,180,773	2,180,773	1,991,353
Operating transfers out.....	(2,026,370)	(2,025,070)	1,300	(195,439)	(2,220,509)	(2,491,707)
<b>Total other financing sources(uses).....</b>	<b>(2,026,370)</b>	<b>(2,025,070)</b>	<b>1,300</b>	<b>1,985,334</b>	<b>(39,736)</b>	<b>(500,354)</b>
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(2,377,018)	2,935,618	5,312,636	(1,311,050)	1,624,568	1,007,846
<b>Fund balances, October 1.....</b>	<b>3,798,641</b>	<b>3,798,641</b>		<b>2,728,389</b>	<b>6,527,030</b>	<b>5,513,591</b>
<b>Fund balances, September 30.....</b>	<b>\$1,421,623</b>	<b>\$6,734,259</b>	<b>\$5,312,636</b>	<b>\$1,417,339</b>	<b>\$8,151,598</b>	<b>\$6,521,437</b>

County of El Paso, Texas  
 Road and Bridge Special Revenue Fund  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 Fiscal years ended September 30, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Intergovernmental revenues.....	\$39,000	\$33,550	(\$5,450)	\$39,000	\$37,190	(\$1,810)
Charges for services.....	5,760,000	6,750,067	990,067	5,310,000	6,260,761	950,761
Interest income.....	126,000	214,578	88,578	71,000	193,156	122,156
Miscellaneous.....	2,000	31,572	29,572	2,000	54,179	52,179
<b>Total revenues.....</b>	<b>5,927,000</b>	<b>7,029,767</b>	<b>1,102,767</b>	<b>5,422,000</b>	<b>6,545,286</b>	<b>1,123,286</b>
<b>Expenditures:</b>						
<b>General Government:</b>						
Personnel.....	330,424	281,300	49,124	307,240	271,755	35,485
Operating.....	676,515	548,631	127,884	659,969	485,008	174,961
<b>Total general government.....</b>	<b>1,006,939</b>	<b>829,931</b>	<b>177,008</b>	<b>967,209</b>	<b>756,763</b>	<b>210,446</b>
<b>Public Works:</b>						
Personnel.....	1,594,485	1,450,840	143,645	1,438,579	1,300,543	138,036
Operating.....	2,254,447	1,451,214	803,233	2,125,591	1,468,413	657,178
<b>Total public works.....</b>	<b>3,848,932</b>	<b>2,902,054</b>	<b>946,878</b>	<b>3,564,170</b>	<b>2,768,956</b>	<b>795,214</b>
Capital outlays.....	725,190	572,522	152,668	405,104	344,534	60,570
<b>Total expenditures.....</b>	<b>5,581,061</b>	<b>4,304,507</b>	<b>1,276,554</b>	<b>4,936,483</b>	<b>3,870,253</b>	<b>1,066,230</b>
Excess(deficiency) of revenues over (under) expenditures.....	345,939	2,725,260	2,379,321	485,517	2,675,033	2,189,516
<b>Other financing sources(uses):</b>						
Operating transfers out.....	(1,620,070)	(1,620,070)		(1,939,858)	(1,939,858)	
<b>Total other financing sources(uses).....</b>	<b>(1,620,070)</b>	<b>(1,620,070)</b>		<b>(1,939,858)</b>	<b>(1,939,858)</b>	
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(1,274,131)	1,105,190	2,379,321	(1,454,341)	735,175	2,189,516
<b>Fund balances, October 1.....</b>	<b>2,684,220</b>	<b>2,684,220</b>		<b>1,949,045</b>	<b>1,949,045</b>	
<b>Fund balances, September 30.....</b>	<b>\$1,410,089</b>	<b>\$3,789,410</b>	<b>\$2,379,321</b>	<b>\$494,704</b>	<b>\$2,684,220</b>	<b>\$2,189,516</b>

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, 1999 and 1998**

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Taxes.....	\$675,000	\$746,217	\$71,217	\$781,250	\$908,483	\$127,233
<b>Total revenues.....</b>	<b>675,000</b>	<b>746,217</b>	<b>71,217</b>	<b>781,250</b>	<b>908,483</b>	<b>127,233</b>
<b>Expenditures:</b>						
<b>Resource development:</b>						
Operating.....	923,430	248,430	675,000	781,250	781,250	
<b>Total resource development.....</b>	<b>923,430</b>	<b>248,430</b>	<b>675,000</b>	<b>781,250</b>	<b>781,250</b>	
<b>Total expenditures.....</b>	<b>923,430</b>	<b>248,430</b>	<b>675,000</b>	<b>781,250</b>	<b>781,250</b>	
Excess(deficiency) of revenues over (under) expenditures.....	(248,430)	497,787	746,217		127,233	127,233
<b>Other financing sources(uses):</b>						
Operating transfers out.....				(100,000)		100,000
<b>Total other financing sources(uses)..</b>				<b>(100,000)</b>		<b>100,000</b>
Excess (deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(248,430)	497,787	746,217	(100,000)	127,233	227,233
<b>Fund balances, October 1.....</b>	<b>\$248,430</b>	<b>248,430</b>		<b>121,197</b>	<b>121,197</b>	
<b>Fund balances, September 30.....</b>		<b>\$746,217</b>	<b>\$746,217</b>	<b>\$21,197</b>	<b>\$248,430</b>	<b>\$227,233</b>



County of El Paso, Texas  
 County Tourist Promotion Special Revenue Fund  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 Fiscal years ended September 30, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Taxes.....	\$168,750	\$186,554	\$17,804	\$156,250	\$181,696	\$25,446
Interest income.....		7,517	7,517		4,941	4,941
<b>Total revenues.....</b>	<b>168,750</b>	<b>194,071</b>	<b>25,321</b>	<b>156,250</b>	<b>186,637</b>	<b>30,387</b>
<b>Expenditures:</b>						
<b>Culture and recreation:</b>						
Operating.....	224,640	75,544	149,096	166,250	99,387	66,863
<b>Total culture and recreation.....</b>	<b>224,640</b>	<b>75,544</b>	<b>149,096</b>	<b>166,250</b>	<b>99,387</b>	<b>66,863</b>
<b>Total expenditures.....</b>	<b>224,640</b>	<b>75,544</b>	<b>149,096</b>	<b>166,250</b>	<b>99,387</b>	<b>66,863</b>
Excess(deficiency) of revenues over (under) expenditures.....	(55,890)	118,527	174,417	(10,000)	87,250	97,250
<b>Fund balances, October 1.....</b>	<b>113,741</b>	<b>113,741</b>		<b>26,491</b>	<b>26,491</b>	
<b>Fund balances, September 30.....</b>	<b>\$57,851</b>	<b>\$232,268</b>	<b>\$174,417</b>	<b>\$16,491</b>	<b>\$113,741</b>	<b>\$97,250</b>

County of El Paso, Texas  
Alternative Dispute Resolution Center Special Revenue Fund  
Comparative Statements of Revenues, Expenditures  
and Changes in Fund Balances - Budget and Actual  
Fiscal years ended September 30, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for services.....	\$130,000	\$107,289	(\$22,711)	\$130,000	\$104,905	(\$25,095)
<b>Total revenues.....</b>	<b>130,000</b>	<b>107,289</b>	<b>(22,711)</b>	<b>130,000</b>	<b>104,905</b>	<b>(25,095)</b>
<b>Expenditures:</b>						
<b>Administration of justice:</b>						
Operating.....	163,270	102,422	60,848	130,000	96,740	33,260
<b>Total administration of justice.....</b>	<b>163,270</b>	<b>102,422</b>	<b>60,848</b>	<b>130,000</b>	<b>96,740</b>	<b>33,260</b>
<b>Total expenditures.....</b>	<b>163,270</b>	<b>102,422</b>	<b>60,848</b>	<b>\$130,000</b>	<b>96,740</b>	<b>33,260</b>
Excess(deficiency) of revenues over (under) expenditures.....	(33,270)	4,867	38,137		8,165	8,165
<b>Fund balances, October 1.....</b>	<b>8,165</b>	<b>8,165</b>				
<b>Fund balances, September 30.....</b>	<b>(\$25,105)</b>	<b>\$13,032</b>	<b>\$38,137</b>		<b>\$8,165</b>	<b>\$8,165</b>

County of El Paso, Texas  
 District Attorney Drug Forfeiture Special Revenue Fund  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 Fiscal years ended September 30, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Fines and forfeitures.....						
Interest income.....		\$24	\$24		\$36	\$36
<b>Total revenues.....</b>		<u>24</u>	<u>24</u>		<u>36</u>	<u>36</u>
<b>Expenditures:</b>						
<b>Total expenditures.....</b>						
Excess(deficiency) of revenues over (under) expenditures.....		24	24		36	36
Other financing sources(uses):						
Operating transfers out.....	(\$1,300)		1,300	(\$1,270)		1,270
<b>Total other financing sources(uses).....</b>	<u>(1,300)</u>		<u>1,300</u>	<u>(1,270)</u>		<u>1,270</u>
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(1,300)	24	1,324	(1,270)	36	1,306
<b>Fund balances, October 1.....</b>	<u>1,312</u>	<u>1,312</u>		<u>1,276</u>	<u>1,276</u>	
<b>Fund balances, September 30.....</b>	<u>\$12</u>	<u>\$1,336</u>	<u>\$1,324</u>	<u>\$6</u>	<u>\$1,312</u>	<u>\$1,306</u>

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, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Taxes.....	\$843,750	\$932,771	\$89,021	\$625,000	\$726,786	\$101,786
Interest income.....		15,964	15,964		15,856	15,856
<b>Total revenues.....</b>	<b>843,750</b>	<b>948,735</b>	<b>104,985</b>	<b>625,000</b>	<b>742,642</b>	<b>117,642</b>
<b>Expenditures:</b>						
<b>Culture and recreation:</b>						
Personnel.....	389,521	372,296	17,225	356,939	330,005	26,934
Operating.....	581,184	437,983	143,201	551,705	471,842	79,863
<b>Total culture and recreation.....</b>	<b>970,705</b>	<b>810,279</b>	<b>160,426</b>	<b>908,644</b>	<b>801,847</b>	<b>106,797</b>
Capital outlays.....	8,406	4,868	3,538	23,987	20,577	3,410
<b>Total expenditures.....</b>	<b>979,111</b>	<b>815,147</b>	<b>163,964</b>	<b>932,631</b>	<b>822,424</b>	<b>110,207</b>
Excess(deficiency) of revenues over (under) expenditures.....	(135,361)	133,588	268,949	(307,631)	(79,782)	227,849
<b>Fund balances, October 1.....</b>	<b>213,481</b>	<b>213,481</b>		<b>293,263</b>	<b>293,263</b>	
<b>Fund balances, September 30.....</b>	<b>\$78,120</b>	<b>\$347,069</b>	<b>\$268,949</b>	<b>(\$14,368)</b>	<b>\$213,481</b>	<b>\$227,849</b>

County of El Paso, Texas  
 Commissary Inmate Profit Special Revenue Fund  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 Fiscal years ended September 30, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest income.....		\$3,061	\$3,061		\$4,513	\$4,513
Miscellaneous.....	\$250,000	262,760	12,760	\$60,000	65,000	5,000
<b>Total revenues.....</b>	<b>250,000</b>	<b>265,821</b>	<b>15,821</b>	<b>60,000</b>	<b>69,513</b>	<b>9,513</b>
<b>Expenditures:</b>						
<b>General Government:</b>						
Operating.....	245,608	183,835	61,773	63,764	48,759	15,005
<b>Total general government.....</b>	<b>245,608</b>	<b>183,835</b>	<b>61,773</b>	<b>63,764</b>	<b>48,759</b>	<b>15,005</b>
<b>Capital outlays.....</b>	<b>96,189</b>	<b>18,234</b>	<b>77,955</b>	<b>145,072</b>	<b>85,047</b>	<b>60,025</b>
<b>Total expenditures.....</b>	<b>341,797</b>	<b>202,069</b>	<b>139,728</b>	<b>208,836</b>	<b>133,806</b>	<b>75,030</b>
Excess(deficiency) of revenues over (under) expenditures.....	(91,797)	63,752	155,549	(148,836)	(64,293)	84,543
<b>Fund balances, October 1.....</b>	<b>57,892</b>	<b>57,892</b>		<b>122,185</b>	<b>122,185</b>	
<b>Fund balances, September 30.....</b>	<b>(\$33,905)</b>	<b>\$121,644</b>	<b>\$155,549</b>	<b>(\$26,651)</b>	<b>\$57,892</b>	<b>\$84,543</b>

County of El Paso, Texas  
 County Clerk Records Management and Preservation Special Revenue Fund  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 Fiscal years ended September 30, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for services.....	\$495,000	\$566,316	\$71,316	\$465,000	\$520,851	\$55,851
Interest income.....		5,009	5,009		4,877	4,877
Miscellaneous.....					132	132
<b>Total revenues.....</b>	<b>495,000</b>	<b>571,325</b>	<b>76,325</b>	<b>465,000</b>	<b>525,860</b>	<b>60,860</b>
<b>Expenditures:</b>						
<b>Resource development:</b>						
Personnel.....	432,769	404,326	28,443	377,528	364,784	12,744
Operating.....	142,040	111,852	30,188	164,602	146,510	18,092
<b>Total resource development.....</b>	<b>574,809</b>	<b>516,178</b>	<b>58,631</b>	<b>542,130</b>	<b>511,294</b>	<b>30,836</b>
Capital outlays.....	15,913	14,895	1,018	29,180	13,854	15,326
<b>Total expenditures.....</b>	<b>590,722</b>	<b>531,073</b>	<b>59,649</b>	<b>571,310</b>	<b>525,148</b>	<b>46,162</b>
Excess(deficiency) of revenues over (under) expenditures.....	(95,722)	40,252	135,974	(106,310)	712	107,022
<b>Fund balances, October 1.....</b>	<b>156,547</b>	<b>156,547</b>		<b>155,835</b>	<b>155,835</b>	
<b>Fund balances, September 30.....</b>	<b>\$60,825</b>	<b>\$196,799</b>	<b>\$135,974</b>	<b>\$49,525</b>	<b>\$156,547</b>	<b>\$107,022</b>

County of El Paso, Texas  
 County Attorney Commissions Special Revenue Fund  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 Fiscal years ended September 30, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for services.....	\$75,000	\$101,904	\$26,904	\$40,000	\$115,113	\$75,113
Interest income .....		2,202	2,202		3,027	3,027
<b>Total revenues.....</b>	<b>75,000</b>	<b>104,106</b>	<b>29,106</b>	<b>40,000</b>	<b>118,140</b>	<b>78,140</b>
<b>Expenditures:</b>						
<b>Administration of Justice:</b>						
Personnel.....	1,386	1,371	15			
Operating.....	102,946	79,556	23,390	47,917	45,117	2,800
<b>Total Administration of Justice.....</b>	<b>104,332</b>	<b>80,927</b>	<b>23,405</b>	<b>47,917</b>	<b>45,117</b>	<b>2,800</b>
Capital Outlays.....	41,982	25,703	16,279	64,051	58,211	5,840
<b>Total expenditures.....</b>	<b>146,314</b>	<b>106,630</b>	<b>39,684</b>	<b>111,968</b>	<b>103,328</b>	<b>8,640</b>
Excess(deficiency) of revenues over (under) expenditures.....	(71,314)	(2,524)	68,790	(71,968)	14,812	86,780
<b>Fund balances, October 1.....</b>	<b>98,164</b>	<b>98,164</b>		<b>83,352</b>	<b>83,352</b>	
<b>Fund balances, September 30.....</b>	<b>\$26,850</b>	<b>\$95,640</b>	<b>\$68,790</b>	<b>\$11,384</b>	<b>\$98,164</b>	<b>\$86,780</b>

County of El Paso, Texas  
 Courthouse Security Special Revenue Fund  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 Fiscal years ended September 30, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for services.....	\$190,000	\$262,927	\$72,927	\$160,000	\$238,403	\$78,403
Interest income.....		2,357	2,357		2,129	2,129
<b>Total revenues.....</b>	<b>190,000</b>	<b>265,284</b>	<b>75,284</b>	<b>160,000</b>	<b>240,532</b>	<b>80,532</b>
<b>Expenditures:</b>						
<b>Total expenditures.....</b>						
Excess(deficiency) of revenues over (under) expenditures.....	190,000	265,284	75,284	160,000	240,532	80,532
<b>Other financing sources(uses):</b>						
Operating transfers out.....	(265,000)	(265,000)		(180,000)	(180,000)	
<b>Total other financing sources(uses).....</b>	<b>(265,000)</b>	<b>(265,000)</b>		<b>(180,000)</b>	<b>(180,000)</b>	
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(75,000)	284	75,284	(20,000)	60,532	80,532
<b>Fund balances, October 1.....</b>	<b>124,081</b>	<b>124,081</b>		<b>63,549</b>	<b>63,549</b>	
<b>Fund balances, September 30.....</b>	<b>\$49,081</b>	<b>\$124,365</b>	<b>\$75,284</b>	<b>\$43,549</b>	<b>\$124,081</b>	<b>\$80,532</b>



County of El Paso, Texas  
**Records Management and Preservation Special Revenue Fund**  
**Comparative Statements of Revenues, Expenditures**  
**and Changes in Fund Balances - Budget and Actual**  
**Fiscal years ended September 30, 1999 and 1998**

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for services.....	\$70,000	\$112,980	\$42,980	\$60,000	\$109,971	\$49,971
Interest income.....		2,838	2,838		2,887	2,887
<b>Total revenues.....</b>	<b>70,000</b>	<b>115,818</b>	<b>45,818</b>	<b>60,000</b>	<b>112,858</b>	<b>52,858</b>
<b>Expenditures:</b>						
<b>General Government:</b>						
Personnel.....	7,000	6,296	704			
Operating.....	81,823	69,804	12,019	30,265		30,265
<b>Total general government.....</b>	<b>88,823</b>	<b>76,100</b>	<b>12,723</b>	<b>30,265</b>		<b>30,265</b>
<b>Capital outlays.....</b>	<b>81,181</b>	<b>39,581</b>	<b>41,600</b>	<b>103,034</b>	<b>42,335</b>	<b>60,699</b>
<b>Total expenditures.....</b>	<b>170,004</b>	<b>115,681</b>	<b>54,323</b>	<b>133,299</b>	<b>42,335</b>	<b>90,964</b>
Excess(deficiency) of revenues over (under) expenditures.....	(100,004)	137	100,141	(73,299)	70,523	143,822
<b>Fund balances, October 1.....</b>	<b>148,802</b>	<b>148,802</b>		<b>78,279</b>	<b>78,279</b>	
<b>Fund balances, September 30.....</b>	<b>\$48,798</b>	<b>\$148,939</b>	<b>\$100,141</b>	<b>\$4,980</b>	<b>\$148,802</b>	<b>\$143,822</b>

County of El Paso, Texas  
 County Law Library Special Revenue Fund  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 Fiscal years ended September 30, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for services.....	\$200,000	\$225,220	\$25,220	\$200,000	\$209,796	\$9,796
Interest income.....	8,000	5,209	(2,791)	8,000	6,959	(1,041)
Miscellaneous.....	12,240	9,726	(2,514)		14,867	14,867
<b>Total revenues.....</b>	<b>220,240</b>	<b>240,155</b>	<b>19,915</b>	<b>208,000</b>	<b>231,622</b>	<b>23,622</b>
<b>Expenditures:</b>						
<b>Culture and recreation:</b>						
Personnel.....	76,413	73,967	2,446	77,865	71,720	6,145
Operating.....	192,170	176,429	15,741	218,495	201,329	17,166
<b>Total culture and recreation.....</b>	<b>268,583</b>	<b>250,396</b>	<b>18,187</b>	<b>296,360</b>	<b>273,049</b>	<b>23,311</b>
Capital outlays.....	1,456	164	1,292	9,828	4,291	5,537
<b>Total expenditures.....</b>	<b>270,039</b>	<b>250,560</b>	<b>19,479</b>	<b>306,188</b>	<b>277,340</b>	<b>28,848</b>
Excess(deficiency) of revenues over (under) expenditures.....	(49,799)	(10,405)	39,394	(98,188)	(45,718)	52,470
<b>Fund balances, October 1.....</b>	<b>(250,736)</b>	<b>(250,736)</b>		<b>(205,018)</b>	<b>(205,018)</b>	
<b>Fund balances, September 30.....</b>	<b>(\$300,535)</b>	<b>(\$261,141)</b>	<b>\$39,394</b>	<b>(\$303,206)</b>	<b>(\$250,736)</b>	<b>\$52,470</b>

County of El Paso, Texas  
 County Attorney Labor Disputes Special Revenue Fund  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 Fiscal years ended September 30, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Total revenues.....						
<b>Expenditures:</b>						
<b>Administration of justice:</b>						
Operating.....				\$741	\$717	\$24
Total administration of justice.....				741	717	24
Total expenditures.....				741	717	24
Excess(deficiency) of revenues over (under) expenditures.....				(741)	(717)	24
Fund balances, October 1.....	\$24	\$24		\$741	741	
Fund balances, September 30.....	\$24	\$24			\$24	\$24

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, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for services.....	\$120,000	\$125,542	\$5,542	\$120,000	\$120,967	\$967
Interest income.....		383	383		521	521
<b>Total revenues.....</b>	<b>120,000</b>	<b>125,925</b>	<b>5,925</b>	<b>120,000</b>	<b>121,488</b>	<b>1,488</b>
<b>Expenditures:</b>						
<b>Total expenditures.....</b>						
Excess(deficiency) of revenues over (under) expenditures.....	120,000	125,925	5,925	120,000	121,488	1,488
Other financing sources(uses):						
Operating transfers out.....	(120,000)	(120,000)		(120,000)	(120,000)	
<b>Total other financing sources(uses)</b>	<b>(120,000)</b>	<b>(120,000)</b>		<b>(120,000)</b>	<b>(120,000)</b>	
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....		5,925	5,925		1,488	1,488
<b>Fund balances, October 1.....</b>	<b>4,398</b>	<b>4,398</b>		<b>2,910</b>	<b>2,910</b>	
<b>Fund balances, September 30.....</b>	<b>\$4,398</b>	<b>\$10,323</b>	<b>\$5,925</b>	<b>\$2,910</b>	<b>\$4,398</b>	<b>\$1,488</b>

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, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Intergovernmental.....		\$61,466	\$61,466		\$47,961	\$47,961
Interest income.....		1,661	1,661		1,791	1,791
Miscellaneous.....		14	14			
<b>Total revenues.....</b>		<b>63,141</b>	<b>63,141</b>		<b>49,752</b>	<b>49,752</b>
<b>Expenditures:</b>						
<b>Public safety:</b>						
Operating.....	\$49,000	48,455	545	\$48,618	37,073	11,545
<b>Total public safety.....</b>	<b>49,000</b>	<b>48,455</b>	<b>545</b>	<b>48,618</b>	<b>37,073</b>	<b>11,545</b>
<b>Total expenditures.....</b>	<b>49,000</b>	<b>48,455</b>	<b>545</b>	<b>48,618</b>	<b>37,073</b>	<b>11,545</b>
Excess(deficiency) of revenues over (under) expenditures.....	(49,000)	14,686	63,686	(48,618)	12,679	61,297
Fund balances, October 1.....	63,658	63,658		50,979	50,979	
Fund balances, September 30.....	\$14,658	\$78,344	\$63,686	\$2,361	\$63,658	\$61,297

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, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for services.....	\$940,000	\$1,003,807	\$63,807			
Interest income.....		9,864	9,864		\$290	\$290
Miscellaneous.....	9,000	9,105	105	\$9,000	9,000	
<b>Total revenues.....</b>	<b>949,000</b>	<b>1,022,776</b>	<b>73,776</b>	<b>9,000</b>	<b>9,290</b>	<b>290</b>
<b>Expenditures:</b>						
<b>Culture and recreation:</b>						
Operating.....	849,055	30,082	818,973	14,250		14,250
<b>Total culture and recreation.....</b>	<b>849,055</b>	<b>30,082</b>	<b>818,973</b>	<b>14,250</b>		<b>14,250</b>
Capital Outlays.....	109,945	21,475	88,470			
<b>Total expenditures.....</b>	<b>959,000</b>	<b>51,557</b>	<b>907,443</b>	<b>14,250</b>		<b>14,250</b>
Excess(deficiency) of revenues over (under) expenditures.....	(10,000)	971,219	981,219	(5,250)	9,290	14,540
<b>Fund balances, October 1.....</b>	<b>15,290</b>	<b>15,290</b>		<b>6,000</b>	<b>6,000</b>	
<b>Fund balances, September 30.....</b>	<b>\$5,290</b>	<b>\$986,509</b>	<b>\$981,219</b>	<b>\$750</b>	<b>\$15,290</b>	<b>\$14,540</b>

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, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest income.....		\$1,861	\$1,861		\$2,710	\$2,710
Miscellaneous.....	\$3,400	3,002	(398)	\$5,100	3,430	(1,670)
<b>Total revenues.....</b>	<b>3,400</b>	<b>4,863</b>	<b>1,463</b>	<b>5,100</b>	<b>6,140</b>	<b>1,040</b>
<b>Expenditures:</b>						
<b>Public Works:</b>						
Operating.....	69,400	3,810	65,590	91,100	430	90,670
<b>Total public works.....</b>	<b>69,400</b>	<b>3,810</b>	<b>65,590</b>	<b>91,100</b>	<b>430</b>	<b>90,670</b>
<b>Total expenditures.....</b>	<b>69,400</b>	<b>3,810</b>	<b>65,590</b>	<b>91,100</b>	<b>430</b>	<b>90,670</b>
Excess(deficiency) of revenues over (under) expenditures.....	(66,000)	1,053	67,053	(86,000)	5,710	91,710
<b>Other financing sources(uses):</b>						
Operating transfers out.....	(20,000)	(20,000)				
<b>Total other financing sources(uses).....</b>	<b>(20,000)</b>	<b>(20,000)</b>				
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(86,000)	(18,947)	67,053	(86,000)	5,710	91,710
<b>Fund balances, October 1.....</b>	<b>99,373</b>	<b>99,373</b>		<b>93,663</b>	<b>93,663</b>	
<b>Fund balances, September 30.....</b>	<b>\$13,373</b>	<b>\$80,426</b>	<b>\$67,053</b>	<b>\$7,663</b>	<b>\$99,373</b>	<b>\$91,710</b>

County of El Paso, Texas  
 San Elizario Placita Special Revenue Fund  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 Fiscal years ended September 30, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest income.....		\$173	\$173			
Miscellaneous.....	\$19,200	12,195	(7,005)			
<b>Total revenues.....</b>	<b>19,200</b>	<b>12,368</b>	<b>(6,832)</b>			
<b>Expenditures:</b>						
<b>Culture and recreation:</b>						
Operating.....	19,200	1,216	17,984			
<b>Total culture and recreation.....</b>	<b>19,200</b>	<b>1,216</b>	<b>17,984</b>			
<b>Capital outlays.....</b>						
<b>Total expenditures.....</b>	<b>\$19,200</b>	<b>1,216</b>	<b>17,984</b>			
Excess(deficiency) of revenues over (under) expenditures.....		11,152	11,152			
<b>Fund balances, October 1.....</b>						
<b>Fund balances, September 30.....</b>		<b>\$11,152</b>	<b>\$11,152</b>			



**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1999**

**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.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1999**

**GRANTS**

**Ascarate Park Lake Boat Ramp**

Awarded by the Texas Parks and Wildlife Department, this grant along with a future grant will help the County Parks and Recreation Department to improve the Ascarate Park for use by the people of El Paso County and surrounding areas. The lake boat ramp and walking trails are improvements under the county's Master Plans for County Parks.

**Athena West Step Meadows Foundation**

The funds for this grant are awarded by the Rensselaerville Institute on behalf of The Meadows Foundation and are intended to cover legitimate costs of constructing the improvement.

**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 Attorney Intern Program**

This grant is awarded by the Junior League of El Paso, Inc. This grant allows the intern to drive to various agencies to check records and get affidavits of non-compliance by the respondents. The intern is also required to assist the unit with conducting public education in El Paso County about domestic violence and the Enforcement Unit.

**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.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1999**

**GRANTS**

**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.

**Commissioners Court Retreat**

This mini-grant was awarded by the Anne E. Casey Foundation to facilitate discussions of commissioners' court and their key advisors on the county mission statement.

**Community Juvenile Prosecutor**

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

**COPS School Based Partnerships**

The U.S. Department of Justice's Office of Community Oriented Policing Service (COPS), has awarded the El Paso County Sheriff's Department a grant to work with local schools to work in the area of problem solving to identify crime problems. It also works with students and teachers to analyze these problems to determine why they persistently occur in certain locations and in certain ways.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1999**

**GRANTS**

**Child Protective Services Mediation Project**

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.

**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.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1999**

**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, 1999**

**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.

**Fabens Airports**

This grant was awarded by Texas Department of Transportation, along with County funds to provide airport maintenance for the Fabens Airport.

**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.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1999**

**GRANTS**

**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.

**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.

**Juvenile Intensive Supervision**

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 Accountability Incentive Block Grants – County Attorney**

This grant was awarded by the Texas Criminal Justice Division to provide a coordinated enforcement plan for reducing juvenile crime.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1999**

**GRANTS**

**Juvenile Accountability Incentive Block Grants – Sheriff’s Department**

This grant was provided by the Texas Criminal Justice Division through the Rio Grande Council of Governments to aid the El Paso County Sheriff’s Department in establishing and maintaining accountability based programs that work with juvenile offenders who are referred by law enforcement agencies, to protect students and school personnel for drug, gang and youth violence.

**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.

**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.



**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1999**

**GRANTS**

**Lower Valley Water District**

The funds for this project are awarded by the Lower Valey Water District as a matching contribution to the county 1999 CDBG projects.

**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.

**Post Adjudication Facility**

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

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1999**

**GRANTS**

**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, 1999**

**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, 1999**

**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.

**Stash House**

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

**Step Athena West Water Project**

This Texas Department of Housing and Community Affairs grant provides for first-time portable water to thirty-nine (39) households in the Athena West Subdivision.

**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.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1999**

**GRANTS**

**Texas Book Festival Grant**

This grant was awarded by the Texas Library Association to purchase books and materials to update the bilingual collection of the El Paso County Library.

**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.

**Texas Incident Based Reporting System Grant**

The Texas Department of Public Safety funded this grant in order to bring the El Paso County Sheriff's Department into compliance with the Texas Incident Based Reporting System (TIBRS). The funding will allow the Sheriff Department to purchase a computer and software equipment.

**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.

**Westway Water Addition**

This grant is awarded by the Texas Department of Housing and Community Affairs with the purpose of providing for first-time water services to thirty-four (34) households in the Westway addition portion of the county.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 1999**

**GRANTS**

**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.

**West Texas 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, 1999  
(With comparative totals for the year ended September 30, 1998)

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.....		\$63,683		\$63,683	\$263	\$63,420	\$63,683	\$63,683	
Alcohol and Drug Abuse Services.....			\$28,850	28,850				28,850	
Alternative School Program.....		26,044		26,044	555	15,892	16,447	9,597	
Alternative School Support Program.....		2,844	11,479	14,323	280		280	14,043	
Ascarate Park Lake Boat Ramp.....		5,216		5,216		5,216	5,216	5,216	
Athena West Step Meadows Foundation.....		1	6,889	6,890				6,890	
Auto Theft Prevention Task Force.....		16,811		16,811	958	13,856	14,814	1,997	
County Attorney Intern Program.....			200	200	200		200	200	
Child Protective Services.....		24,248		24,248	412	19,085	19,497	4,751	
Child Welfare Video Teleconferencing.....			28,800	28,800				28,800	
Colonia Plumbing.....		278	36,971	37,249	48		48	37,201	
Commissioners Court Retreat.....			2,326	2,326	990		990	1,336	
Community Juvenile Prosecutor.....		12,360		12,360	756	11,604	12,360	12,360	
COPS School Based Partnerships.....		17,876		17,876	8,717	9,159	17,876	17,876	
COPS Universal Hiring.....		110,336		110,336	4,604	60,376	64,980	45,356	
Child Protective Services Mediation Project.....		8,465		8,465	2,500	5,965	8,465	8,465	
DIMS Project.....		29,833		29,833	321	29,512	29,833	29,833	
District Attorney- Intern Program.....			4,074	4,074				4,074	
Domestic Violence Unit.....		30,706		30,706	231	30,475	30,706	30,706	
Emergency Food and Shelter.....			1,054	1,054	439		439	615	
Enforcement of Protective Orders.....		31,426		31,426	2,506	28,920	31,426	31,426	
Environmental Hot Line/Enforcement.....		3,552		3,552		3,252	3,252	300	
Environmental Prosecutor.....		13,526		13,526	42	13,484	13,526	13,526	
Explorer Post - Task Force.....			7,587	7,587				7,587	
Financial Disruption Unit.....		117,389		117,389	12,333	97,167	109,500	7,889	
Fugitive/Violent Offender Task Force.....		35,926		35,926	26,178	9,748	35,926	35,926	
Hijack Task Force.....		12,876		12,876	1,020	11,856	12,876	12,876	
Hud Community Development Block Grant.....			16,743	16,743				16,743	
Indigent Treatment Assistance.....			107	107				107	
Juvenile Accountability Incentive-CA.....		102,629		102,629	7,938	93,454	101,392	1,237	
Juvenile Accountability Incentive-Sheriff.....		13,955		13,955		11,280	11,280	2,675	
Juvenile Intensive Supervision.....		2,002	6,283	8,285	485		485	7,800	
Juvenile Probation - Triad.....			8,697	8,697	8,689		8,689	8	
Law Enforcement Tactical Equipment.....			3,739	3,739				3,739	
Local Law Enforcement.....		4	101,420	101,424	6,578		6,578	94,846	
Lower Valley Water District.....		8,291	25,000	33,291				33,291	
Multi-Agency Task Force.....		13,378		13,378	1,096	12,282	13,378	13,378	
Nutrition.....		151,722	204,865	356,587	198,549		198,549	158,038	
Operation Safe Home.....			10,000	10,000				10,000	
Post Adjudication Facility.....			603,723	603,723	79,493		79,493	524,230	
Progressive Sanctions.....		16,244	13,391	29,635	2,034		2,034	27,601	
Rio Pasado Water Project.....		145,678		145,678		145,678	145,678	145,678	
Rural Transit Assistance Program.....		48,299		48,299	19,272	26,116	45,388	2,911	
Sheriff's Training Academy.....		38,120	26,888	65,008	2,010		2,010	62,998	
Southwest Border Administration and Support....		229,394		229,394	32,833	196,561	229,394	229,394	
Sparks II Water Project.....		79,294		79,294	624	78,670	79,294	79,294	
Specialized Diversion.....		7,064		7,064	1,059	6,005	7,064	7,064	
Stash House Task Force.....		11,467		11,467	479	10,988	11,467	11,467	
Step Athena West Water Project.....		101,994		101,994	417	101,577	101,994	101,994	
Step Water Project.....		140		140		140	140	140	
T.E.R.P.-Nutritional Services.....		565	1,818	2,383	1,891		1,891	492	
T.E.R.P.-Oil And Gas Overcharge.....		14,786		14,786		14,786	14,786	14,786	
Texas Book Festival.....			2,188	2,188				2,188	
Texas Capital Project Fund.....			205,560	205,560				205,560	
Victim Witness Services.....		30,507		30,507	2,492	28,015	30,507	30,507	
Westway Water Addition Project.....		17,390		17,390	156	17,234	17,390	17,390	
West Texas Anti-Smuggling Initiative.....		74,206		74,206	3,094	71,112	74,206	74,206	
West Texas Multi-County Task Force.....		322,421		322,421	9,160	249,672	258,832	63,589	
<b>Balances September 30, 1999.....</b>		<b>\$1,992,946</b>	<b>\$1,358,652</b>	<b>\$3,351,598</b>	<b>\$441,702</b>	<b>\$1,492,557</b>	<b>\$1,934,259</b>	<b>\$1,417,339</b>	<b>\$3,351,598</b>
<b>Balances September 30, 1998.....</b>		<b>\$1,465,349</b>	<b>\$1,587,284</b>	<b>\$1,188,855</b>	<b>\$424,148</b>	<b>\$1,188,855</b>	<b>\$1,513,099</b>	<b>\$2,728,389</b>	<b>\$4,241,488</b>

County of El Paso, Texas  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balances  
Grant Funds  
For the year ended September 30, 1999  
(With Comparative totals for the year ended September 30, 1998)

Fund	Beginning Balance	Revenues	Expenditures (Current)	Net Change in Fund Balances During the Year	Ending Balance
34th Judicial District Prosecution Initiative.....		\$152,221	\$152,221		
Adjudication of Drug Offenders.....	\$4,403		4,403	(\$4,403)	
Alcohol and Drug Abuse Services.....	28,850				\$28,850
Alternative School Program.....		88,648	79,051	9,597	9,597
Alternative School Support Program.....	30,501	84,804	101,262	(16,458)	14,043
Ascarate Park Lake Boat Ramp.....		5,216	5,216		
Athena West Step Meadows Foundation.....		30,375	23,485	6,890	6,890
Auto Theft Prevention Task Force.....		127,388	125,391	1,997	1,997
County Attorney Intern Program.....		2,813	2,813		
Child Protective Services.....	23,904	373,026	392,179	(19,153)	4,751
Child Welfare Video Teleconferencing.....		28,845	45	28,800	28,800
Colonia Del Rio Addition.....	174	(174)		(174)	
Colonia Plumbing.....	24,509	29,442	16,750	12,692	37,201
Commissioners Court Retreat.....		5,999	4,663	1,336	1,336
Community Juvenile Prosecutor.....		53,935	53,935		
COPS School Based Partnership.....		19,287	19,287		
COPS Universal Hiring.....	40,428	581,429	576,501	4,928	45,356
Child Protective Services Mediation Project.....		43,228	43,228		
Cuna Del Valle Addition.....	5,059	5,339	10,398	(5,059)	
DIMS Project.....		383,589	383,589		
District Attorney- Intern Program.....	4,089		15	(15)	4,074
Domestic Violence Unit.....	3,597	98,934	102,531	(3,597)	
Emergency Food and Shelter.....	122	58,135	57,642	493	615
Emergency Medical Services and Trauma.....		29,853	29,853		
Enforcement of Protective Orders.....	11,926	88,184	100,110	(11,926)	
Environmental Hot Line/Enforcement.....		44,593	44,293	300	300
Environmental Prosecutor.....		54,082	54,082		
Environmental Task Force.....		21	21		
Explorer Post -Task Force.....	8,077		490	(490)	7,587
Fabens Airport Maintenance.....		40,000	40,000		
Federal Asset Sharing Vehicle Purchase.....	27	(27)		(27)	
Financial Disruption Unit.....		1,052,010	1,044,121	7,889	7,889
Fugitive/Violent Offender Task Force.....		41,458	41,458		
Gang Violence Unit.....	4,918	(1,767)	3,151	(4,918)	
Hijack Task Force.....		85,233	85,233		
Hud Community Development Block Grant.....	18,917	600	2,774	(2,174)	16,743
Indigent Treatment Assistance.....	107				107
Juvenile Accountability Incentive-CA.....		131,349	130,112	1,237	1,237
Juvenile Accountability Incentive-Sheriff.....		18,375	15,700	2,675	2,675
Juvenile Intensive Supervision.....	2,806	39,138	34,144	4,994	7,800
Juvenile Probation-Triad.....	21,874	249,190	271,056	(21,866)	8
Law Enforcement Tactical Equipment.....	6,702		2,963	(2,963)	3,739
Local Law Enforcement.....	116,012	12,870	34,036	(21,166)	94,846
Lower Valley Water District.....		33,291		33,291	33,291
Multi-Agency Task Force.....		78,784	78,784		
Nutrition.....	65,017	2,151,361	2,058,340	93,021	158,038
Operation Safe Home.....	10,000				10,000
Post Adjudication Facility.....	1,972,606	85,139	1,533,515	(1,448,376)	524,230
Progressive Sanctions.....	85,004	223,397	280,800	(57,403)	27,601
Purchase of Services-Juveniles.....		9,235	9,235		
Regional Intelligence Clearinghouse.....		231,448	231,448		
Rio Pasado Water Project.....		430,023	430,023		
Rural Transit Assistance Program.....	8,010	262,586	267,685	(5,099)	2,911
Self Help Center.....		28,120	28,120		
Sheriff's Training Academy.....	89,957	338,875	365,834	(26,959)	62,998
Southwest Border Administration and Support.....		477,282	477,282		
Sparks II Water Project.....		271,944	271,944		
Specialized Diversion.....		11,901	11,901		
Stash House Task Force.....		16,150	16,150		
Step Athena west Water Project.....		130,903	130,903		
STEP Water Project.....		42,973	42,973		
T.E.R.P.-Nutritional Services.....	633	4,108	4,249	(141)	492
T.E.R.P.-Oil and Gas Overcharge.....		185,289	185,289		
Texas Book Festival.....		2,500	312	2,188	2,188
Texas Capital Project Fund.....	135,100	70,460		70,460	205,560
Texas Incident Based Reporting System.....		4,562	4,562		
Victim Witness Services.....	4,766	143,601	148,367	(4,766)	
Westway Water Addition Project.....		28,105	28,105		
West Texas Anti-Smuggling Initiative.....		166,642	166,642		
West Texas Multi-County Task Force.....	294	1,577,989	1,514,694	63,295	63,589
<b>Balances September 30, 1999.....</b>	<b>\$2,728,389</b>	<b>\$11,064,309</b>	<b>\$12,375,359</b>	<b>(\$1,311,050)</b>	<b>\$1,417,339</b>
<b>Balances September 30, 1998.....</b>	<b>\$2,663,638</b>	<b>\$10,754,567</b>	<b>\$10,689,816</b>	<b>\$64,751</b>	<b>\$2,728,389</b>



County of El Paso, Texas  
Special Revenue Fund  
Comparative Statement of Revenues, Expenditures and Changes in Fund Balances  
Grants Funds  
Fiscal years ended September 30, 1999 and 1998

	1999	1998
<b>Revenues:</b>		
Intergovernmental revenues.....	\$7,921,707	\$7,775,587
Interest income.....	99,429	103,192
Miscellaneous.....	862,400	884,435
<b>Total revenues.....</b>	<b>8,883,536</b>	<b>8,763,214</b>
<b>Expenditures:</b>		
<b>General government:</b>		
Operating.....	4,663	
<b>Total general government.....</b>	<b>4,663</b>	
<b>Administration of justice:</b>		
Personnel.....	2,463,355	2,197,463
Operating.....	761,226	645,048
<b>Total administration of justice.....</b>	<b>3,224,581</b>	<b>2,842,511</b>
<b>Public safety:</b>		
Personnel.....	2,367,427	1,995,977
Operating.....	425,561	477,807
<b>Total public safety.....</b>	<b>2,792,988</b>	<b>2,473,784</b>
<b>Health and welfare:</b>		
Personnel.....	671,915	565,542
Operating.....	2,239,381	2,587,877
<b>Total health and welfare.....</b>	<b>2,911,296</b>	<b>3,153,419</b>
<b>Community services:</b>		
Personnel.....	183,882	146,341
Operating.....	302,061	405,351
<b>Total community services.....</b>	<b>485,943</b>	<b>551,692</b>
<b>Culture and Recreation:</b>		
Operating.....	5,528	
<b>Total culture and recreation.....</b>	<b>5,528</b>	
<b>Public works:</b>		
Personnel.....	78,776	49,686
Operating.....	62,269	49,907
<b>Total public works.....</b>	<b>141,045</b>	<b>99,593</b>
<b>Capital outlays.....</b>	<b>2,613,876</b>	<b>1,316,968</b>
<b>Total expenditures.....</b>	<b>12,179,920</b>	<b>10,437,967</b>
Excess(deficiency) of revenues over (under) expenditures.....	(3,296,384)	(1,674,753)
<b>Other financing sources(uses):</b>		
Operating transfers in.....	2,180,773	1,991,353
Operating transfers out.....	(195,439)	(251,849)
<b>Total other financing sources(uses).....</b>	<b>1,985,334</b>	<b>1,739,504</b>
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(1,311,050)	64,751
<b>Fund balances, October 1.....</b>	<b>2,728,389</b>	<b>2,663,638</b>
<b>Fund balances, September 30.....</b>	<b>\$1,417,339</b>	<b>\$2,728,389</b>

County of El Paso, Texas  
Special Revenue Funds  
Schedule of Expenditures - Grant Funds  
For the year ended September 30, 1999  
(With comparative totals for the year ended September 30, 1998)

Funds	Administra- tion of Justice	Public Safety	Health and Welfare	Community Services	Culture and Recreation
34th Judicial District Prosecution Initiative.....	\$135,326				
Adjudication of Drug Offenders.....					
Alternative School Program.....				\$79,051	
Alternative School Support Program.....				71,838	
Ascarate Park Lake Boat Ramp.....					\$5,216
Athena West Step Meadows Foundation.....					
Auto Theft Prevention Task Force.....	125,391				
County Attorney Intern Program.....	2,813				
Child Protective Services.....			\$367,663		
Child Welfare Video Teleconferencing.....	45				
Colonia Plumbing.....					
Commissioners Court Retreat.....					
Community Juvenile Prosecutor.....	53,626				
COPS School Based Partnership.....	10,596				
COPS Universal Hiring.....		\$576,501			
Child Protective Services Mediation Project.....	43,228				
Cuna Del Valle Addition.....					
DIMS Project.....	383,589				
District Attorney-Intern Program.....	15				
Domestic Violence Unit.....	100,762				
Emergency Food and Shelter.....			57,642		
Emergency Medical Services and Trauma.....			29,853		
Enforcement of Protective Orders.....	90,820				
Environmental Hot Line/Enforcement.....		44,293			
Environmental Prosecutor.....	54,082				
Environmental Task Force.....	21				
Explorer Post Task Force.....	490				
Fabens Airport Maintenance.....					
Financial Disruption Unit.....	1,009,068				
Fugitive/Violent Offender Task Force.....	19,771				
Gang Violence Unit.....	72				
Hijack Task Force.....		85,233			
HUD Community Development Block Grant.....				2,774	
Juvenile Account Incentive-CA.....	110,154				
Juvenile Account Incentive-Sheriff.....	15,700				
Juvenile Intensive Supervision.....	27,823				
Juvenile Probation-Triad.....			271,056		
Law Enforcement Tactical Equipment.....					
Local Law Enforcement.....		808			
Multi-Agency Task Force.....		78,784			
Nutrition.....			1,995,632		
Post Adjudication Facility.....					
Progressive Sanctions.....	260,869				
Purchase of Services-Juveniles.....				9,235	
Regional Intelligence Clearinghouse.....		183,899			
Rio Pasado Water Project.....					
Rural Transit Assistance Program.....				267,396	
Self Help Center.....				28,120	
Sheriff's Training Academy.....		321,976			
Southwest Border Administration and Support.....	440,789				
Sparks II Water Project.....					
Specialized Diversion.....	11,901				
Stash House Task Force.....	16,150				
Step Athena West Water.....					
Step Water Project.....					
T.E.R.P.-Nutritional Services.....			4,162		
T.E.R.P.-Oil and Gas Services.....			185,288		
Texas Book Festival.....					312
Texas Incident Based Reporting System.....		700			
Victim Witness Services.....	144,838				
Westway Water Addition Project.....				27,529	
West Texas Anti-Smuggling Initiative.....	166,642				
West Texas Multi-County Task Force.....		1,500,794			
Balances September 30, 1999.....	\$3,224,581	\$2,792,988	\$2,911,296	\$485,943	\$5,528
Balances September 30, 1998.....	\$2,857,550	\$2,473,784	\$3,153,419	\$551,692	

(Continued)

County of El Paso, Texas  
Special Revenue Funds  
Schedule of Expenditures - Grant Funds  
For the year ended September 30, 1999  
(With comparative totals for the year ended September 30, 1998)

Funds	Public Works	General Government	Capital Outlays	Total Expenditures	Transfers Out	Total Expenditures and Other Financing Uses
34th Judicial District Prosecution Initiative.....			\$16,895	\$152,221		\$152,221
Adjudication of Drug Offenders.....					\$4,403	4,403
Alternative School Program.....				79,051		79,051
Alternative School Support Program.....				71,838	29,424	101,262
Ascarate Park Lake Boat Ramp.....				5,216		5,216
Athena West Step Meadows Foundation.....	\$3,296		20,189	23,485		23,485
Auto Theft Prevention Task Force.....				125,391		125,391
County Attorney Intern Program.....				2,813		2,813
Child Protective Services.....				367,663	24,516	392,179
Child Welfare Video Teleconferencing.....				45		45
Colonia Plumbing.....	16,750			16,750		16,750
Commissioners Court Retreat.....		\$4,663		4,663		4,663
Community Juvenile Prosecutor.....				53,626	309	53,935
COPS School Based Partnership.....			8,691	19,287		19,287
COPS Universal Hiring.....				576,501		576,501
Child Protective Services Mediation Project.....				43,228		43,228
Cuna Del Valle Addition.....	3		10,395	10,398		10,398
DIMS Project.....				383,589		383,589
District Attorney-Intern Program.....				15		15
Domestic Violence Unit.....				100,762	1,769	102,531
Emergency Food and Shelter.....				57,642		57,642
Emergency Medical Services and Trauma.....				29,853		29,853
Enforcement of Protective Orders.....			7,119	97,939	2,171	100,110
Environmental Hot Line/Enforcement.....				44,293		44,293
Environmental Prosecutor.....				54,082		54,082
Environmental Task Force.....				21		21
Explorer Post Task Force.....				490		490
Fabens Airport Maintenance.....	40,000			40,000		40,000
Financial Disruption Unit.....			35,053	1,044,121		1,044,121
Fugitive/Violent Offender Task Force.....			21,687	41,458		41,458
Gang Violence Unit.....				72	3,079	3,151
Hijack Task Force.....				85,233		85,233
HUD Community Development Block Grant.....				2,774		2,774
Juvenile Account Incentive-CA.....			19,958	130,112		130,112
Juvenile Account Incentive-Sheriff.....				15,700		15,700
Juvenile Intensive Supervision.....				27,823	6,321	34,144
Juvenile Probation-Triad.....				271,056		271,056
Law Enforcement Tactical Equipment.....			2,963	2,963		2,963
Local Law Enforcement.....			33,228	34,036		34,036
Multi-Agency Task Force.....				78,784		78,784
Nutrition.....			2,187	1,997,819	60,521	2,058,340
Post Adjudication Facility.....			1,533,515	1,533,515		1,533,515
Progressive Sanctions.....				260,869	19,931	280,800
Purchase of Services-Juveniles.....				9,235		9,235
Regional Intelligence Clearinghouse.....			47,549	231,448		231,448
Rio Pasado Water Project.....	35,772		394,251	430,023		430,023
Rural Transit Assistance Program.....				267,396	289	267,685
Self Help Center.....				28,120		28,120
Sheriff's Training Academy.....			4,769	326,745	39,089	365,834
Southwest Border Administration and Support.....			36,493	477,282		477,282
Sparks II Water Project.....	15,396		256,548	271,944		271,944
Specialized Diversion.....				11,901		11,901
Stash House Task Force.....				16,150		16,150
Step Athena West Water.....	22,936		107,967	130,903		130,903
Step Water Project.....	6,892		36,081	42,973		42,973
T.E.R.P.-Nutritional Services.....				4,162	87	4,249
T.E.R.P. -Oil and Gas Services.....				185,288	1	185,289
Texas Book Festival.....				312		312
Texas Incident Based Reporting System.....			3,862	4,562		4,562
Victim Witness Services.....				144,838	3,529	148,367
Westway Water Addition Project.....			576	28,105		28,105
West Texas Anti-Smuggling Initiative.....				166,642		166,642
West Texas Multi-County Task Force.....			13,900	1,514,694		1,514,694
Balances September 30, 1999.....	\$141,045	\$4,663	\$2,613,876	\$12,179,920	\$195,439	\$12,375,359
Balances September 30, 1998.....	\$99,944		\$1,301,578	\$10,437,967	\$251,849	\$10,689,816

(Concluded)

County of El Paso, Texas  
Special Revenue Funds  
Schedule of Revenues - Grant Funds  
For the year ended September 30, 1999  
(With comparative totals for the year ended September 30, 1998)

Funds	Intergovernmental				Total Revenues	Transfers In	Total Revenues and Other Financing Sources
	Federal/State	Other	Interest	Other			
34th Judicial District Prosecution Initiative.....	\$152,221				\$152,221		\$152,221
Alternative School Program.....	78,896				78,896	\$9,752	88,648
Alternative School Support Program.....	21,242				21,242	63,562	84,804
Ascarate Park Lake Boat Ramp.....	3,912				3,912	1,304	5,216
Athena West Step Meadows Foundation.....			\$375	\$30,000	30,375		30,375
Auto Theft Prevention Task Force.....		\$99,388			99,388	28,000	127,388
County Attorney Intern Program.....				2,813	2,813		2,813
Child Protective Services.....	99,996				99,996	273,030	373,026
Child Welfare Video Teleconferencing.....	28,845				28,845		28,845
Colonia Del Rio Plumbing.....				(174)	(174)		(174)
Colonia Plumbing.....	17,740		1,223	10,479	29,442		29,442
Commissioners Court Retreat.....				5,999	5,999		5,999
Community Juvenile Prosecutor.....	40,859				40,859	13,076	53,935
COPS School Based Partnerships.....	19,287				19,287		19,287
COPS Universal Hiring.....	372,949				372,949	208,480	581,429
Child Protective Services Mediation Project.....	43,228				43,228		43,228
Cuna Del Valle Addition.....	9,865			(4,526)	5,339		5,339
DIMS Project.....	24,998	315,101		(10,602)	329,497	54,092	383,589
Domestic Violence Unit.....	75,357				75,357	23,577	98,934
Emergency Food and Shelter.....	58,135				58,135		58,135
Emergency Medical Services and Trauma.....	29,853				29,853		29,853
Enforcement of Protective Orders.....	65,263				65,263	22,921	88,184
Environmental Hot Line/Enforcement.....	44,293				44,293	300	44,593
Environmental Prosecutor.....	53,731				53,731	351	54,082
Environmental Task Force.....	21				21		21
Fabens Airport Maintenance.....	20,000				20,000	20,000	40,000
Federal Asset Sharing Vehicle Purchase.....				(27)	(27)		(27)
Financial Disruption Unit.....	971,892			80,118	1,052,010		1,052,010
Fugitive/Violent Offender Task Force.....	41,458				41,458		41,458
Gang Violence Unit.....	(1,767)				(1,767)		(1,767)
Hijack Task Force.....	79,233			6,000	85,233		85,233
Hud Community Development Block Grant.....				600	600		600
Juvenile Accountability Incentive-CA.....	102,628	14,098			116,726	14,623	131,349
Juvenile Accountability Incentive-Sheriff.....	13,955				13,955	4,420	18,375
Juvenile Intensive Supervision.....	12,770				12,770	26,368	39,138
Juvenile Probation-Triad.....	109,190				109,190	140,000	249,190
Local Law Enforcement.....	(3,699)		5,044		1,345	11,525	12,870
Lower Valley Water District.....				33,291	33,291		33,291
Multi-Agency Task Force.....	78,784				78,784		78,784
Nutrition.....	257,657	1,040,448	1,723	41,271	1,341,099	810,262	2,151,361
Post Adjudication Facility.....			85,139		85,139		85,139
Progressive Sanctions.....	142,649				142,649	80,748	223,397
Purchase of Services-Juveniles.....	9,235				9,235		9,235
Regional Intelligence Clearance House.....	231,448				231,448		231,448
Rio Pasado Water Project.....	430,023				430,023		430,023
Rural Transit Assistance Program.....	226,569			34,317	260,886	1,700	262,586
Self Help Center.....	28,120				28,120		28,120
Sheriff's Training Academy.....	137,783				137,783	201,092	338,875
Southwest Border Administration and Support..	477,282				477,282		477,282
Sparks II Water Project.....	271,944				271,944		271,944
Specialized Diversion.....	11,901				11,901		11,901
Stash House Task Force.....	16,150			(6,299)	(5,584)	9,692	4,108
Step Athena West Water Project.....	130,903				130,903		130,903
Step Water Project.....	42,973				42,973		42,973
T.E.R.P.-Nutritional Services.....	715				(5,584)	9,692	4,108
T.E.R.P.-Oil and Gas Overcharge.....	92,644	(2,796)			89,848	95,441	185,289
Texas Book Festival.....	2,500				2,500		2,500
Texas Capital Project Fund.....			5,925	64,535	70,460		70,460
Texas Incident Based Reporting System.....	2,281			2,281	4,562		4,562
Victim Witness Services.....	77,144				77,144	66,457	143,601
Westway Addition Water Project.....	28,105				28,105		28,105
West Texas Anti-Smuggling Initiative.....	166,642				166,642		166,642
West Texas Multi-County Task Force.....	1,005,665			572,324	1,577,989		1,577,989
<b>Balances September 30, 1999.....</b>	<b>\$6,455,468</b>	<b>\$1,466,239</b>	<b>\$99,429</b>	<b>\$862,400</b>	<b>\$8,883,536</b>	<b>\$2,180,773</b>	<b>\$11,064,309</b>
<b>Balances September 30, 1998.....</b>	<b>\$6,237,096</b>	<b>\$1,538,491</b>	<b>\$103,192</b>	<b>\$884,435</b>	<b>\$8,763,214</b>	<b>\$1,991,353</b>	<b>\$10,754,567</b>

# DEBT SERVICE FUNDS

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Debt Service Funds**  
**September 30, 1999**

**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. This fund was closed during fiscal year 1999.

**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, 1999**

**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, 1999**

**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, 1999  
 (With comparative totals for the fiscal year ended  
 September 30, 1998)

	General Obligation Refunding Bonds Series 1985	Contractual Obligation Bonds Series 1990A	General Obligation of Certificates Obligation Series 1990	General Obligation Refunding Bonds Series 1992	Certificates of Obligation Series 1992A	General Obligation Refunding Bonds Series 1992B
<b>Assets</b>						
Cash and cash equivalents.....	\$1,452	\$983	\$1,092	\$4,418	\$3,243	\$743,350
Due from other funds.....		5,958	3,513	2,760	2,520	104,729
<b>Total assets.....</b>	<b>\$1,452</b>	<b>\$6,941</b>	<b>\$4,605</b>	<b>\$7,178</b>	<b>\$5,763</b>	<b>\$848,079</b>
<b>Liabilities and fund balances</b>						
<b>Liabilities:</b>						
<b>Total liabilities.....</b>						
<b>Fund balances:</b>						
Reserved for debt service.....	\$1,452	\$6,941	\$4,605	\$7,178	\$5,763	\$848,079
<b>Total fund balances.....</b>	<b>1,452</b>	<b>6,941</b>	<b>4,605</b>	<b>7,178</b>	<b>5,763</b>	<b>848,079</b>
<b>Total liabilities and fund balances....</b>	<b>\$1,452</b>	<b>\$6,941</b>	<b>\$4,605</b>	<b>\$7,178</b>	<b>\$5,763</b>	<b>\$848,079</b>

(Continued)

County of El Paso, Texas  
Debt Service Funds  
Combining Balance Sheets  
For the fiscal year ended September 30, 1999  
(With comparative totals for the fiscal year ended  
September 30, 1998)

	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	Certificates of Obligation Series 1997
<b>Assets</b>						
Cash and cash equivalents.....	\$21,501	\$17,360	\$1,360	\$6,037	\$4,907	\$16,143
Due from other funds.....	54,668	86,260	4,737	9,030	4,143	5,800
<b>Total assets.....</b>	<b>\$76,169</b>	<b>\$103,620</b>	<b>\$6,097</b>	<b>\$15,067</b>	<b>\$9,050</b>	<b>\$21,943</b>
<b>Liabilities and fund balances</b>						
<b>Liabilities:</b>						
<b>Total liabilities.....</b>						
<b>Fund balances:</b>						
Reserved for debt service.....	\$76,169	\$103,620	\$6,097	\$15,067	\$9,050	\$21,943
<b>Total fund balances.....</b>	<b>76,169</b>	<b>103,620</b>	<b>6,097</b>	<b>15,067</b>	<b>9,050</b>	<b>21,943</b>
<b>Total liabilities and fund balances....</b>	<b>\$76,169</b>	<b>\$103,620</b>	<b>\$6,097</b>	<b>\$15,067</b>	<b>\$9,050</b>	<b>\$21,943</b>

(Continued)

County of El Paso, Texas  
Debt Service Funds  
Combining Balance Sheets  
For the fiscal year ended September 30, 1999  
(With comparative totals for the fiscal year ended  
September 30, 1998)

	Certificates of Obligation Series 1998	General Obligation Refunding Bonds Series 1998	Totals	
			1999	1998
<b>Assets</b>				
Cash and cash equivalents.....	\$29,138	\$23,598	\$874,582	\$722,382
Due from other funds.....	79,522	13,196	376,836	669,858
<b>Total assets.....</b>	<b>\$108,660</b>	<b>\$36,794</b>	<b>\$1,251,418</b>	<b>\$1,392,240</b>
<b>Liabilities and fund balances</b>				
<b>Liabilities:</b>				
<b>Total liabilities.....</b>				
<b>Fund balances:</b>				
Reserved for debt service.....	\$108,660	\$36,794	\$1,251,418	\$1,392,240
<b>Total fund balances.....</b>	<b>108,660</b>	<b>36,794</b>	<b>1,251,418</b>	<b>1,392,240</b>
<b>Total liabilities and fund balances....</b>	<b>\$108,660</b>	<b>\$36,794</b>	<b>\$1,251,418</b>	<b>\$1,392,240</b>

(Concluded)

County of El Paso, Texas  
Debt Service Funds  
Combining Statements of Revenues, Expenditures and  
Changes in Fund Balances  
For the fiscal year ended September 30, 1999  
(With comparative totals for the fiscal year ended  
September 30, 1998)

	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
<b>Revenues:</b>						
<b>Taxes:</b>						
Property taxes.....	\$1,649,894	\$1,702,981	\$598,370	\$337,125	\$287,050	\$257,423
<b>Total taxes.....</b>	<b>1,649,894</b>	<b>1,702,981</b>	<b>598,370</b>	<b>337,125</b>	<b>287,050</b>	<b>257,423</b>
Interest earnings.....	29,239	7,994	3,162	1,945	3,458	2,221
<b>Total revenues.....</b>	<b>1,679,133</b>	<b>1,710,975</b>	<b>601,532</b>	<b>339,070</b>	<b>290,508</b>	<b>259,644</b>
<b>Expenditures:</b>						
<b>Debt Service:</b>						
Principal .....	565,440	1,665,000	550,000	300,000	120,000	195,000
Interest.....	1,354,560	61,605	56,874	44,700	173,085	75,000
Other - refunding bond issuance costs.....						
<b>Total expenditures.....</b>	<b>1,920,000</b>	<b>1,726,605</b>	<b>606,874</b>	<b>344,700</b>	<b>293,085</b>	<b>270,000</b>
Excess (deficiency) of revenues over (under) expenditures.....	(240,867)	(15,630)	(5,342)	(5,630)	(2,577)	(10,356)
<b>Other financing sources(uses):</b>						
Proceeds of bonds.....			5,958	3,513	2,760	2,520
Operating transfers in.....						
Operating transfers out.....	(700,000)	(653)				
Proceeds of refunding bonds.....						
Payment to refunded bond escrow agent.....						
<b>Total other financing sources (uses)....</b>	<b>(700,000)</b>	<b>(653)</b>	<b>5,958</b>	<b>3,513</b>	<b>2,760</b>	<b>2,520</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses).....	(940,867)	(16,283)	616	(2,117)	183	(7,836)
<b>Fund balances, October 1.....</b>	<b>942,319</b>	<b>\$16,283</b>	<b>6,325</b>	<b>6,722</b>	<b>6,995</b>	<b>13,599</b>
<b>Fund balances, September 30.....</b>	<b>\$1,452</b>		<b>\$6,941</b>	<b>\$4,605</b>	<b>\$7,178</b>	<b>\$5,763</b>

(continued)

County of El Paso, Texas  
Debt Service Funds  
Combining Statements of Revenues, Expenditures and  
Changes in Fund Balances  
For the fiscal year ended September 30, 1999  
(With comparative totals for the fiscal year ended  
September 30, 1998)

	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
<b>Revenues:</b>						
<b>Taxes:</b>						
Property taxes.....	\$2,716,815	\$1,779,778	\$1,095,821	\$488,805	\$288,335	\$422,122
<b>Total taxes.....</b>	<b>2,716,815</b>	<b>1,779,778</b>	<b>1,095,821</b>	<b>488,805</b>	<b>288,335</b>	<b>422,122</b>
Interest earnings.....	33,115	15,454	13,469	2,943	4,394	3,908
<b>Total revenues.....</b>	<b>2,749,930</b>	<b>1,795,232</b>	<b>1,109,290</b>	<b>491,748</b>	<b>292,729</b>	<b>426,030</b>
<b>Expenditures:</b>						
<b>Debt Service:</b>						
Principal .....	1,135,000	1,320,000	450,000	425,000	55,000	280,000
Interest.....	1,637,687	534,310	668,547	70,855	240,295	156,290
Other - refunding bond issuance costs.....						
<b>Total expenditures.....</b>	<b>2,772,687</b>	<b>1,854,310</b>	<b>1,118,547</b>	<b>495,855</b>	<b>295,295</b>	<b>436,290</b>
Excess (deficiency) of revenues over (under) expenditures.....	(22,757)	(59,078)	(9,257)	(4,107)	(2,566)	(10,260)
<b>Other financing sources(uses):</b>						
Proceeds of bonds.....						
Operating transfers in.....	805,382	54,668	86,260	4,737	9,030	4,143
Operating transfers out.....						
Proceeds of refunding bonds.....						
Payment to refunded bond escrow agent.....						
<b>Total other financing sources (uses)....</b>	<b>805,382</b>	<b>54,668</b>	<b>86,260</b>	<b>4,737</b>	<b>9,030</b>	<b>4,143</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses).....	782,625	(4,410)	77,003	630	6,464	(6,117)
<b>Fund balances, October 1.....</b>	<b>65,454</b>	<b>80,579</b>	<b>26,617</b>	<b>5,467</b>	<b>8,603</b>	<b>15,167</b>
<b>Fund balances, September 30.....</b>	<b>\$848,079</b>	<b>\$76,169</b>	<b>\$103,620</b>	<b>\$6,097</b>	<b>\$15,067</b>	<b>\$9,050</b>

(Continued)

County of El Paso, Texas  
Debt Service Funds  
Combining Statements of Revenues, Expenditures and  
Changes in Fund Balances  
For the fiscal year ended September 30, 1999  
(With comparative totals for the fiscal year ended  
September 30, 1998)

	Certificates of Obligation Series	Certificates of Obligation Series	General Obligation Refunding Bonds Series 1998	Totals	
	1997	1998	Series 1998	1999	1998
<b>Revenues:</b>					
<b>Taxes:</b>					
Property taxes.....	\$563,059	\$2,810,773	\$1,372,796	\$16,371,147	\$13,459,659
<b>Total taxes.....</b>	<b>563,059</b>	<b>2,810,773</b>	<b>1,372,796</b>	<b>16,371,147</b>	<b>13,459,659</b>
Interest earnings.....	9,842	27,052	21,235	179,431	186,198
<b>Total revenues.....</b>	<b>572,901</b>	<b>2,837,825</b>	<b>1,394,031</b>	<b>16,550,578</b>	<b>13,645,857</b>
<b>Expenditures:</b>					
<b>Debt Service:</b>					
Principal .....	155,000	1,570,000	145,000	8,930,440	6,723,901
Interest.....	474,568	1,361,624	1,227,796	8,137,796	7,105,409
Other - refunding bond issuance costs.....					128,041
<b>Total expenditures.....</b>	<b>629,568</b>	<b>2,931,624</b>	<b>1,372,796</b>	<b>17,068,236</b>	<b>13,957,351</b>
Excess (deficiency) of revenues over (under) expenditures.....	(56,667)	(93,799)	21,235	(517,658)	(311,494)
<b>Other financing sources(uses):</b>					
Proceeds of bonds.....					120,850
Operating transfers in.....	5,800	79,522	13,196	1,077,489	799,745
Operating transfers out.....				(700,653)	(129,887)
Proceeds of refunding bonds.....					25,358,635
Payment to refunded bond escrow agent.....					(25,577,896)
<b>Total other financing sources (uses)....</b>	<b>5,800</b>	<b>79,522</b>	<b>13,196</b>	<b>376,836</b>	<b>571,447</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses).....	(50,867)	(14,277)	34,431	(140,822)	259,953
<b>Fund balances, October 1.....</b>	<b>72,810</b>	<b>122,937</b>	<b>2,363</b>	<b>1,392,240</b>	<b>1,132,287</b>
<b>Fund balances, September 30.....</b>	<b>\$21,943</b>	<b>\$108,660</b>	<b>\$36,794</b>	<b>\$1,251,418</b>	<b>\$1,392,240</b>

(Concluded)

County of El Paso, Texas  
Debt Service Funds  
Total Statements of Revenues, Expenditures and  
Changes in Fund Balances - Budget and Actual  
For the fiscal year ended September 30, 1999  
(With comparative totals for the fiscal year ended September 30, 1998)

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
<b>Taxes:</b>						
Ad valorem property taxes.....	\$16,371,147	\$16,371,147		\$13,459,665	\$13,459,659	(\$6)
<b>Total taxes.....</b>	<b>16,371,147</b>	<b>16,371,147</b>		<b>13,459,665</b>	<b>13,459,659</b>	<b>(6)</b>
Interest earnings.....		179,431	\$179,431		186,198	186,198
<b>Total revenues.....</b>	<b>16,371,147</b>	<b>16,550,578</b>	<b>179,431</b>	<b>13,459,665</b>	<b>13,645,857</b>	<b>186,192</b>
<b>Expenditures:</b>						
<b>Debt Service:</b>						
Principal.....	8,930,440	8,930,440		6,723,902	6,723,901	1
Interest.....	8,137,800	8,137,796	4	7,128,834	7,105,409	23,425
Refunding bond issuance costs.....				128,042	128,041	(1)
<b>Total expenditures.....</b>	<b>17,068,240</b>	<b>17,068,236</b>	<b>4</b>	<b>13,980,778</b>	<b>13,957,351</b>	<b>23,425</b>
Excess (deficiency) of revenues over (under) expenditures.....	(697,093)	(517,658)	179,435	(521,113)	(311,494)	209,619
<b>Other financing sources (uses):</b>						
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
Operating transfers in.....				129,888	129,887	(1)
Operating transfers out .....				(129,889)	(129,887)	2
<b>Total other financing sources (uses).....</b>				<b>(219,264)</b>	<b>(98,411)</b>	<b>120,853</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(697,093)	(517,658)	179,435	(740,377)	(409,905)	330,472
<b>Fund balances, October 1.....</b>	<b>(2,678,688)</b>	<b>(2,678,688)</b>		<b>(2,268,783)</b>	<b>(2,268,783)</b>	
<b>Fund balances, September 30.....</b>	<b>(\$3,375,781)</b>	<b>(\$3,196,346)</b>	<b>\$179,435</b>	<b>(\$3,009,160)</b>	<b>(\$2,678,688)</b>	<b>\$330,472</b>

County of El Paso, Texas  
 General Obligation Refunding-Series 1985  
 Comparative Statements of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$1,649,894	\$1,649,894		\$1,369,579	\$1,369,579	
Interest earnings.....		29,239	\$29,239		27,882	\$27,882
<b>Total revenues.....</b>	<b>1,649,894</b>	<b>1,679,133</b>	<b>29,239</b>	<b>1,369,579</b>	<b>1,397,461</b>	<b>27,882</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal .....	565,440	565,440		623,902	623,901	1
Interest.....	1,354,560	1,354,560		1,286,099	1,286,098	1
<b>Total expenditures.....</b>	<b>1,920,000</b>	<b>1,920,000</b>		<b>1,910,001</b>	<b>1,909,999</b>	<b>2</b>
Excess (deficiency) of revenues over (under) expenditures.....	(270,106)	(240,867)	29,239	(540,422)	(512,538)	27,884
<b>Fund balances, October 1.....</b>	<b>(2,352,740)</b>	<b>(2,352,740)</b>		<b>(1,840,202)</b>	<b>(1,840,202)</b>	
<b>Fund balances, September 30.....</b>	<b>(\$2,622,846)</b>	<b>(\$2,593,607)</b>	<b>\$29,239</b>	<b>(\$2,380,624)</b>	<b>(\$2,352,740)</b>	<b>\$27,884</b>



County of El Paso, Texas  
 General Obligation Bonds-Series 1988  
 Comparative Statements of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$1,702,981	\$1,702,981		\$1,723,411	\$1,723,410	(\$1)
Interest earnings.....		7,994	\$7,994		11,542	11,542
<b>Total revenues.....</b>	<b>1,702,981</b>	<b>1,710,975</b>	<b>7,994</b>	<b>1,723,411</b>	<b>1,734,952</b>	<b>11,541</b>
<b>Expenditures:</b>						
Debt service:						
Principal.....	1,665,000	1,665,000		1,550,000	1,550,000	
Interest.....	61,605	61,605		196,060	196,060	
<b>Total expenditures.....</b>	<b>1,726,605</b>	<b>1,726,605</b>		<b>1,746,060</b>	<b>1,746,060</b>	
Excess (deficiency) of revenues over (under) expenditures.....	(23,624)	(15,630)	7,994	(22,649)	(11,108)	11,541
Fund balances, October 1.....	16,283	16,283		27,391	27,391	
<b>Fund balances, September 30.....</b>	<b>(\$7,341)</b>	<b>\$653</b>	<b>\$7,994</b>	<b>\$4,742</b>	<b>\$16,283</b>	<b>\$11,541</b>

County of El Paso, Texas  
 Contractual Obligations - Series 1990A  
 Comparative Statements of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$598,370	\$598,370		\$583,433	\$583,432	(\$1)
Interest earnings.....		3,162	\$3,162		4,296	4,296
<b>Total revenues.....</b>	<b>598,370</b>	<b>601,532</b>	<b>3,162</b>	<b>583,433</b>	<b>587,728</b>	<b>4,295</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	550,000	550,000		500,000	500,000	
Interest.....	56,875	56,874	1	91,000	91,000	
<b>Total expenditures.....</b>	<b>606,875</b>	<b>606,874</b>	<b>1</b>	<b>591,000</b>	<b>591,000</b>	
Excess (deficiency) of revenues over (under) expenditures.....	(8,505)	(5,342)	3,163	(7,567)	(3,272)	4,295
<b>Fund balances, October 1.....</b>	<b>6,325</b>	<b>6,325</b>		<b>9,597</b>	<b>9,597</b>	
<b>Fund balances, September 30.....</b>	<b>(\$2,180)</b>	<b>\$983</b>	<b>\$3,163</b>	<b>\$2,030</b>	<b>\$6,325</b>	<b>\$4,295</b>

County of El Paso, Texas  
 General Obligation Certificates of Obligation - Series 1990  
 Comparative Statements of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$337,125	\$337,125		\$421,541	\$421,540	(\$1)
Interest earnings.....		1,945	\$1,945		3,853	3,853
<b>Total revenues.....</b>	<b>337,125</b>	<b>339,070</b>	<b>1,945</b>	<b>421,541</b>	<b>425,393</b>	<b>3,852</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	300,000	300,000		300,000	300,000	
Interest.....	44,700	44,700		101,483	100,600	883
<b>Total expenditures.....</b>	<b>344,700</b>	<b>344,700</b>		<b>401,483</b>	<b>400,600</b>	<b>883</b>
Excess (deficiency) of revenues over (under) expenditures.....	(7,575)	(5,630)	1,945	20,058	24,793	4,735
<b>Other financing sources (uses):</b>						
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
<b>Total other financing sources (uses).....</b>				<b>(26,517)</b>	<b>(26,515)</b>	<b>2</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(7,575)	(5,630)	1,945	(6,459)	(1,722)	4,737
<b>Fund balances, October 1.....</b>	<b>(556,138)</b>	<b>(556,138)</b>		<b>(554,416)</b>	<b>(554,416)</b>	
<b>Fund balances, September 30.....</b>	<b>(\$563,713)</b>	<b>(\$561,768)</b>	<b>\$1,945</b>	<b>(\$560,875)</b>	<b>(\$556,138)</b>	<b>\$4,737</b>

County of El Paso, Texas  
 General Obligation Refunding Bonds - Series 1992  
 Comparative Statements of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$287,050	\$287,050		\$287,947	\$287,947	
Interest earnings.....		3,458	\$3,458		4,177	\$4,177
<b>Total revenues.....</b>	<b>287,050</b>	<b>290,508</b>	<b>3,458</b>	<b>287,947</b>	<b>292,124</b>	<b>4,177</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	120,000	120,000		110,000	110,000	
Interest.....	173,085	173,085		183,435	183,435	
<b>Total expenditures.....</b>	<b>293,085</b>	<b>293,085</b>		<b>293,435</b>	<b>293,435</b>	
Excess (deficiency) of revenues over (under) expenditures.....	(6,035)	(2,577)	3,458	(5,488)	(1,311)	4,177
<b>Fund balances, October 1.....</b>	<b>(107,143)</b>	<b>(107,143)</b>		<b>(105,832)</b>	<b>(105,832)</b>	
<b>Fund balances, September 30.....</b>	<b>(\$113,178)</b>	<b>(\$109,720)</b>	<b>\$3,458</b>	<b>(\$111,320)</b>	<b>(\$107,143)</b>	<b>\$4,177</b>

County of El Paso, Texas  
 Certificate of Obligations - Series 1992A  
 Comparative Statements of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$257,423	\$257,423		\$455,358	\$455,357	
Interest earnings.....		2,221	\$2,221		6,200	\$6,200
<b>Total revenues.....</b>	<b>257,423</b>	<b>259,644</b>	<b>2,221</b>	<b>455,358</b>	<b>461,557</b>	<b>6,200</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	195,000	195,000		180,000	180,000	
Interest.....	75,000	75,000		191,160	188,058	3,102
<b>Total expenditures.....</b>	<b>270,000</b>	<b>270,000</b>		<b>371,160</b>	<b>368,058</b>	<b>3,102</b>
Excess (deficiency) of revenues over (under) expenditures.....	(12,577)	(10,356)	2,221	84,198	93,499	9,302
<b>Other financing sources (uses):</b>						
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
<b>Total other financing sources (uses).....</b>				<b>(93,083)</b>	<b>(93,081)</b>	<b>2</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(12,577)	(10,356)	2,221	(8,885)	418	9,304
<b>Fund balances, October 1.....</b>	<b>13,599</b>	<b>13,599</b>		<b>13,181</b>	<b>13,181</b>	
<b>Fund balances, September 30.....</b>	<b>\$1,022</b>	<b>\$3,243</b>	<b>\$2,221</b>	<b>\$4,296</b>	<b>\$13,599</b>	<b>\$9,304</b>

County of El Paso, Texas  
 General Obligation Refunding Bonds - Series 1992B  
 Comparative Statements of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$2,716,815	\$2,716,815		\$2,721,389	\$2,721,389	
Interest earnings.....		33,115	\$33,115		40,059	\$40,059
<b>Total revenues.....</b>	<b>2,716,815</b>	<b>2,749,930</b>	<b>33,115</b>	<b>2,721,389</b>	<b>2,761,448</b>	<b>40,059</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	1,135,000	1,135,000		1,070,000	1,070,000	
Interest.....	1,637,688	1,637,687	1	1,699,460	1,699,460	
<b>Total expenditures.....</b>	<b>2,772,688</b>	<b>2,772,687</b>	<b>1</b>	<b>2,769,460</b>	<b>2,769,460</b>	
Excess (deficiency) of revenues over (under) expenditures.....	(55,873)	(22,757)	33,116	(48,071)	(8,012)	40,059
<b>Fund balances, October 1.....</b>	<b>61,532</b>	<b>61,532</b>		<b>69,544</b>	<b>69,544</b>	
<b>Fund balances, September 30.....</b>	<b>\$5,659</b>	<b>\$38,775</b>	<b>\$33,116</b>	<b>\$21,473</b>	<b>\$61,532</b>	<b>\$40,059</b>

County of El Paso, Texas  
 General Obligation Refunding Bonds - Series 1993B  
 Comparative Statements of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$1,095,821	\$1,095,821		\$1,094,538	\$1,094,538	
Interest earnings.....		13,469	\$13,469		16,295	\$16,295
<b>Total revenues.....</b>	<b>1,095,821</b>	<b>1,109,290</b>	<b>13,469</b>	<b>1,094,538</b>	<b>1,110,833</b>	<b>16,295</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	450,000	450,000		430,000	430,000	
Interest.....	668,548	668,547	1	688,798	688,797	1
<b>Total expenditures.....</b>	<b>1,118,548</b>	<b>1,118,547</b>	<b>1</b>	<b>1,118,798</b>	<b>1,118,797</b>	<b>1</b>
Excess (deficiency) of revenues over (under) expenditures.....	(22,727)	(9,257)	13,470	(24,260)	(7,964)	16,296
<b>Fund balances, October 1.....</b>	<b>26,617</b>	<b>26,617</b>		<b>34,581</b>	<b>34,581</b>	
<b>Fund balances, September 30.....</b>	<b>\$3,890</b>	<b>\$17,360</b>	<b>\$13,470</b>	<b>\$10,321</b>	<b>\$26,617</b>	<b>\$16,296</b>

County of El Paso, Texas  
 General Obligation Jail Bonds - Series 1993A  
 Comparative Statements of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$1,779,778	\$1,779,778		\$2,854,736	\$2,854,736	
Interest earnings.....		15,454	\$15,454		38,018	\$38,018
<b>Total revenues.....</b>	<b>1,779,778</b>	<b>1,795,232</b>	<b>15,454</b>	<b>2,854,736</b>	<b>2,892,754</b>	<b>38,018</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	1,320,000	1,320,000		1,235,000	1,235,000	
Interest.....	534,310	534,310		1,165,281	1,148,360	16,921
<b>Total expenditures.....</b>	<b>1,854,310</b>	<b>1,854,310</b>		<b>2,400,281</b>	<b>2,383,360</b>	<b>16,921</b>
Excess (deficiency) of revenues over (under) expenditures.....	(74,532)	(59,078)	15,454	454,455	509,394	54,939
<b>Other financing sources (uses):</b>						
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)	
<b>Total other financing sources (uses).....</b>				<b>(507,704)</b>	<b>(507,703)</b>	<b>1</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(74,532)	(59,078)	15,454	(53,249)	1,691	54,940
<b>Fund balances, October 1.....</b>	<b>80,579</b>	<b>80,579</b>		<b>78,888</b>	<b>78,888</b>	
<b>Fund balances, September 30.....</b>	<b>\$6,047</b>	<b>\$21,501</b>	<b>\$15,454</b>	<b>\$25,639</b>	<b>\$80,579</b>	<b>\$54,940</b>



County of El Paso, Texas  
 Certificates of Obligation Series 1993  
 Comparative Statements of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$488,805	\$488,805		\$486,847	\$486,847	
Interest earnings.....		2,943	\$2,943		3,860	\$3,860
<b>Total revenues.....</b>	<b>488,805</b>	<b>491,748</b>	<b>2,943</b>	<b>486,847</b>	<b>490,707</b>	<b>3,860</b>
<b>Expenditures:</b>						
Debt service:						
Principal .....	425,000	425,000		405,000	405,000	
Interest.....	70,855	70,855		87,880	87,880	
<b>Total expenditures.....</b>	<b>495,855</b>	<b>495,855</b>		<b>492,880</b>	<b>492,880</b>	
Excess (deficiency) of revenues over (under) expenditures.....	(7,050)	(4,107)	2,943	(6,033)	(2,173)	3,860
<b>Fund balances, October 1.....</b>	<b>5,467</b>	<b>5,467</b>		<b>7,640</b>	<b>7,640</b>	
<b>Fund balances, September 30.....</b>	<b>(\$1,583)</b>	<b>\$1,360</b>	<b>\$2,943</b>	<b>\$1,607</b>	<b>\$5,467</b>	<b>\$3,860</b>

County of El Paso, Texas  
 General Obligation Refunding Bonds - Series 1993C  
 Comparative Statements of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$288,335	\$288,335		\$291,156	\$291,155	(\$1)
Interest earnings.....		4,394	\$4,394		5,117	5,117
<b>Total revenues.....</b>	<b>288,335</b>	<b>292,729</b>	<b>4,394</b>	<b>291,156</b>	<b>296,272</b>	<b>5,116</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	55,000	55,000		55,000	55,000	
Interest.....	240,295	240,295		242,550	242,550	
<b>Total expenditures.....</b>	<b>295,295</b>	<b>295,295</b>		<b>297,550</b>	<b>297,550</b>	
Excess (deficiency) of revenues over (under) expenditures.....	(6,960)	(2,566)	4,394	(6,394)	(1,278)	5,116
<b>Fund balances, October 1.....</b>	<b>8,603</b>	<b>8,603</b>		<b>9,881</b>	<b>9,881</b>	
<b>Fund balances, September 30.....</b>	<b>\$1,643</b>	<b>\$6,037</b>	<b>\$4,394</b>	<b>\$3,487</b>	<b>\$8,603</b>	<b>\$5,116</b>

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, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$422,122	\$422,122		\$590,370	\$590,370	
Interest earnings.....		3,908	\$3,908		7,687	\$7,687
<b>Total revenues.....</b>	<b>422,122</b>	<b>426,030</b>	<b>3,908</b>	<b>590,370</b>	<b>598,057</b>	<b>7,687</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	280,000	280,000		265,000	265,000	
Interest.....	156,290	156,290		260,785	258,270	2,515
<b>Total expenditures.....</b>	<b>436,290</b>	<b>436,290</b>		<b>525,785</b>	<b>523,270</b>	<b>2,515</b>
Excess (deficiency) of revenues over (under) expenditures.....	(14,168)	(10,260)	3,908	64,585	74,787	10,202
<b>Other financing sources (uses):</b>						
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)	
<b>Total other financing sources (uses).....</b>				<b>(75,485)</b>	<b>(75,484)</b>	<b>1</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(14,168)	(10,260)	3,908	(10,900)	(697)	10,203
<b>Fund balances, October 1.....</b>	<b>15,167</b>	<b>15,167</b>		<b>15,864</b>	<b>15,864</b>	
<b>Fund balances, September 30.....</b>	<b>\$999</b>	<b>\$4,907</b>	<b>\$3,908</b>	<b>\$4,964</b>	<b>\$15,167</b>	<b>\$10,203</b>

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, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$563,059	\$563,059		\$579,360	\$579,359	(\$1)
Interest earnings.....		9,842	\$9,842		12,761	12,761
<b>Total revenues.....</b>	<b>563,059</b>	<b>572,901</b>	<b>9,842</b>	<b>579,360</b>	<b>592,120</b>	<b>12,760</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	155,000	155,000		579,360	579,359	1
Interest.....	474,569	474,568	1	579,360	579,359	1
<b>Total expenditures.....</b>	<b>629,569</b>	<b>629,568</b>	<b>1</b>	<b>579,360</b>	<b>579,359</b>	<b>1</b>
Excess (deficiency) of revenues over (under) expenditures.....	(66,510)	(56,667)	9,843		12,761	12,761
<b>Fund balances, October 1.....</b>	<b>72,810</b>	<b>72,810</b>		<b>60,049</b>	<b>60,049</b>	
<b>Fund balances, September 30.....</b>	<b>\$6,300</b>	<b>\$16,143</b>	<b>\$9,843</b>	<b>\$60,049</b>	<b>\$72,810</b>	<b>\$12,761</b>

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, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$1,372,796	\$1,372,796				
Interest earnings.....		21,235	\$21,235		\$2,364	\$2,364
<b>Total revenues.....</b>	<b>1,372,796</b>	<b>1,394,031</b>	<b>21,235</b>		<b>2,364</b>	<b>2,364</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	145,000	145,000				
Interest.....	1,227,796	1,227,796		\$355,483	355,482	1
Refunding bond issuance costs.....				128,042	128,041	1
<b>Total expenditures.....</b>	<b>1,372,796</b>	<b>1,372,796</b>		<b>483,525</b>	<b>483,523</b>	<b>2</b>
Excess (deficiency) of revenues over (under) expenditures.....		21,235	21,235	(483,525)	(481,159)	2,366
<b>Other financing sources (uses):</b>						
Proceeds of refunding bonds.....				353,637	353,635	(2)
Operating transfers in.....				129,888	129,887	(1)
<b>Total other financing sources (uses).....</b>				<b>\$483,525</b>	<b>483,522</b>	<b>(3)</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		21,235	21,235		2,363	2,363
<b>Fund balances, October 1.....</b>	<b>2,363</b>	<b>2,363</b>				
<b>Fund balances, September 30.....</b>	<b>\$2,363</b>	<b>\$23,598</b>	<b>\$21,235</b>		<b>\$2,363</b>	<b>\$2,363</b>

County of El Paso, Texas  
 Certificates of Obligation Series 1998  
 Comparative Statements of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$2,810,773	\$2,810,773				
Interest earnings.....		27,052	\$27,052		\$2,087	
<b>Total revenues.....</b>	<b>2,810,773</b>	<b>2,837,825</b>			<b>2,087</b>	
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	1,570,000	1,570,000				
Interest.....	1,361,624	1,361,624				
<b>Total expenditures.....</b>	<b>2,931,624</b>	<b>2,931,624</b>				
Excess (deficiency) of revenues over (under) expenditures.....	(120,851)	(93,799)	27,052		2,087	\$2,087
<b>Other financing sources (uses):</b>						
Proceeds of bonds.....					120,850	120,850
<b>Total other financing sources (uses).....</b>					<b>120,850</b>	<b>120,850</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(120,851)	(93,799)	27,052		122,937	122,937
<b>Fund balances, October 1.....</b>	<b>122,937</b>	<b>122,937</b>				
<b>Fund balances, September 30.....</b>	<b>\$2,086</b>	<b>\$29,138</b>	<b>\$27,052</b>		<b>\$122,937</b>	<b>\$122,937</b>



# **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, 1999**

**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, 1999**

**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, 1999**

**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, 1999  
 (With Comparative Totals For September 30, 1998)

	County Courthouse 95	Courthouse Furnishings	Jail Improvement	Jail Annex	Jail Annex Module	Eastlake and Old Hueco Tanks Road
<b>Assets</b>						
Cash and cash equivalents.....	\$879,381	\$6,487	\$77,624	\$1,528,537	\$186,669	\$771,077
Accounts Receivable.....				80,448		
<b>Total assets.....</b>	<b>\$879,381</b>	<b>\$6,487</b>	<b>\$77,624</b>	<b>\$1,608,985</b>	<b>\$186,669</b>	<b>\$771,077</b>
<b>Liabilities:</b>						
Vouchers payable.....			\$167	\$68,375		
<b>Total liabilities.....</b>			<b>167</b>	<b>68,375</b>		
<b>Fund balances:</b>						
Reserved:						
Reserved for encumbrances.....	\$41,471	\$6,115	1,519	422,889		
Unreserved:						
Designated for capital projects.....	837,910	372	75,938	1,117,721	\$186,669	\$771,077
<b>Total fund balances.....</b>	<b>879,381</b>	<b>6,487</b>	<b>77,457</b>	<b>1,540,610</b>	<b>186,669</b>	<b>771,077</b>
<b>Total liabilities and fund balances.....</b>	<b>\$879,381</b>	<b>\$6,487</b>	<b>\$77,624</b>	<b>\$1,608,985</b>	<b>\$186,669</b>	<b>\$771,077</b>

(Continued)

County of El Paso, Texas  
 Capital Projects Funds  
 Combining Balance Sheet  
 September 30, 1999  
 (With Comparative Totals For September 30, 1998)

	Juvenile Admin. Building	Landmark Building	Ascarate Sprinkler System	Ascarate Park Improvements	Capital Outlays	Road and Bridge Central Warehouse
<b>Assets</b>						
Cash and cash equivalents.....	\$663,192	\$15,791	\$562,162	\$273,619	\$282,286	\$42,338
Accounts Receivable.....						
<b>Total assets.....</b>	<b>\$663,192</b>	<b>\$15,791</b>	<b>\$562,162</b>	<b>\$273,619</b>	<b>\$282,286</b>	<b>\$42,338</b>
<b>Liabilities:</b>						
Vouchers payable.....	\$53,284			\$8,523		
<b>Total liabilities.....</b>	<b>\$53,284</b>			<b>\$8,523</b>		
<b>Fund balances:</b>						
Reserved:						
Reserved for encumbrances.....	361,808	\$6,236		40,378	\$247,742	\$32,847
Unreserved:						
Designated for capital projects.....	248,100	9,555	\$562,162	224,718	34,544	9,491
<b>Total fund balances.....</b>	<b>609,908</b>	<b>15,791</b>	<b>562,162</b>	<b>265,096</b>	<b>282,286</b>	<b>42,338</b>
<b>Total liabilities and fund balances.....</b>	<b>\$663,192</b>	<b>\$15,791</b>	<b>\$562,162</b>	<b>\$273,619</b>	<b>\$282,286</b>	<b>\$42,338</b>

(Continued)

County of El Paso, Texas  
 Capital Projects Funds  
 Combining Balance Sheet  
 September 30, 1999  
 (With Comparative Totals For September 30, 1998)

	Capital	Data	Courthouse	Coliseum	Agricultural	Totals	
	Outlays 98	Processing Upgrade	98	Renovations	Co-op Building	1999	1998
<b>Assets</b>							
Cash and cash equivalents.....	\$2,536,913	\$2,012,456	\$6,730,944	\$1,379,252	\$428,147	\$18,376,875	\$26,535,775
Accounts Receivable.....						80,448	
<b>Total assets.....</b>	<b>\$2,536,913</b>	<b>\$2,012,456</b>	<b>\$6,730,944</b>	<b>\$1,379,252</b>	<b>\$428,147</b>	<b>\$18,457,323</b>	<b>\$26,535,775</b>
<b>Liabilities:</b>							
Vouchers payable.....	\$97,809		\$10,804			\$238,962	\$324,889
<b>Total liabilities.....</b>	<b>97,809</b>		<b>10,804</b>			<b>238,962</b>	<b>324,889</b>
<b>Fund balances:</b>							
Reserved:							
Reserved for encumbrances.....	342,751	\$1,755,482	4,014			3,263,252	8,976,503
Unreserved:							
Designated for capital projects.....	2,096,353	256,974	6,716,126	\$1,379,252	\$428,147	14,955,109	17,234,383
<b>Total fund balances.....</b>	<b>2,439,104</b>	<b>2,012,456</b>	<b>6,720,140</b>	<b>1,379,252</b>	<b>428,147</b>	<b>18,218,361</b>	<b>26,210,886</b>
<b>Total liabilities and fund balances.....</b>	<b>\$2,536,913</b>	<b>\$2,012,456</b>	<b>\$6,730,944</b>	<b>\$1,379,252</b>	<b>\$428,147</b>	<b>\$18,457,323</b>	<b>\$26,535,775</b>

(Concluded)

County of El Paso, Texas  
 Capital Projects Funds  
 Combining Statements of Revenues, Expenditures and  
 Changes in Fund Balances  
 For the fiscal year ended September 30, 1999  
 (With comparative totals for the fiscal year ended 1998)

	County Courthouse 95	Courthouse Furnishings	Jail Improvement	Jail Annex	Jail Annex Module	Eastlake and Old Hueco Tanks Road
<b>Revenues:</b>						
Interest.....	\$43,920		\$3,940	\$61,337	\$9,041	\$37,430
Miscellaneous.....						
Intergovernmental.....						
<b>Total revenues.....</b>	<b>43,920</b>		<b>3,940</b>	<b>61,337</b>	<b>9,041</b>	<b>37,430</b>
<b>Expenditures:</b>						
Golfcourse Clubhouse.....						
Construction.....			7,214	(598,291)		
Bond Issue Costs.....						
Renovations.....	36,114					
Furniture and fixtures.....		\$2,611				
Equipment.....			28	133,872		
Contracted Services.....						
Data Processing Equipment.....						
Data Processing Software.....						
Fabens Community Center.....						
Park improvement.....						
San Elizario Improvements.....						
Architect.....						
Capital Outlays Courthouse 95.....	2,056					
Miscellaneous.....						
<b>Total expenditures.....</b>	<b>38,170</b>	<b>2,611</b>	<b>7,242</b>	<b>(464,419)</b>		
Excess (deficiency) of revenues over (under) expenditures.....	5,750	(2,611)	(3,302)	525,756	9,041	37,430
<b>Other financing sources (uses):</b>						
Bond proceeds.....						
<b>Total other financing sources (uses).....</b>						
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	5,750	(2,611)	(3,302)	525,756	9,041	37,430
<b>Fund balances, October 1.....</b>	<b>873,631</b>	<b>9,098</b>	<b>80,759</b>	<b>1,014,854</b>	<b>177,628</b>	<b>733,647</b>
<b>Fund balances, September 30.....</b>	<b>\$879,381</b>	<b>\$6,487</b>	<b>\$77,457</b>	<b>\$1,540,610</b>	<b>\$186,669</b>	<b>\$771,077</b>

(Continued)

County of El Paso, Texas  
Capital Projects Funds  
Combining Statements of Revenues, Expenditures and  
Changes in Fund Balances  
For the fiscal year ended September 30, 1999  
(With comparative totals for the fiscal year ended 1998)

	Juvenile Admin. Building	Landmark Building	Ascarate Sprinkler System	Park Improvements	Capital Outlays	Road and Bridge Central Warehouse
<b>Revenues:</b>						
Interest.....	\$64,773	\$1,887	\$27,263	\$16,225	\$13,706	\$2,235
Miscellaneous.....						
Intergovernmental.....						
<b>Total revenues.....</b>	<b>64,773</b>	<b>1,887</b>	<b>27,263</b>	<b>16,225</b>	<b>13,706</b>	<b>2,235</b>
<b>Expenditures:</b>						
Golfcourse Clubhouse.....		26,800				
Construction.....	1,558,251					
Bond Issue Costs.....						
Renovations.....		9,725				5,958
Furniture and fixtures.....						
Equipment.....	168				3,039	
Contracted Services.....						
Data Processing Equipment.....						
Data Processing Software.....						
Fabens Community Center.....		22,005				
Park improvement.....				114,170		
San Elizario Improvements.....				5,753		
Architect.....	837					
Capital Outlays Courthouse 95.....						
Miscellaneous.....						725
<b>Total expenditures.....</b>	<b>1,559,256</b>	<b>58,530</b>		<b>119,923</b>	<b>3,039</b>	<b>6,683</b>
Excess (deficiency) of revenues over (under) expenditures.....	(1,494,483)	(56,643)	27,263	(103,698)	10,667	(4,448)
<b>Other financing sources (uses):</b>						
Bond proceeds.....						
<b>Total other financing sources (uses).....</b>						
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(1,494,483)	(56,643)	27,263	(103,698)	10,667	(4,448)
<b>Fund balances, October 1.....</b>	<b>2,104,391</b>	<b>72,434</b>	<b>534,899</b>	<b>368,794</b>	<b>271,619</b>	<b>46,786</b>
<b>Fund balances, September 30.....</b>	<b>\$609,908</b>	<b>\$15,791</b>	<b>\$562,162</b>	<b>\$265,096</b>	<b>\$282,286</b>	<b>\$42,338</b>

(Continued)



County of El Paso, Texas  
 Capital Projects Funds  
 Combining Statements of Revenues, Expenditures and  
 Changes in Fund Balances  
 For the fiscal year ended September 30, 1999  
 (With comparative totals for the fiscal year ended 1998)

	Capital Outlays 98	Data Processing Upgrade	Courthouse 98	Coliseum Renovations	Agricultural Co-op Building	Totals	
						1999	1998
<b>Revenues:</b>							
Interest.....	\$181,289	\$171,109	\$334,913	\$69,181	\$20,774	\$1,059,023	\$852,046
Miscellaneous.....						225,000	225,000
Intergovernmental.....		14,160				14,160	3,600,000
<b>Total revenues.....</b>	<b>181,289</b>	<b>185,269</b>	<b>334,913</b>	<b>69,181</b>	<b>20,774</b>	<b>1,073,183</b>	<b>4,677,046</b>
<b>Expenditures:</b>							
Golfcourse Clubhouse.....						26,800	
Construction.....			234,644			1,201,818	10,180,840
Bond Issue Costs.....							277,112
Renovations.....				85,190		136,987	225,834
Furniture and fixtures.....		5,526				8,137	14,005
Equipment.....	2,210,267					2,347,374	880,857
Contracted Services.....		734,613				734,613	464,588
Data Processing Equipment.....		2,552,842				2,552,842	1,765,705
Data Processing Software.....		1,911,591				1,911,591	47,500
Fabens Community Center.....						22,005	202,679
Park improvement.....						114,170	
San Elizario Improvements.....						5,753	89,495
Architect.....						837	5,479
Capital Outlays Courthouse 95.....						2,056	
Miscellaneous.....						725	149
<b>Total expenditures.....</b>	<b>2,210,267</b>	<b>5,204,572</b>	<b>234,644</b>	<b>85,190</b>		<b>9,065,708</b>	<b>14,154,243</b>
Excess (deficiency) of revenues over (under) expenditures.....	(2,028,978)	(5,019,303)	100,269	(16,009)	20,774	(7,992,525)	(9,477,197)
<b>Other financing sources (uses):</b>							
Bond proceeds.....							22,723,464
<b>Total other financing sources (uses).....</b>							<b>22,723,464</b>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....</b>							
	(2,028,978)	(5,019,303)	100,269	(16,009)	20,774	(7,992,525)	13,246,267
<b>Fund balances, October 1.....</b>	<b>4,468,082</b>	<b>7,031,759</b>	<b>6,619,871</b>	<b>1,395,261</b>	<b>407,373</b>	<b>26,210,886</b>	<b>12,964,619</b>
<b>Fund balances, September 30.....</b>	<b>\$2,439,104</b>	<b>\$2,012,456</b>	<b>\$6,720,140</b>	<b>\$1,379,252</b>	<b>\$428,147</b>	<b>\$18,218,361</b>	<b>\$26,210,886</b>

(Concluded)

County of El Paso, Texas  
 Capital Projects Funds  
 Total Statement of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 For the fiscal year ended September 30, 1999  
 (With comparative totals for the fiscal year ended September 30, 1998)

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....	\$369,625	\$1,059,023	\$689,398	\$562,706	\$852,046	\$289,340
Miscellaneous.....					225,000	225,000
Intergovernmental.....	14,160	14,160			3,600,000	3,600,000
<b>Total revenues.....</b>	<b>383,785</b>	<b>1,073,183</b>	<b>689,398</b>	<b>562,706</b>	<b>4,677,046</b>	<b>4,114,340</b>
<b>Expenditures:</b>						
Construction.....	9,618,804	1,201,818	8,416,986	19,318,074	10,180,840	9,137,234
Building.....	108		108	108		108
Architect.....	57,895	837	57,058	228,374	5,479	222,895
Furniture and fixtures.....	157,652	8,137	149,515	133,351	14,005	119,346
Bond Issuance Costs.....	45,405		45,405	322,516	277,112	45,404
Renovations.....	2,017,721	136,987	1,880,734	2,149,207	225,834	1,923,373
Golfcourse Clubhouse.....	26,800	26,800				
Park Improvement.....	830,000	114,170	715,830	830,000		830,000
Equipment.....	5,284,373	2,347,374	2,936,999	5,804,190	880,857	4,923,333
Contracted Services.....	1,694,072	734,613	959,459	2,080,000	464,588	1,615,412
Data Processing Equipment.....	3,071,295	2,552,842	518,453	4,672,000	1,765,705	2,906,295
Data Processing Software.....	2,247,000	1,911,591	335,409	2,289,000	47,500	2,241,500
Fabens Community Center.....	33,620	22,005	11,615	236,300	202,679	33,621
San Elizario Improvements.....	10,505	5,753	4,752	100,000	89,495	10,505
Capital Outlays Morgue.....	52,544		52,544			
Capital Outlays Courthouse 90.....	27,628	2,056	25,572			
Miscellaneous.....	52,977	725	52,252	947,887	149	947,738
<b>Total expenditures.....</b>	<b>25,228,399</b>	<b>9,065,708</b>	<b>16,162,691</b>	<b>39,111,007</b>	<b>14,154,243</b>	<b>24,956,764</b>
Excess (deficiency) of revenues over (under) expenditures.....	(24,844,614)	(7,992,525)	16,852,089	(38,548,301)	(9,477,497)	29,071,104
<b>Other financing sources (uses):</b>						
Bond proceeds.....				22,726,572	22,723,464	3,108
<b>Total other financing sources (uses).....</b>				<b>22,726,572</b>	<b>22,723,464</b>	<b>3,108</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(24,844,614)	(7,992,525)	16,852,089	(15,821,729)	13,246,267	29,067,996
<b>Fund balances, October 1.....</b>	<b>25,732,509</b>	<b>25,732,509</b>		<b>12,486,242</b>	<b>12,486,242</b>	
<b>Fund balances, September 30.....</b>	<b>\$887,895</b>	<b>\$17,739,984</b>	<b>\$16,852,089</b>	<b>(\$3,335,487)</b>	<b>\$25,732,509</b>	<b>\$29,067,997</b>

County of El Paso, Texas  
 Road and Bridge Central Warehouse Capital Projects Fund  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....	\$650	\$2,235	\$1,585	\$9,000	\$5,719	(\$3,281)
<b>Total revenues.....</b>	<b>650</b>	<b>2,235</b>	<b>1,585</b>	<b>9,000</b>	<b>5,719</b>	<b>(3,281)</b>
<b>Expenditures:</b>						
Buildings.....	108		108	108		108
Miscellaneous.....	2,003	725	1,278	2,152	149	2,003
Renovations.....	41,402	5,958	35,444	60,643	27,283	33,360
Renovations - Nutrition Center .....	2,873		2,873	102,901	100,028	2,873
Renovations - Library.....	364		364	579	215	364
<b>Total expenditures.....</b>	<b>46,750</b>	<b>6,683</b>	<b>40,067</b>	<b>166,383</b>	<b>127,675</b>	<b>38,708</b>
Excess (deficiency) of revenues expenditures and other financing uses.....	(46,100)	(4,448)	(41,652)	(157,383)	(121,956)	(35,427)
<b>Fund balances, October 1.....</b>	<b>46,786</b>	<b>46,786</b>		<b>168,742</b>	<b>168,742</b>	
<b>Fund balances, September 30.....</b>	<b>\$686</b>	<b>\$42,338</b>	<b>\$41,652</b>	<b>\$11,359</b>	<b>\$46,786</b>	<b>\$35,427</b>

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, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....	\$5,000	\$9,041	\$4,041		\$85,242	\$85,242
Intergovernmental.....					3,600,000	3,600,000
<b>Total revenues.....</b>	<u>5,000</u>	<u>9,041</u>	<u>4,041</u>		<u>3,685,242</u>	<u>3,685,242</u>
<b>Expenditures:</b>						
Construction.....	158,050		158,050	\$7,793,176	7,673,334	119,842
Bond issuance cost.....	19,945		19,945	19,944		19,944
<b>Total expenditures.....</b>	<u>177,995</u>		<u>177,995</u>	<u>7,813,120</u>	<u>7,673,334</u>	<u>139,786</u>
Excess (deficiency) of revenues over (under) expenditures.....	(172,995)	9,041	182,036	(7,813,120)	(3,988,092)	3,825,028
<b>Fund balances, October 1.....</b>	<u>177,628</u>	<u>177,628</u>			<u>4,165,720</u>	
<b>Fund balances, September 30.....</b>	<u>\$4,633</u>	<u>\$186,669</u>	<u>\$182,036</u>	<u>(\$7,813,120)</u>	<u>\$177,628</u>	<u>(\$3,825,028)</u>

County of El Paso, Texas  
 County Courthouse 95 Capital Projects Fund  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Miscellaneous					\$225,000	\$225,000
Interest.....	\$9,000	\$43,920	\$34,920	\$50,000	39,206	(10,794)
<b>Total revenues.....</b>	<b>9,000</b>	<b>43,920</b>	<b>34,920</b>	<b>50,000</b>	<b>264,206</b>	<b>214,206</b>
<b>Expenditures:</b>						
Renovations.....	566,721	36,114	530,607	588,284	66,875	521,409
Capital Outlays Morgue.....	52,544		52,544	52,544		52,544
Capital Outlays Courthouse 90.....	27,628	2,056	25,572	59,061	31,433	27,628
<b>Total expenditures.....</b>	<b>646,893</b>	<b>38,170</b>	<b>608,723</b>	<b>699,889</b>	<b>98,308</b>	<b>601,581</b>
Excess (deficiency) of revenues over (under) expenditures.....	(637,893)	5,750	643,643	(649,889)	165,898	815,787
<b>Fund balances, October 1.....</b>	<b>873,631</b>	<b>873,631</b>		<b>707,733</b>	<b>707,733</b>	
<b>Fund balances, September 30.....</b>	<b>\$235,738</b>	<b>\$879,381</b>	<b>\$643,643</b>	<b>\$57,844</b>	<b>\$873,631</b>	<b>\$815,787</b>

County of El Paso, Texas  
 Landmark Building Capital Projects Fund  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....	\$1,500	\$1,887	\$387	\$10,000	\$11,212	\$1,212
<b>Total revenues.....</b>	<b>1,500</b>	<b>1,887</b>	<b>387</b>	<b>10,000</b>	<b>11,212</b>	<b>1,212</b>
<b>Expenditures:</b>						
Fabens Community Center.....	33,620	22,005	11,615	236,300	202,679	33,621
Golfcourse Clubhouse.....	26,800	26,800				
Renovations.....	12,112	9,725	2,387	26,800		26,800
<b>Total expenditures.....</b>	<b>72,532</b>	<b>58,530</b>	<b>14,002</b>	<b>263,100</b>	<b>202,679</b>	<b>60,421</b>
Excess (deficiency) of revenues over (under) expenditures.....	(71,032)	(56,643)	14,389	(253,100)	(191,467)	61,633
<b>Fund balances, October 1.....</b>	<b>72,434</b>	<b>72,434</b>		<b>263,901</b>	<b>263,901</b>	
<b>Fund balances, September 30.....</b>	<b>\$1,402</b>	<b>\$15,791</b>	<b>\$14,389</b>	<b>\$10,801</b>	<b>\$72,434</b>	<b>\$61,633</b>

County of El Paso, Texas  
 Eastlake & Old Hueco Tanks Capital Projects Fund  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....	\$9,000	\$37,430	\$28,430	\$22,000	\$39,660	\$176,660
<b>Total revenues.....</b>	<b>9,000</b>	<b>37,430</b>	<b>28,430</b>	<b>22,000</b>	<b>39,660</b>	<b>17,660</b>
<b>Expenditures:</b>						
Miscellaneous.....	45,453		45,453	687,000		687,000
<b>Total expenditures.....</b>	<b>45,453</b>		<b>45,453</b>	<b>687,000</b>		<b>(687,000)</b>
Excess (deficiency) of revenues over (under) expenditures.....	(36,453)	37,430	73,883	(665,000)	39,660	704,660
<b>Fund balances, October 1.....</b>	<b>733,647</b>	<b>733,647</b>		<b>693,987</b>	<b>693,987</b>	
<b>Fund balances, September 30.....</b>	<b>\$697,194</b>	<b>\$771,077</b>	<b>\$73,883</b>	<b>\$28,987</b>	<b>\$733,647</b>	<b>\$704,660</b>

County of El Paso, Texas  
 Juvenile Administration Building Capital Projects Fund  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....	\$35,000	\$64,773	\$29,773		\$120,212	\$120,212
<b>Total revenues.....</b>	<b>35,000</b>	<b>64,773</b>	<b>29,773</b>		<b>120,212</b>	<b>120,212</b>
<b>Expenditures:</b>						
Construction.....	1,850,990	1,558,251	292,739	\$2,023,726	186,106	1,837,620
Architect Fees.....	56,795	837	55,958	\$126,274	5,479	120,795
Equipment.....	52,000	168	51,832			
Furniture and Fixtures.....	138,306		138,306			
Data Processing Equipment.....	11,000		11,000			
<b>Total expenditures.....</b>	<b>2,109,091</b>	<b>1,559,256</b>	<b>549,835</b>	<b>2,150,000</b>	<b>191,585</b>	<b>1,958,415</b>
Excess (deficiency) of revenues over (under) expenditures.....	(2,074,091)	(1,494,483)	579,608	(2,150,000)	(71,373)	2,078,627
<b>Fund balances, October 1.....</b>	<b>2,104,391</b>	<b>2,104,391</b>			<b>2,175,764</b>	<b>2,175,764</b>
<b>Fund balances, September 30.....</b>	<b>\$30,300</b>	<b>\$609,908</b>	<b>\$579,608</b>	<b>(\$2,150,000)</b>	<b>\$2,104,391</b>	<b>\$4,254,391</b>



County of El Paso, Texas  
 Courthouse Furnishings Capital Projects Fund  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Expenditures:						
Furniture and fixtures.....	\$9,098	\$2,611	\$6,487	\$20,351	\$11,253	\$9,098
<b>Total expenditures.....</b>	<b>9,098</b>	<b>2,611</b>	<b>6,487</b>	<b>20,351</b>	<b>11,253</b>	<b>9,098</b>
Excess (deficiency) of revenues over (under) expenditures.....	(9,098)	(2,611)	6,487	(20,351)	(11,253)	9,098
Fund balances, October 1.....	\$9,098	9,098		\$20,351	20,351	
Fund balances, September 30.....		\$6,487	\$6,487		\$9,098	\$9,098

County of El Paso, Texas  
 Ascarate Sprinkler System Capital Projects Fund  
 Comparative Statements of Revenues and Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....	\$10,000	\$27,263	\$17,263		\$28,907	\$28,907
<b>Total revenues.....</b>	<b>10,000</b>	<b>27,263</b>	<b>17,263</b>		<b>28,907</b>	<b>28,907</b>
<b>Expenditures:</b>						
Park improvements.....	500,000		500,000	\$500,000		500,000
Equipment.....	37,468		37,468			
<b>Total expenditures.....</b>	<b>537,468</b>		<b>537,468</b>	<b>500,000</b>		<b>500,000</b>
Excess (deficiency) of revenues over (under) expenditures.....	(527,468)	27,263	554,731	(500,000)	28,907	\$28,907
<b>Fund balances, October 1.....</b>	<b>534,899</b>	<b>534,899</b>		<b>505,992</b>	<b>505,992</b>	
<b>Fund balances, September 30.....</b>	<b>\$7,431</b>	<b>\$562,162</b>	<b>\$554,731</b>	<b>\$5,992</b>	<b>\$534,899</b>	<b>\$528,907</b>

County of El Paso, Texas  
**Jail Improvement Capital Projects Fund**  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....	\$975	\$3,940	\$2,965	\$14,000	\$7,316	(\$6,684)
<b>Total revenues.....</b>	<b>975</b>	<b>3,940</b>	<b>2,965</b>	<b>14,000</b>	<b>7,316</b>	<b>(6,684)</b>
<b>Expenditures:</b>						
Construction.....	74,737	7,214	67,523	132,486	62,888	69,598
Architect.....	378		378	378		378
Miscellaneous.....	384		384	384		384
Equipment.....	5,116	28	5,088	98,658	93,542	5,116
<b>Total expenditures.....</b>	<b>80,615</b>	<b>7,242</b>	<b>73,373</b>	<b>231,906</b>	<b>156,430</b>	<b>75,476</b>
Excess (deficiency) of revenues over (under) expenditures.....	(79,640)	(3,302)	76,338	(217,906)	(149,114)	68,792
<b>Fund balances, October 1.....</b>	<b>80,759</b>	<b>80,759</b>		<b>229,873</b>	<b>229,873</b>	
<b>Fund balances, September 30.....</b>	<b>\$1,119</b>	<b>\$77,457</b>	<b>\$76,338</b>	<b>\$11,967</b>	<b>\$80,759</b>	<b>\$68,792</b>

County of El Paso, Texas  
 Park Improvements Capital Projects Fund  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....	\$5,000	\$16,225	\$11,225		\$23,136	\$23,136
<b>Total revenues.....</b>	<b>5,000</b>	<b>16,225</b>	<b>11,225</b>		<b>23,136</b>	<b>23,136</b>
<b>Expenditures:</b>						
San Elizario Improvements.....	10,505	5,753	4,752	\$100,000	89,495	10,505
Park improvements.....	330,000	114,170	215,830	330,000		330,000
Equipment.....	28,017		28,017			
<b>Total expenditures.....</b>	<b>368,522</b>	<b>119,923</b>	<b>248,599</b>	<b>430,000</b>	<b>89,495</b>	<b>340,505</b>
Excess (deficiency) of revenues over (under) expenditures.....	(363,522)	(103,698)	259,824	(430,000)	(66,359)	363,641
<b>Fund balances, October 1.....</b>	<b>368,794</b>	<b>368,794</b>		<b>435,153</b>	<b>435,153</b>	
<b>Fund balances, September 30.....</b>	<b>\$5,272</b>	<b>\$265,096</b>	<b>\$259,824</b>	<b>\$5,153</b>	<b>\$368,794</b>	<b>\$363,641</b>

County of El Paso, Texas  
 Jail Annex Capital Projects Fund  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....	\$15,000	\$61,337	\$46,337	\$430,000	\$95,996	(\$334,004)
<b>Total revenues.....</b>	<b>15,000</b>	<b>61,337</b>	<b>46,337</b>	<b>430,000</b>	<b>95,996</b>	<b>(334,004)</b>
<b>Expenditures:</b>						
Construction.....	528,628	(598,291)	1,126,919	2,468,686	2,258,512	210,174
Equipment.....	426,347	133,872	292,475	350,000	69,653	280,347
Architect.....	722		722	101,722		101,722
Miscellaneous.....	746		746	146,746		146,746
<b>Total expenditures</b>	<b>956,443</b>	<b>(464,419)</b>	<b>1,420,862</b>	<b>3,067,154</b>	<b>2,328,165</b>	<b>738,989</b>
Excess (deficiency) of revenues over (under) expenditures.....	(941,443)	525,756	1,467,199	2,637,154	2,232,169	404,985
<b>Fund balances, October 1.....</b>	<b>1,014,854</b>	<b>1,014,854</b>		<b>3,247,023</b>	<b>3,247,023</b>	
<b>Fund balances, September 30.....</b>	<b>\$73,411</b>	<b>\$1,540,610</b>	<b>\$1,467,199</b>	<b>\$609,869</b>	<b>\$1,014,854</b>	<b>\$404,985</b>

County of El Paso, Texas  
 Capital Outlays 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

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....	\$3,500	\$13,706	\$10,206	\$27,706	\$17,664	(\$10,042)
<b>Total revenues.....</b>	<b>3,500</b>	<b>13,706</b>	<b>10,206</b>	<b>27,706</b>	<b>17,664</b>	<b>(10,042)</b>
<b>Expenditures:</b>						
Equipment.....	271,155	3,039	268,116	355,532	96,425	259,107
<b>Total expenditures.....</b>	<b>271,155</b>	<b>3,039</b>	<b>268,116</b>	<b>355,532</b>	<b>96,425</b>	<b>259,107</b>
Excess (deficiency) of revenues over (under) expenditures.....	(267,655)	10,667	278,322	(327,826)	(78,761)	249,065
<b>Fund balances, October 1.....</b>	<b>271,619</b>	<b>271,619</b>		<b>350,380</b>	<b>350,380</b>	
<b>Fund balances, September 30.....</b>	<b>\$3,964</b>	<b>\$282,286</b>	<b>\$278,322</b>	<b>\$22,554</b>	<b>\$271,619</b>	<b>\$249,065</b>

County of El Paso, Texas  
 Capital Outlays 98 Capital Projects Fund  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....	\$70,000	\$181,289	\$111,289		\$84,335	\$84,335
<b>Total revenues.....</b>	<u>70,000</u>	<u>181,289</u>	<u>111,289</u>		<u>84,335</u>	<u>84,335</u>
<b>Expenditures:</b>						
Bond issuance cost.....	5,677		5,677	\$67,466	61,789	5,677
Equipment.....	4,464,270	2,210,267	2,254,003	5,000,000	621,237	4,378,763
<b>Total expenditures.....</b>	<u>4,469,947</u>	<u>2,210,267</u>	<u>2,259,680</u>	<u>5,067,466</u>	<u>683,026</u>	<u>4,384,440</u>
Excess (deficiency) of revenues over (under) expenditures.....	(4,399,947)	(2,028,978)	2,370,969	(5,067,466)	(598,691)	4,468,775
<b>Other financing sources (uses):</b>						
Bond proceeds.....				5,067,466	5,066,773	(693)
<b>Total other financing sources (uses).....</b>				<u>\$5,067,466</u>	<u>5,066,773</u>	<u>(693)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(4,399,947)	(2,028,978)	2,370,969		4,468,082	4,468,082
<b>Fund balances, October 1.....</b>	<u>4,468,082</u>	<u>4,468,082</u>				
<b>Fund balances, September 30.....</b>	<u>\$68,135</u>	<u>\$2,439,104</u>	<u>\$2,370,969</u>		<u>\$4,468,082</u>	<u>\$4,468,082</u>

County of El Paso, Texas  
 Data Processing Upgrade Capital Projects Fund  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....	\$100,000	\$171,109	\$71,109		\$149,179	\$149,179
Miscellaneous.....						
Intergovernmental.....	14,160	14,160				
<b>Total revenues.....</b>	<b>114,160</b>	<b>185,269</b>	<b>71,109</b>		<b>149,179</b>	<b>149,179</b>
<b>Expenditures:</b>						
Bond issuance cost.....	10,393		10,393	\$123,517	113,124	10,393
Contracted Services.....	1,694,072	734,613	959,459	2,080,000	464,588	1,615,412
Furniture & Fixtures.....	10,248	5,526	4,722	113,000	2,752	110,248
Data Processing Equipment.....	3,060,295	2,552,842	507,453	4,672,000	1,765,705	2,906,295
Data Processing Software.....	2,247,000	1,911,591	335,409	2,289,000	47,500	2,241,500
Miscellaneous.....	4,391.00		4,391			
<b>Total expenditures.....</b>	<b>7,026,399</b>	<b>5,204,572</b>	<b>1,821,827</b>	<b>9,277,517</b>	<b>2,393,669</b>	<b>6,883,848</b>
Excess (deficiency) of revenues over (under) expenditures.....	(6,912,239)	(5,019,303)	1,892,936	(9,277,517)	(2,244,490)	7,033,027
<b>Other financing sources (uses):</b>						
Bond proceeds.....				9,277,517	9,276,249	(1,268)
<b>Total other financing sources (uses).....</b>				<b>\$9,277,517</b>	<b>9,276,249</b>	<b>(1,268)</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(6,912,239)	(5,019,303)	1,892,936		7,031,759	7,031,759
<b>Fund balances, October 1.....</b>	<b>7,031,759</b>	<b>7,031,759</b>				
<b>Fund balances, September 30.....</b>	<b>\$119,520</b>	<b>\$2,012,456</b>	<b>\$1,892,936</b>		<b>\$7,031,759</b>	<b>\$7,031,759</b>



County of El Paso, Texas  
 Courthouse 98 Capital Projects Fund  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....	\$80,000	\$334,913	\$254,913		\$113,392	\$113,392
<b>Total revenues.....</b>	<b>80,000</b>	<b>334,913</b>	<b>254,913</b>		<b>113,392</b>	<b>113,392</b>
<b>Expenditures:</b>						
Bond issuance cost.....	7,380		7,380	\$87,706	80,326	7,380
Construction.....	6,600,159	234,644	6,365,515	6,500,000		6,500,000
<b>Total expenditures.....</b>	<b>6,607,539</b>	<b>234,644</b>	<b>6,372,895</b>	<b>6,587,706</b>	<b>80,326</b>	<b>6,507,380</b>
Excess (deficiency) of revenues over (under) expenditures.....	(6,527,539)	100,269	6,627,808	(6,587,706)	33,066	6,620,772
<b>Other financing sources (uses):</b>						
Bond proceeds.....				6,587,706	6,586,805	(901)
<b>Total other financing sources (uses).....</b>				<b>(6,587,706)</b>	<b>6,586,805</b>	<b>(901)</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(6,527,539)	100,269	6,627,808		6,619,871	6,619,871
<b>Fund balances, October 1.....</b>	<b>6,619,871</b>	<b>6,619,871</b>				
<b>Fund balances, September 30.....</b>	<b>\$92,332</b>	<b>\$6,720,140</b>	<b>\$6,627,808</b>		<b>\$6,619,871</b>	<b>\$6,619,871</b>

County of El Paso, Texas  
Coliseum Renovations Capital Projects Fund  
Comparative Statements of Revenues, Expenditures  
and Changes in Fund Balances - Budget and Actual  
For the fiscal years ended September 30, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....	\$20,000	\$69,181	\$49,181		\$23,895	\$23,895
<b>Total revenues.....</b>	<b>20,000</b>	<b>69,181</b>	<b>49,181</b>		<b>23,895</b>	<b>23,895</b>
<b>Expenditures:</b>						
Bond issuance cost.....	1,556		1,556	\$18,486	16,930	1,556
Renovations.....	1,394,249	85,190	1,309,059	1,370,000		1,370,000
<b>Total expenditures.....</b>	<b>1,395,805</b>	<b>85,190</b>	<b>1,310,615</b>	<b>1,388,486</b>	<b>16,930</b>	<b>1,371,556</b>
Excess (deficiency) of revenues over (under) expenditures.....	(1,375,805)	(16,009)	1,359,796	(1,388,486)	6,965	1,395,451
<b>Other financing sources (uses):</b>						
Bond proceeds.....				1,388,486	1,388,296	(190)
<b>Total other financing sources (uses).....</b>				<b>\$1,388,486</b>	<b>1,388,296</b>	<b>(190)</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(1,375,805)	(16,009)	1,359,796		1,395,261	1,395,261
<b>Fund balances, October 1.....</b>	<b>1,395,261</b>	<b>1,395,261</b>				
<b>Fund balances, September 30.....</b>	<b>\$19,456</b>	<b>\$1,379,252</b>	<b>\$1,359,796</b>		<b>\$1,395,261</b>	<b>\$1,395,261</b>

County of El Paso, Texas  
 Agricultural Co-op Building Capital Projects Fund  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 1999 and 1998

	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....	\$5,000	\$20,774	\$15,774		\$6,975	\$6,975
<b>Total revenues.....</b>	<b>5,000</b>	<b>20,774</b>	<b>15,774</b>		<b>6,975</b>	<b>6,975</b>
<b>Expenditures:</b>						
Bond issuance cost.....	454		454	\$5,397	4,943	454
Construction.....	406,240		406,240	400,000		400,000
<b>Total expenditures.....</b>	<b>406,694</b>		<b>406,694</b>	<b>405,397</b>	<b>4,943</b>	<b>400,454</b>
Excess (deficiency) of revenues over (under) expenditures.....	(401,694)	20,774	422,468	(405,397)	2,032	407,429
<b>Other financing sources (uses):</b>						
Bond proceeds.....				405,397	405,341	(56)
<b>Total other financing sources (uses).....</b>				<b>\$405,397</b>	<b>405,341</b>	<b>(56)</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(401,694)	20,774	422,468		407,373	407,373
<b>Fund balances, October 1.....</b>	<b>407,373</b>	<b>407,373</b>				
<b>Fund balances, September 30.....</b>	<b>\$5,679</b>	<b>\$428,147</b>	<b>\$422,468</b>		<b>\$407,373</b>	<b>\$407,373</b>





# 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, 1999 and 1998

	1999	1998
<b>Assets</b>		
<b>Current assets:</b>		
Cash and cash equivalents.....	\$302,994	\$244,982
Accounts receivable (net of allowance for uncollectible).....	27,878	149,147
<b>Total current assets.....</b>	<b>330,872</b>	<b>394,129</b>
<b>Restricted assets:</b>		
Cash and cash equivalents (customer deposits).....	52,140	39,700
East Montana 1997A interest and sinking fund.....	7,273	7,673
East Montana 1997B interest and sinking fund.....	15,973	3,067
East Montana 1997B construction fund.....	108,030	121,248
East Montana reserve fund.....	14,977	5,774
<b>Total restricted assets.....</b>	<b>198,393</b>	<b>177,462</b>
<b>Fixed assets:</b>		
Water system.....	1,050,000	1,050,000
Accumulated depreciation - equipment.....	(60,613)	(30,013)
Construction in Progress.....	5,038,076	2,153,772
<b>Fixed assets (net of accumulated depreciation).....</b>	<b>6,027,463</b>	<b>3,173,759</b>
<b>Total assets.....</b>	<b>\$6,556,728</b>	<b>\$3,745,350</b>
<b>Liabilities and fund equity</b>		
<b>Current liabilities:</b>		
Accounts payable.....	\$33,433	\$10,753
Due to other governments.....	3,525	1,041
<b>Total current liabilities.....</b>	<b>36,958</b>	<b>11,794</b>
<b>Current liabilities payable from restricted assets:</b>		
Customer deposits payable.....	52,140	39,700
East Montana Water Project 1997A payable.....	10,000	10,000
East Montana Water Project 1997B payable.....	50,000	50,000
Accrued interest payable.....	6,610	6,936
<b>Total current liabilities payable from restricted assets.....</b>	<b>118,750</b>	<b>106,636</b>
<b>Noncurrent liabilities:</b>		
East Montana Water Project 1997A payable.....	1,030,000	1,040,000
East Montana Water Project 1997B payable.....	50,000	50,000
<b>Total noncurrent liabilities.....</b>	<b>1,030,000</b>	<b>1,090,000</b>
<b>Total liabilities.....</b>	<b>1,185,708</b>	<b>1,208,430</b>
<b>Fund equity</b>		
Contributed capital - capital grant.....	5,110,883	2,335,537
<b>Total contributed capital.....</b>	<b>5,110,883</b>	<b>2,335,537</b>
<b>Retained earnings:</b>		
Reserved for East Montana Water Project - Grants.....	17,321	12,966
Reserved for East Montana Water Project.....	190,355	187,604
Reserved for East Montana Reserve fund.....	15,800	5,774
Reserved for East Montana 1997A construction fund.....	989,388	1,019,987
Reserved for East Montana 1997B construction fund.....	107,858	121,248
Reserved for East Montana 1997A interest and sinking.....	(1,032,022)	(1,048,725)
Reserved for East Montana 1997B interest and sinking.....	(28,563)	(97,471)
<b>Total retained earnings.....</b>	<b>260,137</b>	<b>201,383</b>
<b>Total equity.....</b>	<b>5,371,020</b>	<b>2,536,920</b>
<b>Total liabilities and fund equity.....</b>	<b>\$6,556,728</b>	<b>\$3,745,350</b>

**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, 1999 and 1998**

	<u>1999</u>	<u>1998</u>
<b>Operating revenues:</b>		
Program participants.....	\$378,700	\$514,565
<b>Total operating revenues .....</b>	<u>378,700</u>	<u>514,565</u>
<b>Operating expenses:</b>		
Operating expenses.....	49,729	54,938
Depreciation - equipment.....	30,600	30,013
Public utilities.....	78,844	51,380
Professional services.....	122,367	149,178
<b>Total operating expenses .....</b>	<u>281,540</u>	<u>285,509</u>
<b>Operating income .....</b>	<u>97,160</u>	<u>229,056</u>
<b>Nonoperating revenues (expenses):</b>		
Interest revenue.....	16,756	25,971
Interest expense.....	(55,162)	(53,644)
<b>Total nonoperating revenues (expenses) .....</b>	<u>(38,406)</u>	<u>(27,673)</u>
<b>Net income .....</b>	58,754	201,383
<b>Retained earnings, October 1.....</b>	201,383	
<b>Retained earnings, September 30.....</b>	<u>\$260,137</u>	<u>\$201,383</u>

County of El Paso, Texas  
 East Montana Water Project Enterprise Fund  
 Comparative Statements of Cash Flows  
 For the fiscal years ended September 30, 1999 and 1998

	1999	1998
<b>Cash flows from operating activities:</b>		
Cash received from customers, including deposits .....	\$514,892	\$390,809
Cash paid for operating expenses.....	(27,048)	(44,185)
Cash paid for utilities.....	(78,844)	(51,380)
Cash paid for professional services.....	(122,367)	(149,178)
<b>Net cash provided by operating activities .....</b>	<b>286,633</b>	<b>146,066</b>
<b>Cash flows from noncapital financing activities:</b>		
Proceeds from 97B bonds.....		150,000
Interest paid.....	(55,488)	(46,708)
Principal repayments.....	(60,000)	(50,000)
<b>Net cash provided (used) for noncapital financing activities .....</b>	<b>(115,488)</b>	<b>53,292</b>
<b>Cash flows from capital and related financing activities:</b>		
Proceeds from 97A bonds.....		1,050,000
Purchase of water systems.....		(1,050,000)
Contributed capital - capital grants.....	2,775,346	2,335,537
Construction in progress.....	(2,884,304)	(2,153,772)
<b>Net cash provided by capital and related financing activities .....</b>	<b>(108,958)</b>	<b>181,765</b>
<b>Cash flows from investing activities:</b>		
Receipt of interest.....	16,756	25,971
<b>Net cash provided by (used in) investing activities .....</b>	<b>16,756</b>	<b>25,971</b>
<b>Net increase in cash and cash equivalents</b>	<b>78,943</b>	<b>407,094</b>
Cash and cash equivalents, September 30, 1998 (including \$39,700 in restricted accounts) .....	422,444	15,350
Cash and cash equivalents, September 30, 1999 (including \$52,140 in restricted accounts) .....	<b>\$501,387</b>	<b>\$422,444</b>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>		
Operating income (loss) .....	\$97,160	\$229,056
<b>Adjustments to reconcile operating income to net cash provided by operating activities</b>		
Change in assets and liabilities:		
Depreciation.....	30,600	30,013
(Increase) decrease in accounts receivable .....	121,269	(149,147)
Increase (decrease) in customer deposits .....	12,440	24,450
Increase (decrease) in accounts payable .....	22,680	10,653
Increase (decrease) in due to other governments.....	2,484	1,041
<b>Net cash provided by operating activities .....</b>	<b>\$286,633</b>	<b>\$146,066</b>





# INTERNAL SERVICE FUND

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

County of El Paso, Texas  
 Health and Life Benefits Internal Service Fund  
 Comparative Balance Sheets  
 September 30, 1999 and 1998

	1999	1998
<b>Assets</b>		
<b>Current assets:</b>		
Cash and cash equivalents.....	\$370,002	\$1,871,310
Accounts receivable.....	5,011	3,224
<b>Total current assets.....</b>	<b>375,013</b>	<b>1,874,534</b>
<b>Total assets.....</b>	<b>\$375,013</b>	<b>\$1,874,534</b>
 <b>Liabilities and fund equity</b>		
<b>Current liabilities:</b>		
Vouchers payable.....	\$368,592	\$446,264
<b>Total current liabilities.....</b>	<b>368,592</b>	<b>446,264</b>
<b>Total liabilities.....</b>	<b>368,592</b>	<b>446,264</b>
 <b>Fund Equity:</b>		
Retained earnings.....	6,421	1,428,270
<b>Total equity .....</b>	<b>6,421</b>	<b>1,428,270</b>
<b>Total liabilities and equity.....</b>	<b>\$375,013</b>	<b>\$1,874,534</b>

County Of El Paso  
 Health and Life Benefits Internal Service Fund  
 Comparative Statement of Revenues, Expenses and Changes in Retained Earnings  
 For the fiscal years ended September 30, 1999 and 1998

	1999	1998
<b>Operating revenues:</b>		
Employee premiums .....	\$1,145,673	\$1,119,267
Employer premiums .....	2,889,791	2,895,034
Retiree premiums .....	178,394	143,100
Other .....	8,722	8,197
<b>Total operating revenues .....</b>	<b>4,222,580</b>	<b>4,165,598</b>
<b>Operating expenses:</b>		
Claims .....	5,644,049	4,784,528
Administrative .....	312,725	251,942
<b>Total operating expenses .....</b>	<b>5,956,774</b>	<b>5,036,470</b>
<b>Operating income (loss) .....</b>	<b>(1,734,194)</b>	<b>(870,872)</b>
<b>Nonoperating revenues (expenses):</b>		
Interest revenue .....	62,345	122,936
Transfers in .....	250,000	
<b>Total nonoperating revenues (expenses) .....</b>	<b>312,345</b>	<b>122,936</b>
<b>Net income (loss) .....</b>	<b>(1,421,849)</b>	<b>(747,936)</b>
<b>Retained earnings, October 1 .....</b>	<b>1,428,270</b>	<b>2,176,206</b>
<b>Retained earnings, September 30 .....</b>	<b>\$6,421</b>	<b>\$1,428,270</b>

County of El Paso, Texas  
 Health and Life Benefits Internal Service Fund  
 Comparative Statements of Cash Flows  
 Increase (Decrease) in Cash and Cash Equivalents  
 For the fiscal years ended September 30, 1999 and 1998

	1999	1998
<b>Cash flows from operating activities:</b>		
Cash received from employee premiums.....	\$1,143,886	\$1,116,951
Cash received from employer premiums.....	2,889,791	2,895,034
Cash received from retiree premiums.....	178,394	143,100
Cash received from miscellaneous services.....	8,722	8,197
Cash payments for claims.....	(5,721,721)	(4,701,389)
Cash payments for administrative expenses.....	(312,725)	(251,942)
<b>Net cash provided by operating activities.....</b>	<b>(1,813,653)</b>	<b>(790,049)</b>
<b>Cash flows from noncapital financing activities:</b>		
Transfer in .....	250,000	
<b>Net cash provided from noncapital financing activities.....</b>	<b>250,000</b>	
<b>Cash flow from investing activities</b>		
Receipt of interest.....	62,345	122,936
<b>Net cash provided from investing activities.....</b>	<b>62,345</b>	<b>122,936</b>
<b>Net increase (decrease) in cash and cash equivalents.....</b>	<b>(1,501,308)</b>	<b>(667,113)</b>
Cash and cash equivalents, October 1.....	1,871,310	2,538,423
<b>Cash and cash equivalents, September 30.....</b>	<b>\$370,002</b>	<b>\$1,871,310</b>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>		
Operating income.....	(\$1,734,194)	(\$870,872)
Adjustments to reconcile operating income to net cash provided by operating activities:		
(Increase) decrease in accounts receivable.....	(1,787)	(2,316)
Increase (decrease) in vouchers payable.....	(77,672)	83,139
Total adjustments.....	(79,459)	80,823
<b>Net cash provided by operating activities.....</b>	<b>(1,813,653)</b>	<b>(790,049)</b>



# AGENCY FUNDS

Agency funds are used to account for assets held by the County of El Paso as an agent for individuals, private organizations, other governments and/or other funds.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Agency Funds**  
**September 30, 1999**

**AGENCY FUNDS**

**County Payroll Fund**

This fund is a clearing account for monies used for the County payroll. The fund was established to prevent payroll overdrafts and an amount of \$30,000 is always maintained in the account.

**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 Employees' Retirement Fund**

This is a clearing account for retirement withholdings and contributions forwarded to the Texas County and District Retirement System (TCDRS).

**Social Security Fund**

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

**District Clerk Child Support Fund**

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

**West Texas Community Supervision and Corrections Program Fund**

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.

**Juvenile Probation Supervision Fund**

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, 1999**

**AGENCY FUNDS**

**Juvenile Board State Aid Fund**

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 and other juvenile related programs.

**Juvenile Probation Juror Fund**

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.

**Project Care Fund**

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.

**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 Fund**

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

**District Attorney Apportionment Supplement Fund**

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

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Agency Funds**  
**September 30, 1999**

**AGENCY FUNDS**

**Tax Office Discretionary Fund**

These funds are generated from interest earned on the motor vehicle inventory tax escrow account and used to defray the cost of the motor vehicle inventory tax prepayment procedure by the Tax Assessor-Collector.

**Election Services Contract Fund**

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

**High Intensity Drug Trafficking Area Imprest Fund**

This fund was set up for the funds that are seized by the Financial Disruption Unit of the El Paso County Sheriff's Office. The funds remain there until a court disposition is rendered. The funds are returned to defendant or forfeited. When funds are forfeited the District Attorney's Office receives 30 percent and the Sheriff's Department receives 70 percent.

**Narcotics Detection and Apprehension Imprest Fund**

This fund was set up for the funds that are seized by the Metro Narcotics Task Force. The funds remain there until a court disposition is rendered. The funds are returned to defendant or forfeited. When funds are forfeited the Metro Narcotics Task Force can use the funds with approval from the Criminal Justice Division of the Governor's Office.

**Convention Bureau/Civic Center Fund**

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.

**LEOSE Travel/Education Fund**

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

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Agency Funds**  
**September 30, 1999**

**AGENCY FUNDS**

**El Paso County Housing Finance Corp. Fund**

These funds are generated from application fees assessed by the County of El Paso for private activity bond applications.

**Other Elected Officials Funds**

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.

County of El Paso, Texas  
 Agency Funds  
 Combining Balance Sheet  
 September 30, 1999  
 (With comparative totals for September 30, 1998)

	County Payroll	IRS Section 125 Health	County Employees' Retirement	Social Security	District Clerk Child Support	West Texas Community Supervision & Corrections Program
<b>Assets</b>						
Cash.....	\$31,103	\$128,752	\$924,408	\$9,247	\$179	\$3,990,747
Accounts Receivable.....		354	57	25		61,574
<b>Total Assets.....</b>	<b>\$31,103</b>	<b>\$129,106</b>	<b>\$924,465</b>	<b>\$9,272</b>	<b>\$179</b>	<b>\$4,052,321</b>
<b>Liabilities</b>						
Vouchers payable.....			\$883,101	\$122		\$158,766
Due to other funds.....	\$30,000					
Due to other units.....					\$179	
Due to other governmental agencies.....	1,103	\$129,106	41,364	9,150		3,893,555
<b>Total Liabilities.....</b>	<b>\$31,103</b>	<b>\$129,106</b>	<b>\$924,465</b>	<b>\$9,272</b>	<b>\$179</b>	<b>\$4,052,321</b>

(Continued)

County of El Paso, Texas  
Agency Funds  
Combining Balance Sheet  
September 30, 1999

(With comparative totals for September 30, 1998)

	Juvenile Probation Supervision	Juvenile Board State Aid	Juvenile Probation Juror	Project Care	County Attorney Bad Check	
					Operating	Trust
<b>Assets</b>						
Cash.....	\$223,677	\$1,073,562	\$802	\$42,925	\$23,876	\$165,711
Accounts Receivable.....	29	5,676	2		74	
<b>Total Assets.....</b>	<b>\$223,706</b>	<b>\$1,079,238</b>	<b>\$804</b>	<b>\$42,925</b>	<b>\$23,950</b>	<b>\$165,711</b>
<b>Liabilities</b>						
Vouchers payable.....	\$8,890	\$129,080		\$80		\$16,747
Due to other funds.....						
Due to other units.....						
Due to other governmental agencies.....	214,816	950,158	\$804	42,845	\$23,950	148,964
<b>Total Liabilities.....</b>	<b>\$223,706</b>	<b>\$1,079,238</b>	<b>\$804</b>	<b>\$42,925</b>	<b>\$23,950</b>	<b>\$165,711</b>

(Continued)

County of El Paso, Texas  
 Agency Funds  
 Combining Balance Sheet  
 September 30, 1999  
 (With comparative totals for September 30, 1998)

	District Attorney Food Stamp Fraud Prosecution	District Attorney Apportionment Supplement	Tax Office Discretionary	Election Services Contract	High Intensity Drug Trafficking Area	Narcotics Detection Apprehension
<b>Assets</b>						
Cash.....	\$4,519	\$1,028	\$136,416	\$451,197	\$591,821	\$1,750,136
Accounts Receivable.....			24,821	2	24	86,016
<b>Total Assets.....</b>	<b>\$4,519</b>	<b>\$1,028</b>	<b>\$161,237</b>	<b>\$451,199</b>	<b>\$591,845</b>	<b>\$1,836,152</b>
<b>Liabilities</b>						
Vouchers payable.....	\$28			\$3,055	\$34	\$67
Due to other funds.....						
Due to other units.....		\$1,028				
Due to other governmental agencies.....	4,491		\$161,237	448,144	591,811	1,836,085
<b>Total Liabilities.....</b>	<b>\$4,519</b>	<b>\$1,028</b>	<b>\$161,237</b>	<b>\$451,199</b>	<b>\$591,845</b>	<b>\$1,836,152</b>

(Continued)

County of El Paso, Texas  
 Agency Funds  
 Combining Balance Sheet  
 September 30, 1999  
 (With comparative totals for September 30, 1998)

	Convention Bureau/ Civic Center	LEOSE Travel Education Fund	Other Elected Officials	1999	1998
<b>Assets</b>					
Cash.....	\$5,821	\$1,306	\$13,001,370	\$22,558,603	\$20,281,310
Accounts Receivable.....			160,066	338,720	219,613
<b>Total Assets.....</b>	<b>\$5,821</b>	<b>\$1,306</b>	<b>\$13,161,436</b>	<b>\$22,897,323</b>	<b>\$20,500,923</b>
<b>Liabilities</b>					
Vouchers payable.....				\$1,199,970	\$800,758
Due to other funds.....			\$280,751	310,751	527,160
Due to other units.....			7,836,038	7,837,245	7,295,891
Due to other governmental agencies.....	\$5,821	\$1,306	5,044,647	13,549,357	11,877,114
<b>Total Liabilities.....</b>	<b>\$5,821</b>	<b>\$1,306</b>	<b>\$13,161,436</b>	<b>\$22,897,323</b>	<b>\$20,500,923</b>

(Concluded)

County of El Paso, Texas  
 Other Elected Officials  
 Combining Balance Sheets  
 For the fiscal year ended September 30, 1999  
 (with comparative totals for September 30, 1998)

	County Clerk	District Attorney	District Clerk	Justices of the Peace	Sheriff's Department	Tax Assessor Collector	Totals	
							1999	1998
Cash.....	\$3,742,386	\$1,382,999	\$1,689,909	\$26,217	\$937,149	\$5,222,710	\$13,001,370	\$11,661,113
Accounts receivable.....	126,312		1,873	236		31,645	160,066	131,948
<b>Total Assets.....</b>	<b>\$3,868,698</b>	<b>\$1,382,999</b>	<b>\$1,691,782</b>	<b>\$26,453</b>	<b>\$937,149</b>	<b>\$5,254,355</b>	<b>\$13,161,436</b>	<b>\$11,793,061</b>
<b>Liabilities</b>								
Due to other funds.....	\$116,950		\$11,013	\$3,532	\$2,649	\$146,607	\$280,751	\$497,160
Due to other units.....	3,694,565	\$1,382,999	1,624,169	22,888	934,500	176,917	7,836,038	7,295,067
Due to other govern- mental agencies.....	57,183		56,600	33		4,930,831	5,044,647	4,000,834
<b>Total liabilities.....</b>	<b>\$3,868,698</b>	<b>\$1,382,999</b>	<b>\$1,691,782</b>	<b>\$26,453</b>	<b>\$937,149</b>	<b>\$5,254,355</b>	<b>\$13,161,436</b>	<b>\$11,793,061</b>



**County of El Paso**  
**Combining Statement of Changes in Assets and Liabilities - All Agency Funds**  
**For Fiscal Year Ended September 30, 1999**

	Balance Oct. 1, 1998	Additions	Deletions	Balance Sept. 30, 1999
<b>Payroll Fund</b>				
<b>Assets</b>				
Cash.....	\$30,983	\$54,603,070	\$54,602,950	\$31,103
<b>Total assets.....</b>	<b>\$30,983</b>	<b>\$54,603,070</b>	<b>\$54,602,950</b>	<b>\$31,103</b>
<b>Liabilities</b>				
Due to other funds....	\$30,000			\$30,000
Due to other govern- mental agencies.....	983	\$54,603,070	\$54,602,950	1,103
<b>Total liabilities.....</b>	<b>\$30,983</b>	<b>\$54,603,070</b>	<b>\$54,602,950</b>	<b>\$31,103</b>
<b>IRS Section 125 Health Fund</b>				
<b>Assets</b>				
Cash.....	\$106,037	\$443,855	\$421,140	\$128,752
Accounts receivable....	310	354	310	354
<b>Total assets.....</b>	<b>\$106,347</b>	<b>\$444,209</b>	<b>\$421,450</b>	<b>\$129,106</b>
<b>Liabilities</b>				
Due to other govern- mental agencies.....	\$106,347	\$353,749	\$330,990	\$129,106
<b>Total liabilities.....</b>	<b>\$106,347</b>	<b>\$353,749</b>	<b>\$330,990</b>	<b>\$129,106</b>
<b>Employees' Retirement Fund</b>				
<b>Assets</b>				
Cash.....	\$14,825	\$22,179,592	\$21,270,009	\$924,408
Investments.....		10,432,557	10,432,557	
Receivables:				
Interest.....		36,557	36,557	
Accounts.....	559	57	559	57
<b>Total assets.....</b>	<b>\$15,384</b>	<b>\$32,648,763</b>	<b>\$31,739,682</b>	<b>\$924,465</b>
<b>Liabilities</b>				
Vouchers payable.....	\$445	\$11,705,645	\$10,822,989	\$883,101
Due to other govern- mental agencies.....	14,939	26,984	559	41,364
<b>Total liabilities.....</b>	<b>\$15,384</b>	<b>\$11,732,629</b>	<b>\$10,823,548</b>	<b>\$924,465</b>

(Continued)

**County of El Paso**  
**Combining Statement of Changes in Assets and Liabilities - All Agency Funds**  
**For Fiscal Year Ended September 30, 1999**

	Balance Oct. 1, 1998	Additions	Deletions	Balance Sept. 30, 1999
<b>Social Security Fund</b>				
<b>Assets</b>				
Cash.....	\$9,077	\$18,364,574	\$18,364,404	\$9,247
Accounts receivable.....	26	25	26	25
<b>Total assets.....</b>	<b>\$9,103</b>	<b>\$18,364,599</b>	<b>\$18,364,430</b>	<b>\$9,272</b>
<b>Liabilities</b>				
Vouchers payable.....		\$122		\$122
Due to other govern- mental agencies.....	\$9,103	18,364,314	\$18,364,267	9,150
<b>Total liabilities.....</b>	<b>\$9,103</b>	<b>\$18,364,436</b>	<b>\$18,364,267</b>	<b>\$9,272</b>
<b>District Clerk Child Support Fund</b>				
<b>Assets</b>				
Cash.....	\$179	\$461,553	\$461,553	\$179
<b>Total assets.....</b>	<b>\$179</b>	<b>\$461,553</b>	<b>\$461,553</b>	<b>\$179</b>
<b>Liabilities</b>				
Due to other units.....	\$179	\$922,007	\$922,007	\$179
<b>Total liabilities.....</b>	<b>\$179</b>	<b>\$922,007</b>	<b>\$922,007</b>	<b>\$179</b>
<b>West Texas Community Supervision and Corrections Fund</b>				
<b>Assets</b>				
Cash.....	\$3,297,543	\$30,380,908	\$29,687,704	\$3,990,747
Investments.....		14,161,182	14,161,182	
Receivables:				
Interest.....		310,414	310,414	
Accounts.....	78,715	61,574	78,715	61,574
<b>Total assets.....</b>	<b>\$3,376,258</b>	<b>\$44,914,078</b>	<b>\$44,238,015</b>	<b>\$4,052,321</b>
<b>Liabilities</b>				
Vouchers payable.....	\$799,825	\$158,886	\$799,945	\$158,766
Due to other govern- mental agencies.....	2,576,433	21,797,946	20,480,824	3,893,555
<b>Total liabilities.....</b>	<b>\$3,376,258</b>	<b>\$21,956,832</b>	<b>\$21,280,769</b>	<b>\$4,052,321</b>

(Continued)

County of El Paso  
 Combining Statement of Changes in Assets and Liabilities - All Agency Funds  
 For Fiscal Year Ended September 30, 1999

	Balance Oct. 1, 1998	Additions	Deletions	Balance Sept. 30, 1999
<b>Juvenile Probation Supervision Fund</b>				
<b>Assets</b>				
Cash.....	\$198,334	\$468,811	\$443,468	\$223,677
Investments.....		233,776	233,776	
Receivables:				
Interest.....		1,776	1,776	
Accounts.....	2,885	29	2,885	29
<b>Total assets.....</b>	<b>\$201,219</b>	<b>\$704,392</b>	<b>\$681,905</b>	<b>\$223,706</b>
<b>Liabilities</b>				
Vouchers payable.....	\$443	\$182,422	\$173,975	\$8,890
Due to other units.....	565		565	
Due to other govern- mental agencies.....	200,211	272,825	258,220	214,816
<b>Total liabilities.....</b>	<b>\$201,219</b>	<b>\$455,247</b>	<b>\$432,760</b>	<b>\$223,706</b>
<b>Juvenile Board State Aid Fund</b>				
<b>Assets</b>				
Cash.....	\$1,201,571	\$5,169,863	\$5,297,872	\$1,073,562
Investments.....		2,261,991	2,261,991	
Receivables:				
Interest.....		109,886	109,886	
Accounts.....	2,412	12,454	9,190	5,676
<b>Total assets.....</b>	<b>\$1,203,983</b>	<b>\$7,554,194</b>	<b>\$7,678,939</b>	<b>\$1,079,238</b>
<b>Liabilities</b>				
Vouchers payable.....		\$141,715	\$12,635	\$129,080
Due to other govern- mental agencies.....	\$1,203,983	2,914,432	3,168,257	950,158
<b>Total liabilities.....</b>	<b>\$1,203,983</b>	<b>\$3,056,147</b>	<b>\$3,180,892</b>	<b>\$1,079,238</b>

(Continued)

**County of El Paso**  
**Combining Statement of Changes in Assets and Liabilities - All Agency Funds**  
**For Fiscal Year Ended September 30, 1999**

	Balance Oct. 1, 1998	Additions	Deletions	Balance Sept. 30, 1999
<b>Juvenile Probation Juror Fund</b>				
<b>Assets</b>				
Cash.....	\$3,245	\$557	\$3,000	\$802
Accounts receivable....	6	2	6	2
<b>Total assets.....</b>	<b>\$3,251</b>	<b>\$559</b>	<b>\$3,006</b>	<b>\$804</b>
<b>Liabilities</b>				
Due to other govern- mental agencies.....	\$3,251	\$553	\$3,000	\$804
<b>Total liabilities.....</b>	<b>\$3,251</b>	<b>\$553</b>	<b>\$3,000</b>	<b>\$804</b>
<b>Project Care Fund</b>				
<b>Assets</b>				
Cash.....	\$44,648	\$24,135	\$25,858	\$42,925
<b>Total assets.....</b>	<b>\$44,648</b>	<b>\$24,135</b>	<b>\$25,858</b>	<b>\$42,925</b>
<b>Liabilities</b>				
Vouchers payable.....	\$40	\$24,454	\$24,414	\$80
Due to other govern- mental agencies.....	44,608	24,095	25,858	42,845
<b>Total liabilities.....</b>	<b>\$44,648</b>	<b>\$48,549</b>	<b>\$50,272</b>	<b>\$42,925</b>
<b>County Attorney Bad Check-Operating Fund</b>				
<b>Assets</b>				
Cash.....	\$31,708	\$96,542	\$104,374	\$23,876
Accounts receivable....	1,430	74	1,430	74
<b>Total assets.....</b>	<b>\$33,138</b>	<b>\$96,616</b>	<b>\$105,804</b>	<b>\$23,950</b>
<b>Liabilities</b>				
Due to other govern- mental agencies.....	\$33,138	\$95,837	\$105,025	\$23,950
<b>Total liabilities.....</b>	<b>\$33,138</b>	<b>\$95,837</b>	<b>\$105,025</b>	<b>\$23,950</b>

(Continued)

**County of El Paso**  
**Combining Statement of Changes in Assets and Liabilities - All Agency Funds**  
**For Fiscal Year Ended September 30, 1999**

	Balance Oct. 1, 1998	Additions	Deletions	Balance Sept. 30, 1999
<b>County Attorney Bad Check - Merchant Fund</b>				
<b>Assets</b>				
Cash.....	\$165,413	\$748,926	\$748,628	\$165,711
Accounts receivable....	45		45	
<b>Total assets.....</b>	<b>\$165,413</b>	<b>\$748,926</b>	<b>\$748,628</b>	<b>\$165,711</b>
<b>Liabilities</b>				
Vouchers payable.....		\$750,144	\$733,397	\$16,747
Due to other govern- mental agencies.....	\$165,458	739,831	756,325	148,964
<b>Total liabilities.....</b>	<b>\$165,458</b>	<b>\$1,489,975</b>	<b>\$1,489,722</b>	<b>\$165,711</b>
<b>District Attorney Food Stamp Prosecution Fund</b>				
<b>Assets</b>				
Cash.....	\$34,941	\$9,080	\$39,502	\$4,519
<b>Total assets.....</b>	<b>\$34,941</b>	<b>\$9,080</b>	<b>\$39,502</b>	<b>\$4,519</b>
<b>Liabilities</b>				
Vouchers payable.....	\$5	\$276	\$253	\$28
Due to other govern- mental agencies.....	34,936	5,040	35,485	4,491
<b>Total liabilities.....</b>	<b>\$34,941</b>	<b>\$5,316</b>	<b>\$35,738</b>	<b>\$4,519</b>
<b>District Attorney Apportionment Supplement Fund</b>				
<b>Assets</b>				
Cash.....	\$80	\$45,830	\$44,882	\$1,028
<b>Total assets.....</b>	<b>\$80</b>	<b>\$45,830</b>	<b>\$44,882</b>	<b>\$1,028</b>
<b>Liabilities</b>				
Vouchers payable.....		\$112	\$112	
Due to other units.....	\$80	34,151	33,203	\$1,028
<b>Total liabilities.....</b>	<b>\$80</b>	<b>\$34,263</b>	<b>\$33,315</b>	<b>\$1,028</b>

(Continued)

**County of El Paso**  
**Combining Statement of Changes in Assets and Liabilities - All Agency Funds**  
**For Fiscal Year Ended September 30, 1999**

	Balance Oct. 1, 1998	Additions	Deletions	Balance Sept. 30, 1999
<b>Tax Office Discretionary</b>				
<b>Assets</b>				
Cash.....		\$136,936	\$520	\$136,416
Accounts receivable....		24,821		24,821
<b>Total assets.....</b>		<b>\$161,757</b>	<b>\$520</b>	<b>\$161,237</b>
<b>Liabilities</b>				
Vouchers payable.....		\$260	\$260	
Due to other govern- mental agencies.....		206,494	45,257	\$161,237
<b>Total liabilities.....</b>		<b>\$206,754</b>	<b>\$45,517</b>	<b>\$161,237</b>
<b>Election Services Contract Fund</b>				
<b>Assets</b>				
Cash.....	\$315,949	\$544,546	\$409,298	\$451,197
Investments.....		369,889	369,889	
Accounts receivable....		2,891	2,889	2
<b>Total assets.....</b>	<b>\$315,949</b>	<b>\$917,326</b>	<b>\$782,076</b>	<b>\$451,199</b>
<b>Liabilities</b>				
Vouchers payable.....		\$15,326	\$12,271	\$3,055
Due to other govern- mental agencies.....	\$315,949	266,375	134,180	448,144
<b>Total liabilities.....</b>	<b>\$315,949</b>	<b>\$281,701</b>	<b>\$146,451</b>	<b>\$451,199</b>
<b>High Intensity Drug Trafficking Area Impress Fund</b>				
<b>Assets</b>				
Cash.....	\$1,006,474	\$1,384,818	\$1,799,471	\$591,821
Investments.....		1,135,663	1,135,663	
Receivables:				
Interest.....		77,356	77,356	
Accounts.....	253	24	253	24
<b>Total assets.....</b>	<b>\$1,006,727</b>	<b>\$2,597,861</b>	<b>\$3,012,743</b>	<b>\$591,845</b>
<b>Liabilities</b>				
Vouchers payable.....		\$34		\$34
Due to other govern- mental agencies.....	\$1,006,727	112,252	\$527,168	591,811
<b>Total liabilities.....</b>	<b>\$1,006,727</b>	<b>\$112,286</b>	<b>\$527,168</b>	<b>\$591,845</b>

(Continued)

County of El Paso  
 Combining Statement of Changes in Assets and Liabilities - All Agency Funds  
 For Fiscal Year Ended September 30, 1999

	Balance Oct. 1, 1998	Additions	Deletions	Balance Sept. 30, 1999
<b><u>Narcotics, Detection and Apprehension Impress Fund</u></b>				
<b>Assets</b>				
Cash.....	\$2,153,659	\$2,947,335	\$3,350,858	\$1,750,136
Investments.....		2,362,924	2,362,924	
<b>Receivables:</b>				
Interest.....		276,054	276,054	
Accounts.....	321	86,016	321	86,016
<b>Total assets.....</b>	<b>\$2,153,980</b>	<b>\$5,672,329</b>	<b>\$5,990,157</b>	<b>\$1,836,152</b>
<b>Liabilities</b>				
Vouchers payable.....		\$67		\$67
Due to other govern- mental agencies.....	\$2,153,980	123,405	\$441,300	1,836,085
<b>Total liabilities.....</b>	<b>\$2,153,980</b>	<b>\$123,472</b>	<b>\$441,300</b>	<b>\$1,836,152</b>
<b><u>Convention Bureau/Civic Center Fund</u></b>				
<b>Assets</b>				
Cash.....	\$5,040	\$10,694	\$9,913	\$5,821
Accounts receivable....	703		703	
<b>Total assets.....</b>	<b>\$5,743</b>	<b>\$10,694</b>	<b>\$10,616</b>	<b>\$5,821</b>
<b>Liabilities</b>				
Due to other govern- mental agencies.....	\$5,743	\$9,991	\$9,913	\$5,821
<b>Total liabilities.....</b>	<b>\$5,743</b>	<b>\$9,991</b>	<b>\$9,913</b>	<b>\$5,821</b>
<b><u>LEOSE Travel/Education Fund</u></b>				
<b>Assets</b>				
Cash.....	\$491	\$815		\$1,306
<b>Total assets.....</b>	<b>\$491</b>	<b>\$815</b>		<b>\$1,306</b>
<b>Liabilities</b>				
Due to other govern- mental agencies.....	\$491	\$815		\$1,306
<b>Total liabilities.....</b>	<b>\$491</b>	<b>\$815</b>		<b>\$1,306</b>

(Continued)

**County of El Paso**  
**Combining Statement of Changes in Assets and Liabilities - All Agency Funds**  
**For Fiscal Year Ended September 30, 1999**

	Balance Oct. 1, 1998	Additions	Deletions	Balance Sept. 30, 1999
<b>El Paso County Housing Finance Corporation Fund</b>				
<b>Assets</b>				
Cash.....		\$12,000	\$12,000	
<b>Total assets.....</b>		<b>\$12,000</b>	<b>\$12,000</b>	
<b>Liabilities</b>				
Due to other govern- mental agencies.....		\$12,000	\$12,000	
<b>Total liabilities.....</b>		<b>\$12,000</b>	<b>\$12,000</b>	
<b>County Clerk Fund</b>				
<b>Assets</b>				
Cash.....	\$4,131,419	\$8,236,629	\$8,625,662	\$3,742,386
Accounts receivable....	104,388	156,961	135,037	126,312
<b>Total assets.....</b>	<b>\$4,235,807</b>	<b>\$8,393,590</b>	<b>\$8,760,699</b>	<b>\$3,868,698</b>
<b>Liabilities</b>				
Due to other funds....	\$132,636	\$241,080	\$256,766	\$116,950
Due to other units.....	4,055,320	762,742	1,123,497	3,694,565
Due to other govern- mental agencies.....	47,851	64,690	55,358	57,183
<b>Total liabilities.....</b>	<b>\$242,219,725</b>	<b>\$49,059,568</b>	<b>\$69,809,211</b>	<b>\$221,470,082</b>
<b>District Attorney Fund</b>				
<b>Assets</b>				
Cash.....	\$754,106	\$1,296,749	\$667,856	\$1,382,999
<b>Total assets.....</b>	<b>\$754,106</b>	<b>\$1,296,749</b>	<b>\$667,856</b>	<b>\$1,382,999</b>
<b>Liabilities</b>				
Due to other units.....	\$754,106	\$1,664,149	\$1,035,256	\$1,382,999
<b>Total liabilities.....</b>	<b>\$754,106</b>	<b>\$1,664,149</b>	<b>\$1,035,256</b>	<b>\$1,382,999</b>

(Continued)



County of El Paso  
 Combining Statement of Changes in Assets and Liabilities - All Agency Funds  
 For Fiscal Year Ended September 30, 1999

	Balance Oct. 1, 1998	Additions	Deletions	Balance Sept. 30, 1999
<b>District Clerk Fund</b>				
<b>Assets</b>				
Cash.....	\$1,672,529	\$11,668,043	\$11,650,663	\$1,689,909
Accounts receivable....	460	52,468	51,055	1,873
<b>Total assets.....</b>	<b>\$1,672,989</b>	<b>\$11,720,511</b>	<b>\$11,701,718</b>	<b>\$1,691,782</b>
<b>Liabilities</b>				
Due to other funds....	\$2,842	\$53,663	\$45,492	\$11,013
Due to other units.....	1,642,507	1,099,969	1,118,307	1,624,169
Due to other govern- mental agencies.....	27,640	53,612	24,652	56,600
<b>Total liabilities.....</b>	<b>\$1,672,989</b>	<b>\$1,207,244</b>	<b>\$1,188,451</b>	<b>\$1,691,782</b>
<b>Justices of the Peace Funds</b>				
<b>Assets</b>				
Cash.....	\$19,093	\$3,717,436	\$3,710,312	\$26,217
Accounts receivable....	211	236	211	236
<b>Total assets.....</b>	<b>\$19,304</b>	<b>\$3,717,672</b>	<b>\$3,710,523</b>	<b>\$26,453</b>
<b>Liabilities</b>				
Due to other funds....	\$6,884	\$3,675,700	\$3,679,052	\$3,532
Due to other units.....	12,224	166,402	155,738	22,888
Due to other govern- mental agencies.....	196	1,243	1,406	33
<b>Total liabilities.....</b>	<b>\$578,204</b>	<b>\$11,387,370</b>	<b>\$10,907,676</b>	<b>\$1,057,898</b>
<b>Sheriff's Department Funds</b>				
<b>Assets</b>				
Cash.....	\$746,054	\$14,834,687	\$14,643,592	\$937,149
<b>Total assets.....</b>	<b>\$746,054</b>	<b>\$14,834,687</b>	<b>\$14,643,592</b>	<b>\$937,149</b>
<b>Liabilities</b>				
Due to other funds....	\$49,999	\$975,684	\$1,023,034	\$2,649
Due to other units.....	696,055	13,906,816	13,668,371	934,500
<b>Total liabilities.....</b>	<b>\$696,055</b>	<b>\$13,906,816</b>	<b>\$13,668,371</b>	<b>\$934,500</b>

(Continued)

County of El Paso  
 Combining Statement of Changes in Assets and Liabilities - All Agency Funds  
 For Fiscal Year Ended September 30, 1999

	Balance Oct. 1, 1998	Additions	Deletions	Balance Sept. 30, 1999
<b>Tax Assessor Collector Fund</b>				
<b>Assets</b>				
Cash.....	\$4,337,912	\$215,198,710	\$214,313,912	\$5,222,710
Accounts receivable....	26,889	91,970	87,214	31,645
<b>Total assets.....</b>	<b>\$4,364,801</b>	<b>\$215,290,680</b>	<b>\$214,401,126</b>	<b>\$5,254,355</b>
<b>Liabilities</b>				
Due to other funds....	\$304,799	\$82,975,956	\$83,134,148	\$146,607
Due to other units.....	134,855	60,458	18,396	176,917
Due to other govern- mental agencies.....	3,925,147	70,515,334	69,509,650	4,930,831
<b>Total liabilities.....</b>	<b>\$4,060,002</b>	<b>\$70,575,792</b>	<b>\$69,528,046</b>	<b>\$5,254,355</b>
<b>Total - All Funds</b>				
<b>Assets</b>				
Cash.....	\$20,281,310	\$392,986,694	\$390,709,401	\$22,558,603
Investments.....		30,957,982	30,957,982	
Receivables:				
Interest.....		812,043	812,043	
Accounts.....	219,613	489,956	370,849	338,720
<b>Total assets.....</b>	<b>\$20,500,923</b>	<b>\$425,246,675</b>	<b>\$422,850,275</b>	<b>\$22,897,323</b>
<b>Liabilities</b>				
Vouchers payable.....	\$800,758	\$12,979,463	\$12,580,251	\$1,199,970
Due to other funds....	527,160	87,922,083	88,138,492	310,751
Due to other units.....	7,295,891	18,616,694	18,075,340	7,837,245
Due to other govern- mental agencies.....	11,877,114	170,564,887	168,892,644	13,549,357
<b>Total liabilities.....</b>	<b>\$20,500,923</b>	<b>\$290,083,127</b>	<b>\$287,686,727</b>	<b>\$22,897,323</b>

(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**  
**Comparative Schedules of General Fixed Assets**  
**By Source**  
**September 30, 1999 and 1998**

	<u>1999</u>	<u>1998</u>
<b>General fixed assets:</b>		
Land.....	\$5,615,072	\$5,615,072
Buildings.....	174,579,918	175,013,550
Improvements other than buildings.....	3,889,702	3,769,779
Machinery and equipment.....	24,228,516	25,241,030
Construction in progress.....	8,929,545	416,138
<b>Total general fixed assets.....</b>	<u><u>\$217,242,753</u></u>	<u><u>\$210,055,569</u></u>
<b>Investment in general fixed assets by source:</b>		
General fund.....	\$11,247,794	\$19,129,745
Special revenue funds.....	14,224,945	7,456,305
Capital projects funds.....	190,780,626	182,449,531
Enterprize fund.....	989,388	1,019,988
<b>Total investment in general fixed assets.....</b>	<u><u>\$217,242,753</u></u>	<u><u>\$210,055,569</u></u>

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, 1999

Function and Activity	Land	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Construction in Progress	Total
<b>General government:</b>						
County judge.....				\$88,247		\$88,247
County auditor and treasurer.....				220,146		220,146
County purchasing agent.....				318,979		318,979
County personnel.....				44,312		44,312
County clerk.....				1,326,888		1,326,888
County commissioner no. 1.....				30,264		30,264
County commissioner no. 2.....				21,212		21,212
County commissioner no. 3.....				26,469		26,469
County commissioner no. 4.....				18,934		18,934
District clerk.....				282,004		282,004
Data processing.....				3,823,934		3,823,934
County elections.....				727,313		727,313
County attorney.....				486,456		486,456
District attorney.....				574,176		574,176
<b>County courthouse and archives:</b>						
County archives.....		\$6,921,363		28,390		6,949,753
County cafeteria (Marriott).....				95,343		95,343
County holdings.....	\$2,731,786	8,686,811				11,418,597
Equestrian center.....	2,592,480					2,592,480
El Paso county dispute resolution center.....				6,217		6,217
El Paso bar association.....				18,442		18,442
New county courthouse.....		47,459,840		85,956		47,545,796
Courthouse furnishings.....				194,230		194,230
County communications.....				325,675		325,675
County tax assessor-collector.....				274,146		274,146
Parking Garage.....		6,451,402		95,762		6,547,164
Risk management.....				7,017		7,017
Warehouse.....				379,454		379,454
<b>Total general government.....</b>	<b>\$5,324,266</b>	<b>\$69,519,416</b>		<b>9,499,966</b>		<b>84,343,648</b>
<b>Administration of justice:</b>						
District courts administration.....				79,306		79,306
34th district court.....				48,044		48,044
41st district court.....				55,747		55,747
65th district court.....				26,526		26,526
120th district court.....				57,727		57,727
168th district court.....				44,828		44,828
171st district court.....				39,135		39,135
205th district court.....				65,831		65,831
210th district court.....				51,158		51,158
243rd district court.....				54,846		54,846
327th district court.....				74,648		74,648
346th district court.....				50,513		50,513
383rd district court.....				\$30,555		\$30,555

(Continued)

County of El Paso, Texas  
 Schedule of General Fixed Assets- By Function and Activity  
 September 30, 1999

Function and Activity	Land	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Construction in Progress	Total
<b>Administration of justice - Continued</b>						
384th district court.....				\$45,851		\$45,851
Child abuse master court.....				26,939		26,939
West Texas impact court.....				45,030		45,030
County law library.....				169,692		169,692
Court master no. I.....				36,282		36,282
Court master no. II.....				41,575		41,575
Court master no. IV.....				8,174		8,174
Probate Court .....				75,000		75,000
Criminal law magistrate court.....				37,414		37,414
Criminal magistrate court.....				6,236		6,236
County courts administration.....				51,563		51,563
County court-at-law no. 1.....				60,251		60,251
County court-at-law no. 2.....				68,766		68,766
County court-at-law no. 3.....				56,638		56,638
County court-at-law no. 4.....				59,526		59,526
County court-at-law no. 5.....				59,668		59,668
County court-at-law no. 6.....				32,240		32,240
County court-at-law no. 7.....				15,745		15,745
Public defender administration.....				100,627		100,627
Justice of the peace no. 1.....				13,371		13,371
Justice of the peace no. 2.....				2,781		2,781
Justice of the peace no. 3.....				26,878		26,878
Justice of the peace no. 4.....				18,983		18,983
Justice of the peace no. 5.....				16,634		16,634
Justice of the peace no. 6.....				21,186		21,186
Justice of the peace no. 7.....				19,121		19,121
Constable no. 1.....				14,015		14,015
Constable no. 2.....				1,222		1,222
West Texas HIDTA.....				256,278		256,278
Court of civil appeals.....				72,669		72,669
<b>Total administration of justice.....</b>				<b>2,139,219</b>		<b>2,139,219</b>
<b>Public safety:</b>						
County sheriff and jails.....		\$85,737,159		4,332,046		90,069,205
Adult probation.....				242,460		242,460
Juvenile detention/probation.....		6,895,685	\$13,701	573,294		7,482,680
Courthouse Security.....				93,416		93,416
West Texas HIDTA (Financial).....				167,646		167,646
Regional Intelligence.....				9,372		9,372
Narcotics detection & apprehension.....				148,882		148,882
<b>Total public safety.....</b>		<b>\$92,632,844</b>	<b>\$13,701</b>	<b>\$5,567,116</b>		<b>\$98,213,661</b>

(Continued)

County of El Paso, Texas  
 Schedule of General Fixed Assets- By Function and Activity  
 September 30, 1999

Function and Activity	Land	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Construction in Progress	Total
<b>Health and welfare:</b>						
General assistance.....				\$12,640		\$12,640
Medical examiner.....				275,331		275,331
Morgue.....		\$3,421,615				3,421,615
Nutrition.....		197,126		403,518		600,644
Veterans' assistance.....				4,371		4,371
Lower valley health clinic.....	\$290,806					290,806
<b>Total health and welfare.....</b>	<b>290,806</b>	<b>3,618,741</b>		<b>695,860</b>		<b>4,605,407</b>
<b>Resource and Community development:</b>						
Agricultural co-op extension.....				29,162		29,162
Community Development.....				7,529		7,529
<b>Total resource and community developmen</b>				<b>36,691</b>		<b>36,691</b>
<b>Culture and recreation:</b>						
Aquatic center.....		5,745,330				5,745,330
Ascarate park.....				420,369		420,369
Ascarate golf course.....		26,800		498,012		524,812
Coliseum.....		1,584,090	\$1,301,575	508,285		3,393,950
Sparks Community Center.....				1,430		1,430
Fabens Center .....		224,684				224,684
San Elizario Plaza.....			95,248			95,248
County Parks.....			114,170			114,170
County library.....		74,635		31,258		105,893
<b>Total culture and recreation.....</b>		<b>7,655,539</b>	<b>1,510,993</b>	<b>1,459,354</b>		<b>10,625,886</b>
<b>Community Service:</b>						
Rural Transit Authority.....				231,804		231,804
<b>Community Service.....</b>				<b>231,804</b>		<b>231,804</b>
<b>Public Works:</b>						
Roads & bridges.....		1,153,378	2,365,008	3,609,118		7,127,504
East Montana Water Systems.....				989,388		989,388
<b>Total Public Works.....</b>		<b>1,153,378</b>	<b>2,365,008</b>	<b>4,598,506</b>		<b>8,116,892</b>
<b>Construction in progress:</b>						
Courthouse .....					\$314,970	314,970
Juvenile Probation - Administration Building..					3,469,435	3,469,435
East Montana Water Systems.....					5,038,076	5,038,076
Agricultural Extension.....					4,943	4,943
Coliseum .....					102,121	102,121
<b>Total Construction in progress.....</b>					<b>8,929,545</b>	<b>8,929,545</b>
<b>Total general fixed assets.....</b>	<b>\$5,615,072</b>	<b>\$174,579,918</b>	<b>\$3,889,702</b>	<b>\$24,228,516</b>	<b>\$8,929,545</b>	<b>\$217,242,753</b>

(Concluded)



County of El Paso, Texas  
 Schedule of Changes in General Fixed Assets- By Function and Activity  
 For the fiscal year ended September 30, 1999

Function and activity	General Fixed Assets			General Fixed Assets
	October 1, 1998	Additions	Deductions	September 30, 1999
<b>General government:</b>				
County judge.....	\$119,873	\$18,860	\$50,486	\$88,247
County auditor and treasurer.....	256,524	86,104	122,482	220,146
County purchasing agent.....	354,086	42,061	77,168	318,979
County personnel.....	65,935	9,401	31,024	44,312
County clerk.....	1,389,959	191,214	254,285	1,326,888
County commissioner no. 1.....	54,837	1,343	25,916	30,264
County commissioner no. 2.....	28,167	4,017	10,972	21,212
County commissioner no. 3.....	36,174	5,360	15,065	26,469
County commissioner no. 4.....	29,514	1,343	11,923	18,934
District clerk.....	297,057	102,986	118,039	282,004
Data processing.....	2,748,647	1,444,367	369,080	3,823,934
County elections.....	561,943	619,627	454,257	727,313
County attorney.....	573,482	101,157	188,183	486,456
District attorney.....	596,214	135,634	157,672	574,176
<b>County courthouse and archives:</b>				
County archives.....	6,950,132		379	6,949,753
County cafeteria (Marriott).....	125,684		30,341	95,343
County holdings.....	11,408,872	9,725		11,418,597
Equestrian center.....	2,592,480			2,592,480
El Paso county dispute resolution center.....	9,082		2,865	6,217
El Paso bar association.....	32,254		13,812	18,442
New county courthouse.....	47,651,343	57,454	163,001	47,545,796
Courthouse furnishings.....	194,230			194,230
County communications.....	339,310		13,635	325,675
County tax assessor-collector.....	261,588	85,123	72,565	274,146
Parking Garage.....	6,550,196		3,032	6,547,164
Risk management.....	13,944		6,927	7,017
Warehouse.....	734,833	61,091	416,470	379,454
<b>Total general government.....</b>	<b>83,976,360</b>	<b>2,976,867</b>	<b>2,609,579</b>	<b>84,343,648</b>
<b>Administration of justice:</b>				
District courts administration.....	108,424	6,415	35,533	79,306
34th district court.....	70,552	4,029	26,537	48,044
41st district court.....	73,117	13,279	30,649	55,747
65th district court.....	46,763	4,029	24,266	26,526
120th district court.....	83,260	12,266	37,799	57,727
168th district court.....	68,633	4,029	27,834	44,828
171st district court.....	83,178	7,509	51,552	39,135
205th district court.....	89,697	4,029	27,895	65,831
210th district court.....	72,590	5,139	26,571	51,158
243rd district court.....	79,207	6,715	31,076	54,846
327th district court.....	99,500	9,389	34,241	74,648
346th district court.....	81,646	7,374	38,507	50,513
383rd district court.....	\$51,288	\$4,029	\$24,762	\$30,555

(Continued)

County of El Paso, Texas  
 Schedule of Changes in General Fixed Assets- By Function and Activity  
 For the fiscal year ended September 30, 1999

Function and activity	General Fixed Assets			General Fixed Assets
	October 1, 1998	Additions	Deductions	September 30, 1999
<b>Administration of justice - Continued</b>				
384th district court.....	\$64,935	\$7,524	\$26,608	\$45,851
Child abuse master court.....	41,970	4,029	19,060	26,939
West Texas impact court.....	67,169	5,672	27,811	45,030
County law library.....	223,825	5,372	59,505	169,692
Court master no. I.....	52,343	4,029	20,090	36,282
Court master no. II.....	56,116	4,029	18,570	41,575
Court master no. IV.....	18,208		10,034	8,174
Probate Court.....	113,370	8,064	46,434	75,000
Criminal law magistrate court.....	45,439	5,440	13,465	37,414
Criminal magistrate court.....	36,165		29,929	6,236
County courts administration.....	39,059	21,303	8,799	51,563
County court-at-law no. 1.....	87,437	1,110	28,296	60,251
County court-at-law no. 2.....	89,221	18,520	38,975	68,766
County court-at-law no. 3.....	84,593	4,029	31,984	56,638
County court-at-law no. 4.....	81,377	5,440	27,291	59,526
County court-at-law no. 5.....	78,888	7,274	26,494	59,668
County court-at-law no. 6.....	46,166	11,319	25,245	32,240
County court-at-law no. 7.....		15,745		15,745
Public defender administration.....	161,823	6,628	67,824	100,627
Justice of the peace no. 1.....	16,910	2,686	6,225	13,371
Justice of the peace no. 2.....	9,607		6,826	2,781
Justice of the peace no. 3.....	48,803	2,686	24,611	26,878
Justice of the peace no. 4.....	31,255	2,686	14,958	18,983
Justice of the peace no. 5.....	24,342		7,708	16,634
Justice of the peace no. 6.....	40,211	9,401	28,426	21,186
Justice of the peace no. 7.....	34,144		15,023	19,121
Constable no. 1.....	17,372		3,357	14,015
Constable no. 2.....	5,013		3,791	1,222
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	58,358	44,099	256,278
Court of civil appeals.....	145,645		72,976	72,669
<b>Total administration of justice.....</b>	<b>3,019,030</b>	<b>299,575</b>	<b>1,179,386</b>	<b>2,139,219</b>
<b>Public safety:</b>				
County sheriff and jail.....	91,140,699	697,374	1,768,868	90,069,205
Adult probation.....	207,796	168,196	133,532	242,460
Juvenile detention/probation.....	7,634,502	90,836	242,658	7,482,680
Courthouse Security.....		93,416		93,416
West Texas HIDTA (Financial).....	35,529	140,079	7,962	167,646
Regional Intelligence.....		9,372		9,372
Narcotic detection & apprehension.....	350,558	26,473	228,149	148,882
<b>Total public safety.....</b>	<b>\$99,369,084</b>	<b>\$1,225,746</b>	<b>\$2,381,169</b>	<b>\$98,213,661</b>

(Continued)

County of El Paso, Texas  
 Schedule of Changes in General Fixed Assets- By Function and Activity  
 For the fiscal year ended September 30, 1999

Function and activity	General Fixed Assets			General Fixed Assets
	October 1, 1998	Additions	Deductions	September 30, 1999
<b>Health and welfare:</b>				
General assistance.....	\$16,485	\$9,401	\$13,246	\$12,640
Medical examiner.....	328,146	23,269	76,084	275,331
Morgue.....	3,421,615			3,421,615
Nutrition.....	668,236	4,029	71,621	600,644
Veteran's assistance.....	5,648	1,343	2,620	4,371
Lower Valley Health Clinic.....	290,806			290,806
<b>Total health and welfare.....</b>	<b>4,730,936</b>	<b>38,042</b>	<b>163,571</b>	<b>4,605,407</b>
<b>Resource and Community development:</b>				
Agricultural co-op extension.....	47,700	11,677	30,215	29,162
Community Development.....	3,500	4,029		7,529
<b>Total resource and community development...</b>	<b>51,200</b>	<b>15,706</b>	<b>30,215</b>	<b>36,691</b>
<b>Culture and recreation:</b>				
Aquatic center.....	5,745,330			5,745,330
Ascarate park.....	383,458	87,718	50,807	420,369
Ascarate golf course.....	479,223	141,640	96,051	524,812
Coliseum.....	3,454,652	4,767	65,469	3,393,950
Montana Vista.....	1,535		1,535	
Sparks Community Center.....	3,094		1,664	1,430
Fabens Center.....		224,684		224,684
San Elizario Plaza.....	89,495	5,753		95,248
County Parks.....		114,170		114,170
County library.....	148,502	4,029	46,638	105,893
<b>Total culture and recreation.....</b>	<b>10,305,289</b>	<b>582,761</b>	<b>262,164</b>	<b>10,625,886</b>
<b>Community Service:</b>				
Rural Transit Authority.....	232,746		942	231,804
<b>Total Community Service.....</b>	<b>232,746</b>		<b>942</b>	<b>231,804</b>
<b>Public Works:</b>				
Roads & bridges.....	6,934,798	395,911	203,205	7,127,504
East Montana Water Systems.....	1,019,988		30,600	989,388
<b>Total Public Works.....</b>	<b>7,954,786</b>	<b>395,911</b>	<b>233,805</b>	<b>8,116,892</b>
Construction in progress.....	416,138	8,716,086	202,679	8,929,545
<b>Total general fixed assets.....</b>	<b>\$210,055,569</b>	<b>\$14,250,694</b>	<b>\$7,063,510</b>	<b>\$217,242,753</b>

(Concluded)





# STATISTICAL SECTION

Table 1

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

Fiscal Year	General Government	Administration of Justice	Public Safety	Health and Welfare	Community Services	Culture and Recreation	Resource Development	Public Works	Debt Service	Capital Outlays	Total
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
1999	25,285	20,994	47,986	8,077	486	3,055	1,258	3,047	17,068	12,642	139,898

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

**General Governmental Expenditures By Function**  
 Fiscal Year 1999

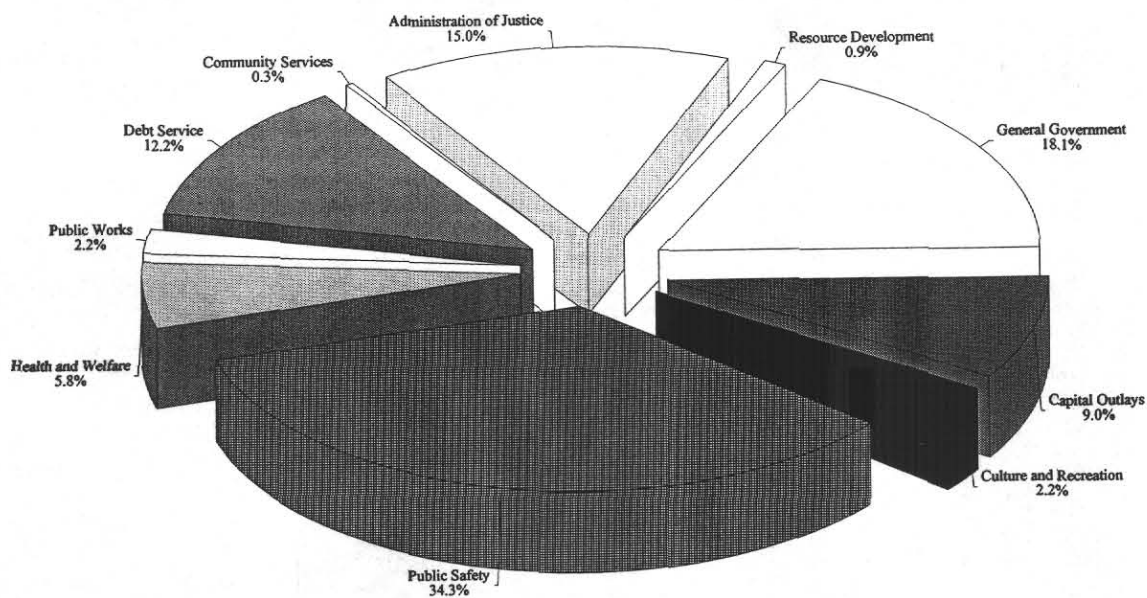


Table 2

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
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
1999	84,360	152	10,394	33,863	4,828	3,793	3,433	140,823

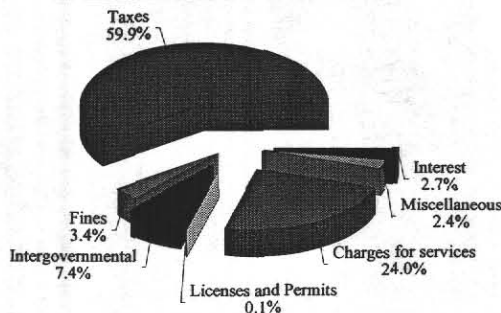
(1) Includes general, special revenue, debt service and capital project funds.

Table 2A

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

Fiscal Year	Property Tax	Sales Tax	Hotel Occupancy Tax	Bingo Tax	Bank Franchise Tax	Mixed Beverage Tax	Total
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
1999	59,055	22,509	1,866	61	-	869	84,360

General Governmental Revenues by Source  
 Fiscal Year 1999



General Governmental Tax Revenues by Source  
 Fiscal Year 1999

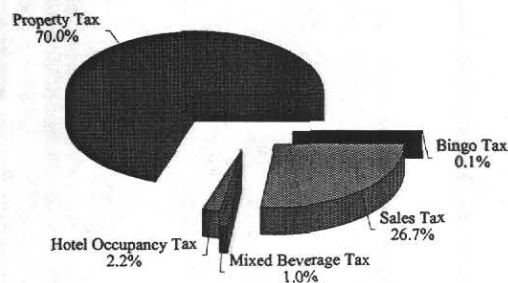
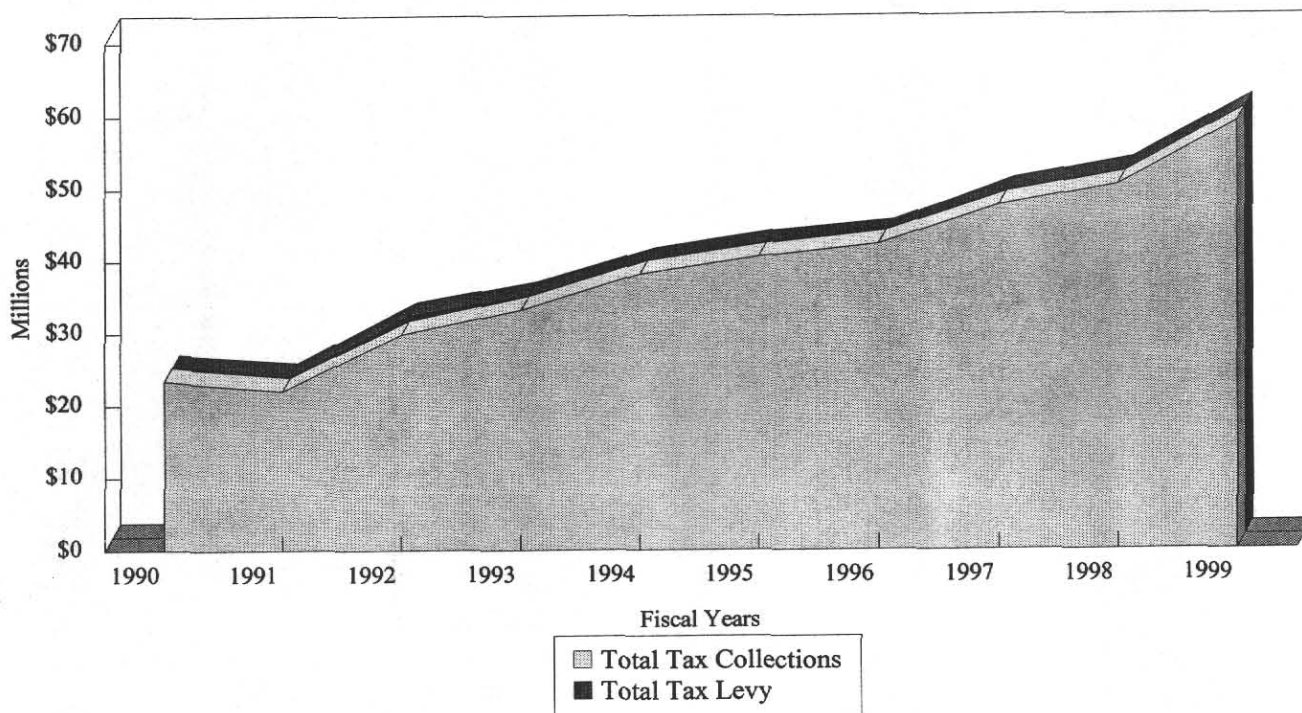


Table 3

**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
1990	\$23,354	\$21,934	93.92%	\$1,506	\$23,440	100.37%	\$3,226	13.81%
1991	22,169	20,629	93.92	1,386	22,015	99.31	3,389	15.29
1992	30,548	28,623	93.05	1,230	29,853	97.72	4,046	13.24
1993	33,343	31,270	93.70	1,967	33,237	99.68	4,242	12.72
1994	38,052	36,193	93.78	1,967	38,160	100.28	4,299	11.30
1995	40,495	38,676	95.11	1,905	40,581	100.21	4,538	11.21
1996	41,882	40,387	95.51	1,903	42,290	100.97	4,617	11.02
1997	47,678	45,481	96.43	2,123	47,604	99.84	4,822	10.11
1998	50,483	48,379	95.39	2,028	50,407	99.85	4,848	9.60
1999	58,987	56,975	96.59	2,080	59,055	100.12	5,223	8.86





**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	
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
1999	16,300,582	16,300,582	2,435,739	2,435,739	1,902,221	16,834,100	18,736,321	89.85

Total Assessed Value

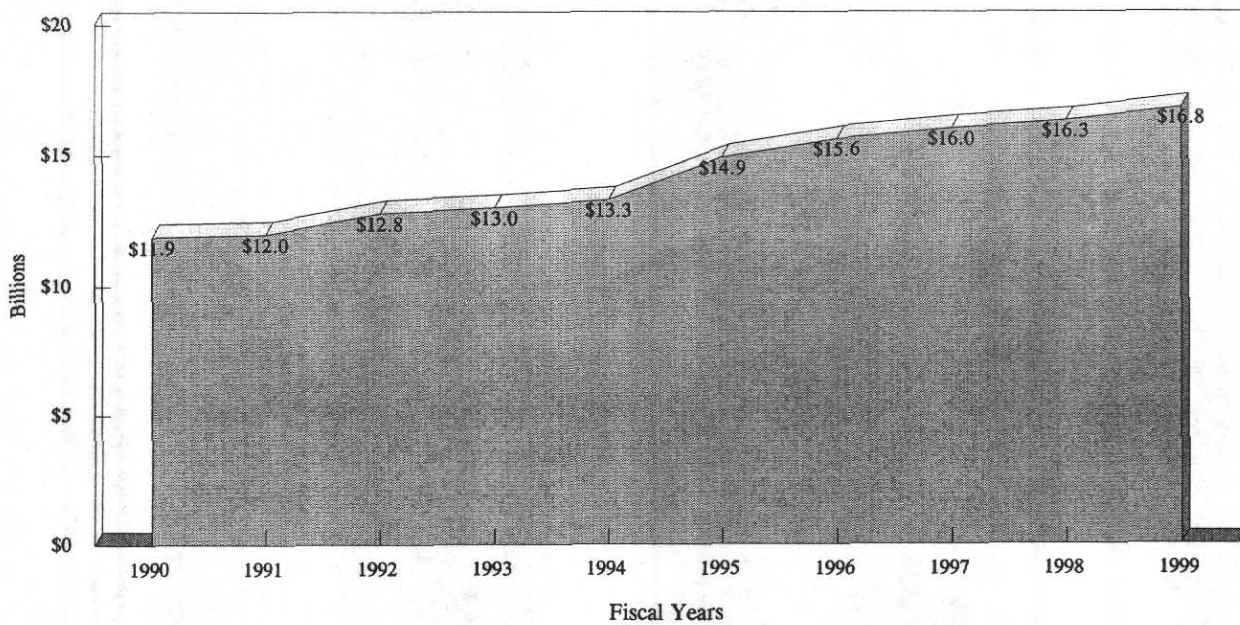


Table 5

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

Name of Government	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
Anthony Ind. School District	\$1.04000	\$.33000	\$.33000	\$1.28500	\$1.37446	\$1.36500	\$1.38500	\$1.35000	\$1.58000	\$1.43168
Canutillo Ind. School District	1.01250	.41400	.49400	1.47000	1.51103	1.57399	1.67000	1.67000	1.67000	1.53660
City of Anthony	.23664	.23590	.24089	.24934	.24062	.23448	.24473	.25074	.25625	.25625
City of El Paso	.56024	.60746	.60746	.62145	.64379	.65322	.63592	.63592	.66023	.66023
City of Horizon	.12547	.12547	.14955	.16955	.16955	.16955	.16955	.16955	.19423	.19039
City of Socorro	.28000	.29811	.29811	.36839	.37529	.37529	.38355	.38355	.38005	.39713
Clint Ind. School District	1.70000	.61200	.52640	1.53000	1.65000	1.53677	1.56042	1.64240	1.64240	1.40000
County of El Paso	.18669	.25356	.26038	.29329	.30540	.28034	.30540	.31500	.36143	.36143
El Paso Community College	.09696	.09894	.09961	.09932	.10056	.10028	.10507	.10364	.11075	.11075
El Paso County Education District (2)		.83600	.93600							
EPCO Rural Fire Prev. Dist. No. 1	.03000	.03000	.03000	.02952						
EPCO Rural Fire Prev. Dist. No. 2	.03000	.03000	.03000	.03000	.03000					
EPCO Emergency Service District No. 1 (3)					.10000	.07992	.08033	.08332	.08286	.08157
EPCO Emergency Service District No. 2 (4)						.07000	.07500	.10000	.10000	.10000
EPCO Tornillo Water Improvement Dist.	.08415	.08690	.08785	.08816	.08700	.07576	.07744	.07101	.06507	.06100
EPCO Water Authority (Horizon)	.50000	.45523	.45523	.44856	.44755	.45960	.46195	.47875	.47876	.47876
El Paso Ind. School District	1.00390	.36451	.36451	1.30051	1.53970	1.52468	1.51498	1.51523	1.65388	1.56015
Fabens Ind. School District	1.15000	.35400	.25400	1.31000	1.31000	1.23000	1.31332	1.37000	1.46000	1.46000
Hacienda Del Norte Water Imp. Dist.	.14583	.14437	.14431	.14181	.13966	.13033	.12772	.12484	.49500	.40000
Homestead Municipal Util. Dist.	1.32635	1.32635	1.06868	1.21570	1.14000	.91000	.75265	.72000	.67950	.54000
Lower Valley Water Authority	.12000	.12000	.12000	.12000	.12000	.12000	.12000	.12000	.12000	.12000
R. E. Thomason General Hospital	.28230	.21468	.20532	.20532	.21724	.19374	.19374	.19130	.18507	.18507
San Elizario Ind. School District	1.67148	1.00941	.82755	1.68222	1.62199	1.17212	1.50000	1.47516	1.50000	1.50000
Socorro Ind. School District	1.38680	.51736	.55000	1.48000	1.48000	1.47000	1.47000	1.38000	1.55000	1.47283
Tornillo Ind. School District	1.49000	.50456	.52462	1.35000	1.46970	1.33000	1.3608	1.23174	1.48000	1.26840
Town of Clint	.23962	.24497	.23731	.24100	.36000	.35000	.35929	.36394	.34255	.34255
Westway Water Imp. District	1.04398	1.01852	.75823	.71183	.56334	.42060	.33464	.27265	.25609	.25609
Ysleta Ind. School District	.99784	.42000	.46248	1.44000	1.65000	1.60597	1.64952	1.58025	1.63000	1.55148
Downtown Management District (5)								.12000	.12000	.12000

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

(2) Senate Bill 7 abolished the El Paso County Education District.

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

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

(5) 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, 1999  
(Unaudited)  
(Amounts Expressed in Thousands)

Taxpayer	Type of Business	1999 Assessed Valuation	Percentage of Total Assessed Valuation
El Paso Electric Company	Electric utility	\$187,663	1.11%
Southwestern Bell Telephone	Telephone communications	184,856	1.10%
Refinery Holding Co. L.P.	Oil refinery	103,358	0.61%
Phelps-Dodge Refining Corp.	Copper refinery	99,031	0.59%
Simon Property Group	Real estate development	89,098	0.53%
Tenet Hospitals Limited	Health care	65,643	0.39%
ASARCO, Inc.	Smelting and refining	62,285	0.37%
El Paso Times, Inc.	News media	49,666	0.30%
Property Trust of America	Real estate management	48,843	0.29%
V. F. Jeans Wear, Inc.	Apparel	48,012	0.29%
Totals		\$938,455	5.57%

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
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
1999	17,068,240	97,400,387	23,628,573	958,645	419,579	139,475,424

**Annual Operating Budget Totals**

Last Ten Fiscal Years (Unaudited)

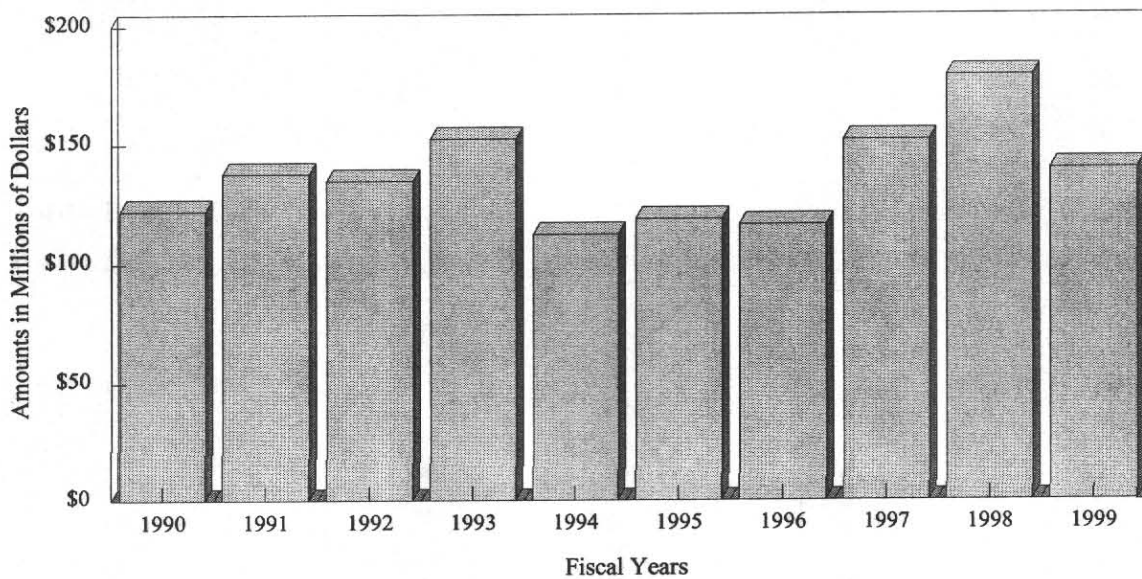


Table 8

**County of El Paso, Texas**  
**Computation of Legal Debt Margin**  
**September 30, 1999**  
**(Unaudited)**  
**(Amounts Expressed in Thousands)**

Assessed Valuation:	
Assessed Value of Real Property	\$14,398,361
Assessed Value of Personal Property	<u>2,435,739</u>
Total Assessed Value	<u><u>\$16,834,100</u></u>
Legal debt margin:	
Debt limitation - 5% of Total Assessed Value (1)	\$841,705
Debt Applicable to Limitation:	
Total bonded debt	\$117,043
Less: Amount available for repayment of general obligation bonds	<u>1,251</u>
Total debt applicable to limitation	<u>115,792</u>
Legal debt margin	<u><u>\$725,913</u></u>

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

Table 9

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

Fiscal Year	Population(1)(2)	Assessed Value(1)	Gross Bonded Debt(1)(3)	Less Debt Service Fund(1)(4)	Debt		Ratio of Net Bonded Debt To Assessed Value	Net Bonded Debt Per Capita
					Payable from Enterprise Revenues(1)	Net Bonded Debt(1)		
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
1999	705	16,834,100	117,043	1,251	1,090	115,792	0.69	164.24

(1) Amounts expressed in thousands.

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

(3) The 1990-1992 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
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
1999	8,930	8,138	17,068	139,898	12.20

(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, 1999  
 (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	\$117,043	100%	\$117,043
Total direct debt	117,043	100	117,043
Overlapping:			
Anthony Independent School District	406	100	406
Canutillo Independent School District	2,268	100	2,268
City of Anthony	61	100	61
City of El Paso	327,288	100	327,288
Clint Independent School District	264	100	264
El Paso County Water Authority (Horizon)	8,490	100	8,490
El Paso Independent School District	202,786	100	202,786
Fabens Independent School District	10,000	100	10,000
Homestead Municipal Utility District	2,963	100	2,963
R. E. Thomason General Hospital	26,707	100	26,707
San Elizario Independent School District	10,830	100	10,830
Socorro Independent School District	166,928	100	166,928
Tornillo Independent School District	4,140	100	4,140
Westway Water Improvement District	423	100	423
Ysleta Independent School District	51,579	100	51,579
Total overlapping debt	815,133	100	815,133
Totals	\$932,176	100%	\$932,176



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
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
1999	0.36143	0.26021	0.10122

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

**Components of the Tax Rate for  
Fiscal Year 1999**

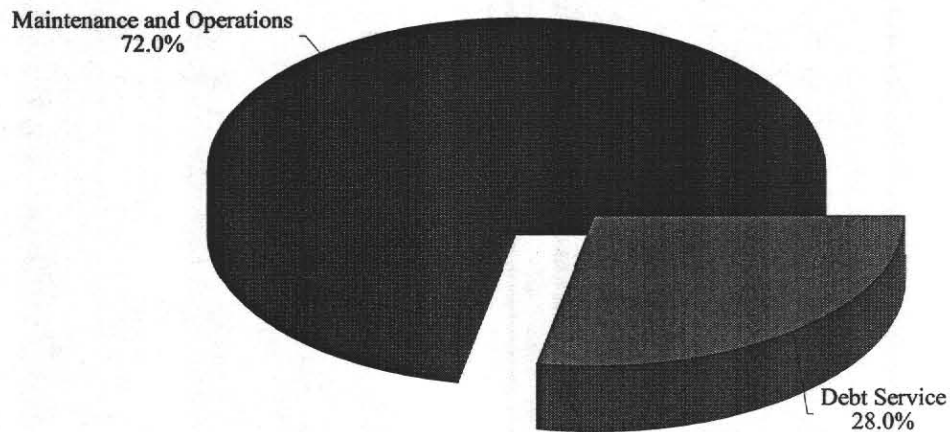


Table 13

**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		Unemployment Rate (2)
				In Years of Formal Schooling(1)	Schools Enrollment(1)	
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
1999	705,393	13,702	28.0	12.6	186,440	9.0

## SOURCES:

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

Table 14

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

Fiscal Year	Property Value (1)				Commercial Construction (2)		Residential Construction (2)	
	Commercial	Residential	Exemptions	Total	Number of Units	Value(1)	Number of Units	Value(1)
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
1999	7,735,460	11,000,861	1,902,221	16,834,100	511	105,431	3,376	174,825

(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, 1999**  
**(Unaudited)**

<u>History</u>	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.			
<u>Form of Government</u>	The County is a public corporation and a political subdivision of the State of Texas.			
<u>Geography</u>	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.			
<u>Climatic Conditions</u>	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>		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	
		1999	705,393	
<u>Employment</u>			<u>Unemployment</u>	
	<u>Year</u>	<u>Work Force</u>	<u>Employed</u>	<u>Rate</u>
	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%
	1999	292,200	265,800	9.0%

(Continued)

County of El Paso, Texas  
 Miscellaneous Statistics  
 September 30, 1999  
 (Unaudited)

Road and Highways      There are about 683 maintained miles of roads in the County.

Employees                The County has 1,907 full time regular and 61 part-time employees.

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

Educational Facilities      University of Texas at El Paso  
    enrollment - 14,695 students  
    El Paso Community College  
    enrollment - 18,850 students  
    High schools - 29  
    Middle schools - 37  
    Intermediate and elementary schools - 113  
    Private schools - elementary and high schools - 51  
    Business and vocational schools - 23  
    Alternative schools - 8

Medical Facilities        Thirteen hospitals provide 2,451 beds.  
    County ratios:  
    Doctors to population, 1 to 814  
    Dentists to population, 1 to 3,897  
    Hospital beds to population, 1 to 288

Finance                      Federal and state chartered banks - 10  
    with 56 branch locations.  
    Credit Unions - 19 with 17 branch locations.

<u>Retail Sales</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>
	\$5,051,961,687	\$4,987,281,378	\$5,508,763,690	\$5,327,154,239	\$5,546,593,565

<u>Cultural</u>	Churches	486
	Major newspapers	1
	Radio stations	21
	Local television stations	9
	Cable TV is available	

(Concluded)