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Fiscal Year 2001



Comprehensive Annual  
Financial Report

# **County of El Paso, Texas**

## **Comprehensive Annual Financial Report For the Fiscal Year Ended September 30, 2001**

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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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February 4, 2002

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, 2001. 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 Dunbar, Broadus and Gibson, 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, 2001 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. 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 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, 2001 the City

Planning, Research and Development Department officials estimated the County population at 679,622. The City of El Paso, the County seat, is estimated as having a population of 563,662. El Paso is the largest City in the United States that borders Mexico. El Paso is the fifth largest City in the State of Texas, the twenty-third largest City 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 1,217,818. 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 presently approximates \$500,000 in the fiscal year 2002 budget 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 a myriad 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.

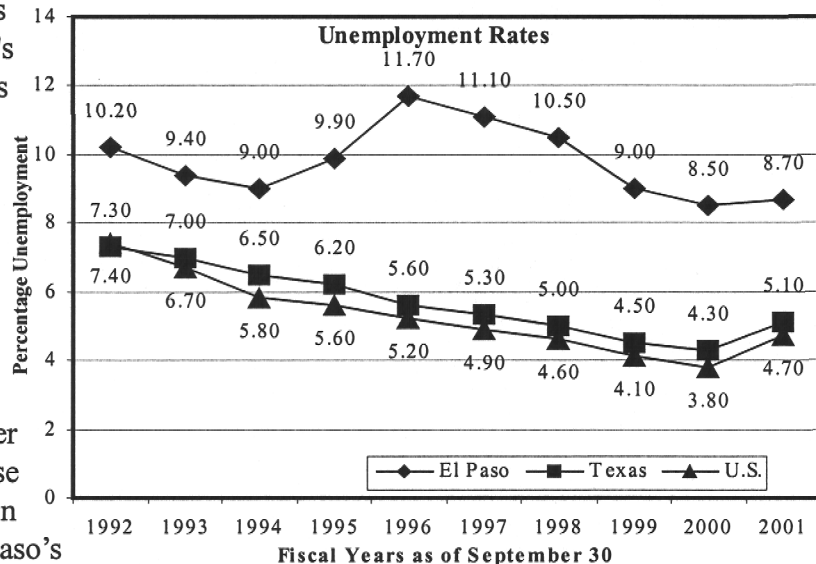
The County Judge is the presiding officer of the Commissioners Court and is often referred to as the County's chief executive officer. The voters of El Paso County elect the County Judge at large for a four-year term. Each County Commissioner represents one of the four precincts within the County. The 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, fifteen 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 fifteen 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, 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 and the border retail activity is gaining momentum that is ultimately feeding job growth. Fort Bliss Military Base, the University of Texas at El Paso (UTEP), and other government agencies remain vital to the economy. 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. The economy of this region is predominately comprised of manufacturing, various government agencies and the military, 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. 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 2001 issue of Texas Labor Market Review, unemployment statewide was 5.1 percent in September. When compared to the same time last year, this unemployment rate was eight-tenths of a percentage higher. As reflected in the graph to the right, El Paso's unemployment rate for September was 8.70 percent, a slight increase in comparison to 8.50 in September 2000. Although El Paso's



unemployment rate remains the highest of Texas' big six metropolitan areas, the Texas State Comptroller reported in its State of Texas 2001 Annual Cash Report, that El Paso was the only major metropolitan area of the state whose unemployment rate had not increased as of August 2001 when compared to August 2000. At the same time, the other metropolitan areas all saw increases in their unemployment rates. Summaries of job gains are reflected on the table below. As of September 2001, most sectors did not experience job losses except in the areas of manufacturing and trade. Based on data obtained from the Texas Workforce Commission for the El Paso Metropolitan Statistical Area, El Paso saw a net gain of 1,500 jobs or .58 percent through September 2001 when compared to the same time in 2000 as seen in the table below.

### El Paso MSA Employment by Industry

Amounts in Thousands

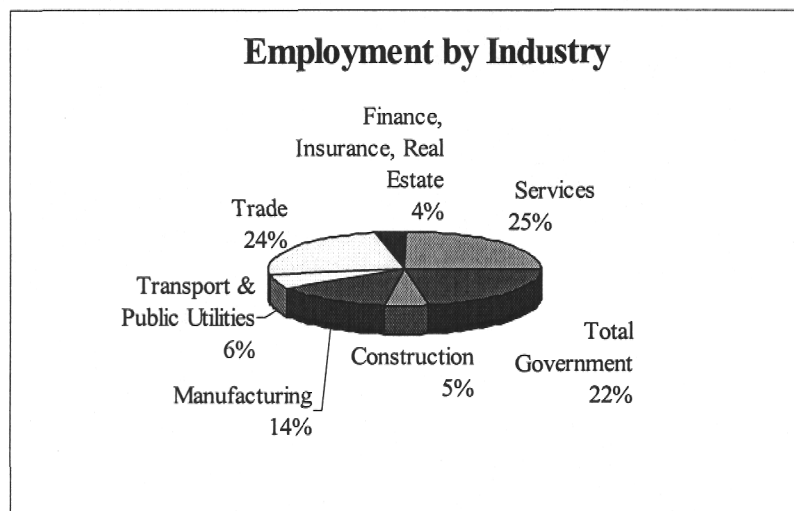
ELPaso Metropolitan Statistical Area Profile obtained from the Texas Workforce Commission

Industry Types	September 2000	Amount Change	Percentage Change	September 2001	Percent of Total
Construction	12.60	0.20	1.59%	12.80	4.93%
Manufacturing	38.50	-1.40	-3.64%	37.10	14.30%
Transport & Public Utilities	15.70	0.60	3.82%	16.30	6.28%
Trade	61.90	-0.50	-0.81%	61.40	23.67%
Finance, Insurance, Real Estate	10.10	0.20	1.98%	10.30	3.97%
Services	62.70	1.80	2.87%	64.50	24.87%
Total Government	56.40	0.60	1.06%	57.00	21.97%
Total Labor Market	257.90	1.50	0.58%	259.40	100.00%

The pie chart on the next page reflects a high level summary of the El Paso job market as of September 2001 while the next table reflects changes in the employment industry components. Of this one-year increase of 1,500 jobs, construction comprises 4.93 percent of the labor force and added 200 jobs, an increase of 1.59 percent, while during the same period manufacturing which

comprises 14.30 percent of the labor force saw a decline of 1,400 or 3.64 percent. Other changes include addition of 600 jobs in transportation and public utilities, an increase of 3.82 percent, a decrease of 500 or .81 percent in trade, mainly retail, an increase of 200 or 1.98 percent in finance, insurance, and real estate, an increase of 1,800 or 2.87 percent in services, and an additional 600 or 1.06 percent in government. El Paso's unemployment rate

remains almost double that of Texas as well as that of the United States, although El Paso's trend indicates a slight increase and more stability in 2001 when compared to past years and tends to react similar to the rest of Texas.



El Paso evolved from an agricultural economy to what it is today, an international center of trade and manufacturing with an increasing population. The top three employers are manufacturing, health services and retail sectors. Its cultural and business ties as a border region with Mexico drive the El Paso economy. The renewed attraction of El Paso County as a favorable business environment, coupled with fairly low interest rates, continues to stimulate local construction activity. Due to the nature of our border economy and labor markets, El Paso saw only slight employment growth in the region yet it has recently achieved the lowest unemployment rates in well over the past ten years. Overall, economic conditions and job growth are exhibiting positive indications and are expected to remain upbeat.

## 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 completed during fiscal year 2001.

On December 20, 2001, the County issued bonds totaling \$55,385,000, part of which was to refund prior bonded indebtedness. This refunding related to Certificates of Obligation 1992A, \$250,000, General Obligation Refunding Bonds 1992, \$2,120,000 and General Obligation Refunding Bonds 1992B totaling \$17,980,000 for a cost of \$20,920,000 and obtained an interest rate of 3.89 percent. The net present value savings to the taxpayers approximated \$1,452,596.53. The new Certificates of Obligation totaled \$34,465,000 and were obtained at an interest rate of 4.96 percent. A significant factor in obtaining the low interest rates for the County was the County's ability to maintain its bond ratings with Moody's and Standard and Poors of A1 and AA-, the presence of sound fiscal policies and its ability to maintain healthy fund balance reserves despite the lagging national economy.



On May 25, 2000 the County issued \$195,000 Waterworks System Revenue Bonds (East Montana Project) Series 2000 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.

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 technology needs including hardware and software. Renovation of the 5<sup>th</sup> and 7<sup>th</sup> floors were virtually completed during fiscal year 2000. The County's computer migration to a network environment although complete, continues to entail user program modifications as needs are assessed. As in any system migration, fine-tuning of the needs of users will continue and 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 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.

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 sprinkler system at the Ascarate Golf Course and various other park improvements. The jail annex is operational and the County is now experiencing a stable expenditure trend. The Juvenile Administration Building was completed in fiscal year 2000. The County continues entertaining the possibility of privatization of the Ascarate Golf Course and formulated a master park plan and secured funds in fiscal year 2000 from the Department of Parks and Wildlife to further enhance its recreational facilities. It is anticipated that additional funding will be forthcoming within fiscal year 2001.

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.

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. 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 were utilized to paint the exterior of the downtown detention facility that was completed in fiscal year 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. 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. To date, 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 accordingly many of the Comptroller's recommendations were factored into subsequent budgets. Information regarding this review can be found at <http://window.state.tx.us/lga/fmr/elpaso/index.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 fiscal year 2001, the Sheriff's Department reached a major milestone for itself, the County and for the citizens of El Paso. On March 24, 2001, the El Paso County Sheriff's Department became the first and only sheriff's department in the State of Texas to achieve national accreditation by the Commission of Accreditation for Law Enforcement Agencies, Inc. (CALEA). CALEA established professionally recognized criteria for excellence in management and service delivery and administers an accreditation process that promotes increased law enforcement capabilities to prevent and control crime and increased citizen and employee confidence in the goals, objectives, policies, and practices of the agency.



The Sheriff Department's success of accreditation was accomplished due to their resolve in achieving excellence in Law Enforcement. Some of their goals include strengthening crime prevention and control capabilities, formalizing essential management procedures, establishing fair and nondiscriminatory personnel practices, improving service-delivery, solidifying interagency cooperation and coordination and

boosting citizen and staff confidence in the agency. They sought to maintain the best professional practices. The standards prescribe "what" agencies should be doing, not "how" they should be doing it. The Sheriff examined the standards in nine major law enforcement subjects which included role, responsibilities and relationships with other agencies, organization, management and administration, personnel structure, personnel process, law enforcement operations, operational support, traffic operations, prisoner and court-related activities and auxiliary and technical services.

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. 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 fifth full year of operations 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. For the third year in a row, prisoner related revenues have exhibited an increase. Fiscal year 2001 revenues for housing of inmates approximated \$17,461,633 million dollars, an increase of \$2,159,659 or 7.09 percent.

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, 2001 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 fund, grant fund and debt service fund are included in the annual appropriated budget. From time to time during a fiscal year, project based budgets are adopted for major capital construction projects and grants if and only when funds become available for appropriation. 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. In addition to normal budgetary controls, effective control is also achieved for grant funds by complying with relevant statutory provisions and grantor contract requirements.

On October 4, 2000 the Commissioners Court members adopted an operating budget for the twelve-month period ending September 30, 2001 totaling \$156,263,597. The Commissioners Court increased this budget by a net amount of \$18,726,366 during fiscal year 2001 with twenty-nine 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 twenty-nine budget amendments, the operating budget totaled \$174,989,963. For comparative purposes, on October 8, 2001 the Commissioners Court approved and adopted an annual operating budget aggregating \$169,923,158 for the fiscal year beginning October 1, 2001.

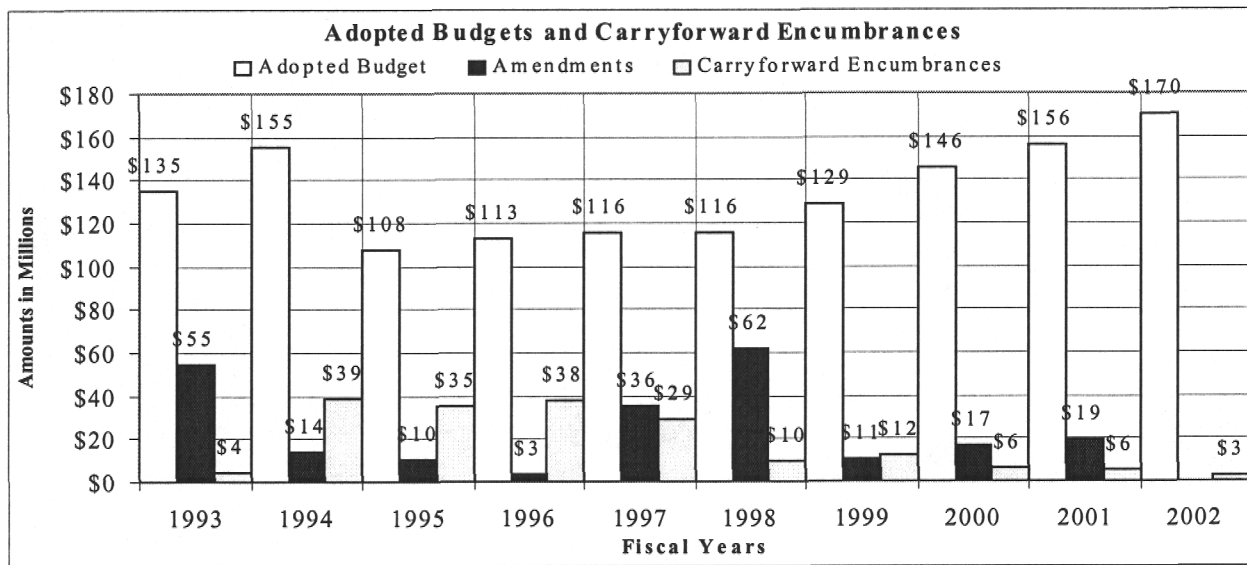
Pursuant to the *Texas Local Government Code*, § 111.032, the County Auditor serves as the budget officer and is responsible for preparing the County's annual operating budget. The County's budget procedures stipulate that each department must submit a budget request to the County Auditor. The County Auditor prepares an estimate of revenues and facilitates compilation of departmental requests and submits the information to the Commissioners Court.

The County Auditor's office schedules numerous budget workshops with departments in evaluating funding requests. The Commissioners Court also schedules many public budgetary hearings. During the public budget workshops and other public budget hearings, one or more representatives from each department or agency appears 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 Commissioners Court formally approves the budget, the budget, accounts payable and payroll divisions continually monitor budgetary limits to prevent expenditures from exceeding appropriation limits. In addition, on a monthly basis and as warranted, the County Auditor 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 fund, grant fund, capital project fund and debt service fund. Depending upon the information available during the budgetary process, some grants may be included in the adopted budget but typically, grants are budgeted during the fiscal year due to their timing of award. Grants usually have varying fiscal periods depending on contractual agreements that vary in length depending upon the granting agency. 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.

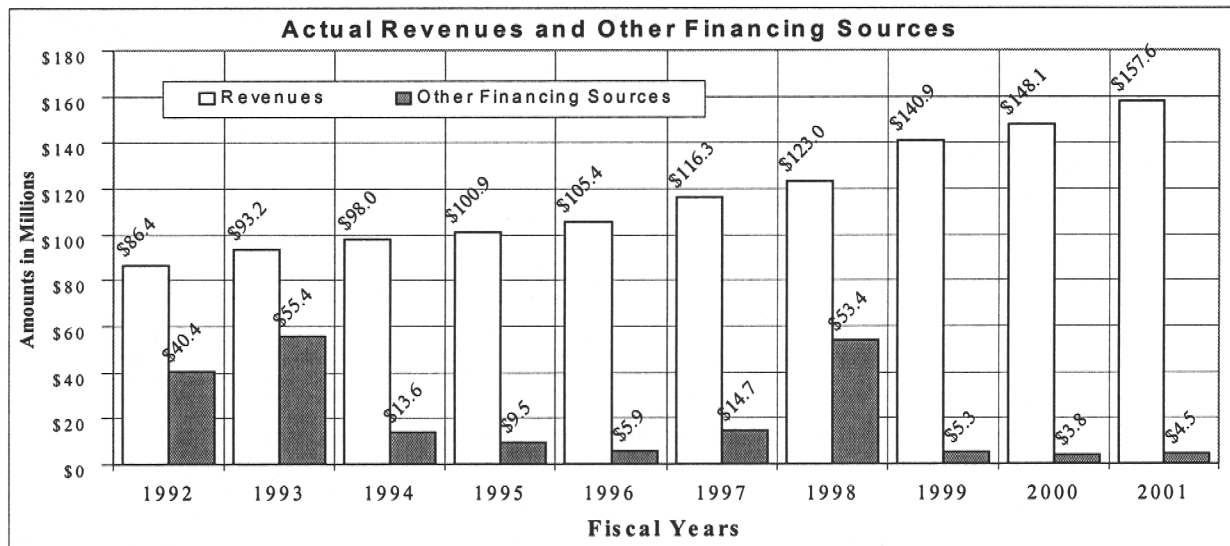
The following table reflects a combined governmental fund summary of revenues and other financing sources for the fiscal year ended September 30, 2001 and the amounts and percentages of

increase or decrease in relation to the prior year. This table comprises the County's general, special revenue, grant, debt service and capital project funds.

Total actual revenues and operating financing sources for fiscal year 2001 increased from the previous fiscal year by 6.66 percent. Further analysis of overall changes reflects net increases of \$11,018,707 and offsetting net decreases of \$894,478. Decreases related to lower interest earnings as well as a reduction in miscellaneous earnings representing decreases of 15.92 and 2.06 percent, respectively. The revenue increases represented taxes, licenses and permits, intergovernmental, charges for services, fines and forfeits revenues and other financing sources totaling \$2,334,663, \$19,452, \$4,159,149, \$3,283,224, \$570,421 and \$651,798, respectively. Further discussion hereafter will focus on these and other changes in more detail. Within taxes, increases were attributable in part to continued growth in the property tax base and valuation increases and slightly rebounding sales and use taxes. Although the tax rate of \$0.361434 remained unchanged for fiscal years 2001, 2000 and 1999, a large portion of the increase within this category resulted in response to changes in property values and growth of the property tax base. While some areas experienced significant increases, other classifications simultaneously experienced under realization of revenues. Overall, actual revenues have been trending favorably upwards.

Revenues:	2000 Actuals	2001 Actuals	Amount Increase (Decrease) from FY 2000	Percent Increase (Decrease)	2001 Actual as a % of Total Revenues and Other Financing Sources
Tax Revenues	\$87,599,392	\$89,934,055	\$2,334,663	2.67%	55.49%
Licenses and Permits	\$134,320	\$153,772	\$19,452	14.48%	0.09%
Intergovernmental	\$12,368,860	\$16,528,009	\$4,159,149	33.63%	10.20%
Charges for Services	\$33,535,240	\$36,818,464	\$3,283,224	9.79%	22.72%
Fines and Forfeits	\$4,873,497	\$5,443,918	\$570,421	11.70%	3.36%
Interest Earnings	\$5,029,478	\$4,228,945	-\$800,533	-15.92%	2.61%
Miscellaneous Revenues	\$4,570,945	\$4,477,000	-\$93,945	-2.06%	2.76%
Other Financing Sources	\$3,824,494	\$4,476,292	\$651,798	17.04%	2.76%
<b>Total revenues and other sources</b>	<b>\$151,936,226</b>	<b>\$162,060,455</b>	<b>\$10,124,229</b>	<b>6.66%</b>	<b>100.00%</b>

In comparison to the total revenues and other sources, tax revenues comprise \$89,934,055 or 55.49 percent. In terms of actual dollars, the tax classification experienced the third largest revenue increase of \$2,334,663 or 2.67 percent. Within the tax classification, 2001 property taxes saw changes in the general fund and debt service fund of \$1,475,864 and \$67,527 or 3.30 and .42 percent, respectively. Comparison of property tax revenue for fiscal years 2001 and 2000 revealed a 2.54 percent increase over 2000. Further analysis of this increase displayed growth in the property tax base from \$16,785,323,337 to \$17,353,127,193, an increase of \$567,803,856 or 3.38 percent from fiscal year 2000 to 2001. The remaining positive impact in this area was attributable to efforts of collecting delinquent taxes and penalties and interest imposed on pending tax bills due to the County. The chart on the next page reflects the trend of actual revenues and other financing sources for the County for the past ten fiscal years.



Sales and use tax revenues registered continued rebound from the prior years in the general fund with an increase of \$758,137 or 3.17 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, \$165,503 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 \$304,879 or 64.82 percent below the prior fiscal year amount.

The Licenses and Permits revenues saw an increase of \$19,452 or 14.48 percent above the previous year. This category represents only nine tenths of one percent of the overall total revenues and other sources of the County.

Intergovernmental revenues comprise 10.20 percent of total revenues and other sources and increased \$4,159,149 or 33.63 percent above the previous fiscal year. Changes here entailed numerous funds such as an increase in the general fund totaling \$1,818,660 or 75.60 percent, a net increase of \$66,220 or 67.14 percent in special revenue and an increase to grants totaling 2,274,269 or 23.06 percent. The increase in the general fund was mainly attributable to first time federal reimbursement for bridge drug cases totaling \$2,004,996, which netted with other reductions. Within special revenue, increases included Roads and Bridges and the Sheriff's LEOSE, County Attorney Supplement, Probate Judicial and Teen Court funds totaling \$9,967, \$4,108, \$16,950, \$35,125 and \$70, respectively.

A net increase of \$3,283,224 or 9.79 percent was experienced within the charges for services classification. The general fund experienced the most significant increase totaling \$2,708,526 and is attributable mainly to the increase revenue for housing city and federal prisoners at the sheriff's detention facilities totaling \$2,159,658. Concurrently, increases were experienced in the various special revenue accounts totaling \$574,699 or 5.87 percent. Within special revenue, Roads and Bridges was the major contributor to this increase with \$454,247 or 6.42 percent mainly in the areas of extra auto registration fees and auto sales taxes. Other areas that reflected nominal increases in



revenues for the remaining \$120,452 and included the courthouse security, records management and preservation, the county law library and the ascarate park improvement totaling \$11,758, \$21,332, \$33,939 and \$21,347, respectively. Other small changes resulted throughout the special revenue funds that netted the remaining increase. Charges for services represents 22.73 percent of total revenues and other sources.

Fines and forfeitures account for only 3.36 percent of total revenues and recorded an increase of \$570,421 or 11.70 percent. Further analysis reflects that the general fund increased by \$576,654 and the remaining difference is attributable to a decline of \$6,233 in the special revenue fund. This favorable trend in the general fund was attributable to the commendable collection efforts of the County Attorney, County Clerk, Sheriff and Adult Probation departments relating to outstanding bond forfeitures and judgements generated by the judicial system.

Interest income decreased by \$800,533 or 15.92 percent. This decline was directly attributable to the slowing of the U.S. economy and the fact that the Federal Reserve cut the interest rate nine times during the year. The Federal Reserve cut the Federal Funds Rate from 6.50 to 2.50 percent. Additionally, the Federal Reserve cut the Discount Rate from 6.00 to 2.00 percent. As a result of this action, the County's investment portfolio yield went from 6.5363 percent in October 2000 to 3.3345 percent in September 2001. While interest rates declined significantly, the amount of funds available for investment were stable during the year. Although the County was able to maintain stable principal balances for investment, this interest rate decline contributed to the generation of only moderate interest earnings in comparison to fiscal year 2000. Decreases were in the general fund totaling \$293,817 or 8.53 percent, the special revenue fund amounting to \$43,364 or 9.24 percent, the debt service fund of \$36,416 or 19.03 percent and a decrease in the capital project fund of \$494,928 or 57.20 percent due to exhaustion of capital project funds. These decreases were in turn netted against an increase of \$67,992 or 119.03 percent within the grant fund.

Miscellaneous revenues showed a slight decrease of \$93,945 or 2.06 percent below the corresponding previous fiscal year's revenues. Within this category, decreases were experienced in the general fund, grants and debt service funds totaling \$192,044, \$116,169 and \$966, respectively. An offsetting increase occurred within the special revenue and capital projects funds totaling \$104,154 and \$111,080, respectively. The capital project portion was attributable to sale of county equipment and other property whereby the proceeds are utilized for future capital needs of the county. Within the general fund, telephone commissions posted an increase of \$117,958 or 8.03 percent along with other slight increases. This was netted by a decrease within the unclassified revenues of \$364,541 or \$47.15 percent and represents improvement in revenue classification to other categories. This category represents 2.76 percent of total revenues.

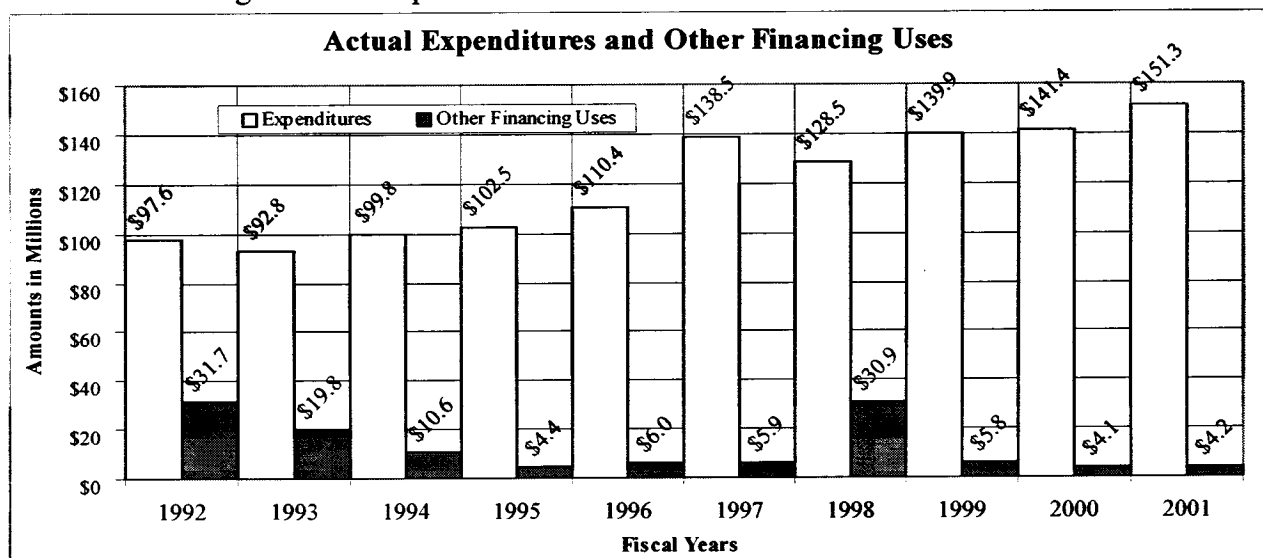
Other financing sources in fiscal year 2001 increased significantly by \$651,798 or 17.04 percent. This change was the result of the County's transfer of \$1,000,000 from the general fund to the capital projects fund in support of its perpetual five year capital improvement and asset replacement plan. This was the first year that an appropriation transfer was authorized by the Court. Also positively impacting this category was a non-budgeted adjustment for capital leases totaling \$61,469 and an increase of \$11,725 or .42 percent within the special revenue fund. The overall increase had a netting effect with various declines such as \$50,399 or 8.89 percent within the general

fund and \$309,528 or 65.16 percent within the debt service fund. The most significant reduction was in the debt service fund and was attributable directly to a lower excess sales tax transfer in fiscal year 2001 than in 2000, indicative of slower growth in sales and use tax revenue. This category represents 2.76 percent of total revenues and other sources.

The table below shows a synopsis of combined governmental fund expenditures and other financing uses for the fiscal period ended September 30, 2001 and the changes from the prior fiscal year. This table includes the general fund, special revenue, grant, debt service and capital project funds.

Expenditures:	2000 Actuals	2001 Actuals	Amount Increase (Decrease) from FY 2000	Percent Increase (Decrease)	2000 Actual as a % of Total Expenditures and Other Financing Uses
<b>Current:</b>					
General Government	\$13,830,459	\$16,768,464	\$2,938,005	21.24%	10.78%
Administration of Justice	\$22,978,293	\$27,054,795	\$4,076,502	17.74%	17.39%
Public Safety	\$52,762,108	\$58,151,954	\$5,389,846	10.22%	37.38%
Health and Welfare	\$8,804,818	\$9,261,652	\$456,834	5.19%	5.95%
Community Services	\$610,630	\$1,613,937	\$1,003,307	164.31%	1.04%
Resource Development	\$2,843,153	\$2,702,289	-\$140,864	-4.95%	1.74%
Culture and Recreation	\$3,810,516	\$4,261,286	\$450,770	11.83%	2.74%
Public Works	\$4,115,316	\$5,161,878	\$1,046,562	25.43%	3.32%
Capital Outlays	\$14,538,175	\$9,907,049	-\$4,631,126	-31.85%	6.37%
<b>Debt Service:</b>					
Principal	\$11,185,000	\$11,165,000	-\$20,000	-0.18%	7.18%
Interest	\$5,895,667	\$5,298,426	-\$597,241	-10.13%	3.41%
Other Financing Uses	\$4,082,402	\$4,221,728	\$139,326	3.41%	2.71%
<b>Total Expenditures (Uses)</b>	<b>\$145,456,537</b>	<b>\$155,568,458</b>	<b>\$10,111,921</b>	<b>6.95%</b>	<b>100.00%</b>

Total actual 2001 expenditures and other financing uses increased by the net amount of \$10,111,921 or 6.95 percent above the 2000 level. Increases resulted in most areas and netted with decreases within the areas of resource development, capital outlays and debt service interest totaling \$140,864, \$4,631,126, \$20,000 and \$597,242, respectively. These changes among other changes are discussed later in this document. A bar graph with a historical perspective of actual expenditures and other financing uses is also presented below.





The County's general government expenditures were \$2,938,005 or 21.24 percent more than the related expenditures in the previous year and comprised 10.78 percent of total expenditures and other financing uses. The general fund reflected an increase in this category of \$2,756,540 or 21.90 percent while the special revenue fund increased by \$180,134 or 14.51 percent. The remaining difference of \$1,331 was attributable to an increase in grants. Budget versus actual expenditures of the general fund rose by \$2,492,726 for a total of \$21,606,484 before adjustment for required non-budgeted expenditure adjustments relating to vested benefits, contingent liabilities and supply inventory accruals totaling \$4,081,271, \$100,000 and (\$104,787), respectively.

Overall, the vested benefit accrual declined by \$5,630,759 or 57.98 percent while contingent liabilities declined by \$525,000 or 84 percent from the prior year. Some of the significant increases within general fund included increases in various departments such as the county auditor and treasury, domestic relations (full year of funding), information technology, facilities management and the general and administrative account totaling \$215,020, \$584,359, \$312,728, \$228,444 and \$743,049, respectively.

The administration of justice expenditure category reflected an overall annual increase of \$4,076,502 or 17.74 percent and comprises 17.39 percent of the total expenditures and other financing uses. The major changes within this category occurred in the general fund, an increase by \$3,170,720 or 16.32 percent and the special revenue and grant funds totaling (\$14,354) and \$920,136 or (7.70) and 27.31 percent, respectively. The major changes in the general fund entailed a variety of factors. During fiscal year 2001 the County funded the 409<sup>th</sup> District Court and Tax Court for increases totaling \$153,755 and \$84,099, respectively. The Council of Judges Administration saw an increase of \$449,332 or 16.79 percent mainly due to an increase in payments to court appointed attorneys. The County Attorney's office increased by \$446,047 or 20.69 percent and the District Attorney's office increased by \$798,725 or 17.19 percent related to an increase in support of the courts and attorney salary plan adjustments. The Public Defender's Office also saw increased expenditures of \$469,673 or 29.03 percent. The majority of the increase in special revenue was isolated mainly to additional grant funding.

Public safety expenditures registered an increase of \$5,389,846 or 10.22 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 \$3,814,1887 or 9.20 percent and Courthouse Security increased slightly by \$20,829 or 4.06 percent. The other significant increase over the prior year was within the Juvenile Probation Department amounting to \$967,257 or 13.93 percent. Public safety expenditures in fiscal year 2001 comprised 37.38 percent of total expenditures and other financing uses.

The health and welfare expenditures increased by \$456,834 or 5.19 percent from the previous fiscal year. This change included an increase of \$290,477 or 4.77 percent in the general fund and grant increases totaling \$166,357 or 6.14 percent. A few of the significant changes to the general fund included increases to Medical Examiner of \$149,495 or 22.48 percent, General Assistance of \$175,564 or 19.49 percent, Life Management of \$115,817 or 798.79 percent and Animal Control of \$274,048 or 139.48 percent. Declines occurred within City-County Health totaling \$555,413 or 24.43 percent and On-site Sewage Inspectors of \$104,557 or 24.95 percent. Other changes within this category can be found throughout this document.

The community services expenditure classification increased by \$1,003,307 or 164.31 percent above the previous year. This increase is attributable solely to changes in grant funded expenditures and this category comprises 1.04 percent of the total expenditures and other financing uses.

Resource development expenditures decreased below the prior fiscal year by \$140,864 or 4.95 percent. Within this classification, the general fund and grant fund increased by \$297,925 or 40.34 percent and \$4,185 or 100 percent, respectively, while the special revenue fund declined by \$442,974 or 21.05 percent. Virtually all of this decrease resulted from the tourist and conventions promotion fund, specifically, since fiscal year 2000 involved a catch-up remittance of hotel occupancy tax payment to the City of El Paso after the inter-local agreement was approved by the City. The general fund saw an increase of \$297,925 or 40.34 percent of which the majority was a result of in full funding of the planning department, an increase of \$381,240 or 1,162 percent that netted with other reductions. This category represents 1.74 percent of total expenditures and other financing uses.

Culture and recreation expenditures increased by \$450,770 or 11.83 percent above the previous year. In this category, general fund, special revenue and grant fund expenditures increased by \$308,588, \$105,949 and \$36,233 or 15.01, 3.55 and 174.80 percent, respectively. Within the general fund, \$128,025 or 18.25 percent of this increase related to Ascarate Park while \$75,570 or 10.82 percent and \$69,565 or 29.60 percent were attributable to the golf course and rural pools. The remaining changes were to various other recreation departments. The most significant other changes within special revenue were an increase to the Coliseum Tourist Promotion Fund of \$150,053 or 15.84 percent and a decrease to the Ascarate Park Improvement Fund amounting to \$189,456 or 49.22 percent. Other changes included increases to county tourist promotion, county law library and grants totaling \$48,200, \$55,426 and \$36,233, respectively and a decline to the San Elizario Placita totaling \$2,605 or 56.99 percent.

In the public works grouping, expenditures grew by \$1,046,562 or 25.43 percent above fiscal year 2000. This category comprises 3.32 percent of overall total expenditures and other financing uses. Within this category, special revenue and grants increased by \$267,295 and \$782,112 or 6.64 and 1,013.40 percent, respectively. The special revenue increase was attributable to increased road paving and resurfacing as well as other infrastructure improvements. Grants saw an increase mainly due to more expenditure activity relating to various water project improvements.

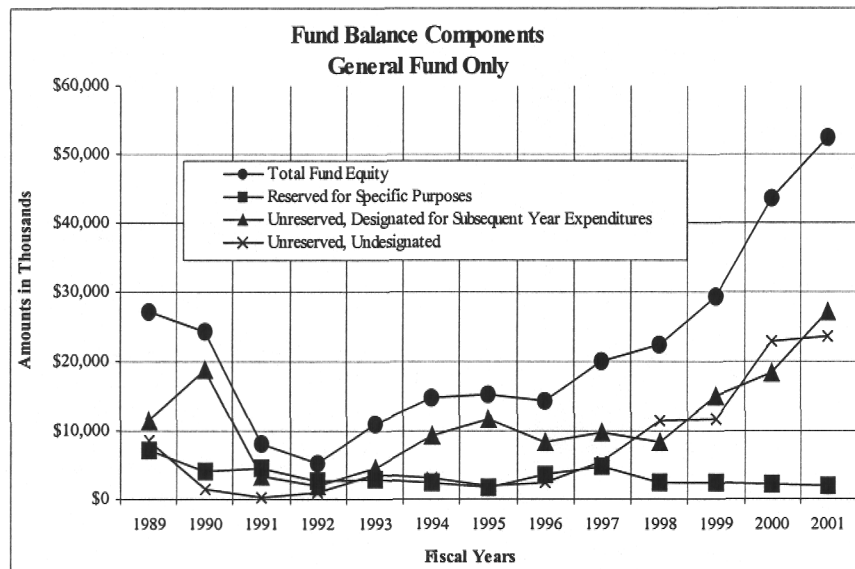
Capital outlay expenditures decreased below the prior year by \$4,631,126 or 31.85 percent. The general fund's expenditures for capital outlays dropped by \$79,723 or 40.06 percent as well as for capital projects and grants totaling \$3,108,280 and \$495,651, respectively. Special revenue expenditures declined by \$947,472 or 48.04 percent. This category represents 6.37 percent of total expenditures and financing uses.

In the debt service expenditures group, both principal payments and interest declined by \$20,000 or .18 percent and \$597,242 or 10.13 percent, respectively. This is because the members of Commissioners Court decided to re-amortize some of the principal and interest payments on prior year debt issues and declining outstanding debt obligations balances.

Other financing uses increased by \$139,326 or 3.41 percent. The general fund increased by \$635,752 or 23.98 percent while special revenue, grants and debt service all reflected a decrease of \$517,024, \$25,247 and \$4,649, respectively.

**General Fund Balance.** The general fund's equity and other credits increased by \$8,885,994 or 20.45 percent in fiscal year 2001 to \$52,344,636 up from \$43,458,642 in fiscal year 2000. 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 2.62 percent or \$598,413 for a total of \$23,450,376 when compared to \$22,851,693 in fiscal year 2000. The trend of fund balance of the general fund over the past thirteen years is reflected above and exhibits the most significant gains since the late 1980's. Fiscal year 1989 is included below to give a broader perspective of the County's accomplishment in attaining adequate fund balance reserves.

A myriad of factors contributed to the significant gains in the general fund's financial position. Factors impacting these results included the favorable variance of actual revenues and other financing sources over estimates of \$12,800,054, exclusive of designated fund balance of \$22,851,863. Actual revenues totaled \$114,469,926, an increase of \$6,911,097 or 6.43 percent over fiscal year 2000. On the other hand, other financing sources totaled only \$499,324, a decline of \$67,537 or 11.91 percent below fiscal year 2000.



It is noteworthy to mention that various factors and actions by the County during fiscal year had the effect of enhancing the County's favorable fund balance and unspent budget balance within the general fund. Significant factors impacting the general fund balance were revenue increases in a variety of areas. Together, revenues and other sources netted a total increase of \$6,860,698. Some of the increases to revenues were discussed previously in the various revenue discussion such as taxes, \$2,273,667 of which \$1,475,863 or 3.30 percent pertained to ad valorem property taxes while \$758,137 or 3.17 percent related to sales and use taxes, license and permits, \$19,452 intergovernmental, \$1,818,660, charges for services, \$2,708,526 and fines and forfeitures, \$576,654. These increases were netted by decreases of \$293,817 in interest, \$192,044 in miscellaneous revenues and \$50,399 in other financing uses. This increase to taxes was attributable in part to continued growth in the property tax base and valuation increases and slightly rebounding sales and use taxes. Although the tax rate of \$0.361434 remained unchanged for fiscal years 2001, 2000 and

1999, a large portion of the increase within this category resulted in response to changes in property values and growth of the property tax base.

Some other factors included postponing the distribution of general fund appropriations to cover salary increases through fiscal year end until around June 2001. Furthermore, the County has historically adhered to a freeze of general fund expenditure requisitions 30 days prior to the fiscal year end. Additionally, comparison of the general fund budgeted appropriations reflects growth in fiscal year 2001 of only \$9,044,512 or 7.96 percent whereas budgeted actual expenditures in fiscal year 2001 grew \$12,257,056 or 12.28 percent before non-budgeted expenditure accrual adjustments bringing the total of general fund expenditures and transfers to \$112,029,979. This growth in expenditures by category was a result of a multitude of increases related to the county's salary-step-plan, the sheriff's deputy's collective agreement, new costs to fund mandated services as well as to keep pace with general inflationary increases. Increases in expenditures before non-budgeted adjustments were attributed various categories. Further analysis reflects changes totaling \$2,492,726 in general government, \$3,110,049 in administration of justice, \$4,896,383 in public safety of which \$3,814,187 and \$967,257 pertained to the sheriff and juvenile probation departments, \$290,477 in health and welfare, \$297,925 in resource development, \$308,588 within culture and recreation, (\$79,723) in capital outlays and (\$940,631) within operating transfers out.

Expenditures and other uses totaled \$105,995,607, an increase of \$12,276,662 over fiscal year 2000. Also the fact that revenues and other sources exceeded expenditures and other uses by \$8,990,781 after non-budget accrual adjustments (\$2,956,410 before non-budgeted adjustments) and an increase in the reserve for inventory of \$104,787 when compared to the prior year contributed to this fund balance change.

When comparing total general fund actual expenditures for fiscal year 2001 with the prior year after non-budgeted accruals, expenditures and transfers for fiscal year 2001 reflected an increase of \$12,276,662 or 13.10 percent. This is explained by analyzing the effect of non-budgeted adjustments for the comparative years relating to vested benefits, contingent liabilities and excess sales and use tax transfers to the debt service fund. Other factors netted throughout the various categories including continuation of a countywide salary-step-plan. The sheriff's expenditures included additional costs to cover its collective bargaining contract. Other changes not elaborated on here including statutory mandates such as in administration of justice and public safety previously discussed.

Although this stable fund balance is a good sign, the Commissioners Court should continually focus on hurdles that lie ahead for County government. The fiscal year 2002 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 2002 budget increased with a majority of departments receiving moderate funding increases. Simultaneously, the designated fund balance utilized in balancing the 2002 budget escalated from the prior year with an increase of \$8,718,250 or 47.43 percent over fiscal year 2001. Although it is healthy to utilize fund balance to balance a subsequent fiscal year budget, caution should be exercised not to become dependent upon fund balance to support future expenditure growth in order to assure maintenance of reasonable fund balance reserves in accordance with financial policies. Emphasis on generating adequate operational

revenues to meet planned operational expenditures is paramount to maintaining sound financial stability and maintenance of realistic fund balance reserves. Departments will continue to be challenged with increasing efficiencies in order to operate within their budgets. In order to maintain the County's favorable financial condition, more than ever, monitoring of expenditures will continue to be paramount in forecasting budget inadequacies and identifying potential excesses.

For the future, it is anticipated that in fiscal year 2003 the Court will continue to face even greater funding challenges. Some of these challenges will possibly include identification of new sources or increases to revenues, additional costs for mandates such as new courts and possible shifting of financial funding responsibilities from the State to the County. Other areas include public health and welfare, public safety and culture and recreation in response to community needs. Health care benefit costs to the county for employees and retirees is of major concern due to the trend of increasing cost of health care and claims. Continuation of contractual collective bargaining salary adjustments for the sheriff's department and continued adherence to the County's salary-step-plan, plus funding growth due to inflation and various other funding mandates as the County continues to grow will remain of concern.

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 2002 budget, the Court must begin planning for a more stringent budget in 2003 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 reflective of continued significant accomplishments by 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, 2001, the County's outstanding long-term debt totaled \$94,693,284. 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, 2001, the County's net bonded debt of \$93,848,624 was well below the legal limit of \$916,635,581, and had a debt to assessed value ratio of 0.5119 percent and a debt per capita ratio of \$135.59.

**Bond Ratings.** In November 2001, despite the present looming economic downturns, both Moody's Investors Service and Standard & Poors reaffirmed a stable outlook to El Paso County's \$21.3 million Refunding Bonds, Series 2001 and \$35 million Certificates of Obligations, Series 2001 with rating of A1 and AA-, respectively. At the same time, both firms reaffirmed these ratings on the County's outstanding general obligation debt. As a border county, these ratings reflect our diverse and moderately growing economic base, El Paso County's well managed financial operations with emphasis on long-range financial goals of maintaining ample reserves, sound financial position and a manageable debt position. 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.

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 suggesting 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. According to rating definitions from Standard and Poor's, an obligation of "AA" differs from the highest rated obligations only in a small degree. The obligor's capacity to meet its financial commitment on the obligation is very strong.

The following table shows a recapitulation of the long-term outstanding debt balances as of September 30, 2001:

**Property Tax Bonds:**

Jail Annex, Series 1993A	\$6,705,000
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**Refunding Bonds:**

Detention Facility, Series 1985	\$493,284
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Archives and Aquatic Settlement, Series 1992	\$2,265,000
--	-------------

Detention Facility, Juvenile Justice, Rodeo and Courthouse, Series 1992B	\$20,505,000
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Juvenile Justice, Rodeo, Courthouse, Parking, Ascarate Park and Morgue, Series 1993B	\$7,805,000
--	-------------

**Property Tax Certificates of Obligation:**

Juvenile Justice, Ascarate Park Substation, Courthouse and Morgue, Series 1993C	\$3,470,000
---	-------------

Capital Outlays, Series 1993	\$485,000
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Jail Improvement and Ascarate Park Swimming Pool, Series 1992A	\$485,000
--	-----------

Right of way-Eastlake, Old Hueco Tanks, Landmark Building, Courthouse Renovation and Road and Bridge Warehouse, Series 1994A	\$1,535,000
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Jail Annex Module, Juvenile Administration Building, Ascarate Regional Park Sprinkler System, Rural Park Improvements, Series 1997	\$8,355,000
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Data Processing Upgrade, Capital Outlays 98, Courthouse 98, Coliseum Renovations, Agriculture Co-op Building, Series 1998	\$17,045,000
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<b>Total General Long-term Debt</b>	<b>\$94,693,284</b>
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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 2002 budget along with the improvement 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 2001 amounted to \$4,228,945. That is \$800,533 or 15.92 percent less than the previous year mainly due to the national economy and the Federal Reserve's interest rate cuts as previously discussed. In comparison, the County produced interest income totaling \$5,029,478 during fiscal year 2000.

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, 2001. 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 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 connection with this, 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, purchasing, county auditor and personnel operations amongst others. 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 fifteen 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, Associate Courts, 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 and courthouse security. Also, expenditures for the ambulance services, emergency management, juvenile probation, adult probation 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.

***Community Services.*** This area focuses mainly on State and Federal grant funding for improving outlying areas within the County with necessities such as water, plumbing and also transportation for residents in several rural areas.



**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, planning and management and agricultural co-operative extension services.

**Culture and Recreation.** El Paso County maintains several public parks, three public swimming pools, a public golf course, a lake and various community centers. 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 Visitors Bureau.

**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 Dunbar, Broaddus and Gibson, L.L.P., an independent certified public accounting firm, to do the fiscal year 2001 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, 2000. 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 twelve consecutive years (fiscal years ended 1989-2000). 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, 2000. 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. The County of El Paso has received a Distinguished Budget Presentation Award for the last seven consecutive years (fiscal years ended 1995-2001). 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 my sincere 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, Dunbar, Broaddus and Gibson, L.L.P.

Very truly yours,

A handwritten signature in black ink, appearing to read "Edward A. Dion". The signature is fluid and cursive, with a long horizontal stroke at the end.

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, 2000

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.

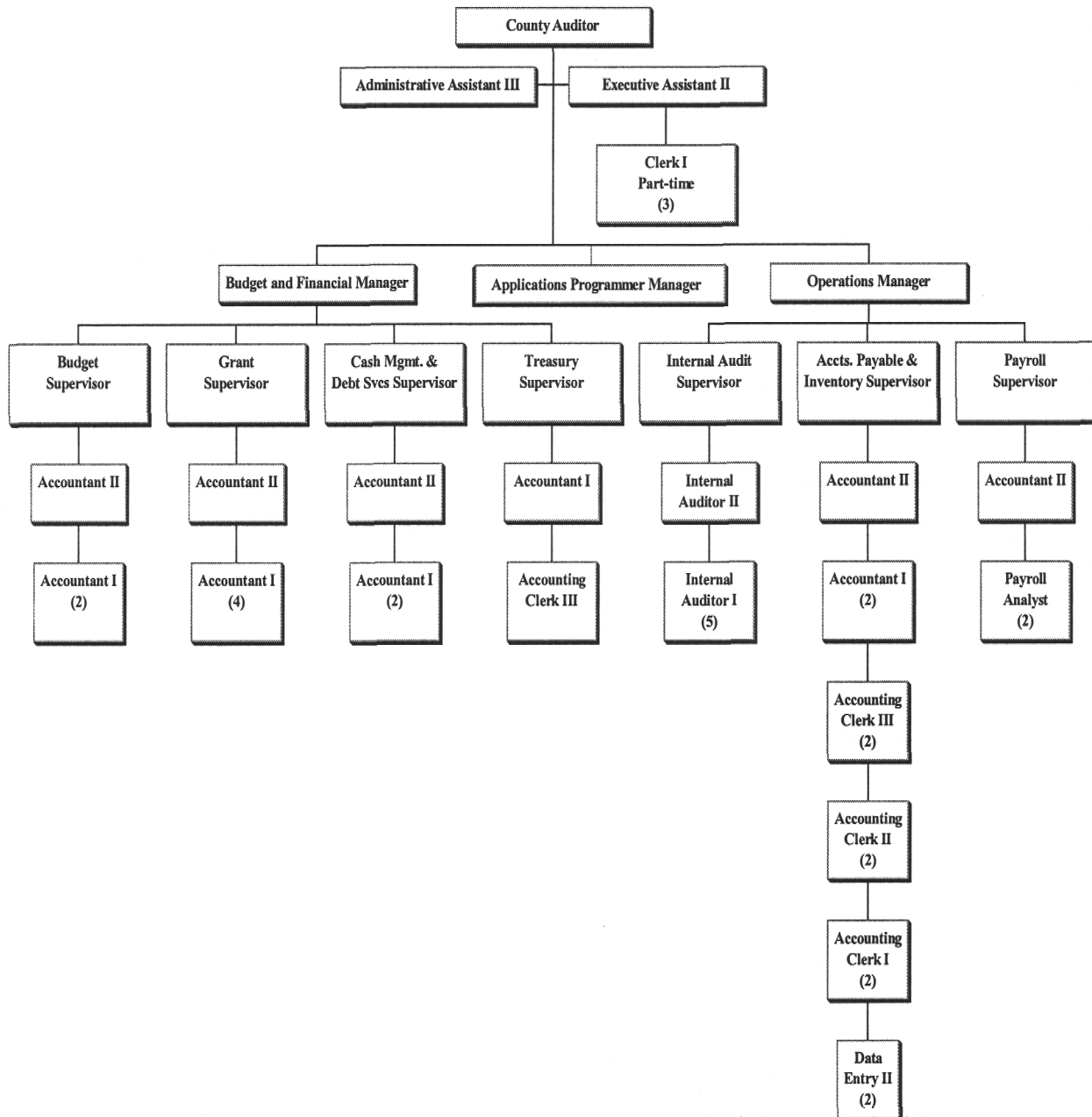


*Timothy A. Dwyer*  
President

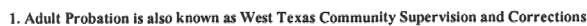
*Jeffrey L. Esser*  
Executive Director

# County of El Paso Auditor's Office

## Organizational Chart As of September 30, 2001



### Organizational Chart As of September 30, 2001



# Directory of Principal Officials

As of September 30, 2001

## Commissioners Court (The Governing Body)

County Judge, Dolores Briones  
County Commissioner, Precinct Number 1, Charles Scruggs  
County Commissioner, Precinct Number 2, Carlos Aguilar III  
County Commissioner, Precinct Number 3, Miguel Teran  
County Commissioner, Precinct Number 4, Daniel R. Haggerty

Room 301, County Courthouse Bldg, (915) 546-2098  
Room 301, County Courthouse Bldg, (915) 546-2014  
Room 301, County Courthouse Bldg, (915) 546-2111  
Room 301, County Courthouse Bldg, (915) 546-2144  
Room 301, County Courthouse Bldg, (915) 546-2044

## The Council of Judges

Local Administrative Judge, 168th Judicial District, Guadalupe Rivera  
34th Judicial District, William E. Moody, District Judge  
210th Judicial District, Sam M. Paxson, District Judge  
346th Judicial District, José J. Baca, District Judge  
171st Judicial District, Bonnie Rangel, District Judge  
41st Judicial District, Mary Anne Bramblett, District Judge  
120th Judicial District, Robert Dinsmoor, District Judge  
327th Judicial District, Philip R. Martinez, District Judge  
205th Judicial District, Kathleen Olivares, District Judge  
243rd Judicial District, David Guaderrama, District Judge  
65th Judicial District, Alfredo Chavez, District Judge  
384th Judicial District, Patrick M. Garcia, District Judge  
383rd Judicial District, Mike Herrera, District Judge  
388th Judicial District, Patricia Macias, District Judge  
409th Judicial District, Sam Medrano, District Judge  
County Court at Law Number 2, Julie Gonzalez, Judge  
County Court at Law Number 5, Herbert E. Cooper, Judge  
County Court at Law Number 4, Alejandro Gonzalez, Judge  
County Court at Law Number 3, Javier Alvarez, Judge  
County Court at Law Number 1, Richard Herrera, Judge  
County Court at Law Number 6, Sue Kurita, Judge  
County Court at Law Number 7, Peter S. Peca, Judge  
Associate Family Court 1, Jose Juarez, Judge  
Associate Family Court 2, Kathleen Anderson, Judge  
County Probate Court, Max Higgs, Judge  
Magistrate I, James T. Carter, Judge  
Associate CPS Court, Oscar Gabaldon, Judge  
Juvenile Court Referee, Richard Ainsa, Judge

Room 602, County Courthouse Bldg, (915) 546-2141  
Room 905, County Courthouse Bldg, (915) 546-2101  
Room 1005, County Courthouse Bldg, (915) 546-2130  
Room 902, County Courthouse Bldg, (915) 546-2119  
Room 601, County Courthouse Bldg, (915) 546-2100  
Room 1006, County Courthouse Bldg, (915) 546-2149  
Room 605, County Courthouse Bldg, (915) 546-2103  
Room 606, County Courthouse Bldg, (915) 546-2032  
Room 1002, County Courthouse Bldg, (915) 546-2107  
Room 901, County Courthouse Bldg, (915) 546-2168  
Room 1105, County Courthouse Bldg, (915) 546-2102  
Room 906, County Courthouse Bldg, (915) 546-2134  
Room 1101, County Courthouse Bldg, (915) 546-2132  
Room 705, County Courthouse Bldg, (915) 543-3850  
Room 702, County Courthouse Bldg, (915) 834-8209  
Room 801, County Courthouse Bldg, (915) 546-2145  
Room 806, County Courthouse Bldg, (915) 546-2004  
Room 805, County Courthouse Bldg, (915) 546-2190  
Room 1001, County Courthouse Bldg, (915) 546-2183  
Room 802, County Courthouse Bldg, (915) 546-2011  
Room 1106, County Courthouse Bldg, (915) 543-3868  
Room 701, County Courthouse Bldg, (915) 543-3877  
Room 1103, County Courthouse Bldg, (915) 543-3859  
Room 1102, County Courthouse Bldg, (915) 543-3871  
Room 703, County Courthouse Bldg, (915) 546-2161  
600 East Overland, Municipal Court Bldg, (915) 546-2077  
Room 1104, County Courthouse Bldg, (915) 546-2147  
6314 Delta, Juvenile Probation Bldg, (915) 772-2133

## Other Principal Officials

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

Room 503, County Courthouse Bldg, (915) 546-2050  
Room 406, County Courthouse Bldg, (915) 546-2040  
Room 105, County Courthouse Bldg, (915) 546-2071  
Room 500, County Courthouse Bldg, (915) 546-2048  
800 East Overland, Room 300, (915) 546-2291  
500 East Overland, Suite 101, (915) 546-2140  
Room 201, County Courthouse Bldg, (915) 546-2059  
Room 103, County Courthouse Bldg, (915) 546-2021  
Room 302, County Courthouse Bldg, (915) 546-2218  
Room 501, County Courthouse Bldg, (915) 546-8185



# **FINANCIAL SECTION**



## INDEPENDENT AUDITOR'S REPORT

County Judge and Members of  
Commissioners Court  
County of El Paso

We have audited the accompanying general purpose financial statements of the County of El Paso, Texas as of and for the year ended September 30, 2001, 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 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 auditing standards generally accepted in the United States of America 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinion.

In our opinion, 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, 2001, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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 table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. The 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 presented in all material respects in relation to the general purpose financial statements taken as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2001 on our consideration of the County of El Paso Texas' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*, and should be read in conjunction with this report in considering the results of our audit.

Dunbar, Braddley, Olson LLP

El Paso, Texas  
December 12, 2001

# **GENERAL PURPOSE FINANCIAL STATEMENTS**

County of El Paso, Texas  
**Combined Balance Sheet - All Fund Types, Account Groups and Discretely Presented Component Unit**  
**September 30, 2001**

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>Assets and other debits</b>				
<b>Assets:</b>				
Cash and cash equivalents.....	\$38,863,951	\$10,108,322	\$679,157	\$4,837,443
Investments.....	11,541,989			
Receivables(net of allowances for uncollectibles):				
Taxes.....	7,866,324			
Accounts.....	8,433,416	2,920,726		87,128
Patient.....				
Due from other funds.....	612,562	1,818,378	165,503	
Inventory of supplies.....	43,055			
Prepaid expenses.....				
Property, plant, and equipment(net).....				
Restricted assets:				
Cash and cash equivalents.....				
Amount available in debt service funds.....				
Amount to be provided for retirement of general long-term debt.....				
<b>Total assets.....</b>	<b>\$67,361,297</b>	<b>\$14,847,426</b>	<b>\$844,660</b>	<b>\$4,924,571</b>
<b>Liabilities, equity and other credits</b>				
<b>Liabilities:</b>				
Vouchers payable.....	\$2,779,314	\$1,044,720		\$136,934
Claims payable.....				
Capital leases payable.....				
Due to others .....				
Due to other funds.....	168,283	1,818,378		
Due to other units.....	78,957			
Due to other governmental agencies.....	1,466,310			
Deferred revenues.....	6,442,526			
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.....				
Vested benefits payable.....	4,081,271			
Self-insured obligations.....				
<b>Total liabilities.....</b>	<b>15,016,661</b>	<b>2,863,098</b>		<b>136,934</b>
<b>Equity and other credits:</b>				
Investment in general fixed assets.....				
Contributed capital.....				
Retained earnings:				
Reserved.....				
Unreserved.....				
Fund balances:				
Reserved for:				
Travel advances-sheriff,				
payroll and change funds.....	76,410			
Inventory.....	43,055			
Debt service.....			\$844,660	
Encumbrances.....	1,674,757	751,852		689,155
Unreserved:				
Designated for:				
Capital projects.....				4,098,482
Subsequent year's expenditures .....	27,100,038	2,721,167		
Undesignated.....	23,450,376	8,511,309		
<b>Total equity and other credits.....</b>	<b>52,344,636</b>	<b>11,984,328</b>	<b>844,660</b>	<b>4,787,637</b>
<b>Total liabilities, equity and other credits.....</b>	<b>\$67,361,297</b>	<b>\$14,847,426</b>	<b>\$844,660</b>	<b>\$4,924,571</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 Discretely Presented Component Unit**  
September 30, 2001

	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.....	\$899,581	\$1,407,695	\$25,251,932		
Investments.....					
Receivables(net of allowances for uncollectibles):					
Taxes.....					
Accounts.....	159,822	15,414	2,141,670		
Patient.....					
Due from other funds.....		2,780			
Inventory of supplies.....					
Prepaid expenses.....					
Property, plant, and equipment(net).....	8,129,335			\$220,707,700	
Restricted assets:					
Cash and cash equivalents.....	258,592				
Amount available in debt service funds.....					\$844,660
Amount to be provided for retirement of general long-term debt.....					95,394,933
<b>Total assets.....</b>	<b>\$9,447,330</b>	<b>\$1,425,889</b>	<b>\$27,393,602</b>	<b>\$220,707,700</b>	<b>\$96,239,593</b>
<b>Liabilities, equity and other credits</b>					
<b>Liabilities:</b>					
Vouchers payable.....	\$22,020	\$622,454	\$1,853,772		
Claims payable.....					\$1,456,949
Capital leases payable.....					89,360
Due to others .....			28,206		
Due to other funds.....			612,562		
Due to other units.....			8,741,832		
Due to other governmental agencies.....	5,078		16,157,230		
Deferred revenues.....					
Accrued interest payable from restricted assets.....	7,605				
Deposits payable from restricted assets.....	64,000				
Bonds payable from restricted assets - current.....	16,000				
Bonds payable from restricted assets - noncurrent.....	1,199,000				
General obligation bonds payable.....					94,693,284
Vested benefits payable.....					
Self-insured obligations.....					
<b>Total liabilities.....</b>	<b>1,313,703</b>	<b>622,454</b>	<b>27,393,602</b>		<b>96,239,593</b>
<b>Equity and other credits:</b>					
Investment in general fixed assets.....				\$220,707,700	
Contributed capital.....	7,767,732				
Retained earnings:					
Reserved.....	365,895				
Unreserved.....		803,435			
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>8,133,627</b>	<b>803,435</b>		<b>220,707,700</b>	
<b>Total liabilities, equity and other credits.....</b>	<b>\$9,447,330</b>	<b>\$1,425,889</b>	<b>\$27,393,602</b>	<b>\$220,707,700</b>	<b>\$96,239,593</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 Discretely Presented Component Unit**  
**September 30, 2001**

	Totals (Memorandum only) Primary Government	Component Unit Hospital District	Totals (Memorandum only) Reporting Entity
<b>Assets and other debits</b>			
<b>Assets:</b>			
Cash and cash equivalents.....	\$82,048,081	\$3,894,000	\$85,942,081
Investments.....	11,541,989		11,541,989
Receivables(net of allowances for uncollectibles):			
Taxes.....	7,866,324	1,625,000	9,491,324
Accounts.....	13,758,176		13,758,176
Patient.....		13,322,000	13,322,000
Due from other funds.....	2,599,223		2,599,223
Inventory of supplies.....	43,055	2,405,000	2,448,055
Prepaid expenses.....		3,827,000	3,827,000
Property, plant, and equipment(net).....	228,837,035	82,502,000	311,339,035
Restricted assets:			
Cash and cash equivalents.....	258,592	102,931,000	103,189,592
Amount available in debt service funds.....	844,660		844,660
Amount to be provided for retirement of general long-term debt.....	95,394,933		95,394,933
<b>Total assets.....</b>	<b>\$443,192,068</b>	<b>\$211,315,000</b>	<b>\$654,507,068</b>
<b>Liabilities, equity and other credits</b>			
<b>Liabilities:</b>			
Vouchers payable.....	6,459,214	\$21,292,000	27,751,214
Claims payable.....	1,456,949		1,456,949
Capital leases payable.....	89,360		89,360
Due to others .....	28,206		28,206
Due to other funds.....	2,599,223		2,599,223
Due to other units.....	8,820,789		8,820,789
Due to other governmental agencies.....	17,628,618		17,628,618
Deferred revenues.....	6,442,526		6,442,526
Accrued interest payable from restricted assets.....	7,605		7,605
Deposits payable from restricted assets.....	64,000		64,000
Bonds payable from restricted assets - current.....	16,000		16,000
Bonds payable from restricted assets - noncurrent.....	1,199,000		1,199,000
General obligation bonds payable.....	94,693,284	25,969,000	120,662,284
Vested benefits payable.....	4,081,271		4,081,271
Self-insured obligations.....		3,086,000	3,086,000
<b>Total liabilities.....</b>	<b>143,586,044</b>	<b>50,347,000</b>	<b>193,933,044</b>
<b>Equity and other credits:</b>			
Investment in general fixed assets.....	220,707,700		220,707,700
Contributed capital.....	7,767,732		7,767,732
Retained earnings:			
Reserved.....	365,895		365,895
Unreserved.....	803,435		803,435
Fund balances:			
Reserved for:			
Travel advances-sheriff, payroll and change funds.....	76,410		76,410
Inventory.....	43,055		43,055
Debt service.....	844,660		844,660
Encumbrances.....	3,115,764		3,115,764
Unreserved:			
Designated for:			
Capital projects.....	4,098,482		4,098,482
Subsequent year's expenditures .....	29,821,205		29,821,205
Undesignated.....	31,961,685	160,968,000	192,929,685
<b>Total equity and other credits.....</b>	<b>299,606,023</b>	<b>160,968,000</b>	<b>460,574,023</b>
<b>Total liabilities, equity and other credits.....</b>	<b>\$443,192,068</b>	<b>\$211,315,000</b>	<b>\$654,507,068</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, 2001  
 (With comparative totals for the fiscal year ended September 30, 2000)

	Governmental Fund Types				Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	2001	2000
<b>Revenues:</b>						
Taxes.....	\$71,886,977	\$1,936,230	\$16,110,848		\$89,934,055	\$87,599,392
Licenses and permits.....	153,772				153,772	134,320
Intergovernmental.....	4,224,433	12,303,576			16,528,009	12,368,860
Charges for services.....	26,450,327	10,368,137			36,818,464	33,535,240
Fines and forfeitures.....	5,443,918				5,443,918	4,873,497
Interest.....	3,152,425	551,232	154,949	\$370,339	4,228,945	5,029,478
Miscellaneous.....	3,158,074	1,207,846		111,080	4,477,000	4,570,945
<b>Total revenues.....</b>	<b>114,469,926</b>	<b>26,367,021</b>	<b>16,265,797</b>	<b>481,419</b>	<b>157,584,163</b>	<b>148,111,732</b>
<b>Expenditures:</b>						
Current:						
General government.....	15,345,938	1,422,526			16,768,464	13,830,459
Administration of justice.....	22,593,646	4,461,149			27,054,795	22,978,293
Public safety.....	54,864,423	3,287,531			58,151,954	52,762,108
Health and welfare.....	6,384,168	2,877,484			9,261,652	8,804,818
Community services.....		1,613,937			1,613,937	610,630
Resource development.....	1,036,490	1,665,799			2,702,289	2,843,153
Culture and recreation.....	2,364,300	1,896,986			4,261,286	3,810,516
Public works.....		5,161,878			5,161,878	4,115,316
Capital outlays.....	119,280	3,453,204		6,334,565	9,907,049	14,538,175
Debt Service:						
Principal.....			11,165,000		11,165,000	11,185,000
Interest.....			5,298,426		5,298,426	5,895,667
<b>Total expenditures.....</b>	<b>102,708,245</b>	<b>25,840,494</b>	<b>16,463,426</b>	<b>6,334,565</b>	<b>151,346,730</b>	<b>141,374,135</b>
Excess(deficiency) of revenues over (under) expenditures.....	11,761,681	526,527	(197,629)	(5,853,146)	6,237,433	6,737,597
<b>Other financing sources (uses):</b>						
Operating transfers in.....	499,324	2,749,996	165,503	1,000,000	4,414,823	3,824,494
Operating transfers out.....	(3,287,362)	(934,366)			(4,221,728)	(4,082,402)
Capital Leases.....	17,138	44,331			61,469	
<b>Total other financing sources (uses).....</b>	<b>(2,770,900)</b>	<b>1,859,961</b>	<b>165,503</b>	<b>1,000,000</b>	<b>254,564</b>	<b>(257,908)</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	8,990,781	2,386,488	(32,126)	(4,853,146)	6,491,997	6,479,689
<b>Fund balances, October 1.....</b>	<b>43,458,642</b>	<b>9,597,840</b>	<b>876,785</b>	<b>9,640,783</b>	<b>63,574,050</b>	<b>57,213,139</b>
Change in reserve for inventory.....	(104,787)				(104,787)	(118,754)
<b>Fund balances, September 30.....</b>	<b>\$52,344,636</b>	<b>\$11,984,328</b>	<b>\$844,659</b>	<b>\$4,787,637</b>	<b>\$69,961,260</b>	<b>\$63,574,074</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, 2001**

	General Fund			Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Taxes.....	\$68,995,763	\$71,886,977	\$2,891,214	\$1,900,000	\$1,936,230	\$36,230
Licenses and permits.....	125,000	153,772	28,772			
Intergovernmental revenues.....	1,782,472	4,224,433	2,441,961	24,073,589	12,303,506	(11,770,083)
Charges for services.....	22,072,188	26,450,327	4,378,139	8,658,050	10,368,207	1,710,157
Fines and forfeitures.....	4,188,000	5,443,918	1,255,918			
Interest.....	2,425,000	3,152,425	727,425	520,943	551,232	30,289
Miscellaneous.....	2,081,449	3,158,074	1,076,625	1,441,302	1,207,846	(233,456)
<b>Total revenues.....</b>	<b>101,669,872</b>	<b>114,469,926</b>	<b>12,800,054</b>	<b>36,593,884</b>	<b>26,367,021</b>	<b>(10,226,863)</b>
<b>Expenditures:</b>						
Current:						
General government.....	25,985,213	21,606,484	4,378,729	2,118,995	1,422,526	696,469
Administration of justice.....	23,736,453	22,532,975	1,203,478	8,683,195	4,461,149	4,222,046
Public safety.....	56,544,313	54,864,423	1,679,890	9,933,901	3,287,531	6,646,370
Health and welfare.....	7,063,678	6,384,168	679,510	4,016,955	2,877,484	1,139,471
Community services.....				2,893,567	1,613,937	1,279,630
Resource development.....	1,294,728	1,036,490	258,238	1,845,584	1,665,799	179,785
Culture and recreation.....	2,628,364	2,364,300	264,064	2,480,303	1,896,986	583,317
Public works.....				9,038,517	5,161,878	3,876,639
Capital outlays.....	546,194	119,280	426,914	5,296,433	3,453,204	1,843,229
Debt Service:						
Principal.....						
Interest and fiscal charges.....						
<b>Total expenditures.....</b>	<b>117,798,943</b>	<b>108,908,120</b>	<b>8,890,823</b>	<b>46,307,450</b>	<b>25,840,494</b>	<b>20,466,956</b>
Excess (deficiency) of revenues over (under) expenditures.....	(16,129,071)	5,561,806	21,690,877	(9,713,566)	526,527	10,240,093
<b>Other financing sources (uses):</b>						
Operating transfers in.....	495,000	499,324	4,324	3,326,367	2,749,996	(576,371)
Operating transfers out.....	(4,826,366)	(3,121,859)	1,704,507	(993,360)	(934,366)	58,994
Capital Leases.....		17,138	17,138		44,331	44,331
<b>Total other financing sources (uses).....</b>	<b>(4,331,366)</b>	<b>(2,605,397)</b>	<b>1,725,969</b>	<b>2,333,007</b>	<b>1,859,961</b>	<b>(473,046)</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(20,460,437)	2,956,409	23,416,846	(7,380,559)	2,386,488	9,767,047
<b>Fund balances, October 1.....</b>	<b>55,894,191</b>	<b>55,894,191</b>		<b>9,174,984</b>	<b>9,163,231</b>	<b>(11,753)</b>
<b>Fund balances, September 30.....</b>	<b>\$35,433,754</b>	<b>\$58,850,600</b>	<b>\$23,416,846</b>	<b>\$1,794,425</b>	<b>\$11,549,719</b>	<b>\$9,755,294</b>

(Continued)

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, 2001**

	Capital Projects Funds			Debt Service Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Taxes.....				\$16,110,848	\$16,110,848	
Licenses and permits.....						
Intergovernmental revenues.....						
Charges for services.....						
Fines and forfeitures.....						
Interest.....	\$188,500	\$370,339	\$181,839		154,949	\$154,949
Miscellaneous.....		111,080	111,080			
<b>Total revenues.....</b>	<b>188,500</b>	<b>481,419</b>	<b>292,919</b>	<b>16,110,848</b>	<b>16,265,797</b>	<b>154,949</b>
<b>Expenditures:</b>						
Current:						
General government.....						
Administration of justice.....						
Public safety.....						
Health and welfare.....						
Community services.....						
Resource development.....						
Culture and recreation.....						
Public works.....						
Capital outlays.....	3,745,993	6,334,565	(2,588,572)			
Debt Service:						
Principal.....				11,165,000	11,165,000	
Interest and fiscal charges.....				5,298,426	5,298,426	
<b>Total expenditures.....</b>	<b>3,745,993</b>	<b>6,334,565</b>	<b>(2,588,572)</b>	<b>16,463,426</b>	<b>16,463,426</b>	
Excess (deficiency) of revenues over (under) expenditures.....	(3,557,493)	(5,853,146)	(2,295,653)	(352,578)	(197,629)	154,949
<b>Other financing sources (uses):</b>						
Operating transfers in.....	1,000,000	1,000,000			165,503	165,503
Operating transfers out.....						
Capital Leases.....						
<b>Total other financing sources (uses).....</b>	<b>1,000,000</b>	<b>1,000,000</b>			<b>165,503</b>	<b>165,503</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(2,557,493)	(4,853,146)	(2,295,653)	(352,578)	(32,126)	320,452
<b>Fund balances, October 1.....</b>	<b>9,162,406</b>	<b>9,162,406</b>		<b>(3,570,979)</b>	<b>(3,570,979)</b>	
<b>Fund balances, September 30.....</b>	<b>\$6,604,913</b>	<b>\$4,309,260</b>	<b>(\$2,295,653)</b>	<b>(\$3,923,557)</b>	<b>(\$3,603,105)</b>	<b>\$320,452</b>

(Continued)

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, 2001**

	Totals (Memorandum only)		
	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>			
Taxes.....	\$87,006,611	\$89,934,055	\$2,927,444
Licenses and permits.....	125,000	153,772	28,772
Intergovernmental revenues.....	25,856,061	16,527,939	(9,328,122)
Charges for services.....	30,730,238	36,818,534	6,088,296
Fines and forfeitures.....	4,188,000	5,443,918	1,255,918
Interest.....	3,134,443	4,228,945	1,094,502
Miscellaneous.....	3,522,751	4,477,000	954,249
<b>Total revenues.....</b>	<b>154,563,104</b>	<b>157,584,163</b>	<b>3,021,059</b>
<b>Expenditures:</b>			
Current:			
General government.....	28,104,208	23,029,010	5,075,198
Administration of justice.....	32,419,648	26,994,124	5,425,524
Public safety.....	66,478,214	58,151,954	8,326,260
Health and welfare.....	11,080,633	9,261,652	1,818,981
Community services.....	2,893,567	1,613,937	1,279,630
Resource development.....	3,140,312	2,702,289	438,023
Culture and recreation.....	5,108,667	4,261,286	847,381
Public works.....	9,038,517	5,161,878	3,876,639
Capital outlays.....	9,588,620	9,907,049	(318,429)
Debt Service:			
Principal.....	11,165,000	11,165,000	
Interest and fiscal charges.....	5,298,426	5,298,426	
<b>Total expenditures.....</b>	<b>184,315,812</b>	<b>157,546,605</b>	<b>26,769,207</b>
Excess (deficiency) of revenues over (under) expenditures.....	(29,752,708)	37,558	29,790,266
<b>Other financing sources (uses):</b>			
Operating transfers in.....	4,821,367	4,414,823	(406,544)
Operating transfers out.....	(5,819,726)	(4,056,225)	1,763,501
Capital Leases.....		61,469	61,469
<b>Total other financing sources (uses).....</b>	<b>(998,359)</b>	<b>420,067</b>	<b>1,418,426</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(30,751,067)	457,625	31,208,692
<b>Fund balances, October 1.....</b>	<b>70,660,602</b>	<b>70,648,849</b>	<b>(11,753)</b>
<b>Fund balances, September 30.....</b>	<b>\$39,909,535</b>	<b>\$71,106,474</b>	<b>\$31,196,939</b>

(Concluded)

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

County of El Paso, Texas  
**Combined Statement of Revenues, Expenses and Changes in Retained Earnings**  
**All Proprietary Fund Types and Discretely Presented Component Unit**  
For the fiscal year ended September 30, 2001

	Proprietary Funds		Totals (Memorandum only)	Component Unit	Totals (Memorandum only)
	Enterprise	Internal Service	Primary Government	Hospital District	Reporting Entity
<b>Operating revenues:</b>					
Employee premiums .....		\$1,444,959	\$1,444,959		\$1,444,959
Employer premiums .....		5,866,427	5,866,427		5,866,427
Retiree premiums .....		687,443	687,443		687,443
Program participants .....	\$543,803		543,803		543,803
Patient service revenue .....				\$125,559,000	125,559,000
Disproportionate share revenue .....				14,656,000	14,656,000
Property taxes .....				35,062,000	35,062,000
Other .....		16,131	16,131	19,849,000	19,865,131
<b>Total operating revenues.....</b>	<b>543,803</b>	<b>8,014,960</b>	<b>8,558,763</b>	<b>195,126,000</b>	<b>203,684,763</b>
<b>Operating expenses:</b>					
Claims .....		7,150,835	7,150,835	11,459,000	18,609,835
Administrative .....		512,384	512,384		512,384
Operating expenses .....	46,267		46,267		46,267
Public utilities .....	170,000		170,000		170,000
Salaries and employee benefits .....				69,188,000	69,188,000
Purchased services .....				27,810,000	27,810,000
Professional fees .....	101,500		101,500	21,766,000	21,867,500
Supplies .....				29,666,000	29,666,000
Provision for bad debts .....				32,145,000	32,145,000
Depreciation and amortization .....	28,791		28,791	10,666,000	10,694,791
Interest .....				1,329,000	1,329,000
<b>Total operating expenses.....</b>	<b>346,558</b>	<b>7,663,219</b>	<b>8,009,777</b>	<b>204,029,000</b>	<b>212,038,777</b>
<b>Operating income (loss).....</b>	<b>197,245</b>	<b>351,741</b>	<b>548,986</b>	<b>(8,903,000)</b>	<b>(8,354,014)</b>
<b>Nonoperating revenues (expenses):</b>					
Interest revenue .....	34,075	70,885	104,960		104,960
Investment income .....				9,056,000	9,056,000
Miscellaneous .....				958,000	958,000
Tobacco settlement .....				1,400,000	1,400,000
Interest expense - debt service .....	(61,261)		(61,261)		(61,261)
Contributions to others .....				(2,056,000)	(2,056,000)
<b>Total nonoperating revenues (expenses) .....</b>	<b>(27,186)</b>	<b>70,885</b>	<b>43,699</b>	<b>9,358,000</b>	<b>9,401,699</b>
<b>Net income (loss) .....</b>	<b>170,059</b>	<b>422,626</b>	<b>592,685</b>	<b>455,000</b>	<b>1,047,685</b>
<b>Retained earnings/Fund balance, October 1 .....</b>	<b>195,836</b>	<b>380,809</b>	<b>576,645</b>	<b>160,513,000</b>	<b>161,089,645</b>
<b>Retained earnings/Fund balance, September 30 .....</b>	<b>\$365,895</b>	<b>\$803,435</b>	<b>\$1,169,330</b>	<b>\$160,968,000</b>	<b>\$162,137,330</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 Discretely Presented Component Unit  
For the fiscal year ended September 30, 2001

	Proprietary Funds		Totals (Memorandum only) Primary Government	Component Unit Hospital District	Totals (Memorandum only) Reporting Entity
	Enterprise	Internal Service			
	East Montana Water Project Fund	Health and Life Benefits Fund			
<b>Cash flows from operating activities:</b>					
Cash received from employee premiums.....		\$1,496,984	\$1,496,984		\$1,496,984
Cash received from employer premiums.....		5,866,427	5,866,427		5,866,427
Cash received from retiree premiums.....		687,443	687,443		687,443
Cash received from miscellaneous services.....		16,131	16,131		16,131
Cash received from customers, including deposits.....	\$450,522		450,522		450,522
Cash received from patients and third party payors.....				\$96,228,000	96,228,000
Cash received from disproportionate share program .....				14,656,000	14,656,000
Cash received from governmental grants.....				1,131,000	1,131,000
Cash received miscellaneous.....				4,141,000	4,141,000
Cash payments for claims.....		(6,785,732)	(6,785,732)		(6,785,732)
Cash payments for operating expenses.....	(57,420)		(57,420)		(57,420)
Cash payments for utilities.....	(170,000)		(170,000)		(170,000)
Cash payments for professional services.....	(101,500)		(101,500)		(101,500)
Cash payments to employees.....				(68,926,000)	(68,926,000)
Cash payments for goods and services.....				(84,868,000)	(84,868,000)
Cash payments for tobacco settlement.....				1,400,000	1,400,000
Cash payments for contributions to others.....				(2,056,000)	(2,056,000)
Cash payments for administrative expenses.....		(512,384)	(512,384)		(512,384)
<b>Net cash provided (used) by operating activities.....</b>	<b>121,602</b>	<b>768,869</b>	<b>890,471</b>	<b>(38,294,000)</b>	<b>(37,403,529)</b>
<b>Cash flows from noncapital financing activities:</b>					
Principal payments on bonds .....	(10,000)		(10,000)		(10,000)
Cash received from property taxes for maintenance and operations.....				31,625,000	31,625,000
Interest paid .....	(61,322)		(61,322)		(61,322)
<b>Net cash provided from capital and related financing activities.....</b>	<b>(71,322)</b>		<b>(71,322)</b>	<b>31,625,000</b>	<b>31,553,678</b>
<b>Cash flows from capital and related financing activities:</b>					
Payments for acquisition and construction of capital assets .....				(9,406,000)	(9,406,000)
Construction in progress.....	(1,996,210)		(1,996,210)		(1,996,210)
Contributed capital - capital grants.....	2,472,698		2,472,698		2,472,698
Principal payments on bonds .....				(2,260,000)	(2,260,000)
Cash received from property taxes for debt service .....				3,255,000	3,255,000
Interest paid .....				(864,000)	(864,000)
<b>Net cash provided from capital and related financing activities.....</b>	<b>476,488</b>		<b>476,488</b>	<b>(9,275,000)</b>	<b>(8,798,512)</b>
<b>Cash flows from investing activities</b>					
Purchase of investments.....				(19,590,000)	(19,590,000)
Sale and maturities of investments.....				25,870,000	25,870,000
Receipt of interest.....	34,075	70,885	104,960	10,141,000	10,245,960
<b>Net cash provided from investing activities.....</b>	<b>34,075</b>	<b>70,885</b>	<b>104,960</b>	<b>16,421,000</b>	<b>16,525,960</b>
<b>Net increase in cash and cash equivalents.....</b>	<b>560,843</b>	<b>839,754</b>	<b>1,400,597</b>	<b>477,000</b>	<b>1,877,597</b>
<b>Cash and cash equivalents, October 1.....</b>	<b>597,330</b>	<b>567,941</b>	<b>1,165,271</b>	<b>3,417,000</b>	<b>4,582,271</b>
<b>Cash and cash equivalents, September 30.....</b>	<b>\$1,158,173</b>	<b>\$1,407,695</b>	<b>\$2,565,868</b>	<b>\$3,894,000</b>	<b>\$6,459,868</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 Discretely Presented Component Unit  
 For the fiscal year ended September 30, 2001

	Proprietary Funds		Totals	Component Unit Hospital District	Totals (Memorandum only) Reporting Entity
	Enterprise	Internal Service	(Memorandum only)		
	East Montana	Health and Life	Primary		
	Water Project Fund	Benefits Fund	Government		
Reconciliation of operating income to net cash provided by operating activities:					
Operating income (loss).....	\$197,245	\$351,741	\$548,986	(\$8,903,000)	(\$8,354,014)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation and amortization.....	28,791		28,791	10,666,000	10,694,791
Provision for bad debts.....				32,145,000	32,145,000
Property taxes - maintenance and operations.....				(31,807,000)	(31,807,000)
Property taxes - debt service levy.....				(3,255,000)	(3,255,000)
Tobacco settlement.....				1,400,000	1,400,000
Miscellaneous gains.....				958,000	958,000
Contributions to others.....				(2,056,000)	(2,056,000)
Interest income.....				(1,085,000)	(1,085,000)
Interest expense.....				1,329,000	1,329,000
(Increase) decrease in accounts receivable.....	(101,661)	52,025	(49,636)		(49,636)
(Increase) decrease in patient accounts receivable, net.....				(35,657,000)	(35,657,000)
(Increase) decrease in due from other funds.....		(2,780)	(2,780)		(2,780)
(Increase) decrease in inventories.....				(184,000)	(184,000)
(Increase) decrease in prepaid expenses and other assets.....				(702,000)	(702,000)
Increase (decrease) in due to other governments.....	530		530		530
Increase (decrease) in customer deposits.....	7,850		7,850		7,850
Increase (decrease) in accounts payable.....	(11,153)	367,883	356,730	1,576,000	1,932,730
Increase (decrease) in liability for self-insured obligations.....				(2,719,000)	(2,719,000)
Total adjustments.....	(75,643)	417,128	341,485	(29,391,000)	(29,049,515)
Net cash provided (used) by operating activities.....	\$121,602	\$768,869	\$890,471	(\$38,294,000)	(\$37,403,529)

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, 2001**

**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, yearly calculated excess sales and use taxes, 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 and grant funds 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, project-length 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 three special revenue funds that were not included in the adopted budget. Those funds included County Attorney Supplement, Probate Judiciary Support, and Teen Court.

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

### D. Budgets (Continued)

The adopted budget for fiscal year 2001 totaled \$156,263,597. Throughout the year, the Commissioners Court amended the budget for an aggregate increase total of \$18,726,366. These increases represented statutorily provided increases for additional funding by granting agencies and intergovernmental agreements, bringing the overall budget total to \$174,989,963. The appropriation changes included revisions as follows:

County of El Paso, Texas  
Schedule of Amended Funding Amounts  
For the period ending September 30, 2001

Date of Amendment	General Fund	Special Revenue Funds	Enterprise Fund	Debt Service Funds	Capital Projects Funds	Grants	Total Funding Amounts
October 4, 2000	\$120,546,660	\$14,694,351	\$389,334	\$16,463,426	\$1,729,325	\$2,440,501	\$156,263,597
October 18, 2000						1,032,974	1,032,974
October 25, 2000						124,169	124,169
November 15, 2000						1,224,453	1,224,453
November 29, 2000						44,955	44,955
December 13, 2000						536,288	536,288
December 20, 2000						87,023	87,023
January 3, 2001						8,602	8,602
January 22, 2001						59,874	59,874
February 12, 2001						560,524	560,524
February 26, 2001		38,634				63,259	101,893
March 5, 2001						110,400	110,400
March 12, 2001						57,929	57,929
March 26, 2001		67,087	2,252,000			3,385,674	5,704,761
April 9, 2001						249,450	249,450
April 30, 2001						2,000	2,000
May 14, 2001						308,117	308,117
May 29, 2001						369,836	369,836
June 4, 2001						128,987	128,987
June 11, 2001						1,504,842	1,504,842
June 18, 2001						77,645	77,645
June 25, 2001						164,064	164,064
July 9, 2001						83,291	83,291
July 23, 2001						340,528	340,528
July 30, 2001						114,342	114,342
August 13, 2001						515	515
August 27, 2001						3,640,612	3,640,612
September 10, 2001						736,163	736,163
September 24, 2001						1,352,129	1,352,129
Subtotal	120,546,660	14,800,072	2,641,334	16,463,426	1,729,325	18,809,146	174,989,963
Carry over reappropriation totals	2,078,649	993,813	84,811		9,045,968	12,722,147	24,925,388
Totals	\$122,625,309	\$15,793,885	\$2,726,145	\$16,463,426	\$10,775,293	\$31,531,293	\$199,915,351

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

### D. Budgets (Continued)

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

	General Fund	Debt Service Funds
Revenues:		
Budgeted	\$114,469,926	\$16,265,797
Total Revenues	<u>114,469,926</u>	<u>16,265,797</u>
Expenditures:		
Budgeted	108,908,120	16,463,425
Non-budgeted	<u>(6,199,875)</u>	<u></u>
Total Expenditures	<u>102,708,245</u>	<u>16,463,425</u>
Total Revenues Over (Under) Expenditures	<u>11,761,681</u>	<u>(197,628)</u>
Other financing sources (uses):		
Budgeted	(2,605,397)	
Non-budgeted	<u>(165,503)</u>	<u>165,503</u>
Total other financing sources (uses)	<u>(2,770,900)</u>	<u>165,503</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>8,990,781</u>	<u>(32,125)</u>
Fund Balance, October 1	43,458,642	876,785
Change in Reserve for Inventory	<u>(104,787)</u>	<u></u>
Fund Balances, September 30	<u>\$52,344,636</u>	<u>\$844,660</u>

The non-budgeted expenditures in the general fund represent an adjustment to administration of Justice for an expense of \$60,671, a decrease in net accrued vested benefits of the current year of \$5,630,759, a change in reserve for inventory of (\$104,787) representing the amount of supply inventory utilized during the year and a decrease in the accrual for contingent liabilities in the amount of \$525,000. The non-budgeted other financing sources (uses) represents an inter-fund transfer amounting to \$165,503 for excess sales tax from the general fund to debt service fund.

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 re-appropriated in the succeeding year's budget. Encumbrances outstanding at year-end are recorded as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during a subsequent year.

### E. Cash Equivalents

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

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

### 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 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 State Comptroller of Public Accounts for review.

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

### **TexPool (Continued)**

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 Inter-fund Receivables/Payables**

During the course of business, numerous transactions occur between individual funds for goods provided, services rendered or inter-fund 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 inter-fund 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, 2001, 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 \$5,000 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 enterprise 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, 2001, the County's total liability for vested vacation leave totaled \$3,723,258. 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

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

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

balances are canceled, without recompense, upon termination, resignation, retirement or death except in the case of sheriff's deputies. In accordance with the provisions of Governmental Accounting Standard Board, Statement No. 16, Accounting for Compensated Absences, no liability is recorded for non-vesting accumulating rights to receive sick pay benefits.

A liability in the amount of \$358,013 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 \$4,081,271.

### **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. Inter-fund 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 inter-fund 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. Inter-fund 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.

The Budget Officer prepares a proposed budget utilizing spending requests received from the various County departments and agencies. This proposed budget contains the County Auditor's estimate of revenues. The Commissioners Court may not legally adopt an annual operating budget containing appropriations in excess of the available funds at the beginning of the fiscal year and the anticipated revenues for the fiscal year as estimated by the County Auditor.

## **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 \$82,048,083 consisting of cash and cash equivalents. The bank balance of \$15,060,676 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 Bank One N.A.

The carrying amount of the deposits for R.E. Thomason General Hospital, a discretely presented component unit, was \$3,894,000, consisting of cash and cash equivalents. The bank balance was covered by \$100,000 federal deposit insurance and the remaining bank balance collateralized with securities held in the 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 counter- party'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, 2001:

	<u>1</u>	<u>Category</u> <u>2</u>	<u>3</u>	<u>Carrying</u> <u>Amount</u>	<u>Fair</u> <u>Value</u>
Investments - U.S. Government Securities	\$11,545,463			\$11,545,463	\$11,553,908
TOTAL INVESTMENTS	\$11,545,463			\$11,545,463	\$11,553,908

Shown below are the Hospital's investments as of September 30, 2001:

	<u>1</u>	<u>Category</u> <u>2</u>	<u>3</u>	<u>Carrying</u> <u>Amount</u>	<u>Fair</u> <u>Value</u>
Investment - U.S. Government Securities	\$102,931,000			\$102,931,000	\$102,931,000
TOTAL INVESTMENTS	\$102,931,000			\$102,931,000	\$102,931,000

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

	<u>2000</u>	<u>1999</u>
Assets whose use is limited, Including cash deposits	\$102,931,000 <u>\$102,931,000</u>	\$109,964,000 <u>\$109,946,000</u>

Maturities of securities at September 30, 2001 are:

One year or less	\$37,484,000
Between one and five years	<u>65,447,000</u>
	<u>\$102,931,000</u>

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

The County invests a portion of its funds in TexPool. The carrying amount invested in TexPool was \$65,692,819 and had a fair value of \$65,889,330. All TexPool deposits are treated as cash equivalents. The County does not invest in repurchase agreements, except for those purchased through its trustee, TexPool.

#### 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, 2001. 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 District's 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 reflected as of October 1, 2000 includes an adjustment of \$10,674,690 which is a result of raising the threshold for reporting general fixed assets from \$1,000 to \$5,000.

	Balance October 1, 2000	Additions	Deductions	Balance September 30, 2001
Land	\$5,615,072	\$36,230		\$5,651,302
Building	179,956,947	7,130,861		187,087,808
Improvements other than buildings	5,395,608	1,067,472		6,463,080
Machinery and equipment	16,344,663	8,725,985	\$3,565,138	21,505,510
Construction in progress	<u>4,390,955</u>		<u>4,390,955</u>	
Total general fixed assets	<u>\$211,703,245</u>	<u>\$16,960,548</u>	<u>\$7,956,093</u>	<u>\$220,707,700</u>

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

	<u>2001</u>	<u>2000</u>
Land and improvements	\$5,491,000	\$5,489,000
Buildings and improvements	87,922,000	87,207,000
Moveable and fixed equipment	57,914,000	52,503,000
Construction in Progress	<u>6,587,000</u>	<u>3,305,000</u>
Less accumulated depreciation	<u>75,412,000</u>	<u>64,742,000</u>
Property, plant, and equipment (net)	<u>\$82,502,000</u>	<u>\$83,762,000</u>

No interest cost was capitalized during 2001 and 2000 related to construction in progress. Depreciation expense for the year ended September 30, 2001 and 2000 totaled \$10,666,000 and \$9,965,000, 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, which are renewable on an annual basis. Lease expenditures for the year ending September 30, 2001 amounted to \$1,083,449.

R. E. Thomason General Hospital leases various equipment under annually renewable agreements. The rent expense under operating leases for the year ended September 30, 2001 was \$424,000.

## 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, 2001, amounted to \$25,858.

The County has entered into lease agreements as lessee for financing the acquisition of copying equipment for the Sheriff's Department and Law Library totaling \$61,469.

The future minimum lease payments as of September 30, 2001 are as follows:

Year Ending September 30	General Long-term Debt
2002	\$26,951
2003	27,175
2004	27,175
2005	21,331
2006	<u>1,541</u>
Total minimum lease payments	104,173
Less interest	<u>14,813</u>
Present value of future minimum lease payments	<u>\$89,360</u>

## Note 9. Long-term Debt

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

	Balance October 1, 2000	Increase	Decrease	Balance September 30, 2001
<b>Property Tax Bonds:</b>				
Jail Annex 1993A	\$8,185,000		\$1,480,000	\$6,705,000
<b>Refunding Bonds:</b>				
Jail Detention Facility-Series 1985	493,284			493,284
Aquatic Settlement & Archives Refunding Series 1992	2,400,000		135,000	2,265,000
Jail Detention, Juvenile Justice, Equestrian and Courthouse Refunding, Series 1992B	23,195,000		2,690,000	20,505,000
Juvenile Justice, Rodeo Complex, Courthouse, Parking Facility, Ascarate Park and Morgue, Series 1993B	10,180,000		2,375,000	7,805,000
Juvenile Justice Renovation, Courthouse and Morgue, Series 1993C	4,235,000		765,000	3,470,000
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	26,100,000		555,000	25,545,000



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

	Balance October 1, 2000	Increase	Decrease	Balance September 30, 2001
<b>Property Tax Certificates of Obligation:</b>				
Capital Outlays Series 1993	945,000		460,000	485,000
Jail Improvement & Ascarate Swimming Pool Series 1992A	705,000		220,000	485,000
ROW Eastlake, Old Hueco Tanks, Landmark Building, Courthouse Renovation & Road & Bridge Warehouse Series 1994A	\$1,860,000		\$325,000	\$1,535,000
Jail Annex Module, Juvenile Administration Building, Ascarate Park Sprinkler System & Rural Park Improvements, Series 1997	8,455,000		100,000	8,355,000
Data Processing Upgrade, Capital Outlays 98, Courthouse 98, Coliseum Renovations, Agriculture Co-Op Bldg, Series 1998	19,105,000		2,060,000	17,045,000
<b>Total Bonds</b>	<b>105,858,284</b>		<b>11,165,000</b>	<b>94,693,284</b>
<b>Claims Payable</b>	<b>1,351,000</b>	<b>1,732,202</b>	<b>1,626,253</b>	<b>1,456,949</b>
<b>Equipment Contracts Payable</b>	<b>93,445</b>	<b>61,469</b>	<b>65,554</b>	<b>89,360</b>
<b>Total General Long-Term Debt</b>	<b><u>\$107,302,729</u></b>	<b><u>\$1,793,671</u></b>	<b><u>\$12,856,807</u></b>	<b><u>\$96,239,593</u></b>

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

Bonds and certificates payable include the following:

	Interest Rates (%)	Date Issued	Series Matures	Balances September 30, 2000
Jail Detention Facility Refunding Series 1985	8.50 - 8.80	1985	2002	\$493,284
General Obligation Refunding, Series 1992	6.00 - 9.00	1992	2012	2,265,000
Certificate of Obligation, Series 1992A	6.00 - 9.00	1992	2003	485,000
General Obligation Refunding, Series 1992B	5.00 - 6.40	1992	2008	20,505,000
General Obligation Bonds, Series 1993A	4.85 - 7.50	1993	2005	6,705,000
General Obligation Refunding, Series 1993B	4.25 - 7.50	1993	2012	7,805,000
Certificates of Obligation, Series 1993	4.00 - 7.50	1993	2002	485,000
General Obligation Refunding, Series 1993C	2.45 - 5.30	1993	2011	3,470,000
Certificates of Obligation, Series 1994A	5.90 - 8.80	1995	2005	1,535,000
Certificates of Obligation, Series 1997	4.75 - 7.75	1997	2017	8,355,000
Certificates of Obligation, Series 1998	4.20 - 5.25	1998	2018	17,045,000
General Obligation Refunding, Series 1998	3.75 - 5.50	1998	2013	25,545,000
<b>Total Obligation Bonds Payable</b>				<b><u>\$94,693,284</u></b>

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 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, and 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.

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

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

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

Fiscal Year ended September 30	General Obligation Refunding Series 1992		Certificates of Obligation Series 1992A	
	Principal	Interest	Principal	Interest
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>\$2,265,000</u>	<u>\$858,979</u>	<u>\$485,000</u>	<u>\$29,925</u>

Fiscal Year ended September 30	General Obligation Refunding Series 1992B		General Obligation Series 1993A	
	Principal	Interest	Principal	Interest
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>\$20,505,000</u>	<u>\$4,780,573</u>	<u>\$6,705,000</u>	<u>\$721,348</u>

Fiscal Year ended September 30	General Obligation Refunding Series 1993B		Certificates of Obligation Series 1993	
	Principal	Interest	Principal	Interest
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	<u>660,000</u>	<u>18,975</u>	-	-
	<u>\$7,805,000</u>	<u>\$2,595,535</u>	<u>\$485,000</u>	<u>\$11,155</u>

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

Fiscal Year ended September 30	General Obligation Refunding Series 1993C		Certificates of Obligation Series 1994A	
	Principal	Interest	Principal	Interest
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>\$3,470,000</u>	<u>\$983,983</u>	<u>\$1,535,000</u>	<u>\$191,701</u>
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
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>\$8,355,000</u>	<u>\$3,769,833</u>	<u>\$25,545,000</u>	<u>\$9,241,752</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
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>\$17,045,000</u>	<u>\$5,059,117</u>	<u>\$94,693,284</u>	<u>\$30,080,617</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 the component unit:

	Balance October 1, 2000	Increase	Decrease	Balance September 30, 2001
Premium Capital Appreciation Bonds, Series 1998	11,754,000		1,735,000	\$10,019,000
Current Interest Bonds, Series 1998	<u>16,010,000</u>		<u>60,000</u>	<u>15,950,000</u>
	<u>\$27,764,000</u>		<u>\$1,795,000</u>	<u>\$25,969,000</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.

The Orders which authorized the issuance of the Series 1998 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.

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

### No-commitment debt (Continued)

Debt service requirements to maturity for the long-term debt obligations of the component unit, are summarized as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Year ending September 30			
2002	\$2,260,000	\$813,000	\$3,073,000
2003	2,260,000	813,000	3,073,000
2004	2,260,000	813,000	3,073,000
2005	2,260,000	813,000	3,073,000
2006	2,260,000	813,000	3,073,000
Thereafter	14,199,000	2,966,000	17,165,000
Interest to be added to premium capital appreciation bonds	-	1,370,000	1,370,000
Premium on current interest bonds to be amortized to interest expense	470,000	-	470,000
	<u>\$25,969,000</u>	<u>\$8,401,000</u>	<u>\$34,370,000</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.

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

	El Paso County, Texas	
	6.375% Pollution Control Revenue Bonds	
	1979 Series A	
	<u>Chevron U.S.A. Inc. Project</u>	
Fiscal Year ended September 30	<u>Principal</u>	<u>Interest</u>
2002	-	446,250
2003	-	446,250
2004	<u>\$7,000,000</u>	<u>446,250</u>
	<u>\$7,000,000</u>	<u>\$1,338,750</u>

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

In Fiscal year 2001 the county recognized as an adjustment, the purchase of the Butterfield trail water system. This water system was purchased with proceeds from the East Montana bond issue and was previously not recognized as a fixed asset.

On May 25, 2000 the County issued \$195,000 Waterworks System Revenue Bonds (East Montana Project) Series 2000 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.

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, 2000	<u>\$1,225,000</u>
Maturities	<u>10,000</u>
Balance September 30, 2001	<u>\$1,215,000</u>

The Series 1997-A, Series 1997-B, and Series 2000 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		\$195,000 Waterworks System Revenue Bonds, Series 2000	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2002	\$10,000	\$49,725	\$6,000	\$11,109
2003	10,000	49,238	6,000	10,812
2004	10,000	48,750	6,000	10,506
2005	10,000	48,263	7,000	10,197
2006	10,000	47,775	7,000	9,830
2007	10,000	47,288	7,000	9,459
2008	10,000	46,800	8,000	9,084
2009	10,000	46,313	8,000	8,652
2010	20,000	45,825	8,000	8,220
2011	20,000	44,850	9,000	7,784
2012	20,000	43,875	9,000	7,285
2013	20,000	42,900	10,000	6,781
2014	20,000	41,925	11,000	6,211
2015	20,000	40,950	11,000	5,578
2016	20,000	39,975	12,000	4,940
2017	20,000	39,000	12,000	4,232
2018	20,000	38,025	13,000	3,518
2019	20,000	37,050	14,000	2,738
2020	30,000	36,075	15,000	1,891
2021	30,000	34,613	16,000	976
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	<u>60,000</u>	<u>2,925</u>	<u>-</u>	<u>-</u>
	<u>\$1,020,000</u>	<u>\$1,188,532</u>	<u>\$195,000</u>	<u>\$139,803</u>

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

Fiscal Year Ended September 30	East Montana Water Project Totals	
	Principal	Interest
2002	\$16,000	\$60,834
2003	16,000	60,050
2004	16,000	59,256
2005	17,000	58,460
2006	17,000	57,605
2007	17,000	56,747
2008	18,000	55,884
2009	18,000	54,965
2010	28,000	54,045
2011	29,000	52,634
2012	29,000	51,160
2013	30,000	49,681
2014	31,000	48,136
2015	31,000	46,528
2016	32,000	44,915
2017	32,000	43,232
2018	33,000	41,543
2019	34,000	39,788
2020	45,000	37,966
2021	46,000	35,589
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>\$1,215,000</u>	<u>\$1,328,335</u>

## Note 11. Defeasement of Debt

### Prior Years

On June 3, 1998, the County issued \$26,395,000 in Limited Tax General Obligation Refunding Bonds, Series 1998 to advance refund a portion of Certificates of Obligation, Series 1990, 1992-A, 1994 and Limited Tax General Obligation Jail Bonds, Series 1993-A. The County received 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 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



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

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, 2001 the outstanding defeased bonds were \$24,205,000.

<u>Description</u>	<u>Refunded Bonds</u>	<u>Average Interest Rate</u>	<u>Years of Maturity</u>	<u>Call Date</u>
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>\$24,205,000</u>			

**Note 12. Inter-fund Assets/Liabilities**

Inter-fund receivable and payable balances on September 30, 2001 were as follows:

	<u>Due From</u>	<u>Due To</u>
<u>General Fund</u>	<u>\$612,562</u>	<u>\$168,283</u>
<u>Special Revenue</u>		
34th Judicial District Prosecution Initiative		72,040
Canutillo COPS school based partnership		3,462
Community Juvenile Prosecutor		3,954
County Attorney Protective Orders		7,389
DIMS Project		121,529
Domestic Violence Unit		8,977
Enforcement of Protective Orders		5,667
Environmental Prosecutor		5,979
Financial Disruption Unit		138,833
Fugitive/Violent Offender Task Force		26,899
Juvenile Account Incentive		17,585
Operation Safe Home	10,000	
Southwest Border Administration		50,426
Specialized Diversion		5,205
Spotlight Gang Prevention		11,294
Spotlight Project		187,838
Stash House Task Force		27,221
Victim Witness Services		14,300
West Texas Anti-Smuggling Initiative		116,205
DA Victim Info Notification Everyday		4,146
Hi-Jack Task Force		14,577
Juvenile Board State Aid		42,890
Juvenile Board State Aid Imprest Fund	470,153	
JBSA Juvenile Services	37,332	
Local Law Enforcement	629,766	
Multi-Agency Task Force		17,252
Post Adjudication Facility	131,791	
Regional Intelligence Clearinghouse		122,276
Sheriff's Crime Victim Services		9,046
Sheriff's Training Academy	62,758	
TJPC Community Corrections		10,736
US Customs Overtime - ONDCP		4,489
West Texas Multi-County Task Force		191,785
Child Protective Services	87,628	
Juvenile Probation Triad	91,539	
National Family Week	335	
Nutrition	65,868	
T.E.R.P. - Nutritional Services		23,253
Texas Capital	191,787	
Alternative School Program		16,113
Alternative School Support Program	39,421	
Rural Transit Assistance Program		30,269

## Note 12. Inter-fund Assets/Liabilities (Continued)

	<u>Due From</u>	<u>Due To</u>
Self Help Center – Agua Dulce Colonias		\$131,824
Ascarate Park Outdoor Outreach		17,291
Ascarate Park Trail		9,221
Canutillo Economic Distressed Area Project		11,424
Connington Addition Water Project		309,172
Morning Glory and Sunshine Additions		4,198
Panorama Village Water Project		15,254
Ponderosa Water Project		4,275
San Elizario Sewer Project		4,084
	<u>\$1,818,378</u>	<u>1,818,378</u>
<u>Debt Service</u>		
G.O. Obligation Refunding Bonds, Series 1985	<u>165,503</u>	<u>          </u>
<u>Internal Service</u>		
Health and Life Fund	<u>          </u>	<u>2,780</u>
<u>Agency</u>		
Payroll Fund		30,000
Domestic Relations Office		70
Elected Officials	<u>          </u>	<u>582,492</u>
	<u>\$2,599,223</u>	<u>612,262</u>
		<u>\$2,599,223</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 \$100,000 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 third party administrators, Nationwide Retirement Solutions and Aetna Life Insurance and Annuity Company. In compliance with the provisions of the IRC Section 457(g), the plan assets are in custodial accounts for the exclusive benefit of the plan 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, 2001 the plan assets were valued at \$8,300,791.

## **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 Retirement 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 509 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 9.91% for the months of the accounting year in 2000, and 9.91% for the months of the accounting year in 2001.

The contribution rate payable by the employee members for calendar year 2001 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 (continued)

### Annual Pension Cost

For the County's accounting year ending September 30, 2001, the annual pension cost for the TCDRS plan for its employees was \$7,815,172, and the actual contributions were \$7,815,172. 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, 1998 and December 31, 1999, the basis for determining the contribution rates for calendar years 2000 and 2001. The December 31, 2000 actuarial valuation is the most recent valuation. The actuarial value of the plan's assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a ten-year period.

#### Actuarial Valuation Information

Actuarial valuation date	12/31/98	12/31/99	12/31/00
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of payroll, open	Level percentage of payroll, open	Level percentage of payroll, open
Amortization period in years	20	20	20
Asset valuation method	Long-term appreciation with adjustment	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>	5.9%	5.9%	5.9%
Inflation	4.0%	4.0%	4.0%
Cost-of-living adjustments	0.0%	0.0%	0.0%

The actuarial value of County assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period.

#### 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
09/30/99	\$6,426,248	100%	\$0
09/30/00	7,322,697	100%	0
09/30/01	7,815,172	100%	0

#### Schedule of Funding Progress for the Retirement Plan for the Employees of the County of El Paso (Required Supplementary Information-Unaudited)

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered <sup>2</sup> Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/98	\$107,163,993	\$128,859,244	\$21,695,251	83.16%	\$60,678,453	35.75%
12/31/99	121,569,705	144,902,606	23,332,901	83.90%	66,601,990	35.03%
12/31/00	137,030,435	161,233,632	24,203,197	84.99%	72,693,134	33.30%

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

<sup>2</sup>The annual covered payroll is based on the employee contributions received by TCDRS for the year ending with the valuation date.

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

### **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 509 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 6.02% for the months of the accounting year in 2000, and 5.87% for the months of the accounting year in 2001.

The contribution rate payable by the employee members for calendar year 2001 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 (Continued)

### Annual Pension Cost

For the district's accounting year ending September 30, 2001, the annual pension cost for the TCDRS plan for its employees was \$3,002,000, and the actual contributions were \$3,002,000. 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, 1998 and December 31, 1999, the basis for determining the contribution rates for calendar years 2000 and 2001. The December 31, 2000 actuarial valuation is the most recent valuation. The actuarial value of the assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a ten-year period.

Actuarial Valuation Information			
Actuarial valuation date	12/31/98	12/31/99	12/31/00
Actuarial cost method	Entry age	Entry age	Entry age
Amortization method	Level percentage of payroll, open	Level percentage of payroll, open	Level percentage of payroll, open
Amortization period in years	20	20	20
Asset valuation method	Long-term appreciation with adjustment	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>	5.9%	5.9%	5.9%
Inflation	4.0%	4.0%	4.0%
Cost-of-living adjustments	0.0%	0.0%	0.0%

The actuarial value of District assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period.

### **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
09/30/99	\$2,907,000	100%	0
09/30/00	3,042,000	100%	0
09/30/01	3,002,000	100%	0

### **Schedule of Funding Progress for the Retirement Plan for the Employees of the Hospital District (Required Supplementary Information-Unaudited) (Amounts in Thousands)**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Annual Covered <sup>2</sup> Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/98	\$42,588	\$58,467	\$15,879	72.84%	\$45,510	34.89%
12/31/99	48,967	64,557	15,590	75.90%	49,421	31.60%
12/31/00	55,611	71,075	15,464	78.20%	53,066	29.10%

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

<sup>2</sup>The annual covered payroll is based on the employee contributions received by TCDRS for the year ending with the valuation date.

## **Note 16. Post-employment Health Care Benefits**

The County provides post-retirement 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, 2001 there were 141 retirees receiving the benefits. For fiscal year ended September 30, 2001, the County recognized expenditures of \$499,687 and contributions of \$248,187 and \$439,256 from retirees and the County, respectively.

## **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 inter-local governmental agreement, bills and collects property taxes for the County and certain other local governmental entities.

### **B. Tax Rate**

The County's total 2001 tax rate was \$0.361434 per \$100 of assessed valuation, of which \$0.268593 was allocated for maintenance and operations and \$0.092841 was allocated to the debt service funds. State law permits the County to levy property taxes up to \$0.80 per \$100 of assessed valuation for the general fund and up to \$0.15 per \$100 assessed valuation for the road and bridge fund.

### **C. Legislation Affecting Property Tax Policies and Procedures**

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

## **Note 17. Property Taxes (Continued)**

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

The property tax code:

- (1) requires that all taxing entities assess taxable property at 100% of appraised value;
- (2) includes procedures for valuation of certain eligible farm, ranch and timberlands on a "production capacity" basis which was mandated by a 1978 amendment to the State constitution;
- (3) requires that the value of real property within the appraisal district be reviewed at least once every five years; and,
- (4) requires giving public notice and conducting a public hearing before adopting a tax rate 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 necessary to meet future claims determined on historical trends. The estimated potential claims, which were reported in the accompanying financial statements, totaled \$1,456,949. Changes in the balances of claims liabilities during the past year are as follows:

	Year Ended September 30, 2001	Year Ended September 30, 2000
Unpaid claims, beginning of fiscal year	\$1,351,000	\$1,595,000
Incurred claims (including incurred but not reported)	1,732,202	1,587,000
Claim payments	(1,626,253)	(1,831,000)
Unpaid claims, end of fiscal year	<u>\$1,456,949</u>	<u>\$1,351,000</u>



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

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 are made to the fund 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, 2002. This rate increase was necessary due to increases in the cost of medical care and is the third rate increase since October 1, 1991.

The County purchased stop loss insurance to cover individual claims that exceed \$200,000. During fiscal year 2001, two claims were filed with the stop loss insurance carrier. The County still maintains insurance coverage for aggregate losses of over \$6,980,240. 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, 2001 encumbrances and reservation of fund balances amounted to \$3,115,764, of which \$1,674,757 related to the general fund, \$751,852 to the special revenue fund and \$689,155 to the capital projects fund.

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

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 and Juvenile Administration Building are completed, construction on the other projects is ongoing. On June 7, 1998 Certificates of Obligation, Series 1998 were issued for the purpose of upgrading data processing systems, 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.

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

The East Montana Water project is ready to begin construction on phase IIB of the project. The approximate cost of phase IIB is \$3,570,223. Total construction in progress is \$7,198,420. 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, 2001 totaled approximately \$11,137,000.

## Note 23. Inter-fund Transfers

The following are the operating transfers in and out as of September 30, 2001:

<u>Department</u>	<u>Transfers Out</u> <u>Actual</u>	<u>Transfers In</u> <u>Actual</u>
<u>General Fund</u>		
Excess Grant Match		\$76,638
Special Revenue-Court Reporter Service Fund		128,322
General & Administrative	\$1,000,000	294,364
Excess Sales Tax	165,503	
Community Juvenile Prosecutor	32,487	
VAWA County Attorney	20,062	
Alternative School Support	73,535	
County Attorney Protective Orders	18,067	
Child Protective Services – Match	384,516	
Child Welfare Board	70,000	
General Assistance – Match	9,695	
COPS Grants – Match	52,430	
Sheriff's Victim Services Liaison	2,640	
Sheriff's – COPS MOOR	31,686	
Victim/Witness Services – Match	83,135	
Juvenile Probation – Triad – Match	70,000	
Solid Waste Management	34,224	
District Attorney DIMS Project	73,989	
Juvenile Probation	(283)	
Juvenile Justice Accountability	15,426	
Sheriff – Crime Victim Services	6,401	
Sheriff's Training Academy	241,059	
Nutrition – Match	771,000	
Rural Transit Assistance – Match	7,767	
Domestic Violence Unit – Match	47,212	
Auto Theft Prevention	8,393	
Local Law Enforcement Block Grant - Match	68,417	
Subtotal	<u>3,287,361</u>	<u>499,324</u>
<u>Special Revenue</u>		
Ascarate Park Improvement Fund	389,238	20,630
Courthouse Security	294,364	
Court Reporter Service Fund	128,322	
County Records Mgmt & Fees	25,173	25,173
Fabens Airport		
Subtotal	<u>837,097</u>	<u>45,803</u>
<u>Grants</u>		
Community Juvenile Prosecutor		32,487
COPS More		31,686
COPS Universal Hiring		52,430
County Attorney Protective Orders		18,067
Enforcement of Protective Orders		20,062
DIMS Project		73,989
Victim Witness		83,135
Victim Services Liaison		2,640
Ascarate Park Improvements	20,616	150,678
Ascarate Park Outdoor Outreach		18,560
Ascarate Park Trail		220,000
Sheriff's Crime Victim Services		6,401

**Note 23. Inter-fund Transfers (Continued)**

<u>Department</u>	<u>Transfers Out</u> <u>Actual</u>	<u>Transfers In</u> <u>Actual</u>
<u>Grants</u>		
Sheriff's Training Academy	8,886	241,059
Juvenile Account incentive – Sheriff		15,426
Adult Probation	7,726	
Environmental Prosecutor		34,224
West Texas Multi-County Task Force		183,097
Kidfish	14	
Alternative School Program		(283)
Alternative School Support Program	24,783	73,535
Domestic Violence Unit		47,212
Rural Transit Assistance		7,767
Child Protective Services	34,667	384,516
Auto Theft Prevention		8,393
Local Law Enforcement Block Grant		68,417
TERP National	9	9,695
Juvenile Probation – Triad	568	150,000
Nutrition		<u>771,000</u>
Subtotal	<u>97,269</u>	<u>2,704,193</u>
<u>Debt Service</u>		
DB Jail 85		<u>165,503</u>
Subtotal		<u>165,503</u>
<u>Agency Fund</u>		
Juvenile Probation Supervision		108
Juvenile Probation State Aid	40,000	29,892
Adult Probation		
Metro Narcotics Task Force	<u>183,096</u>	
Subtotal	<u>223,096</u>	<u>30,000</u>
<u>Capital Projects</u>		
County Capital Improvement Fund		<u>1,000,000</u>
Subtotal		<u>1,000,000</u>
Grand Total	<u>\$4,444,823</u>	<u>\$4,444,823</u>

**Note 24. Payroll Receivable/Payable**

The County utilizes the payroll fund to account for those liabilities relating to payroll. The payroll fund maintains a \$30,000 cash imprest 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, 2001 the County received federal commodities amounting to \$14,371 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 inter-fund transfers that are not reflected on these statements.

**Note 27. Subsequent Event**

On December 20, 2001 the County issued \$55,385,000 in long-term obligations consisting of \$34,465,000 Certificates of Obligation Bonds, Series 2001 and \$20,920,000 General Obligation Refunding Bonds, Series 2001. The General Obligation Refunding Bonds are a current refunding of the Certificates of Obligation Bonds, Series 1992A and the General Obligation Refunding Bonds, Series 1992 and 1992B. The refunding resulted in a present value savings of \$1,452,597. The proceeds from the Certificates of Obligation Bonds will be used for the purpose of constructing and or improving the following public works: Courthouse expansion, Courthouse parking, Ascarate Park improvements, courthouse capital needs, an eastside regional park, rural parks, an animal shelter, Fabens port of entry, coliseum and other county facilities renovations, purchase of land, and purchase of elections equipment.



# **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, 2001 and 2000

	2001	2000
<b>Assets</b>		
Cash and cash equivalents.....	\$38,863,951	\$37,101,885
Investments.....	11,541,989	12,149,769
Receivables(net of allowances for uncollectibles):		
Taxes.....	7,866,324	7,357,161
Accounts.....	8,433,416	6,254,146
Due from other funds.....	612,562	1,004,833
Inventory of supplies.....	43,055	69,932
<b>Total assets.....</b>	<b>\$67,361,297</b>	<b>\$63,937,726</b>
<b>Liabilities and fund balances</b>		
<b>Liabilities:</b>		
Vouchers payable.....	2,779,314	\$2,558,987
Due to other funds.....	168,283	470,382
Due to other governmental agencies.....	1,466,310	1,580,762
Due to others-miscellaneous deposits.....	78,957	65,061
Deferred revenues.....	6,442,526	6,091,862
Vested benefits payable.....	4,081,271	9,712,030
<b>Total liabilities.....</b>	<b>15,016,661</b>	<b>20,479,084</b>
<b>Fund balances:</b>		
Reserved for:		
Encumbrances.....	1,674,757	2,078,649
Travel advances-sheriff,		
payroll and change funds.....	76,410	76,310
Inventory.....	43,055	69,932
Unreserved, designated for subsequent year's		
expenditures.....	27,100,038	18,381,788
Unreserved, undesignated.....	23,450,376	22,851,963
<b>Total fund balances.....</b>	<b>52,344,636</b>	<b>43,458,642</b>
<b>Total liabilities and fund balances.....</b>	<b>\$67,361,297</b>	<b>\$63,937,726</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, 2000 and 1999**

	<u>2001</u>	<u>2000</u>
<b>Revenues:</b>		
Taxes:		
Property.....	\$46,235,141	\$44,759,278
Sales.....	24,641,964	23,883,827
Bingo.....	55,433	62,364
State mixed beverage.....	954,439	907,842
Licenses and permits.....	153,772	134,320
Intergovernmental.....	4,224,433	2,405,773
Charges for services.....	26,450,327	23,741,801
Fines and forfeitures.....	5,443,918	4,867,264
Interest.....	3,152,425	3,446,242
Miscellaneous.....	3,158,074	3,350,118
<b>Total revenues.....</b>	<u>114,469,926</u>	<u>107,558,829</u>
<b>Expenditures:</b>		
Current:		
General government.....	15,345,938	12,589,398
Administration of justice.....	22,593,646	19,422,926
Public safety.....	54,864,423	49,968,040
Health and welfare.....	6,384,168	6,093,691
Resource development.....	1,036,490	738,565
Culture and recreation.....	2,364,300	2,055,712
Capital outlays.....	119,280	199,003
<b>Total expenditures.....</b>	<u>102,708,245</u>	<u>91,067,335</u>
Excess (deficiency) of revenues over (under) expenditures.....	<u>11,761,681</u>	<u>16,491,494</u>
<b>Other financing sources (uses):</b>		
Operating transfers in.....	499,324	566,861
Operating transfers out.....	(3,287,362)	(2,651,610)
Capital Leases.....	17,138	
<b>Total other financing sources (uses).....</b>	<u>(2,770,900)</u>	<u>(2,084,749)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	<u>8,990,781</u>	<u>14,406,745</u>
<b>Fund balances, October 1.....</b>	<u>43,458,642</u>	<u>29,170,651</u>
Change in reserve for inventory.....	(104,787)	(118,754)
<b>Fund balances, September 30.....</b>	<u><u>\$52,344,636</u></u>	<u><u>\$43,458,642</u></u>



**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, 2001 and 2000**

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Taxes.....	\$69,120,763	\$72,040,749	\$2,919,986	\$65,704,187	\$69,747,631	\$4,043,444
Intergovernmental revenues.....	1,782,472	4,224,433	2,441,961	1,870,463	2,405,773	535,310
Charges for services.....	22,072,188	26,450,327	4,378,139	20,919,652	23,741,801	2,822,149
Fines and forfeitures.....	4,188,000	5,443,918	1,255,918	3,520,000	4,867,264	1,347,264
Interest income.....	2,425,000	3,152,425	727,425	1,925,000	3,446,242	1,521,242
Miscellaneous.....	2,081,449	3,158,074	1,076,625	1,888,390	3,350,118	1,461,728
<b>Total revenues.....</b>	<b>101,669,872</b>	<b>114,469,926</b>	<b>12,800,054</b>	<b>95,827,692</b>	<b>107,558,829</b>	<b>11,731,137</b>
<b>Expenditures:</b>						
General government:						
Personnel.....	14,426,303	13,057,596	1,368,707	14,676,506	11,852,200	2,824,306
Operating.....	11,558,910	8,548,888	3,010,022	10,690,317	7,261,558	3,428,759
Total general government.....	25,985,213	21,606,484	4,378,729	25,366,823	19,113,758	6,253,065
Administration of justice:						
Personnel.....	19,321,817	18,939,294	382,523	16,542,888	16,248,503	294,385
Operating.....	4,414,636	3,593,681	820,955	4,124,467	3,174,423	950,044
Total administration of justice.....	23,736,453	22,532,975	1,203,478	20,667,355	19,422,926	1,244,429
Public safety:						
Personnel.....	45,049,523	44,509,548	539,975	41,099,307	40,393,527	705,780
Operating.....	11,494,790	10,354,875	1,139,915	11,308,738	9,574,513	1,734,225
Total public safety.....	56,544,313	54,864,423	1,679,890	52,408,045	49,968,040	2,440,005
Health and welfare:						
Personnel.....	1,135,050	931,612	203,438	857,152	802,274	54,878
Operating.....	5,928,628	5,452,556	476,072	6,392,071	5,291,417	1,100,654
Total health and welfare.....	7,063,678	6,384,168	679,510	7,249,223	6,093,691	1,155,532
Resource development:						
Personnel.....	1,029,238	808,253	220,985	764,915	457,588	307,327
Operating.....	265,490	228,237	37,253	357,272	280,977	76,295
Total resource development.....	1,294,728	1,036,490	258,238	1,122,187	738,565	383,622
Culture and recreation:						
Personnel.....	1,443,829	1,364,588	79,241	1,242,863	1,151,727	91,136
Operating.....	1,184,535	999,712	184,823	1,117,110	903,985	213,125
Total culture and recreation.....	2,628,364	2,364,300	264,064	2,359,973	2,055,712	304,261
Capital outlays.....	546,194	119,280	426,914	732,872	199,003	533,869
<b>Total expenditures.....</b>	<b>117,798,943</b>	<b>108,908,120</b>	<b>8,890,823</b>	<b>109,906,478</b>	<b>97,591,695</b>	<b>12,314,783</b>
Excess(deficiency) of revenues over (under) expenditures	(16,129,071)	5,561,806	21,690,877	(14,078,786)	9,967,134	24,045,920
<b>Other financing sources(uses):</b>						
Operating transfers in.....	495,000	499,324	4,324	425,000	566,861	141,861
Operating transfers out.....	(4,826,366)	(3,121,859)	1,704,507	(3,674,319)	(2,181,228)	1,493,091
Capital Leases.....		17,138	17,138			
<b>Total other financing sources(uses).....</b>	<b>(4,331,366)</b>	<b>(2,605,397)</b>	<b>1,725,969</b>	<b>(3,249,319)</b>	<b>(1,614,367)</b>	<b>1,634,952</b>
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(20,460,437)	2,956,409	23,416,846	(17,328,105)	8,352,767	25,680,872
<b>Fund balances, October 1.....</b>	<b>55,894,191</b>	<b>55,894,191</b>		<b>47,541,424</b>	<b>47,541,424</b>	
<b>Fund balances, September 30.....</b>	<b>\$35,433,754</b>	<b>\$58,850,600</b>	<b>\$23,416,846</b>	<b>\$30,213,319</b>	<b>\$55,894,191</b>	<b>\$25,680,872</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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Taxes:						
Ad valorem.....	\$45,605,763	46,235,141	\$629,378	\$43,654,187	\$44,759,278	\$1,105,091
Sales and use.....	22,500,000	24,641,964	2,141,964	21,000,000	23,883,827	2,883,827
Bingo.....	65,000	55,433	(9,567)	65,000	62,364	(2,636)
State mixed beverage.....	825,000	954,439	129,439	825,000	907,842	82,842
Total taxes.....	68,995,763	71,886,977	2,891,214	65,544,187	69,613,311	4,069,124
Licenses and permits:						
Beer, wine and liquor						
licenses.....	90,000	106,658	16,658	125,000	89,680	(35,320)
Occupational licenses.....	30,000	37,114	7,114	30,000	38,140	8,140
Bail bond permits.....	5,000	10,000	5,000	5,000	6,500	1,500
Total licenses and permits.....	125,000	153,772	28,772	160,000	134,320	(25,680)
Intergovernmental:						
Reimbursements-city.....	527,000	592,828	65,828	527,000	676,071	149,071
Reimbursements-TDHS lunch program.....	105,000	131,051	26,051	95,000	114,396	19,396
Reimbursements-county courts.....		40,000	40,000	175,000	247,076	72,076
Reimbursements-other.....	1,150,472	3,460,554	2,310,082	1,073,463	1,368,230	294,767
Total intergovernmental.....	1,782,472	4,224,433	2,441,961	1,870,463	2,405,773	535,310
Charges for services:						
Criminal Prosecution Fee.....	100,000	109,448	9,448	100,000	105,911	5,911
County tax assessor-collector.....	1,550,000	1,712,421	162,421	1,500,000	1,783,270	283,270
County clerk.....	1,950,000	2,349,952	399,952	1,900,000	2,158,837	258,837
Constables:						
Precinct no. 1.....	32,000	57,487	25,487	23,000	48,023	25,023
Precinct no. 2.....	29,000	39,812	10,812	35,000	30,986	(4,014)
Precinct no. 3.....	25,000	37,622	12,622		30,594	30,594
Precinct no. 4.....	36,000	51,004	15,004	32,000	39,219	7,219
Precinct no. 5.....	30,000	36,925	6,925	27,000	34,790	7,790
Precinct no. 6.....	9,000	13,635	4,635	8,500	11,080	2,580
Precinct no. 7.....	9,000	13,455	4,455	9,500	9,619	119
District clerk.....	825,000	902,986	77,986	775,000	867,468	92,468
District clerk child support fees.....	450,000	688,421	238,421	450,000	561,024	111,024
Domestic relations office filing fees.....		189,482	189,482		9,714	9,714
Justices of the peace:						
Precinct no. 1.....	14,000	21,659	7,659	12,000	16,806	4,806
Precinct no. 2.....	25,000	33,107	8,107	25,000	30,316	5,316
Precinct no. 3.....	18,000	26,337	8,337	23,500	18,569	(4,931)
Precinct no. 4.....	22,500	38,496	15,996	20,500	27,055	6,555
Precinct no. 5.....	11,000	16,267	5,267	11,000	12,987	1,987
Precinct no. 6.....	42,000	43,520	1,520	35,000	46,940	11,940
Precinct no. 7.....	13,000	18,212	5,212	12,000	12,681	681
County sheriff.....	900,000	903,754	3,754	900,000	881,857	(18,143)
Concession revenues.....	163,000	203,799	40,799	150,000	188,063	38,063
Coliseum security.....	\$2,000	\$2,577	\$577	\$2,000	\$2,010	\$10

(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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Charges for services-continued						
Coliseum-ticketmaster.....	\$35,000	\$52,285	\$17,285	\$35,000	\$40,031	\$5,031
Coliseum parking.....	45,000	74,548	29,548	50,000	44,529	(5,471)
Swimming pool receipts.....	10,000	19,987	9,987	10,000	15,918	5,918
Rentals.....	55,000	133,182	78,182	81,600	67,635	(13,965)
Jail income - prisoners.....	14,429,188	17,475,252	3,046,064	13,371,052	15,306,717	1,935,665
Jury fees.....	37,000	33,828	(3,172)	37,000	37,227	227
Probate court fees.....	7,500	7,565	65	7,500	8,104	604
Special probate court fees.....	4,000	7,630	3,630	4,000	7,725	3,725
Sewage inspection fees.....	85,000	86,504	1,504	80,000	84,750	4,750
Bar attorney exemption fees.....	160,000	154,200	(5,800)	220,000	181,200	(38,800)
Protective order application fees.....	13,000	15,743	2,743	11,000	14,737	3,737
County service evaluation fees.....	375,000	387,571	12,571	425,000	396,467	(28,533)
Computer aided trans. serv. fees.....		905	905	500		(500)
Interpreter fees.....	1,000		(1,000)	1,000	617	(383)
County archives microfilm fees.....				35,000	18,743	(16,257)
Medical examiner fees.....		3,150	3,150		1,500	1,500
Tax office collections.....	115,000		(115,000)	100,000	124,067	24,067
Parking garage fees.....	445,000	487,599	42,599	400,000	464,015	64,015
Total charges for services.....	22,072,188	26,450,327	4,378,139	20,919,652	23,741,801	2,822,149
Fines and forfeitures:						
Misdemeanors, forfeited						
bonds.....	4,100,000	5,339,466	1,239,466	3,450,000	4,761,628	1,311,628
Traffic fines.....	86,000	102,218	16,218	68,000	103,277	35,277
Library fines.....	2,000	2,234	234	2,000	2,359	359
Total fines and						
forfeitures.....	4,188,000	5,443,918	1,255,918	3,520,000	4,867,264	1,347,264
Interest income.....	2,425,000	3,152,425	727,425	1,925,000	3,446,242	1,521,242
Miscellaneous:						
Service fees.....	217,000	266,850	49,850	209,000	259,727	50,727
Purchasing-stock sales.....	80,000	157,442	77,442	60,000	174,918	114,918
Telephone commissions.....	900,000	1,587,594	687,594	700,000	1,469,636	769,636
Consolidated data processing fees.....	1,000	26,617	25,617	1,000	8,467	7,467
Indirect services.....	616,449	618,800	2,351	561,390	592,715	31,325
Allright parking.....	42,000	48,036	6,036	42,000	43,002	1,002
Reimbursement-miscellaneous.....		44,200	44,200	60,000	10,782	(49,218)
Property sales.....				30,000	17,795	(12,205)
Other.....	225,000	408,535	183,535	225,000	773,076	548,076
Total miscellaneous.....	2,081,449	3,158,074	1,076,625	1,888,390	3,350,118	1,461,728
Total revenues.....	\$101,669,872	\$114,469,926	\$12,800,054	\$95,827,692	\$107,558,829	\$11,731,137

(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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Expenditures:</b>						
Current:						
General government:						
County judge.....	\$408,228	\$378,792	\$29,436	\$340,285	\$307,942	\$32,343
Commissioner precinct no. 1.....	117,810	101,058	16,752	96,466	81,019	15,447
Commissioner precinct no. 2.....	129,536	112,292	17,244	127,057	107,246	19,811
Commissioner precinct no. 3.....	143,061	132,730	10,331	136,823	112,498	24,325
Commissioner precinct no. 4.....	98,862	91,193	7,669	95,435	91,987	3,448
County auditor and treasury .....	2,330,858	2,082,436	248,422	1,941,692	1,867,416	74,276
County purchasing agent.....	1,097,350	811,581	285,769	968,989	810,896	158,093
County personnel.....	421,024	337,141	83,883	334,923	308,120	26,803
County solid waste disposal.....	412,085	364,710	47,375	412,441	347,772	64,669
County clerk.....	1,287,454	1,233,983	53,471	1,211,912	1,184,690	27,222
County clerk fee collection.....	245,652	225,977	19,675	212,984	205,606	7,378
District clerk.....	2,769,087	2,535,052	234,035	2,933,859	2,587,451	346,408
Domestic relations office.....	760,873	651,440	109,433	178,042	67,081	110,961
Information technology.....	4,443,860	3,853,251	590,609	3,690,868	3,540,523	150,345
County elections.....	580,378	507,786	72,592	604,681	434,164	170,517
Facilities management.....	2,195,654	2,119,962	75,692	2,007,186	1,891,518	115,668
Landmark building management.....	91,221	83,171	8,050	82,708	81,455	1,253
County communications.....	187,751	181,120	6,631	175,974	170,774	5,200
General and administrative.....	6,025,776	3,794,307	2,231,469	7,784,126	3,051,258	4,732,868
County tax assessor-collector.....	2,105,025	1,900,856	204,169	1,906,642	1,778,137	128,505
Risk management.....				18		18
Risk pool board operations.....	15,026	4,240	10,786	14,628	2,290	12,338
Parking garage operations.....	118,642	103,406	15,236	109,084	83,915	25,169
Total general government.....	25,985,213	21,606,484	4,378,729	25,366,823	19,113,758	6,253,065
Administration of justice:						
34th district court.....	174,281	165,579	8,702	162,790	158,046	4,744
41st district court.....	172,640	164,026	8,614	166,884	156,844	10,040
Impact court.....	148,403	128,785	19,618	139,076	132,769	6,307
Tax court.....	107,430	84,099	23,331			
65th district court.....	199,303	195,176	4,127	159,213	155,023	4,190
120th district court.....	212,775	202,848	9,927	202,173	192,922	9,251
168th district court.....	175,196	171,642	3,554	163,385	157,478	5,907
171st district court.....	171,924	158,298	13,626	153,437	135,651	17,786
205th district court.....	182,395	174,457	7,938	158,291	154,747	3,544
210th district court.....	173,704	163,777	9,927	163,231	156,405	6,826
243rd district court.....	171,176	158,066	13,110	157,708	149,845	7,863
327th district court.....	216,768	210,951	5,817	190,660	183,925	6,735
346th district court.....	173,525	166,644	6,881	161,432	157,435	3,997
383rd district court.....	168,194	142,287	25,907	162,893	160,676	2,217
384th district court.....	169,716	158,201	11,515	158,583	152,839	5,744
388th district court.....	169,113	149,256	19,857	154,635	149,122	5,513
409th district court.....	167,543	159,089	8,454	6,894	5,334	1,560
Council of judges administration.....	3,571,046	3,125,515	445,531	3,357,963	2,676,183	681,780
District judges-salary supplement.....	163,996	163,201	795	153,658	153,075	583
6th administrative judicial region.....	56,187	55,995	192	54,194	53,047	1,147
Juvenile court referee.....	295,713	281,019	14,694	283,575	270,174	13,401
County attorney.....	2,668,812	2,601,857	66,955	2,210,953	2,155,810	55,143
County attorney - bond forfeitures.....	228,920	219,885	9,035	229,284	188,143	41,141
County attorney - RETGH legal .....	399,055	334,181	64,874	265,758	218,338	47,420
County attorney teen court coordinator .....	56,787	36,820	19,967			
District attorney.....	5,468,292	5,444,667	23,625	4,758,685	4,645,942	112,743
Family courts.....	641,604	551,670	89,934	516,975	484,081	32,894
Criminal law magistrate court.....	284,786	272,715	12,071	274,629	254,601	20,028
Child abuse master.....	\$324,921	\$293,950	\$30,971	\$266,443	\$262,788	\$3,655

(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, 2001 and 2000**

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Administration of justice-continued						
County courts administration.....	\$446,926	\$428,817	\$18,109	\$406,430	\$397,935	\$8,495
County court-at-law no. 1.....	166,832	147,168	19,664	155,010	146,632	8,378
County court-at-law no. 2.....	170,764	154,891	15,873	156,160	149,908	6,252
County court-at-law no. 3.....	167,392	162,164	5,228	160,201	154,209	5,992
County court-at-law no. 4.....	170,342	157,824	12,518	154,637	147,154	7,483
County court-at-law no. 5.....	172,075	163,761	8,314	163,142	156,315	6,827
County court-at-law no. 6.....	174,799	165,469	9,330	164,033	157,915	6,118
County court-at-law no. 7.....	170,799	161,940	8,859	160,885	152,070	8,815
County court-at-law no. 8.....	6,640		6,640			
County court-at-law no. 9.....	6,640		6,640			
County probate court & special probate.....	469,759	452,982	16,777	439,938	429,493	10,445
Co. court-at-law judges salary.....	935,462	927,390	8,072	924,881	919,436	5,445
Public defender.....	2,103,564	2,087,726	15,838	1,630,766	1,618,053	12,713
Justice of the peace no. 1.....	183,031	171,564	11,467	158,431	145,322	13,109
Justice of the peace no. 2.....	178,290	173,916	4,374	167,046	163,826	3,220
Justice of the peace no. 3.....	180,567	170,535	10,032	154,272	151,789	2,483
Justice of the peace no. 4.....	190,295	184,735	5,560	175,190	169,005	6,185
Justice of the peace no. 5.....	134,117	126,103	8,014	119,917	114,515	5,402
Justice of the peace no. 6.....	328,305	312,241	16,064	322,005	310,732	11,273
Justice of the peace no. 7.....	246,485	229,932	16,553	201,845	198,213	3,632
Court of civil appeals.....	19,164	19,161	3	19,164	19,161	3
Total administration of justice.....	23,736,453	22,532,975	1,203,478	20,667,355	19,422,926	1,244,429
Public safety:						
County sheriff and jail.....	46,573,873	45,251,824	1,322,049	43,194,379	41,437,637	1,756,742
Ambulance services.....	353,280	353,280		353,280	353,280	
West texas comm. super. and corrections.....	514,877	481,374	33,503	465,802	449,757	16,045
Juvenile detention/probation.....	8,174,980	7,911,941	263,039	7,552,722	6,944,684	608,038
Constable precinct no. 1.....	43,966	42,259	1,707	37,588	35,867	1,721
Constable precinct no. 2.....	42,181	40,929	1,252	40,497	36,669	3,828
Constable precinct no. 3.....	43,039	40,329	2,710	37,972	33,891	4,081
Constable precinct no. 4.....	42,335	38,705	3,630	36,537	33,459	3,078
Constable precinct no. 5.....	43,790	37,138	6,652	37,692	33,427	4,265
Constable precinct no. 6.....	42,611	41,324	1,287	37,399	33,449	3,950
Constable precinct no. 7.....	43,216	41,525	1,691	38,082	36,898	1,184
Emergency management.....	58,865	49,937	8,928	42,429	25,993	16,436
Courthouse security.....	567,300	533,858	33,442	533,666	513,029	20,637
Total public safety.....	56,544,313	54,864,423	1,679,890	52,408,045	49,968,040	2,440,005
Health and welfare:						
City-county health unit.....	1,763,944	1,718,174	45,770	2,376,752	2,273,587	103,165
On-site sewage inspectors.....	314,583	314,583		452,131	419,140	32,991
Medical examiner.....	932,844	814,369	118,475	806,846	664,874	141,972
General assistance.....	1,082,927	1,076,435	6,492	912,112	900,871	11,241
Child welfare.....	850,000	834,990	15,010	960,000	629,563	330,437
County child welfare.....	447,514	297,370	150,144	454,136	286,949	167,187
Life management.....	267,474	130,316	137,158	193,719	14,499	179,220
Charities.....	93,925	65,325	28,600	92,825	78,875	13,950
Mental health.....	560,000	510,180	49,820	517,189	485,768	31,421
Animal control.....	586,694	470,528	116,166	327,541	196,480	131,061
Shelter for battered women.....	43,200	42,200	1,000	36,050	29,981	6,069
Retired senior volunteer program.....	22,065	17,402	4,663	22,051	17,398	4,653
Foster grandparent program.....	4,900	4,591	309	4,900	4,900	
Project amistad.....	24,500	24,500		24,500	24,500	
Veterans assistance.....	69,108	63,205	5,903	68,471	66,306	2,165
Total health and welfare.....	\$7,063,678	\$6,384,168	\$679,510	\$7,249,223	\$6,093,691	\$1,155,532

(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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Resource development:						
Agriculture co-op extension.....	\$412,468	\$356,018	\$56,450	\$400,450	\$350,439	\$50,011
Census 2000.....	950	860	90	50,000	39,790	10,210
Downtown management district.....				16,000	16,000	
Planning & management services department....	472,352	414,047	58,305	128,600	32,807	95,793
Planning department.....	326,659	190,565	136,094	280,104	203,395	76,709
Public works/facilities management .....				128,600		128,600
Small business development.....	7,299		7,299	43,433	36,134	7,299
Economic development.....	75,000	75,000		75,000	60,000	15,000
Total resource development.....	1,294,728	1,036,490	258,238	1,122,187	738,565	383,622
Culture and recreation:						
Ascarate park.....	859,589	829,514	30,075	776,180	701,489	74,691
Golf course.....	830,997	774,177	56,820	752,745	698,607	54,138
Community services management department....				70,148		70,148
Canutillo community center .....	5,400	789	4,611	5,450	594	4,856
San Elizario community center .....	22,925	17,851	5,074	15,850	13,536	2,314
Montana vista community center.....	48,710	23,180	25,530	43,722	35,687	8,035
Sparks community center.....	46,787	29,489	17,298	43,659	36,319	7,340
Los Portales.....	25,000	17,974	7,026	2,200	1,185	1,015
Agua Dulce community center.....	37,780	8,392	29,388	20,759	15,040	5,719
Fabens community center.....	12,400	4,369	8,031	11,643	4,402	7,241
Coliseum.....				1,400		1,400
Rural parks .....	186,927	145,084	41,843	130,061	109,239	20,822
County libraries.....	221,306	208,897	12,409	214,454	204,595	9,859
Rural pools.....	330,543	304,584	25,959	271,702	235,019	36,683
Total culture and recreation.....	2,628,364	2,364,300	264,064	2,359,973	2,055,712	304,261
Capital outlays.....	546,194	119,280	426,914	732,872	199,003	533,869
<b>Total expenditures.....</b>	<b>117,798,943</b>	<b>108,908,120</b>	<b>8,890,823</b>	<b>109,906,478</b>	<b>97,591,695</b>	<b>12,314,783</b>
Excess (deficiency) of revenues over (under) expenditures.....	(16,129,071)	5,561,806	21,690,877	(14,078,786)	9,967,134	24,045,920
<b>Other financing sources (uses):</b>						
Operating transfers in.....	495,000	499,324	4,324	425,000	566,861	141,861
Operating transfers out.....	(4,826,366)	(3,121,859)	1,704,507	(3,674,319)	(2,181,228)	1,493,091
Capital Leases.....		17,138	17,138			
<b>Total other financing sources (uses).....</b>	<b>(4,331,366)</b>	<b>(2,605,397)</b>	<b>1,725,969</b>	<b>(3,249,319)</b>	<b>(1,614,367)</b>	<b>1,634,952</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(20,460,437)	2,956,409	23,416,846	(17,328,105)	8,352,767	25,680,872
<b>Fund balances, October 1.....</b>	<b>55,894,191</b>	<b>55,894,191</b>		<b>47,541,424</b>	<b>47,541,424</b>	
<b>Fund balances, September 30.....</b>	<b>\$35,433,754</b>	<b>\$58,850,600</b>	<b>\$23,416,846</b>	<b>\$30,213,319</b>	<b>\$55,894,191</b>	<b>\$25,680,872</b>

(Concluded)

# **SPECIAL REVENUE FUNDS**

**Special revenue funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes.**

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 2001**

**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, 2001**

**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 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 Law Library**

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

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 2001**

**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.

**Child Welfare Juror Donations**

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 children through the El Paso County Child Welfare Board.

**NON-BUDGETED**

**County Attorney Supplement**

This fund is used to account for supplemental funding reserved from the State pursuant to H. B. 804. These funds are used for operating costs of the County Attorney's office.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 2001**

**NON-BUDGETED**

**Probate Judiciary Support**

This fund is used to account for fees allocated by State law charged for filing certain documents in the County. These fees are restricted to expenditures that provide security of County facilities, primarily in the County Courthouse.

**Teen Court**

This account was established for the collection of fees related to the county teen court program. Which will be used to cover the costs of administering this program.

County of El Paso, Texas  
Special Revenue Funds  
Combining Balance Sheet  
September 30, 2001  
(With comparative totals for September 30, 2000)

	Road and Bridge	Tourists and Conventions/ Amphitheater	County Tourist Promotion	Alternative Dispute Resolution Center	District Attorney Drug Forfeitures	Coliseum Tourist Promotion	Commissary Inmate Profit	County Clerk Records Management and Preservation
<b>Assets:</b>								
Cash and cash equivalents.....	\$6,990,835	\$18,115	\$15,257	\$6,490	\$1,455	\$336,271	\$359,891	\$179,085
Receivables:								
Accounts.....	248,312			3,750	1	4	15,375	5,765
Due from other funds.....								
<b>Total assets.....</b>	<b>\$7,239,147</b>	<b>\$18,115</b>	<b>\$15,257</b>	<b>\$10,240</b>	<b>\$1,456</b>	<b>\$336,275</b>	<b>\$375,266</b>	<b>\$184,850</b>
<b>Liabilities and fund balances</b>								
<b>Liabilities:</b>								
Vouchers payable.....	\$279,045					\$21,690	\$3,938	\$8,356
Due to other funds.....								
<b>Total liabilities.....</b>	<b>279,045</b>					<b>21,690</b>	<b>3,938</b>	<b>8,356</b>
<b>Fund balances:</b>								
Reserved:								
Reserve for encumbrances.....	495,437					115,425	23,764	18,753
Unreserved:								
Designated for subsequent								
year's expenditures.....	1,901,602		\$12,000		\$1,400	173,000	12,404	118,353
Undesignated .....	4,563,063	\$18,115	3,257	\$10,240	56	26,160	335,160	39,388
<b>Total fund balances.....</b>	<b>6,960,102</b>	<b>18,115</b>	<b>15,257</b>	<b>10,240</b>	<b>1,456</b>	<b>314,585</b>	<b>371,328</b>	<b>176,494</b>
<b>Total liabilities and</b>								
<b>fund balances.....</b>	<b>\$7,239,147</b>	<b>\$18,115</b>	<b>\$15,257</b>	<b>\$10,240</b>	<b>\$1,456</b>	<b>\$336,275</b>	<b>\$375,266</b>	<b>\$184,850</b>

(Continued)

County of El Paso, Texas  
Special Revenue Funds  
Combining Balance Sheet  
September 30, 2001  
(With comparative totals for September 30, 2000)

	County Attorney Commissions	Courthouse Security	Records Management and Preservation	County Graffiti Eradication	County Law Library	Court Reporter Service	Sheriff's LEOSE	Ascarate Park Improvement
<b>Assets:</b>								
Cash and cash equivalents.....	\$72,503	\$2,529	\$112,761	\$262	\$190,281	(\$365)	\$84,470	\$1,037,996
Receivables:								
Accounts.....	1,699	3,475	3,863	6	13,138	4,732	199	44,688
Due from other funds.....								
<b>Total assets.....</b>	<b>\$74,203</b>	<b>\$6,004</b>	<b>\$116,624</b>	<b>\$268</b>	<b>\$203,419</b>	<b>\$4,367</b>	<b>\$84,669</b>	<b>\$1,082,684</b>
<b>Liabilities and fund balances</b>								
<b>Liabilities:</b>								
Vouchers payable.....	\$2,101		\$3,504		\$58,590			\$27,380
Due to other funds.....								
<b>Total liabilities.....</b>	<b>2,101</b>		<b>3,504</b>		<b>58,590</b>			<b>27,380</b>
<b>Fund balances:</b>								
Reserved:								
Reserve for encumbrances.....	7,470		29,762		4,819			56,422
Unreserved:								
Designated for subsequent								
year's expenditures.....	33,000		40,000	\$200	76,171		\$5,087	307,200
Undesignated .....	31,631	\$6,004	43,358	68	63,839	\$4,367	79,582	691,682
<b>Total fund balances.....</b>	<b>72,101</b>	<b>6,004</b>	<b>113,120</b>	<b>268</b>	<b>144,829</b>	<b>4,367</b>	<b>84,669</b>	<b>1,055,304</b>
<b>Total liabilities and</b>								
<b>fund balances.....</b>	<b>\$74,203</b>	<b>\$6,004</b>	<b>\$116,624</b>	<b>\$268</b>	<b>\$203,419</b>	<b>\$4,367</b>	<b>\$84,669</b>	<b>\$1,082,684</b>

(Continued)

County of El Paso, Texas  
Special Revenue Funds  
Combining Balance Sheet  
September 30, 2001  
(With comparative totals for September 30, 2000)

	Fabens Airport	San Elizario Placita	Child Welfare Juror Donations	County Attorney Supplement	Probate Judiciary Support	Teen Court	Grants	Totals	
								2001	2000
<b>Assets:</b>									
Cash and cash equivalents.....	\$65,120	\$5,959	\$3,208	\$16,950		\$70	\$609,179	\$10,108,322	\$7,392,490
Receivables:									
Accounts.....	29	5	10		\$35,125		2,540,550	2,920,726	2,851,051
Due from other funds.....							1,818,378	1,818,378	1,792,220
<b>Total assets.....</b>	<b>\$65,149</b>	<b>\$5,964</b>	<b>\$3,218</b>	<b>\$16,950</b>	<b>\$35,125</b>	<b>\$70</b>	<b>\$4,968,107</b>	<b>\$14,847,426</b>	<b>\$12,035,761</b>
<b>Liabilities and fund balances</b>									
<b>Liabilities:</b>									
Vouchers payable.....	\$22	\$80					\$640,014	\$1,044,720	\$645,677
Due to other funds.....							1,818,378	1,818,378	1,792,220
<b>Total liabilities.....</b>	<b>22</b>	<b>80</b>					<b>2,458,392</b>	<b>2,863,098</b>	<b>2,437,897</b>
<b>Fund balances:</b>									
Reserved:									
Reserve for encumbrances.....								751,852	958,848
Unreserved:									
Designated for subsequent									
year's expenditures.....	35,750	5,000						2,721,167	5,753,620
Undesignated .....	29,377	884	\$3,218	\$16,950	\$35,125	\$70	2,509,715	8,511,309	2,885,396
<b>Total fund balances.....</b>	<b>65,127</b>	<b>5,884</b>	<b>3,218</b>	<b>16,950</b>	<b>35,125</b>	<b>70</b>	<b>2,509,715</b>	<b>11,984,328</b>	<b>9,597,864</b>
<b>Total liabilities and</b>									
<b>fund balances.....</b>	<b>\$65,149</b>	<b>\$5,964</b>	<b>\$3,218</b>	<b>\$16,950</b>	<b>\$35,125</b>	<b>\$70</b>	<b>\$4,968,107</b>	<b>\$14,847,426</b>	<b>\$12,035,761</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, 2001  
(With comparative totals for the fiscal year ended  
September 30, 2000)

	Road and Bridge	Tourists and Conventions/ Amphitheater	County Tourist Promotion	Alternative Dispute Resolution Center	District Attorney Drug Forfeitures	Coliseum Tourist Promotion	Commissary Inmate Profit	County Clerk Records Management & Preservation
<b>Revenues:</b>								
Taxes.....		\$968,115				\$968,115		
Intergovernmental revenues.....	\$45,622							\$540,084
Charges for services.....	7,525,938			\$109,670				
Fines and forfeitures.....								
Interest.....	316,735		\$4,120		\$54	21,690	\$11,858	5,984
Miscellaneous.....	219,204						329,756	51
<b>Total revenues.....</b>	<b>8,107,499</b>	<b>968,115</b>	<b>4,120</b>	<b>109,670</b>	<b>54</b>	<b>989,805</b>	<b>341,614</b>	<b>546,119</b>
<b>Expenditures:</b>								
<b>Current:</b>								
General government.....	1,097,964						248,569	
Administration of justice.....				106,580				
Public Safety.....								
Health and welfare.....								
Community services.....								
Resource development.....		1,089,395						572,219
Culture and recreation.....			135,000			1,097,214		
Public works.....	4,295,119							
Capital outlays.....	651,349		10,495			13,860	17,766	16,786
<b>Total expenditures.....</b>	<b>6,044,432</b>	<b>1,089,395</b>	<b>145,495</b>	<b>106,580</b>		<b>1,111,074</b>	<b>266,335</b>	<b>589,005</b>
Excess (deficiency) of revenues over (under) expenditures.....	2,063,067	(121,280)	(141,375)	3,090	54	(121,269)	75,279	(42,886)
<b>Other financing sources (uses):</b>								
Operating transfers in.....								25,173
Operating transfers out.....								
Capital leases.....								
<b>Total other financing sources(uses).....</b>								<b>25,173</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	2,063,067	(121,280)	(141,375)	3,090	54	(121,269)	75,279	(17,713)
<b>Fund balances, October 1.....</b>	<b>4,897,035</b>	<b>139,395</b>	<b>156,632</b>	<b>7,150</b>	<b>1,402</b>	<b>435,854</b>	<b>296,049</b>	<b>194,207</b>
Residual equity transfer out.....								
<b>Fund balances, September 30.....</b>	<b>\$6,960,102</b>	<b>\$18,115</b>	<b>\$15,257</b>	<b>\$10,240</b>	<b>\$1,456</b>	<b>\$314,585</b>	<b>\$371,328</b>	<b>\$176,494</b>

(Continued)

County of El Paso, Texas  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balance  
For the fiscal year ended September 30, 2001  
(With comparative totals for the fiscal year ended  
September 30, 2000)

	County Attorney Commissions	Courthouse Security	Records Management and Preservation	County Graffiti Eradication	County Law Library	Court Reporter Service	Sheriff's LEOSE	Ascarate Park Improvement
<b>Revenues:</b>								
Taxes.....							\$67,087	
Intergovernmental revenues.....								\$1,142,887
Charges for services.....	\$103,718	\$275,070	\$159,144	\$90	\$382,571	\$128,965		
Fines and forfeitures.....								
Interest.....	4,244	933	5,896	1	7,285	402	4,945	37,970
Miscellaneous.....					7,732		2,722	12,969
<b>Total revenues.....</b>	<b>107,962</b>	<b>276,003</b>	<b>165,040</b>	<b>91</b>	<b>397,588</b>	<b>129,367</b>	<b>74,754</b>	<b>1,193,826</b>
<b>Expenditures:</b>								
<b>Current:</b>								
General government.....			74,662					
Administration of justice.....	65,447						91,699	
Public Safety.....								
Health and welfare.....								
Community services.....								
Resource development.....								
Culture and recreation.....					410,416			195,429
Public works.....								
Capital outlays.....	63,254		106,737		1,467			143,110
<b>Total expenditures.....</b>	<b>128,701</b>		<b>181,399</b>		<b>367,552</b>		<b>91,699</b>	<b>338,539</b>
Excess (deficiency) of revenues over (under) expenditures.....	(20,739)	276,003	(16,359)	91	30,036	129,367	(16,945)	855,287
<b>Other financing sources (uses):</b>								
Operating transfers in.....								20,630
Operating transfers out.....		(294,364)	(25,173)			(128,322)		(389,238)
Capital leases.....					44,331			
<b>Total other financing sources(uses).....</b>		<b>(294,364)</b>	<b>(25,173)</b>		<b>44,331</b>	<b>(128,322)</b>		<b>(368,608)</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(20,739)	(18,361)	(41,532)	91	74,367	1,045	(16,945)	486,679
<b>Fund balances, October 1.....</b>	<b>92,840</b>	<b>24,365</b>	<b>154,652</b>	<b>177</b>	<b>114,793</b>	<b>3,322</b>	<b>101,614</b>	<b>568,625</b>
Residual equity transfer out.....								
<b>Fund balances, September 30.....</b>	<b>\$72,101</b>	<b>\$6,004</b>	<b>\$113,120</b>	<b>\$268</b>	<b>\$189,160</b>	<b>\$4,367</b>	<b>\$84,669</b>	<b>\$1,055,304</b>

(Continued)



County of El Paso, Texas  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures, and  
Changes in Fund Balance  
For the fiscal year ended September 30, 2001  
(With comparative totals for the fiscal year ended  
September 30, 2000)

	Fabens Airport	San Elizario Placita	Child Welfare Juror Donations	County Attorney Supplement	Probate Judiciary Support	Teen Court	Grants	Totals	
								2001	2000
<b>Revenues:</b>									
Taxes.....								\$1,936,230	\$1,942,760
Intergovernmental revenues.....				\$16,950	\$35,125	\$70	\$12,138,722	12,303,576	9,963,087
Charges for services.....								10,368,137	9,793,439
Fines and forfeitures.....									6,233
Interest.....	\$3,649	\$261	\$93				125,112	551,232	526,604
Miscellaneous.....	3,364	400	1,379				630,269	1,207,846	1,219,861
<b>Total revenues.....</b>	<b>7,013</b>	<b>661</b>	<b>1,472</b>	<b>16,950</b>	<b>35,125</b>	<b>70</b>	<b>12,894,103</b>	<b>26,367,021</b>	<b>23,451,984</b>
<b>Expenditures:</b>									
Current:									
General government.....							1,331	1,422,526	1,241,061
Administration of justice.....							4,289,122	4,461,149	3,555,367
Public Safety.....							3,195,832	3,287,531	2,794,068
Health and welfare.....							2,877,484	2,877,484	2,711,127
Community services.....							1,613,937	1,613,937	610,630
Resource development.....							4,185	1,665,799	2,104,588
Culture and recreation.....		1,966					56,961	1,896,986	1,754,804
Public works.....	7,470						859,289	5,161,878	4,115,316
Capital outlays.....							2,428,380	3,453,204	4,896,327
<b>Total expenditures.....</b>	<b>7,470</b>	<b>1,966</b>					<b>15,326,521</b>	<b>25,840,494</b>	<b>23,783,288</b>
Excess (deficiency) of revenues over (under) expenditures.....	(457)	(1,305)	1,472	16,950	35,125	70	(2,432,418)	526,527	(331,304)
<b>Other financing sources (uses):</b>									
Operating transfers in.....							2,704,193	2,749,996	2,782,602
Operating transfers out.....							(97,269)	(934,366)	(1,426,143)
Capital leases.....								44,331	
<b>Total other financing sources(uses).....</b>							<b>2,606,924</b>	<b>1,859,961</b>	<b>1,356,459</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(457)	(1,305)	1,472	16,950	35,125	70	174,506	2,386,488	1,025,155
<b>Fund balances, October 1.....</b>	<b>65,584</b>	<b>7,189</b>	<b>1,746</b>				<b>2,335,209</b>	<b>9,597,840</b>	<b>8,572,709</b>
Residual equity transfer out.....									
<b>Fund balances, September 30.....</b>	<b>\$65,127</b>	<b>\$5,884</b>	<b>\$3,218</b>	<b>\$16,950</b>	<b>\$35,125</b>	<b>\$70</b>	<b>\$2,509,715</b>	<b>\$11,984,328</b>	<b>\$9,597,864</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, 2001 and 2000

Fiscal years ended September 30, 2001 and 2000								
	Special Revenue Funds			Grants				
	Special Revenue		Variance Favorable (Unfavorable)			Variance Favorable (Unfavorable)	Total Actual 2001	Total Actual 2000
	Budget	Actual		Budget	Actual			
Revenues:								
Taxes.....	\$1,900,000	\$1,936,230	\$36,230				\$1,936,230	\$1,942,760
Intergovernmental revenues.....	108,087	164,784	56,697	\$23,965,502	\$12,138,722	(\$11,826,780)	12,303,506	9,963,087
Charges for services.....	8,658,050	10,368,207	1,710,157				10,368,207	9,793,439
Fines and forfeitures.....								6,233
Interest income.....	231,000	426,120	195,120	289,943	125,112	(164,831)	551,232	526,604
Miscellaneous.....	319,500	577,577	258,077	1,121,802	630,269	(491,533)	1,207,846	1,219,861
Total revenues.....	11,216,637	13,472,918	2,256,281	25,377,247	12,894,103	(12,483,144)	26,367,021	23,451,984
Expenditures:								
General government:								
Personnel.....	604,531	442,632	161,899				442,632	389,924
Operating.....	1,497,497	978,563	518,933	16,967	1,331	15,636	979,894	851,137
Total general government.....	2,102,028	1,421,195	680,832	16,967	1,331	15,636	1,422,526	1,241,061
Administration of justice:								
Personnel.....	11,257	8,295	2,962	5,316,377	2,924,950	2,391,427	2,933,245	2,570,044
Operating.....	237,751	163,732	74,019	3,117,810	1,364,172	1,753,638	1,527,904	985,323
Total administration of justice.....	249,008	172,027	76,981	8,434,187	4,289,122	4,145,065	4,461,149	3,555,367
Public Safety:								
Personnel.....				5,823,574	2,357,083	3,466,491	2,357,083	2,142,522
Operating.....	168,700	91,699	77,001	3,941,627	838,749	3,102,878	930,448	651,546
Total public safety.....	168,700	91,699	77,001	9,765,201	3,195,832	6,569,369	3,287,531	2,794,068
Health and welfare:								
Personnel.....				930,771	795,740	135,031	795,740	758,694
Operating.....	1,600		1,600	3,084,584	2,081,744	1,002,840	2,081,744	1,952,433
Total health and welfare.....	1,600		1,600	4,015,355	2,877,484	1,137,871	2,877,484	2,711,127
Community services:								
Personnel.....				543,005	339,811	203,194	339,811	235,745
Operating.....				2,350,562	1,274,126	1,076,436	1,274,126	374,885
Total community services.....				2,893,567	1,613,937	1,279,630	1,613,937	610,630
Resource development:								
Personnel.....	518,635	468,890	49,745				468,890	445,767
Operating.....	1,231,237	1,192,724	38,513	95,712	4,185	91,527	1,196,909	1,658,821
Total resource development.....	1,749,872	1,661,614	88,258	95,712	4,185	91,527	1,665,799	2,104,588
Culture and recreation:								
Personnel.....	611,578	592,230	19,348	26,312	19,909	6,403	612,139	542,279
Operating.....	1,801,227	1,247,795	553,432	41,186	37,052	4,134	1,284,847	1,212,525
Total culture and recreation.....	2,412,805	1,840,025	572,780	67,498	56,961	10,537	1,896,986	1,754,804
Public works:								
Personnel.....	1,956,967	1,726,870	230,097	152,358	68,795	83,563	1,795,665	1,657,739
Operating.....	4,155,919	2,575,719	1,580,200	2,773,273	790,494	1,982,779	3,366,213	2,457,577
Total public works.....	6,112,886	4,302,589	1,810,297	2,925,631	859,289	2,066,342	5,161,878	4,115,316
Capital outlays.....	1,979,258	1,024,824	954,435	3,317,175	2,428,380	888,795	3,453,204	4,896,327
Total expenditures.....	14,776,157	10,513,974	4,262,184	31,531,293	15,326,521	16,204,772	25,840,494	23,783,288
Excess(deficiency) of revenues over (under) expenditures.....	(3,559,520)	2,958,944	6,518,465	(6,154,046)	(2,432,418)	3,721,628	526,527	(331,304)
Other financing sources(uses):								
Operating transfers in.....	25,173	45,803	20,630	3,326,367	2,704,193	(622,174)	2,749,996	2,782,602
Operating transfers out.....	(1,017,728)	(837,097)	180,631		(97,269)	(97,269)	(934,366)	(1,426,143)
Capital leases.....		44,331	44,331				44,331	
Total other financing sources(uses).....	(992,555)	(746,963)	245,592	3,326,367	2,606,924	(719,443)	1,859,961	1,356,459
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(4,552,075)	2,211,981	6,764,057	(2,827,679)	174,506	3,002,185	2,386,488	1,025,155
Fund balances, October 1.....	6,828,022	6,828,022		2,335,209	2,335,209		9,163,231	8,151,598
Fund balances, September 30.....	\$2,275,947	\$9,040,003	\$6,764,057	(\$492,470)	\$2,509,715	\$3,002,185	\$11,549,719	\$9,176,753

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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Intergovernmental revenues.....	\$41,000	\$45,622	\$4,622	\$36,000	\$35,655	(\$345)
Charges for services.....	6,210,000	7,525,938	1,315,938	5,960,000	7,071,691	1,111,691
Fines and forfeitures.....					6,233	6,233
Interest income.....	186,000	316,735	130,735	151,000	315,333	164,333
Miscellaneous.....		219,204	219,204	2,000	123,869	121,869
<b>Total revenues.....</b>	<b>6,437,000</b>	<b>8,107,499</b>	<b>1,670,499</b>	<b>6,149,000</b>	<b>7,552,781</b>	<b>1,403,781</b>
<b>Expenditures:</b>						
<b>General Government:</b>						
Personnel.....	604,531	442,632	161,899	391,969	389,307	2,662
Operating.....	1,064,445	655,332	409,113	951,926	613,530	338,396
<b>Total general government.....</b>	<b>1,668,976</b>	<b>1,097,964</b>	<b>571,012</b>	<b>1,343,895</b>	<b>1,002,837</b>	<b>341,058</b>
<b>Public Works:</b>						
Personnel.....	1,956,967	1,726,870	230,097	1,642,099	1,623,104	18,995
Operating.....	4,118,468	2,568,249	1,550,219	3,434,764	2,404,720	1,030,044
<b>Total public works.....</b>	<b>6,075,435</b>	<b>4,295,119</b>	<b>1,780,316</b>	<b>5,076,863</b>	<b>4,027,824</b>	<b>1,049,039</b>
<b>Capital outlays.....</b>	<b>1,446,249</b>	<b>651,349</b>	<b>794,900</b>	<b>1,468,640</b>	<b>1,414,495</b>	<b>54,145</b>
<b>Total expenditures.....</b>	<b>9,190,660</b>	<b>6,044,432</b>	<b>3,146,228</b>	<b>7,889,398</b>	<b>6,445,156</b>	<b>1,444,242</b>
Excess(deficiency) of revenues over (under) expenditures.....	(2,753,660)	2,063,067	4,816,727	(1,740,398)	1,107,625	2,848,023
<b>Fund balances, October 1.....</b>	<b>4,897,035</b>	<b>4,897,035</b>		<b>3,789,410</b>	<b>3,789,410</b>	
<b>Fund balances, September 30.....</b>	<b>\$2,143,375</b>	<b>\$6,960,102</b>	<b>\$4,816,727</b>	<b>\$2,049,012</b>	<b>\$4,897,035</b>	<b>\$2,848,023</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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Taxes.....	\$950,000	\$968,115	\$18,115	\$850,000	\$953,365	\$103,365
<b>Total revenues.....</b>	<b>950,000</b>	<b>968,115</b>	<b>18,115</b>	<b>850,000</b>	<b>953,365</b>	<b>103,365</b>
<b>Expenditures:</b>						
<b>Resource development:</b>						
Operating.....	1,090,000	1,089,395	605	1,596,217	1,560,187	36,030
<b>Total resource development.....</b>	<b>1,090,000</b>	<b>1,089,395</b>	<b>605</b>	<b>1,596,217</b>	<b>1,560,187</b>	<b>36,030</b>
<b>Total expenditures.....</b>	<b>1,090,000</b>	<b>1,089,395</b>	<b>605</b>	<b>1,596,217</b>	<b>1,560,187</b>	<b>36,030</b>
Excess(deficiency) of revenues over (under) expenditures.....	(140,000)	(121,280)	18,720	(746,217)	(606,822)	139,395
<b>Fund balances, October 1.....</b>	<b>139,395</b>	<b>139,395</b>		<b>\$746,217</b>	<b>746,217</b>	
<b>Fund balances, September 30.....</b>	<b>(\$605)</b>	<b>\$18,115</b>	<b>\$18,720</b>		<b>\$139,395</b>	<b>\$139,395</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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Taxes.....						
Interest income.....		\$4,120	\$4,120		\$11,164	\$11,164
<b>Total revenues.....</b>		<b>4,120</b>	<b>4,120</b>		<b>11,164</b>	<b>11,164</b>
<b>Expenditures:</b>						
<b>Culture and recreation:</b>						
Operating.....	\$140,010	135,000	5,010	\$175,010	86,800	88,210
<b>Total culture and recreation.....</b>	<b>140,010</b>	<b>135,000</b>	<b>5,010</b>	<b>175,010</b>	<b>86,800</b>	<b>88,210</b>
<b>Capital outlays.....</b>	<b>10,495</b>	<b>10,495</b>		<b>10,959</b>		<b>10,959</b>
<b>Total expenditures.....</b>	<b>150,505</b>	<b>145,495</b>	<b>5,010</b>	<b>185,969</b>	<b>86,800</b>	<b>99,169</b>
Excess(deficiency) of revenues over (under) expenditures.....	(150,505)	(141,375)	9,130	(185,969)	(75,636)	110,333
<b>Fund balances, October 1.....</b>	<b>156,632</b>	<b>156,632</b>		<b>232,268</b>	<b>232,268</b>	
<b>Fund balances, September 30.....</b>	<b>\$6,127</b>	<b>\$15,257</b>	<b>\$9,130</b>	<b>\$46,299</b>	<b>\$156,632</b>	<b>\$110,333</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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for services.....	\$125,000	\$109,670	(\$15,330)	\$130,000	\$102,185	(\$27,815)
<b>Total revenues.....</b>	<b>125,000</b>	<b>109,670</b>	<b>(15,330)</b>	<b>130,000</b>	<b>102,185</b>	<b>(27,815)</b>
<b>Expenditures:</b>						
<b>Administration of justice:</b>						
Operating.....	159,965	106,580	53,385	165,743	108,067	57,676
<b>Total administration of justice.....</b>	<b>159,965</b>	<b>106,580</b>	<b>53,385</b>	<b>165,743</b>	<b>108,067</b>	<b>57,676</b>
<b>Total expenditures.....</b>	<b>159,965</b>	<b>106,580</b>	<b>53,385</b>	<b>165,743</b>	<b>108,067</b>	<b>57,676</b>
Excess(deficiency) of revenues over (under) expenditures.....	(34,965)	3,090	38,055	(35,743)	(5,882)	29,861
<b>Fund balances, October 1.....</b>	<b>7,150</b>	<b>7,150</b>		<b>13,032</b>	<b>13,032</b>	
<b>Fund balances, September 30.....</b>	<b>(\$27,815)</b>	<b>\$10,240</b>	<b>\$38,055</b>	<b>(\$22,711)</b>	<b>\$7,150</b>	<b>\$29,861</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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Fines and forfeitures.....						
Interest income.....		\$54	\$54		\$66	\$66
<b>Total revenues.....</b>		54	54		66	66
<b>Expenditures:</b>						
<b>Total expenditures.....</b>						
Excess(deficiency) of revenues over (under) expenditures.....		54	54		66	66
Other financing sources(uses):						
Operating transfers out.....	(\$1,390)		1,390	(\$1,332)		1,332
<b>Total other financing sources(uses).....</b>	(1,390)		1,390	(1,332)		1,332
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(1,390)	54	1,444	(1,332)	66	1,398
<b>Fund balances, October 1.....</b>	1,402	1,402		1,336	1,336	
<b>Fund balances, September 30.....</b>	\$12	\$1,456	\$1,444	\$4	\$1,402	\$1,398

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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Taxes.....	\$950,000	\$968,115	\$18,115	\$850,000	\$989,395	\$139,395
Interest income.....	10,000	21,690	11,690	10,000	27,230	17,230
Miscellaneous.....					237	237
<b>Total revenues.....</b>	<b>960,000</b>	<b>989,805</b>	<b>29,805</b>	<b>860,000</b>	<b>1,016,862</b>	<b>156,862</b>
<b>Expenditures:</b>						
<b>Culture and recreation:</b>						
Personnel.....	477,941	459,280	18,661	415,971	407,021	8,950
Operating.....	854,620	637,934	216,686	627,739	540,140	87,599
<b>Total culture and recreation.....</b>	<b>1,332,561</b>	<b>1,097,214</b>	<b>235,347</b>	<b>1,043,710</b>	<b>947,161</b>	<b>96,549</b>
<b>Capital outlays.....</b>	<b>30,000</b>	<b>13,860</b>	<b>16,140</b>	<b>2,061</b>	<b>2,060</b>	<b>1</b>
<b>Total expenditures.....</b>	<b>1,362,561</b>	<b>1,111,074</b>	<b>251,487</b>	<b>1,045,771</b>	<b>949,221</b>	<b>96,550</b>
Excess(deficiency) of revenues over (under) expenditures.....	(402,561)	(121,269)	281,292	(185,771)	67,641	253,412
<b>Fund balances, October 1.....</b>	<b>414,710</b>	<b>414,710</b>		<b>347,069</b>	<b>347,069</b>	
<b>Fund balances, September 30.....</b>	<b>\$12,149</b>	<b>\$293,441</b>	<b>\$281,292</b>	<b>\$161,298</b>	<b>\$414,710</b>	<b>\$253,412</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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest income.....		\$11,858	\$11,858		\$11,903	\$11,903
Miscellaneous.....	\$300,000	329,756	29,756	\$250,000	322,997	72,997
<b>Total revenues.....</b>	<b>300,000</b>	<b>341,614</b>	<b>41,614</b>	<b>250,000</b>	<b>334,900</b>	<b>84,900</b>
<b>Expenditures:</b>						
<b>General Government:</b>						
Operating.....	326,635	248,569	78,066	345,478	229,016	116,462
<b>Total general government.....</b>	<b>326,635</b>	<b>248,569</b>	<b>78,066</b>	<b>345,478</b>	<b>229,016</b>	<b>116,462</b>
<b>Capital outlays.....</b>	<b>111,491</b>	<b>17,766</b>	<b>93,725</b>	<b>15,564</b>	<b>8,373</b>	<b>7,191</b>
<b>Total expenditures.....</b>	<b>438,126</b>	<b>266,335</b>	<b>171,791</b>	<b>361,042</b>	<b>237,389</b>	<b>123,653</b>
Excess(deficiency) of revenues over (under) expenditures.....	(138,126)	75,279	213,405	(111,042)	97,511	208,553
<b>Fund balances, October 1.....</b>	<b>219,155</b>	<b>219,155</b>		<b>121,644</b>	<b>121,644</b>	
<b>Fund balances, September 30.....</b>	<b>\$81,029</b>	<b>\$294,434</b>	<b>\$213,405</b>	<b>\$10,602</b>	<b>\$219,155</b>	<b>\$208,553</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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for services.....	\$500,000	\$540,084	\$40,084	\$525,000	\$531,290	\$6,290
Interest income.....	5,000	5,984	984	4,000	10,210	6,210
Miscellaneous.....		51	51		309	309
<b>Total revenues.....</b>	<b>505,000</b>	<b>546,119</b>	<b>41,119</b>	<b>529,000</b>	<b>541,809</b>	<b>12,809</b>
<b>Expenditures:</b>						
<b>Resource development:</b>						
Personnel.....	518,635	468,890	49,745	461,394	445,767	15,627
Operating.....	141,187	103,329	37,858	126,319	98,634	27,685
<b>Total resource development.....</b>	<b>659,822</b>	<b>572,219</b>	<b>87,603</b>	<b>587,713</b>	<b>544,401</b>	<b>43,312</b>
<b>Capital outlays.....</b>	<b>19,494</b>	<b>16,786</b>	<b>2,708</b>	<b>1,018</b>		<b>1,018</b>
<b>Total expenditures.....</b>	<b>679,316</b>	<b>589,005</b>	<b>90,311</b>	<b>588,731</b>	<b>544,401</b>	<b>44,330</b>
Excess(deficiency) of revenues over (under) expenditures.....	(174,316)	(42,886)	131,430	(59,731)	(2,592)	57,139
<b>Other financing sources(uses):</b>						
Operating transfers in.....	\$25,173	25,173				
<b>Total other financing sources(uses).....</b>	<b>25,173</b>	<b>25,173</b>				
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(149,143)	(17,713)	131,430	(59,731)	(2,592)	57,139
<b>Fund balances, October 1.....</b>	<b>194,207</b>	<b>194,207</b>		<b>196,799</b>	<b>196,799</b>	
<b>Fund balances, September 30.....</b>	<b>\$45,064</b>	<b>\$176,494</b>	<b>\$131,430</b>	<b>\$137,068</b>	<b>\$194,207</b>	<b>\$57,139</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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for services.....	\$90,000	\$103,718	\$13,718	\$75,000	\$96,659	\$21,659
Interest income .....		4,244	4,244		4,841	4,841
Miscellaneous.....					120	120
<b>Total revenues.....</b>	<b>90,000</b>	<b>107,962</b>	<b>17,962</b>	<b>75,000</b>	<b>101,620</b>	<b>26,620</b>
<b>Expenditures:</b>						
<b>Administration of Justice:</b>						
Personnel.....	11,257	8,295	2,962	2,757	2,740	17
Operating.....	77,786	57,152	20,634	90,107	75,574	14,533
<b>Total Administration of Justice.....</b>	<b>89,043</b>	<b>65,447</b>	<b>23,596</b>	<b>92,864</b>	<b>78,314</b>	<b>14,550</b>
<b>Capital Outlays.....</b>	<b>70,860</b>	<b>63,254</b>	<b>7,606</b>	<b>57,321</b>	<b>26,106</b>	<b>31,215</b>
<b>Total expenditures.....</b>	<b>159,903</b>	<b>128,701</b>	<b>31,202</b>	<b>150,185</b>	<b>104,420</b>	<b>45,765</b>
Excess(deficiency) of revenues over (under) expenditures.....	(69,903)	(20,739)	49,164	(75,185)	(2,800)	72,385
<b>Fund balances, October 1.....</b>	<b>92,840</b>	<b>92,840</b>		<b>95,640</b>	<b>95,640</b>	
<b>Fund balances, September 30.....</b>	<b>\$22,937</b>	<b>\$72,101</b>	<b>\$49,164</b>	<b>\$20,455</b>	<b>\$92,840</b>	<b>\$72,385</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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for services.....	\$270,000	\$275,070	\$5,070	\$290,000	\$263,313	(\$26,687)
Interest income.....		933	933		3,169	3,169
<b>Total revenues.....</b>	<b>270,000</b>	<b>276,003</b>	<b>6,003</b>	<b>290,000</b>	<b>266,482</b>	<b>(23,518)</b>
<b>Expenditures:</b>						
<b>Total expenditures.....</b>						
Excess(deficiency) of revenues over (under) expenditures.....	270,000	276,003	6,003	290,000	266,482	(23,518)
<b>Other financing sources(uses):</b>						
Operating transfers out.....	(294,364)	(294,364)		(390,000)	(366,482)	(23,518)
<b>Total other financing sources(uses).....</b>	<b>(294,364)</b>	<b>(294,364)</b>		<b>(390,000)</b>	<b>(366,482)</b>	<b>(23,518)</b>
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(24,364)	(18,361)	6,003	(100,000)	(100,000)	
<b>Fund balances, October 1.....</b>	<b>24,365</b>	<b>24,365</b>		<b>124,365</b>	<b>124,365</b>	
<b>Fund balances, September 30.....</b>	<b>\$1</b>	<b>\$6,004</b>	<b>\$6,003</b>	<b>\$24,365</b>	<b>\$24,365</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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for services.....	\$125,000	\$159,144	\$34,144	\$105,000	\$137,812	\$32,812
Interest income.....		5,896	5,896		7,570	7,570
<b>Total revenues.....</b>	<b>125,000</b>	<b>165,040</b>	<b>40,040</b>	<b>105,000</b>	<b>145,382</b>	<b>40,382</b>
<b>Expenditures:</b>						
<b>General Government:</b>						
Personnel.....				624	617	7
Operating.....	106,416	74,662	31,754	54,097	8,591	45,506
<b>Total general government.....</b>	<b>106,416</b>	<b>74,662</b>	<b>31,754</b>	<b>54,721</b>	<b>9,208</b>	<b>45,513</b>
<b>Capital outlays.....</b>	<b>125,739</b>	<b>106,737</b>	<b>19,002</b>	<b>157,777</b>	<b>130,461</b>	<b>27,316</b>
<b>Total expenditures.....</b>	<b>232,155</b>	<b>181,399</b>	<b>50,756</b>	<b>212,498</b>	<b>139,669</b>	<b>72,829</b>
Excess(deficiency) of revenues over (under) expenditures.....	(107,155)	(16,359)	90,796	(107,498)	5,713	113,211
<b>Other financing sources(uses):</b>						
Operating transfers out.....	(25,173)	(25,173)				
<b>Total other financing sources(uses).....</b>	<b>(25,173)</b>	<b>(25,173)</b>				
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(132,328)	(41,532)	90,796	(107,498)	5,713	113,211
<b>Fund balances, October 1.....</b>	<b>154,652</b>	<b>154,652</b>		<b>148,939</b>	<b>148,939</b>	
<b>Fund balances, September 30.....</b>	<b>\$22,324</b>	<b>\$113,120</b>	<b>\$90,796</b>	<b>\$41,441</b>	<b>\$154,652</b>	<b>\$113,211</b>

County of El Paso, Texas  
County Graffiti Eradication Special Revenue Fund  
Comparative Statements of Revenues, Expenditures  
and Changes in Fund Balances - Budget and Actual  
Fiscal years ended September 30, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for services.....	\$50	\$90	\$40		\$75	\$75
Interest income.....		1	1			
<b>Total revenues.....</b>	<b>50</b>	<b>91</b>	<b>41</b>		<b>75</b>	<b>75</b>
<b>Expenditures:</b>						
<b>Resource development:</b>						
Operating.....	50		50			
<b>Total resource development.....</b>	<b>50</b>		<b>50</b>			
<b>Capital outlays.....</b>						
<b>Total expenditures.....</b>	<b>50</b>		<b>50</b>			
Excess(deficiency) of revenues over (under) expenditures.....		91	91		75	75
<b>Fund balances, October 1.....</b>	<b>177</b>	<b>177</b>		<b>\$102</b>	<b>102</b>	
<b>Fund balances, September 30.....</b>	<b>\$177</b>	<b>\$268</b>	<b>\$91</b>	<b>\$102</b>	<b>\$177</b>	<b>\$75</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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for services.....	\$320,000	\$382,571	\$62,571	\$340,000	\$348,632	\$8,632
Interest income.....	5,000	7,285	2,285	5,000	6,820	1,820
Miscellaneous.....	7,000	7,732	732	10,000	9,465	(535)
<b>Total revenues.....</b>	<b>332,000</b>	<b>397,588</b>	<b>65,588</b>	<b>355,000</b>	<b>364,917</b>	<b>9,917</b>
<b>Expenditures:</b>						
<b>Culture and recreation:</b>						
Personnel.....	110,820	110,779	41	102,242	90,195	12,047
Operating.....	271,923	299,637	(27,714)	251,343	220,464	30,879
<b>Total culture and recreation.....</b>	<b>382,743</b>	<b>410,416</b>	<b>(27,673)</b>	<b>353,585</b>	<b>310,659</b>	<b>42,926</b>
<b>Capital outlays.....</b>	<b>7,810</b>	<b>1,467</b>	<b>6,343</b>	<b>31,137</b>	<b>13,149</b>	<b>17,988</b>
<b>Total expenditures.....</b>	<b>390,553</b>	<b>411,883</b>	<b>(21,330)</b>	<b>384,722</b>	<b>323,808</b>	<b>60,914</b>
Excess(deficiency) of revenues over (under) expenditures.....	(58,553)	(14,295)	44,258	(29,722)	41,109	70,831
<b>Other financing sources(uses):</b>						
Capital leases.....		44,331	44,331			
<b>Total other financing sources(uses).....</b>		<b>44,331</b>	<b>44,331</b>			
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(58,553)	30,036	88,589			
<b>Fund balances, October 1.....</b>	<b>(220,032)</b>	<b>(220,032)</b>		<b>(261,141)</b>	<b>(261,141)</b>	
<b>Fund balances, September 30.....</b>	<b>(\$278,585)</b>	<b>(\$189,996)</b>	<b>\$88,589</b>	<b>(\$290,863)</b>	<b>(\$220,032)</b>	<b>\$70,831</b>

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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for services.....	\$125,000	\$128,965	\$3,965	\$125,000	\$120,242	(\$4,758)
Interest income.....		402	402		1113	1113
<b>Total revenues.....</b>	<b>125,000</b>	<b>129,367</b>	<b>4,367</b>	<b>125,000</b>	<b>121,355</b>	<b>(3,645)</b>
<b>Expenditures:</b>						
<b>Total expenditures.....</b>						
Excess(deficiency) of revenues over (under) expenditures.....	125,000	129,367	4,367	125,000	121,355	(3,645)
<b>Other financing sources(uses):</b>						
Operating transfers out.....	(128,322)	(128,322)		(132,000)	(128,356)	3,644
<b>Total other financing sources(uses).....</b>	<b>(128,322)</b>	<b>(128,322)</b>		<b>(132,000)</b>	<b>(128,356)</b>	<b>3,644</b>
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(3,322)	1,045	4,367	(7,000)	(7,001)	(1)
<b>Fund balances, October 1.....</b>	<b>\$3,322</b>	<b>3,322</b>		<b>10,323</b>	<b>10,323</b>	
<b>Fund balances, September 30.....</b>		<b>\$4,367</b>	<b>\$4,367</b>	<b>\$3,323</b>	<b>\$3,322</b>	<b>(\$1)</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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Intergovernmental revenues.....	\$67,087	\$67,087		\$45,000	\$62,979	\$17,979
Interest income.....		4,945	\$4,945		5,451	5,451
Miscellaneous.....		2,722	2,722		866	866
<b>Total revenues.....</b>	<b>67,087</b>	<b>74,754</b>	<b>7,667</b>	<b>45,000</b>	<b>69,296</b>	<b>24,296</b>
<b>Expenditures:</b>						
<b>Public safety:</b>						
Operating.....	168,700	91,699	77,001	115,000	46,026	68,974
<b>Total public safety.....</b>	<b>168,700</b>	<b>91,699</b>	<b>77,001</b>	<b>115,000</b>	<b>46,026</b>	<b>68,974</b>
<b>Total expenditures.....</b>	<b>168,700</b>	<b>91,699</b>	<b>77,001</b>	<b>115,000</b>	<b>46,026</b>	<b>68,974</b>
Excess(deficiency) of revenues over (under) expenditures.....	(101,613)	(16,945)	84,668	(70,000)	23,270	93,270
<b>Fund balances, October 1.....</b>	<b>101,614</b>	<b>101,614</b>		<b>78,344</b>	<b>78,344</b>	
<b>Fund balances, September 30.....</b>	<b>\$1</b>	<b>\$84,669</b>	<b>\$84,668</b>	<b>\$8,344</b>	<b>\$101,614</b>	<b>\$93,270</b>

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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Charges for services.....	\$893,000	\$1,142,887	\$249,887	\$955,000	\$1,121,540	\$166,540
Interest income.....	25,000	37,970	12,970		59,867	59,867
Miscellaneous.....	9,000	12,969	3,969	9,000	10,345	1,345
<b>Total revenues.....</b>	<b>927,000</b>	<b>1,193,826</b>	<b>266,826</b>	<b>964,000</b>	<b>1,191,752</b>	<b>227,752</b>
<b>Expenditures:</b>						
<b>Culture and recreation:</b>						
Personnel.....	22,817	22,171	646	45,065	45,063	2
Operating.....	528,674	173,258	355,416	421,268	339,822	81,446
<b>Total culture and recreation.....</b>	<b>551,491</b>	<b>195,429</b>	<b>356,062</b>	<b>466,333</b>	<b>384,885</b>	<b>81,448</b>
<b>Capital Outlays.....</b>	<b>157,121</b>	<b>143,110</b>	<b>14,011</b>	<b>416,191</b>	<b>377,652</b>	<b>38,539</b>
<b>Total expenditures.....</b>	<b>708,612</b>	<b>338,539</b>	<b>370,073</b>	<b>882,524</b>	<b>762,537</b>	<b>119,987</b>
Excess(deficiency) of revenues over (under) expenditures.....	218,388	855,287	636,899	81,476	429,215	347,739
<b>Other financing sources(uses):</b>						
Operating transfers in.....		20,630	(20,630)			
Operating transfers out.....	(556,295)	(389,238)	(167,057)	(861,041)	(847,099)	(13,942)
<b>Total other financing sources(uses)</b>	<b>(556,295)</b>	<b>(368,608)</b>	<b>(187,687)</b>	<b>(861,041)</b>	<b>(847,099)</b>	<b>(13,942)</b>
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(337,907)	486,679	449,212	(779,565)	(417,884)	333,797
<b>Fund balances, October 1.....</b>	<b>568,625</b>	<b>568,625</b>		<b>986,509</b>	<b>986,509</b>	
<b>Fund balances, September 30.....</b>	<b>\$230,718</b>	<b>\$1,055,304</b>	<b>\$449,212</b>	<b>\$206,944</b>	<b>\$568,625</b>	<b>\$333,797</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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest income.....		\$3,649	\$3,649		\$4,360	\$4,360
Miscellaneous.....	\$3,500	3,364	(136)	\$3,400	3,297	(103)
<b>Total revenues.....</b>	<b>3,500</b>	<b>7,013</b>	<b>3,513</b>	<b>3,400</b>	<b>7,657</b>	<b>4,257</b>
<b>Expenditures:</b>						
<b>Public Works:</b>						
Operating.....	37,451	7,470	29,981	66,471	10,315	56,156
<b>Total public works.....</b>	<b>37,451</b>	<b>7,470</b>	<b>29,981</b>	<b>66,471</b>	<b>10,315</b>	<b>56,156</b>
<b>Total expenditures.....</b>	<b>37,451</b>	<b>7,470</b>	<b>29,981</b>	<b>66,471</b>	<b>10,315</b>	<b>56,156</b>
Excess(deficiency) of revenues over (under) expenditures.....	(33,951)	(457)	33,494	(63,071)	(2,658)	60,413
<b>Other financing sources(uses):</b>						
Operating transfers out.....	(12,184)		12,184		(12,184)	(12,184)
<b>Total other financing sources(uses).....</b>	<b>(12,184)</b>		<b>12,184</b>		<b>(12,184)</b>	<b>(12,184)</b>
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(46,135)	(457)	45,678	(63,071)	(14,842)	48,229
<b>Fund balances, October 1.....</b>	<b>65,584</b>	<b>65,584</b>		<b>80,426</b>	<b>80,426</b>	
<b>Fund balances, September 30.....</b>	<b>\$19,449</b>	<b>\$65,127</b>	<b>\$45,678</b>	<b>\$17,355</b>	<b>\$65,584</b>	<b>\$48,229</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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest income.....		\$261	\$261		\$373	\$373
Miscellaneous.....		400	400	\$5,000	235	(4,765)
<b>Total revenues.....</b>		<b>661</b>	<b>661</b>	<b>5,000</b>	<b>608</b>	<b>(4,392)</b>
<b>Expenditures:</b>						
<b>Culture and recreation:</b>						
Operating.....	\$6,000	1,966	4,034	16,000	4,571	11,429
<b>Total culture and recreation.....</b>	<b>6,000</b>	<b>1,966</b>	<b>4,034</b>	<b>16,000</b>	<b>4,571</b>	<b>11,429</b>
<b>Capital outlays.....</b>						
<b>Total expenditures.....</b>	<b>6,000</b>	<b>1,966</b>	<b>4,034</b>	<b>16,000</b>	<b>4,571</b>	<b>11,429</b>
Excess(deficiency) of revenues over (under) expenditures.....	(6,000)	(1,305)	4,695	(11,000)	(3,963)	7,037
<b>Fund balances, October 1.....</b>	<b>7,189</b>	<b>7,189</b>		<b>11,152</b>	<b>11,152</b>	
<b>Fund balances, September 30.....</b>	<b>\$1,189</b>	<b>\$5,884</b>	<b>\$4,695</b>	<b>\$152</b>	<b>\$7,189</b>	<b>\$7,037</b>

County of El Paso, Texas  
 Child Welfare Juror Donations Special Revenue Fund  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 Fiscal years ended September 30, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest income.....		\$93	\$93		\$63	\$63
Miscellaneous.....		1,379	1,379		1,683	1,683
<b>Total revenues.....</b>		<b>1,472</b>	<b>1,472</b>		<b>1,746</b>	<b>1,746</b>
<b>Expenditures:</b>						
<b>Health and welfare:</b>						
Operating.....	\$1,600		1,600			
<b>Total health and welfare.....</b>	<b>1,600</b>		<b>1,600</b>			
<b>Total expenditures.....</b>	<b>1,600</b>		<b>1,600</b>			
Excess(deficiency) of revenues over (under) expenditures.....	(1,600)	1,472	3,072		1,746	1,746
<b>Fund balances, October 1.....</b>	<b>\$1,746</b>	<b>1,746</b>				
<b>Fund balances, September 30.....</b>	<b>\$146</b>	<b>\$3,218</b>	<b>\$3,072</b>		<b>\$1,746</b>	<b>\$1,746</b>

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 2001**

**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.

**Agua Dulce Colonias Water Project**

These grant funds are provided by the U.S. Department of the Interior, Bureau of Reclamation, to provide cash match for the demonstration and research of gray water, re-use system procedures and technologies in the Agua Dulce Colonias.

**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.

**Ascarate Park Improvements and Trail**

Awarded by the Texas Parks and Wildlife Department, these grants 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. All improvements are under the county's Master Plans for County Parks.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 2001**

**GRANTS**

**Ascarate Park Outdoor Outreach**

The Texas Parks and Wildlife Department's Community Outdoor Outreach program provided grant funds for local youth summer camps. The funds were used to hold a two week camp for local fifth graders for outdoor recreation and environmental programs.

**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.

**Canutillo Economic Distressed Area Project**

This Texas Department of Housing and Community Affairs grant provides for ninety four first time residential water connections and three hundred seventy first time sewer connections in the area known as Canutillo.

**Child Protective Services**

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

**Child Protective Service 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. It is intended for the development and operation of a court-based mediation program for child protective services cases.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 2001**

**GRANTS**

**Colonia Fund Planning**

This Texas Department of Housing and Community Affairs grant provides for planning activities for all colonias on a county-wide basis which includes, verification of the number of colonias, date of establishment, number of lots, estimated number of persons, condition of the existing housing, and estimation of housing rehabilitation costs. Also goals and objectives to solve problems.

**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.

**Computerized Criminal History**

This grant was awarded by the Criminal Justice Policy Council to computerize criminal history and assist with the implementation of the National Instant Criminal Background System.

**Connington Addition Water Project**

This Texas Department of Housing and Community Affairs grant provides for twenty-two first time water service connections in the Connington Area.



**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 2001**

**GRANTS**

**COPS More**

This grant is awarded by the U.S. Department of Justice for the hiring of civilian employees to replace officers. This will allow for the placement of more officers on the streets.

**COPS School Based Partnerships and Canutillo COPS School Base Partnership**

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.

**COPS Universal Hiring Grant**

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

**County Attorney Protective Orders**

This grant is awarded by the Criminal Justice Division of the Governor's office to help enforce protective orders.

**Criminal Alien Tracking Systems**

This grant was awarded by the U.S. Department of Justice to assist the Sheriff's department in setting up a computerized Criminal Alien Tracking System to be used in conjunction with other agencies.

**DIMS Project**

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

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 2001**

**GRANTS**

**District Attorney Exile**

This grant is awarded by the Attorney Generals Office for the prosecution of Criminal Cases involvement unlawful use or possession of firearms.

**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.

**District Attorney's Victim Information Notification Everyday (VINE)**

This grant was awarded by the Attorney General's office to inform victim's of crime of the status and location of the person who committed the offense against them.

**Domestic Preparedness**

This grant was awarded by the U.S. Department of Justice to allow Law enforcement personnel to be prepared for terrorism. It provides funds for purchases of equipment and provides training needed by the sheriff's department.

**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.

**Drug Treatment for Juvenile Offenders**

This grant is awarded by the City of El Paso to help with cost of drug treatment for juvenile offenders.

**Economic Distressed Areas Water Project**

This Texas Department of Housing and Community Affairs grant provides for first-time water services to approximately twenty three households and first-time sewer service to approximately ninety seven house holds in the Westway Addition, Westview Heights and Mobile Havens Estates areas.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 2001**

**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.

**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 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.

**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.

**Family Group Conferencing**

This grant is awarded by the Children's Justice Act (CJA) to improve communication and family relations between families under the Children's Court.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 2001**

**GRANTS**

**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.

**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.

**Home Program-Deed Conversions**

This Texas Department of Housing and Community Affairs grant was designed to convert existing contracts for deed into traditional notes and deeds of trust including closing costs and rehabilitation to bring the property up to colonia housing standards.

**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.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 2001**

**GRANTS**

**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 Accountability Incentive Block Grants**

This grant was provided by the Texas Criminal Justice Division to Juvenile Probation Department to aid in the 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 Board State Aid**

This grant is funded by the Texas Juvenile Probation Commission for the provision of juvenile probation services, and provides funding for transportation of juveniles, residential placements, salaries of probation officers, and for payment of the yearly external audit required by the Texas Juvenile Probation Commission.

**Juvenile Board State Aid Discretionary**

This grant is funded by the Texas Juvenile Probation Commission and provides funds for the provision of psychological evaluations, treatment, and medication to detained juveniles. It also employs two liaisons that work with the parents of these juveniles in Mexico to schedule hearings and/or pick up dates.

**Juvenile Board State Aid Imprest**

Interest earned on funds received from the Texas Juvenile Probation Commission is used to operate this grant. Funds are utilized to pay for operating and travel expenses at the discretion of the Juvenile Board.

**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.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 2001**

**GRANTS**

**Juvenile Probation SHOCAP Task Force**

This grant is funded by the City of El Paso, Texas through a Criminal Justice Division grant that was awarded to the City of El Paso. It is used to provide residential services for high risk or high need juvenile offenders and to improve information available on these offenders.

**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.

**Juvenile Services**

This grant is funded by the Texas Juvenile Probation Commission and provides funds for miscellaneous expenses of juveniles on probation or in residential treatment centers as determined by their probation officer, as well as for other operating expenses at the discretion of the Juvenile Board.

**Kid Fish**

The Texas Parks and Wildlife provided a grant to allow Ascarate Park to install fishing piers for children to use.

**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, 2001**

**GRANTS**

**Lower Valley Contribution**

The Lower Valley Water District Board of Directors provided cash match funds for the Morning Glory and Sunshine Additions Project.

**Lower Valley Water District**

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

**Morning Glory and Sunshine Additions**

This Texas Department of Housing and Community Affairs grant provides for fifty-two first time water service through the installation of service lines, service connections, meters and if need in house plumbing in the Morning Glory and Sunshine areas.

**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.

**National Family Week**

This grant was awarded by the Annie Casey Foundation to the County Judge's Office to help make families aware of their importance in the community and to inform them of various agencies that provide services for families and children.

**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.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 2001**

**GRANTS**

**ONDCP Management and Coordination Initiative**

This grant was awarded by the Office of National Drug Control Policy (ONDCP) to set up and run the management and coordination center the Community and to inform them of various agencies that provide services for families and children.

**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.

**Panorama Village Water Project**

This Texas Department of Housing and Community Affairs grant provides for thirty-three first time water service connections and to make flood and drainage improvements in the Panorma Colonia.

**Ponderosa Water Project**

This Texas Department of Housing and Community Affairs grant provides for first-time public water service to eighty six household in the Ponderosa subdivision through the installation of yard-lines and residential connections.

**Post Adjudication Facility**

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

**Project Celebration**

This grant was funded by the National Sheriff's Association to provide schools an over night party where graduates are locked in an environment free from drugs and alcohol on graduation night.



**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 2001**

**GRANTS**

**Project Real San Elizario**

This grant is funded by the Criminal Justice Division of the Office of the Governor to Reach Every Available Learner (REAL) to help prevent juvenile delinquency.

**Public Defender El Paso Community Foundation**

This grant is funded by the El Paso Community Foundation to provide emergency financial assistance or resources for families in the Public Defenders Sibling Pilot Study Program.

**Public Defender Legal Training**

This grant is awarded by the Bureau of Justice to provide training for attorneys through the court system. It provides training in DNA Testing, Investors and Court related infragments.

**Public Defender Sibling Pilot Study**

These grant are provided by the Hogg and meadows foundation to study the effects of family members when one member is convicted or accused of a crime.

**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.

**Rural Transit Assistance Program**

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

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 2001**

**GRANTS**

**Rural Transit Bus**

These funds resulted from an insurance claim in the Rural Transit Program the funds were set aside to purchase a replacement bus at a later date.

**San Elizario Sewer Project**

This Texas Department Housing and Community Affairs grant provides for twenty-one first time water service connections and two hundred fourteen first time sewer service connections in the San Elizario Area.

**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.

**Self Help Center-Agua Dulce Colonias**

This Texas Department of Housing and Community Affairs grant provides for rehabilitation of thirty-two owner occupied housing units and thirty-two housing units financed with contracts for feed, which will be converted to mortgages. These programs also provides to connect households to natural gas, to septic or water systems.

**Sheriff's Crime Victim Services**

This grant is awarded by the Office of the Attorney General to the Sheriff's Department to assist the victims of crime.

**Sheriff's Region VIII Training Academy**

This grant is funded by the Texas Criminal Justice Division through the Rio Grande Council of Governments to provide law enforcement training in six counties in the Upper Rio Grande Planning Area. This area includes El Paso, Hudspeth, Culberson, Fort Davis, Presidio and Brewster counties.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 2001**

**GRANTS**

**Sheriff's Victim Services Liaison**

This grant is awarded by the Criminal Justice Division of the Office of the Governor to the Sheriff's department to assist with the victims of Crime.

**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.

**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.

**Spotlight Projects**

These grants are awarded by Criminal Justice Division to reduce crime. This is accomplished by grouping Juvenile Probation Officer, and Adult Probation officer and city police officer together to protect areas where probationers may be in violation of their probation. There programs also provide education and training for probationers.

**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.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 2001**

**GRANTS**

**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.

**TERP Nutritional**

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

**TERP Oil and Gas Overcharge**

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

**Texas 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.

**TJPC Community Corrections**

This grant is awarded by the Texas Juvenile Probation Commission for the provision of juvenile probation services, and provides funding for salaries of probation officers and payment of residential placements for juveniles.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Special Revenue Funds**  
**September 30, 2001**

**GRANTS**

**TJPC Secure Post Adjudication**

This Texas Juvenile Probation Commission grants provides funds for the operation of the secure post-adjudication facility for juvenile offenders in El Paso County

**Underage Drinking and Project Celebration**

This grant is provided by the Sheriff's association to help curb under age drinking.

**U.S. Customs Overtime**

These funds from the U.S. Customs Office are used to cover some overtime of officers of the Sheriff's Department when they work on a case with U.S. Customs.

**USTA Tennis 123**

This funding was awarded by the U.S. Tennis Association to set up tennis programs at Ascarate Park. This funding is to be used as start-up funding.

**Victim Witness Service**

This grant is awarded by the Texas Criminal Justice Division. The grant provides for counseling of victims and witnesses of criminal acts and referral of such victims to the appropriate social service agencies for shelter and specialized long-term counseling.

**West Texas Multi County Task Force**

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

**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**  
**Purposes of Special Revenue Funds**  
**September 30, 2001**

**GRANTS**

**WIC East Montana Community Center**

This is an interlocal agreement between the County of El Paso and the City of El Paso to provide a facility for the operation of the WIC program in the East Montana Service area.

County of El Paso, Texas  
Special Revenue Funds  
Combining Balance Sheet - Grant Funds  
As of September 30, 2001  
(With comparative totals for September 30, 2000)

Funds	Assets				Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash-Demand Deposits	Accounts Receivable	Due from Other Funds	Total Assets	Vouchers Payable	Due to Other Funds	Total Liabilities	Fund Balance	
<u>Administration of Justice</u>									
34th Judicial District Prosecution Initiative.....		\$83,821		\$83,821	\$1,030	\$72,040	\$73,070	\$10,751	\$83,821
Auto Theft Prevention Task Force.....	\$1,197			1,197	603		603	594	1,197
Canutillo COPS School Based Partnership.....		15,411		15,411	11,949	3,462	15,411		15,411
Community Juvenile Prosecutor.....		4,006		4,006		3,954	3,954	52	4,006
COPS More.....	8,822	12,440		21,262	100		100	21,162	21,262
County Attorney Protective Orders.....		16,720		16,720	3,963	7,389	11,352	5,368	16,720
District Attorney Intern Program.....	4,074			4,074				4,074	4,074
DIMS Project.....		123,580		123,580	220	121,529	121,749	1,831	123,580
Domestic Violence Unit.....		16,897		16,897	375	8,977	9,352	7,545	16,897
Enforcement of Protective Orders.....		13,862		13,862		5,667	5,667	8,195	13,862
Environmental Prosecutor.....		7,550		7,550	128	5,979	6,107	1,443	7,550
Explorer Post Task Force.....	1,625			1,625				1,625	1,625
Family Group Conferencing.....		23,401		23,401	23,399		23,399	2	23,401
Financial Disruption Unit.....		159,696		159,696	18,585	138,833	157,418	2,278	159,696
Fugitive/Violent Offender Task Force.....		28,244		28,244	1,345	26,899	28,244		28,244
Juvenile Accountability Incentive.....		18,944		18,944		17,585	17,585	1,359	18,944
Juvenile Intensive Supervision.....	508			508				508	508
ONDCP Management and Coord Initiative.....		5,877		5,877	5,877		5,877		5,877
Operation Safe Home.....			\$10,000	10,000				10,000	10,000
Southwest Border Administration and Support..		60,893		60,893	10,467	50,426	60,893		60,893
Specialized Diversion.....		5,205		5,205		5,205	5,205		5,205
Spotlight Gang Prevention.....		22,258		22,258	10,964	11,294	22,258		22,258
Spotlight Project.....		194,803		194,803	6,965	187,838	194,803		194,803
Stash House Task Force.....		28,359		28,359	1,138	27,221	28,359		28,359
Victim Witness Services.....		18,709		18,709	170	14,300	14,470	4,239	18,709
West Texas Anti-Smuggling Initiative.....		122,720		122,720	6,004	116,205	122,209	511	122,720
Balances September 30, 2000.....	\$16,226	\$983,396	\$10,000	\$1,009,622	\$103,282	\$824,803	\$928,085	\$81,537	\$1,009,622
<u>Public Safety</u>									
COPS Universal Hiring.....	\$12,221	\$26,901		\$39,122	\$1,830		\$1,830	\$37,292	\$39,122
DA Victim Info Notification Everyday.....		8,292		8,292	4,146	\$4,146	8,292		8,292
Hijack Task Force.....		15,620		15,620	1,043	14,577	15,620		15,620
Juvenile Board State Aid.....		45,348		45,348	2,458	42,890	45,348		45,348
Juvenile Board State Aid Discretionary.....		2,226		2,226	2,226		2,226		2,226
Juvenile Board State Aid Imprest Fund.....			\$470,153	470,153	56,030		56,030	414,123	470,153
JBSA Juvenile Services.....		428	37,332	37,760				37,760	37,760
Law Enforcement Tactical Equipment.....	1,166			1,166	1,030		1,030	136	1,166
Local Law Enforcement .....			629,766	629,766	222,916		222,916	406,850	629,766
Multi-Agency Task Force.....		18,700		18,700	1,448	17,252	18,700		18,700
Post Adjudication Facility.....			131,791	131,791	7,909		7,909	123,882	131,791
Project Celebration.....	612			612				612	612
Regional Intelligence Clearinghouse.....		128,475		128,475	5,964	122,276	128,240	235	128,475
Sheriff's Crime Victim Services.....		9,418		9,418	58	9,046	9,104	314	9,418
Sheriff's Training Academy.....		35,013	62,758	97,771	1,984		1,984	95,787	97,771
TJPC Community Corrections.....		11,244		11,244	508	10,736	11,244		11,244
TJPC Secure Post Adjud Facility.....		195		195	195		195		195
Under Age Drinking.....	181			181				181	181
US Custom Overtime.....		4,489		4,489		4,489	4,489		4,489
Victim Services Liaison.....	2,640			2,640				2,640	2,640
West Texas Multi-County Task Force.....	36	211,361		211,397	14,905	191,785	206,690	4,707	211,397
Balances September 30, 2001.....	\$16,856	\$517,710	\$1,331,800	\$1,866,366	\$324,650	\$417,197	\$741,847	\$1,124,519	\$1,866,366

(Continued)

County of El Paso, Texas  
Special Revenue Funds  
Combining Balance Sheet - Grant Funds  
As of September 30, 2001  
(With comparative totals for September 30, 2000)

Funds	Assets				Liabilities and Fund Balance				Total Liabilities and Fund Balance
	Cash-Demand Deposits	Accounts Receivable	Due from Other Funds	Total Assets	Vouchers Payable	Due to Other Funds	Total Liabilities	Fund Balance	
<b>Health and Welfare</b>									
Child Protective Services.....		\$34,490	\$87,628	\$122,118	\$5,408		\$5,408	\$116,710	\$122,118
Emergency Food and Shelter.....	\$1,098			1,098	275		275	823	1,098
Indigent Treatment Assistance.....	107			107				107	107
Juvenile Probation-Triad.....			91,539	91,539	15,401		15,401	76,138	91,539
National Family Week.....	9,090		335	9,425				9,425	9,425
Nutrition.....	266,674	245,460	65,868	578,002	105,778		105,778	472,224	578,002
Project Real San Elizario.....		19,933		19,933	6,781		6,781	13,152	19,933
T.E.R.P.-Nutritional Services.....		23,253		23,253		\$23,253	23,253		23,253
T.E.R.P. -Oil and Gas Services.....		1,393		1,393	1,393		1,393		1,393
WIC East Montana Vista Community Center.....	10,439			10,439				10,439	10,439
Balances September 30, 2001.....	\$287,408	\$324,529	\$245,370	\$857,307	\$135,036	\$23,253	\$158,289	\$699,018	\$857,307
<b>Resource Development</b>									
Texas Capital Project.....	\$148,297	\$5,378	\$191,787	\$345,462				\$345,462	\$345,462
Balances September 30, 2001.....	\$148,297	\$5,378	\$191,787	\$345,462				\$345,462	\$345,462
<b>Community Services</b>									
Alternative School Program.....		\$16,477		\$16,477	\$364	\$16,113	\$16,477		\$16,477
Alternative School Support Program.....		747	\$39,421	40,168	11,477		11,477	\$28,691	40,168
HUD Community Development Block.....	\$1,021			1,021	109		109	912	1,021
Public Defender Community Foundation.....	1,559			1,559				1,559	1,559
Public Defender Hogg Sibling Pilot Study.....	24,126			24,126	22		22	24,104	24,126
Public Defender Meadows Sibling Pilot Study...	37,630			37,630	135		135	37,495	37,630
Rural Transit Assistance Program.....		31,718		31,718	240	30,269	30,509	1,209	31,718
Rural Transit Bus.....	7,209			7,209				7,209	7,209
Self Help Center-Agua Dulce Colonias.....		143,180		143,180	11,356	131,824	143,180		143,180
Balances September 30, 2001.....	\$71,545	\$192,122	\$39,421	\$303,088	\$23,703	\$178,206	\$201,909	\$101,179	\$303,088
<b>Culture and Recreation</b>									
Ascarate Park Outdoor Outreach.....		\$35,858		\$35,858	\$571	\$17,291	\$17,862	\$17,996	\$35,858
Ascarate Park Trail.....		80,000		80,000		9,221	9,221	70,779	80,000
Texas Book Festival.....	\$25			25				25	25
USTA Tennis 123.....	950			950				950	950
Balances September 30, 2001.....	\$975	\$115,858		\$116,833	\$571	\$26,512	\$27,083	\$89,750	\$116,833
<b>Public Works</b>									
Canutillo Economic Distressed Area Project.....		\$11,424		\$11,424		\$11,424	\$11,424		\$11,424
Colonia Plumbing.....	\$53,955	378		54,333				\$54,333	54,333
Connington Addition Water Project.....		309,172		309,172		309,172	309,172		309,172
Lower Valley Contribution.....	11,018			11,018				11,018	11,018
Lower Valley Water District.....	2,899			2,899				2,899	2,899
Morning Glory and Sunshine Additions.....		4,385		4,385	\$187	4,198	4,385		4,385
Panorama Village Water Project.....		67,824		67,824	52,570	15,254	67,824		67,824
Ponderosa Water Project.....		4,275		4,275		4,275	4,275		4,275
San Elizario Sewer Project.....		4,099		4,099	15	4,084	4,099		4,099
Balances September 30, 2001.....	\$67,872	\$401,557		\$469,429	\$52,772	\$348,407	\$401,179	\$68,250	\$469,429
Total Balance September 30, 2001.....	\$609,179	\$2,540,550	\$1,818,378	\$4,968,107	\$640,014	\$1,818,378	\$2,458,392	\$2,509,715	\$4,968,107
Total Balance September 30, 2000.....	\$460,286	\$2,436,810	\$1,792,220	\$4,689,316	\$561,887	\$1,792,220	\$2,354,107	\$2,335,209	\$4,689,316

(Concluded)



County of El Paso, Texas  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
For the year ended September 30, 2001  
(With comparative totals for the year ended September 30, 2000)

Funds	Beginning Balance	Revenues	Expenditures (Current)	Net Change in Fund Balance During the Year	Ending Balance
<b>General Government</b>					
Commissioners Court Retreat.....	\$1,336	(\$5)	\$1,331	(\$1,336)	
Balances September 30, 2001.....	\$1,336	(\$5)	\$1,331	(\$1,336)	
<b>Administration of Justice</b>					
34th Judicial District Prosecution Initiative.....		\$270,481	\$259,730	\$10,751	\$10,751
Auto Theft Prevention Task Force.....		129,169	128,575	594	594
Canutillo COPS School Based Partnership.....		63,980	63,980		
CDP Computerized Criminal History.....		9,200	9,200		
Child Protective Services Mediation Project.....	\$250		250	(250)	
Community Juvenile Prosecutor.....		52,983	52,931	52	52
COPS More.....		63,216	42,054	21,162	21,162
COPS School Based Partnership.....		15,903	15,903		
County Attorney Protective Orders.....		68,873	63,505	5,368	5,368
District Attorney Exile Program.....	2,501	46,463	48,964	(2,501)	
District Attorney Intern Program.....	4,074				4,074
DIMS Project.....	6,315	407,823	412,307	(4,484)	1,831
Domestic Violence Unit.....		122,524	114,979	7,545	7,545
Drug Treatment for Juvenile Offenders.....		40,208	40,208		
Enforcement of Protective Orders.....	6,147	74,422	72,373	2,049	8,196
Environmental Prosecutor.....	968	68,021	67,546	475	1,443
Explorer Post Task Force.....	1,325	300		300	1,625
Family Group Conferencing.....		73,995	73,993	2	2
Financial Disruption Unit.....	758	783,484	781,964	1,520	2,278
Fugitive/Violent Offender Task Force.....	1,452	47,920	49,372	(1,452)	
JPD Shocap Task Force.....		132,889	132,889		
Juvenile Accountability Incentive.....		142,032	140,673	1,359	1,359
Juvenile Intensive Supervision.....	1,698		1,190	(1,190)	508
Operation Safe Home.....	10,000				10,000
ONDCP Management and Coord Initiative.....		5,877	5,877		
Public Defender Legal Training.....		15,019	15,019		
Southwest Border Administration and Support.....	24	397,554	397,578	(24)	
Specialized Diversion.....	7,726	13,303	21,029	(7,726)	
Spotlight Gang Prevention.....		45,109	45,109		
Spotlight Project.....	475	644,788	645,263	(475)	
Stash House Task Force.....		86,699	86,699		
Victim Witness Services.....		161,686	157,447	4,239	4,239
West Texas Anti-Smuggling Initiative.....	1,208	509,829	510,525	(696)	512
Balances September 30, 2001.....	\$44,921	\$4,493,750	\$4,457,132	\$36,618	\$81,539
<b>Public Safety</b>					
COPS Universal Hiring.....		\$140,836	\$103,544	\$37,292	\$37,292
Criminal Alien Tracking System.....		26,195	26,195		
DA Victim Info Notification Everyday.....		101,256	101,256		
Domestic Preparedness.....		24,907	24,907		
Hijack Task Force.....		93,467	93,467		
Juvenile Board State Aid.....		45,348	45,348		
Juvenile Board State Aid Discretionary.....		2,226	2,226		
Juvenile Board State Aid Imprest.....		414,214	91	414,123	414,123
Juvenile Services.....		41,574	3,814	37,760	37,760
Law Enforcement Tactical Equipment.....	\$3,235		3,099	(3,099)	136
Local Law Enforcement.....	624,353	729,401	946,904	(217,503)	406,850
Multi-Agency Task Force.....		186,124	186,124		
Post Adjudication Facility.....	332,417	10,430	218,965	(208,535)	123,882
Project Celebration.....	612				612
Regional Intelligence Clearinghouse.....	93	753,565	753,423	142	235
Sheriff's Crime Victim Services.....		38,204	37,890	314	314
Sheriff's Training Academy.....	63,361	387,816	355,390	32,426	95,787
TJPC Community Corrections.....		11,206	11,206		
TJPC Secure Post Adjudication.....		195	195		
Under Age Drinking.....	11,072		10,891	(10,891)	181
US Custom Overtime.....		9,955	9,955		
Victim Services Liaison.....		2,640		2,640	2,640
West Texas Multi-County Task Force.....	26	1,530,979	1,526,298	4,681	4,707
Balances September 30, 2001.....	\$1,035,169	\$4,550,538	\$4,461,188	\$89,350	\$1,124,519

County of El Paso, Texas  
Special Revenue Funds  
Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
For the year ended September 30, 2001  
(With comparative totals for the year ended September 30, 2000)

Funds	Beginning Balance	Revenues	Expenditures (Current)	Net Change in Fund Balance During the Year	Ending Balance
<b>Health and Welfare</b>					
Child Protective Services.....	\$34,666	\$496,680	\$414,636	\$82,044	\$116,710
El Paso County Alcohol and Drug Abuse.....	28,850	(28,850)		(28,850)	
Emergency Food and Shelter.....	1,291	111,869	112,337	(468)	823
Indigent Treatment Assistance.....	107				107
Juvenile Probation-Triad.....	16,359	300,001	240,222	59,779	76,138
National Family Week.....		46,500	37,075	9,425	9,425
Nutrition.....	141,952	2,318,885	1,988,613	330,272	472,224
Project Real San Elizario.....		88,905	75,753	13,152	13,152
T.E.R.P.-Nutritional Services.....	59	42,640	42,699	(59)	
T.E.R.P. -Oil and Gas Services.....		1,393	1,393		
WIC East Montana Vista Community Center.....	10,439				10,439
Balances September 30, 2001.....	\$233,723	\$3,378,023	\$2,912,728	\$465,295	\$699,018
<b>Resource Development</b>					
Texas Capital Project.....	\$271,186	\$78,461	\$4,185	\$74,276	\$345,462
Balances September 30, 2001.....	\$271,186	\$78,461	\$4,185	\$74,276	\$345,462
<b>Community Services</b>					
Agua Dulce Colonias Water Project.....		\$14,800	\$14,800		
Alternative School Program.....	\$196	100,328	100,524	(\$196)	
Alternative School Support Program.....	24,783	77,133	73,225	3,908	\$28,691
Colonia Fund Planning.....		54,220	54,220		
Home Program - Deed Conversions.....	(12,967)		(12,967)	12,967	
HUD Community Development Block.....	14,953	236	14,277	(14,041)	912
Public Defender Community Foundation.....		2,000	441	1,559	1,559
Public Defender Hogg Sibling Pilot Study.....	24,139	40,000	40,035	(35)	24,104
Public Defender Meadows Sibling Pilot Study.....	34,140	40,551	37,196	3,355	37,495
Rural Transit Assistance Program.....	1,385	303,018	303,194	(176)	1,209
Rural Transit Bus.....		7,209		7,209	7,209
Self Help Center.....		171,887	171,887		
Self Help Center-Agua Dulce Colonias.....		859,647	859,647		
Balances September 30, 2001.....	\$86,629	\$1,671,029	\$1,656,479	\$14,550	\$101,179
<b>Culture and Recreation</b>					
Ascarate Park Improvements.....	\$598,329	\$185,528	\$783,857	(\$598,329)	
Ascarate Park Outdoor Outreach.....		54,418	36,422	17,996	\$17,996
Ascarate Park Trail.....		300,000	229,221	70,779	70,779
Kid Fish.....	4,681	14,000	18,681	(4,681)	
Texas Book Festival.....	801	2,500	3,276	(776)	25
USTA Tennis 123.....		950		950	950
Balances September 30, 2001.....	\$603,811	\$557,396	\$1,071,457	(\$514,061)	\$89,750
<b>Public Works</b>					
Athena West Step Meadows Foundation.....	\$9,257	(\$9,257)		(\$9,257)	
Canutillo Economic Distressed Area Project.....		14,486	\$14,486		
Colonia Plumbing Loans.....	46,278	20,243	12,188	8,055	\$54,333
Connington Addition Water Project.....		499,562	499,562		
Economic Distressed Areas Water Project.....		162,458	162,458		
Lower Valley Contribution.....		50,000	38,982	11,018	11,018
Lower Valley Water District.....	2,899				2,899
Morning Glory and Sunshine Additions.....		4,385	4,385		
Panorama Village Water Project.....		82,553	82,553		
Ponderosa Water Project.....		7,899	7,899		
San Elizario Sewer Project.....		8,482	8,482		
Step Athena West Water.....		28,294	28,294		
Balances September 30, 2001.....	\$58,434	\$869,105	\$859,289	\$9,816	\$68,250
Total Balance September 30, 2001.....	\$2,335,209	\$15,598,297	\$15,423,789	\$174,508	\$2,509,717
Total Balance September 30, 2000.....	\$1,417,339	\$13,450,613	\$12,532,743	\$917,870	\$2,335,209

(Concluded)

**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, 2001 and 2000**

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Intergovernmental revenues.....	\$23,965,502	\$12,138,723	(\$11,826,779)	\$13,747,642	\$9,864,453	(\$3,883,189)
Interest income.....	289,943	125,112	(164,831)	26,375	57,120	30,745
Miscellaneous.....	1,121,802	630,269	(491,533)	813,802	746,438	(67,364)
<b>Total revenues.....</b>	<b>25,377,247</b>	<b>12,894,104</b>	<b>(12,483,143)</b>	<b>14,587,819</b>	<b>10,668,011</b>	<b>(3,919,808)</b>
<b>Expenditures:</b>						
<b>General government:</b>						
Operating.....	16,967	1,331	15,636	1,337		1,337
<b>Total general government.....</b>	<b>16,967</b>	<b>1,331</b>	<b>15,636</b>	<b>1,337</b>		<b>1,337</b>
<b>Administration of justice:</b>						
Personnel.....	5,316,377	2,924,949	2,391,428	5,188,748	2,567,304	2,621,444
Operating.....	3,117,810	1,364,172	1,753,638	2,431,536	801,682	1,629,854
<b>Total administration of justice.....</b>	<b>8,434,187</b>	<b>4,289,121</b>	<b>4,145,066</b>	<b>7,620,284</b>	<b>3,368,986</b>	<b>4,251,298</b>
<b>Public safety:</b>						
Personnel.....	5,823,574	2,357,083	3,466,491	4,349,381	2,142,522	2,206,859
Operating.....	3,941,627	838,749	3,102,878	1,285,296	605,520	679,776
<b>Total public safety.....</b>	<b>9,765,201</b>	<b>3,195,832</b>	<b>6,569,369</b>	<b>5,634,677</b>	<b>2,748,042</b>	<b>2,886,635</b>
<b>Health and welfare:</b>						
Personnel.....	930,771	795,740	135,031	805,833	758,694	47,139
Operating.....	3,084,584	2,081,744	1,002,840	2,008,313	1,952,433	55,880
<b>Total health and welfare.....</b>	<b>4,015,355</b>	<b>2,877,484</b>	<b>1,137,871</b>	<b>2,814,146</b>	<b>2,711,127</b>	<b>103,019</b>
<b>Resource Development:</b>						
Operating.....	95,712	4,185	91,527	74,712		74,712
<b>Total resource development.....</b>	<b>95,712</b>	<b>4,185</b>	<b>91,527</b>	<b>74,712</b>		<b>74,712</b>
<b>Community services:</b>						
Personnel.....	543,005	339,811	203,194	583,147	235,745	347,402
Operating.....	2,350,562	1,274,126	1,076,436	1,702,737	374,885	1,327,852
<b>Total community services.....</b>	<b>2,893,567</b>	<b>1,613,937</b>	<b>1,279,630</b>	<b>2,285,884</b>	<b>610,630</b>	<b>1,675,254</b>
<b>Culture and Recreation:</b>						
Personnel.....	26,312	19,909	6,403			
Operating.....	41,186	37,052	4,134	62,888	20,728	42,160
<b>Total culture and recreation.....</b>	<b>67,498</b>	<b>56,961</b>	<b>10,537</b>	<b>62,888</b>	<b>20,728</b>	<b>42,160</b>
<b>Public works:</b>						
Personnel.....	152,358	68,795	83,563	123,706	34,635	89,071
Operating.....	2,773,273	790,494	1,982,779	499,686	42,542	457,144
<b>Total public works.....</b>	<b>2,925,631</b>	<b>859,289</b>	<b>2,066,342</b>	<b>623,392</b>	<b>77,177</b>	<b>546,215</b>
<b>Capital outlays.....</b>	<b>3,317,175</b>	<b>2,428,380</b>	<b>888,795</b>	<b>6,850,213</b>	<b>2,924,031</b>	<b>3,926,182</b>
<b>Total expenditures.....</b>	<b>31,531,293</b>	<b>15,326,520</b>	<b>16,204,773</b>	<b>25,967,533</b>	<b>12,460,721</b>	<b>13,432,100</b>
Excess(deficiency) of revenues over (under) expenditures.....	(6,154,046)	(2,432,416)	3,721,630	(11,379,714)	(1,792,710)	9,512,292
<b>Other financing sources(uses):</b>						
Operating transfers in.....	3,326,367	2,704,193	(622,174)	3,330,485	2,782,602	(547,883)
Operating transfers out.....		(97,269)	(97,269)		(72,022)	(72,022)
<b>Total other financing sources(uses)....</b>	<b>3,326,367</b>	<b>2,606,924</b>	<b>(719,443)</b>	<b>3,330,485</b>	<b>2,710,580</b>	<b>(619,905)</b>
Excess(deficiency) of revenues and other financing sources over(under) expenditures and other financing uses.....	(2,827,679)	174,508	3,002,187	(8,049,229)	917,870	8,892,387
<b>Fund balances, October 1.....</b>	<b>2,335,209</b>	<b>2,335,209</b>		<b>1,417,339</b>	<b>1,417,339</b>	
<b>Fund balances, September 30.....</b>	<b>(\$492,470)</b>	<b>\$2,509,717</b>	<b>\$3,002,187</b>	<b>(\$6,631,890)</b>	<b>\$2,335,209</b>	<b>\$8,892,387</b>

County of El Paso, Texas  
Special Revenue Funds  
Schedule of Revenues - Grant Funds  
For the year ended September 30, 2001  
(With comparative totals for the year ended September 30, 2000)

Funds	Intergovernmental				Total Revenues	Transfers In	Revenues and Other Financing Sources
	Federal/ State	Other	Interest	Other			
<b>General Government</b>							
Commissioners Court Retreat.....					(\$5)	(\$5)	(\$5)
Balances September 30, 2001.....					(\$5)	(\$5)	(\$5)
<b>Administration of Justice</b>							
34th Judicial District Prosecution Initiative.....	\$270,481				\$270,481		\$270,481
Auto Theft Prevention Task Force.....		\$120,776			120,776	\$8,393	129,169
Canutillo COPS School Based Partnership.....	63,980				63,980		63,980
CDP Computerized Criminal History.....	9,200				9,200		9,200
Community Juvenile Prosecutor.....	20,496				20,496	32,487	52,983
COPS More.....	31,530				31,530	31,686	63,216
COPS School Based Partnership.....	15,903				15,903		15,903
County Attorney Protective Orders.....	50,806				50,806	18,067	68,873
District Attorney Exile Program.....	46,463				46,463		46,463
DIMS Project.....		333,834			333,834	73,989	407,823
Domestic Violence Unit.....	75,312				75,312	47,212	122,524
Drug Treatment for Juvenile Offenders.....	40,208				40,208		40,208
Enforcement of Protective Orders.....	54,360				54,360	20,062	74,422
Environmental Prosecutor.....	33,797				33,797	34,224	68,021
Explorer Post Task Force.....				\$300	300		300
Family Group Conferencing.....	73,995				73,995		73,995
Financial Disruption Unit.....	779,984			3,500	783,484		783,484
Fugitive/Violent Offender Task Force.....	47,920				47,920		47,920
JPD Shocap Task Force.....		132,889			132,889		132,889
Juvenile Accountability Incentive.....	126,606				126,606	15,426	142,032
ONDCP Management and Coord Initiative.....	5,877				5,877		5,877
Public Defender Legal Training.....	15,019				15,019		15,019
Southwest Border Administration and Support.....	386,897			10,657	397,554		397,554
Specialized Diversion.....	13,303				13,303		13,303
Spotlight Gang Prevention.....	45,109				45,109		45,109
Spotlight Project.....	644,788				644,788		644,788
Stash House Task Force.....	86,699				86,699		86,699
Victim Witness Services.....	78,551				78,551	83,135	161,686
West Texas Anti-Smuggling Initiative.....	509,829				509,829		509,829
Balances September 30, 2001.....	\$3,527,113	\$587,499		\$14,457	\$4,129,069	\$364,681	\$4,493,750
<b>Public Safety</b>							
COPS Universal Hiring.....	\$88,406				\$88,406	\$52,430	\$140,836
Criminal Alien Tracking Center.....	26,195				26,195		26,195
DA Victim Info Notification Everyday.....	101,256				101,256		101,256
Domestic Preparedness.....	24,907				24,907		24,907
Hijack Task Force.....	93,467				93,467		93,467
Juvenile Board State Aid.....	45,348				45,348		45,348
Juvenile Board State Aid Discretionary.....	2,226				2,226		2,226
Juvenile Board State Aid Imprest Fund.....	360,096		\$54,118		414,214		414,214
Juvenile Services.....	41,574				41,574		41,574
Local Law Enforcement .....	615,751		45,233		660,984	68,417	729,401
Multi-Agency Task Force.....	186,124				186,124		186,124
Post Adjudication Facility.....			10,430		10,430		10,430
Regional Intelligence Clearinghouse.....	753,565				753,565		753,565
Sheriff's Crime Victim Services.....	31,803				31,803	6,401	38,204
Sheriff's Training Academy.....	146,757				146,757	241,059	387,816
TJPC-Community Corrections.....	11,206				11,206		11,206
TJPC-Secure Post Adjudication.....	195				195		195
US Custom Overtime.....	9,955				9,955		9,955
Victim Services Liaison.....						2,640	2,640
West Texas Multi-County Task Force.....	1,014,515			\$333,367	1,347,882	183,097	1,530,979
Balances September 30, 2001.....	\$3,553,346		\$109,781	\$333,367	\$3,996,494	\$554,044	\$4,550,538

(Continued)

County of El Paso, Texas  
Special Revenue Funds  
Schedule of Revenues - Grant Funds  
For the year ended September 30, 2001  
(With comparative totals for the year ended September 30, 2000)

Funds	Intergovernmental				Total Revenues	Transfers In	Revenues and Other Financing Sources
	Federal/ State	Other	Interest	Other			
<b>Health and Welfare</b>							
Child Protective Services.....	\$112,164				\$112,164	\$384,516	\$496,680
El Paso County Alcohol and Drug Abuse.....				(\$28,850)	(28,850)		(28,850)
Emergency Food and Shelter.....	111,869				111,869		111,869
Juvenile Probation-Triad.....	150,001				150,001	150,000	300,001
National Family Week.....				46,500	46,500		46,500
Nutrition.....	348,840	\$1,151,837	\$484	46,724	1,547,885	771,000	2,318,885
Project Real-San Elizario.....	88,905				88,905		88,905
T.E.R.P.-Nutritional Services.....	32,945				32,945	9,695	42,640
T.E.R.P. -Oil and Gas Services.....	1,393				1,393		1,393
Balances September 30, 2001.....	\$846,117	\$1,151,837	\$484	\$64,374	\$2,062,812	\$1,315,211	\$3,378,023
<b>Resource Development</b>							
Texas Capital Project.....			\$13,926	\$64,535	\$78,461		\$78,461
Balances September 30, 2001.....			\$13,926	\$64,535	\$78,461		\$78,461
<b>Community Services</b>							
Agua Dulce Colonias Water Project.....	\$14,800				\$14,800		\$14,800
Alternative School Program.....	100,611				100,611	(\$283)	100,328
Alternative School Support Program.....	3,598				3,598	73,535	77,133
Colonia Fund Planning.....	54,220				54,220		54,220
HUD Community Development Block.....				\$236	236		236
Public Defender Community Foundation.....				2,000	2,000		2,000
Public Defender Hogg Sibling Pilot Study.....				40,000	40,000		40,000
Public Defender Meadows Sibling Pilot Study..	40,551				40,551		40,551
Rural Transit Assistance Program.....	244,555			50,696	295,251	7,767	303,018
Rural Transit Bus.....			\$209	7,000	7,209		7,209
Self Help Center.....	171,887				171,887		171,887
Self Help Center-Agua Dulce Colonias.....	859,647				859,647		859,647
Balances September 30, 2001.....	\$1,489,869		\$209	\$99,932	\$1,590,010	\$81,019	\$1,671,029
<b>Culture and Recreation</b>							
Ascarate Park Improvements.....	\$34,850				\$34,850	\$150,678	\$185,528
Ascarate Park Outdoor Outreach.....	35,858				35,858	18,560	54,418
Ascarate Park Trail.....	80,000				80,000	220,000	300,000
Kid Fish.....	14,000				14,000		14,000
Texas Book Festival.....	2,500				2,500		2,500
USTA Tennis 123.....				\$950	950		950
Balances September 30, 2001.....	\$167,208			\$950	\$168,158	\$389,238	\$557,396
<b>Public Works</b>							
Athena West Step Meadows Foundation.....			(\$839)	(\$8,418)	(\$9,257)		(\$9,257)
Canutillo Economic Distressed Area Project.....	\$14,486				14,486		14,486
Colonia Plumbing Loans.....	7,615		1,551	11,077	20,243		20,243
Connington Addition Water Project.....	499,562				499,562		499,562
Economic Distressed Areas Water Project.....	162,458				162,458		162,458
Lower Valley Contribution.....				50,000	50,000		50,000
Morning Glory and Sunshine Additions.....	4,385				4,385		4,385
Panorama Village Water Project.....	82,553				82,553		82,553
Ponderosa Water Project.....	7,899				7,899		7,899
San Elizario Sewer Project.....	8,482				8,482		8,482
Step Athena West Water.....	28,294				28,294		28,294
Balances September 30, 2001.....	\$815,734		\$712	\$52,659	\$869,105		\$869,105
Total Balance September 30, 2001.....	\$10,399,387	\$1,739,336	\$125,112	\$630,269	\$12,894,104	\$2,704,193	\$15,598,297
Total Balance September 30, 2000.....	\$8,691,694	\$1,172,759	\$57,120	\$746,438	\$10,668,011	\$2,782,602	\$13,450,613

(Concluded)

County of El Paso, Texas  
Special Revenue Funds  
Schedule of Expenditures - Grant Funds  
For the year ended September 30, 2001  
(With comparative totals for the year ended September 30, 2000)

Funds	Personnel Expenditures	Operating Expenditures	Capital Outlays	Total Expenditures	Transfers Out	Total Expenditures and Other Financing Uses
<b>General Government</b>						
Commissioners Court Retreat.....		\$1,331		\$1,331		\$1,331
Balances September 30, 2001.....		\$1,331		\$1,331		\$1,331
<b>Administration of Justice</b>						
34th Judicial District Prosecution Initiative.....	\$255,780	\$3,950		\$259,730		\$259,730
Auto Theft Prevention Task Force.....	127,767	808		128,575		128,575
Canutillo COPS School Based Partnership.....		52,031	\$11,949	63,980		63,980
CDP Computerized Criminal History.....		9,200		9,200		9,200
Child Protective Services Mediation Project.....		250		250		250
Community Juvenile Prosecutor.....	51,848	1,083		52,931		52,931
COPS More.....	42,054			42,054		42,054
COPS School Based Partnership.....			15,903	15,903		15,903
County Attorney Protective Orders.....	30,906	26,280	6,319	63,505		63,505
District Attorney Exile Program.....	48,964			48,964		48,964
DIMS Project.....	412,307			412,307		412,307
Domestic Violence Unit.....	113,528	1,451		114,979		114,979
Drug Treatment for Juvenile Offenders.....		40,208		40,208		40,208
Enforcement of Protective Orders.....	69,791	2,582		72,373		72,373
Environmental Prosecutor.....	65,598	1,948		67,546		67,546
Family Group Conferencing.....		73,993		73,993		73,993
Financial Disruption Unit.....	608,151	165,702	8,111	781,964		781,964
Fugitive/Violent Offender Task Force.....	39,190	1,583	8,599	49,372		49,372
JPD Shocap Task Force.....		132,889		132,889		132,889
Juvenile Accountability Incentive.....		105,363	35,310	140,673		140,673
Juvenile Intensive Supervision.....		1,190		1,190		1,190
ONDCP Management and Coord Initiative.....		5,877		5,877		5,877
Public Defender Legal Training.....		15,019		15,019		15,019
Southwest Border Administration and Support..	40,533	354,379	2,666	397,578		397,578
Specialized Diversion.....		13,303		13,303	\$7,726	21,029
Spotlight Gang Prevention.....		45,109		45,109		45,109
Spotlight Project.....	337,569	237,679	70,015	645,263		645,263
Stash House Task Force.....	77,091	9,608		86,699		86,699
Victim Witness Services.....	154,325	3,122		157,447		157,447
West Texas Anti-Smuggling Initiative.....	449,547	59,565	1,413	510,525		510,525
Balances September 30, 2001.....	\$2,924,949	\$1,364,172	\$160,285	\$4,449,406	\$7,726	\$4,457,132
<b>Public Safety</b>						
COPS Universal Hiring.....	\$103,544			\$103,544		\$103,544
Criminal Alien Tracking System.....			\$26,195	26,195		26,195
DA Victim Info Notification Everyday.....		\$101,256		101,256		101,256
Domestic Preparedness.....			24,907	24,907		24,907
Hijack Task Force.....	81,323	12,144		93,467		93,467
Juvenile Board State Aid.....	45,311	37		45,348		45,348
Juvenile Board State Aid Discretionary.....		2,226		2,226		2,226
Juvenile Board State Aid Imprest Fund.....		91		91		91
Juvenile Services.....		3,814		3,814		3,814
Law Enforcement Tactical Equipment.....			3,099	3,099		3,099
Local Law Enforcement .....	103,728	9,888	833,288	946,904		946,904
Multi-Agency Task Force.....	77,062	85,324	23,738	186,124		186,124
Post Adjudication Facility.....		19,976	198,989	218,965		218,965
Regional Intelligence Clearinghouse.....	386,754	275,263	91,406	753,423		753,423
Sheriff's Crime Victim Services.....	37,890			37,890		37,890
Sheriff's Training Academy.....	297,268	37,448	11,788	346,504	\$8,886	355,390
TJPC - Community Corrections .....	10,309	897		11,206		11,206
TJPC - Secure Post Adjudication.....	195			195		195
Under Age Drinking.....	10,891			10,891		10,891
US Custom Overtime.....	9,955			9,955		9,955
West Texas Multi-County Task Force.....	1,192,853	290,385	43,060	1,526,298		1,526,298
Balances September 30, 2001.....	\$2,357,083	\$838,749	\$1,256,470	\$4,452,302	\$8,886	\$4,461,188

County of El Paso, Texas  
Special Revenue Funds  
Schedule of Expenditures - Grant Funds  
For the year ended September 30, 2001  
(With comparative totals for the year ended September 30, 2000)

Funds	Personnel Expenditures	Operating Expenditures	Capital Outlays	Total Expenditures	Transfers Out	Total Expenditures and Other Financing Uses
<u>Health and Welfare</u>						
Child Protective Services.....	\$341,764	\$38,205		\$379,969	\$34,667	\$414,636
Emergency Food and Shelter.....		112,337		112,337		112,337
Juvenile Probation-Triad.....		239,654		239,654	568	240,222
National Family Week.....		37,075		37,075		37,075
Nutrition.....	453,976	1,534,637		1,988,613		1,988,613
Project Real San Elizario.....		75,753		75,753		75,753
T.E.R.P.-Nutritional Services.....		42,690		42,690	9	42,699
T.E.R.P. -Oil and Gas Services.....		1,393		1,393		1,393
Balances September 30, 2001.....	\$795,740	\$2,081,744		\$2,877,484	\$35,244	\$2,912,728
<u>Resource Development</u>						
Texas Capital Project.....		\$4,185		\$4,185		\$4,185
Balances September 30, 2001.....		\$4,185		\$4,185		\$4,185
<u>Community Services</u>						
Agua Dulce Colonias Water Project.....		\$14,800		\$14,800		\$14,800
Alternative School Program.....	\$94,201	6,323		100,524		100,524
Alternative School Support Program.....	32,361	16,081		48,442	\$24,783	73,225
Colonia Fund Planning.....		54,220		54,220		54,220
Home Program-Deed Conversions.....	(12,967)			(12,967)		(12,967)
HUD Community Development Block.....	12,967	1,310		14,277		14,277
Public Defender Community Foundation.....		441		441		441
Public Defender Hogg Sibling Pilot Study.....	40,035			40,035		40,035
Public Defender Meadows Sibling Pilot Study...	33,846	1,626	\$1,724	37,196		37,196
Rural Transit Assistance Program.....	48,912	254,282		303,194		303,194
Self Help Center.....	21,105	144,198	6,584	171,887		171,887
Self Help Center-Agua Dulce Colonias.....	68,508	781,688	9,451	859,647		859,647
Westway Water Addition Project.....	843	(843)				
Balances September 30, 2001.....	\$339,811	\$1,274,126	\$17,759	\$1,631,696	\$24,783	\$1,656,479
<u>Culture and Recreation</u>						
Ascarate Park Improvements.....			\$763,241	\$763,241	\$20,616	\$783,857
Ascarate Park Outdoor Outreach.....	\$19,909	\$16,513		36,422		36,422
Ascarate Park Trail.....		17,263	211,958	229,221		229,221
Kid Fish.....			18,667	18,667	14	18,681
Texas Book Festival.....		3,276		3,276		3,276
Balances September 30, 2001.....	\$19,909	\$37,052	\$993,866	\$1,050,827	\$20,630	\$1,071,457
<u>Public Works</u>						
Canutillo Economic Distressed Areas Project....	\$13,541	\$945		\$14,486		\$14,486
Colonia Plumbing Loans.....		12,188		12,188		12,188
Connington Addition Water Project.....	5,000	494,562		499,562		499,562
Economic Distressed Areas Water Project.....	26,259	136,199		162,458		162,458
Lower Valley Contribution.....		38,982		38,982		38,982
Morning Glory and Sunshine Additions.....	3,526	859		4,385		4,385
Panorama Village Water Project.....	4,298	78,255		82,553		82,553
Ponderosa Water Project.....	7,766	133		7,899		7,899
San Elizario Sewer Project.....	8,140	342		8,482		8,482
Step Athena West Water.....	265	28,029		28,294		28,294
Balances September 30, 2001.....	\$68,795	\$790,494		\$859,289		\$859,289
Total Balance September 30, 2001.....	\$6,506,287	\$6,391,853	\$2,428,380	\$15,326,520	\$97,269	\$15,423,789
Total Balance September 30, 2000.....	\$5,738,900	\$3,797,790	\$2,924,031	\$12,460,721	\$72,022	\$12,532,743

(Concluded)

# **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, 2001**

**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 Refunding, Series 1992**

This fund is used for the payment of principal and interest on bonds issued to pay a settlement on the Sports Facility and Refunding Variable Rate Demand General Obligation Certificate of Obligation, Series 1988.

**Certificate of Obligations, Series 1992A**

This fund is used for the payment of principal and interest on bonds issued to pay expenditures incurred for the improvement of the jail and construction of Ascarate Park Swimming Pool.

**General Obligation Refunding, Series 1992B**

This fund is used for the payment of principal and interest on bonds issued to advance refund portions of the General Obligation Refunding Bonds, Series 1985, 1986B, 1986 and General Obligation Bonds, Series 1986A.

**General Obligation, 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.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Debt Service Funds**  
**September 30, 2001**

**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.

**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.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Debt Service Funds**  
**September 30, 2001**

**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  
As of September 30, 2001  
(With comparative totals for  
September 30, 2000)

	General Obligation Refunding Bonds Series 1985	General Obligation Refunding Bonds Series 1992	Certificates of Obligation Series 1992A	General Obligation Refunding Bonds Series 1992B	General Obligation Jail Bonds Series 1993A
<b>Assets</b>					
Cash and cash equivalents.....	\$3,770	\$4,222	\$1,895	\$536,853	\$17,471
Interest receivable.....					
Due from other funds.....	165,503				
<b>Total assets.....</b>	<b>\$169,273</b>	<b>\$4,222</b>	<b>\$1,895</b>	<b>\$536,853</b>	<b>\$17,471</b>
<b>Liabilities and fund balances</b>					
<b>Liabilities:</b>					
<b>Total liabilities.....</b>					
<b>Fund balances:</b>					
Reserved for debt service.....	\$169,273	\$4,222	\$1,895	\$536,853	\$17,471
<b>Total fund balances.....</b>	<b>169,273</b>	<b>4,222</b>	<b>1,895</b>	<b>536,853</b>	<b>17,471</b>
<b>Total liabilities and fund balances.....</b>	<b>\$169,273</b>	<b>\$4,222</b>	<b>\$1,895</b>	<b>\$536,853</b>	<b>17,471</b>

(Continued)

County of El Paso, Texas  
Debt Service Funds  
Combining Balance Sheets  
As of September 30, 2001  
(With comparative totals for  
September 30, 2000)

	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.....	\$25,058	\$2,939	\$8,040	\$3,941	\$11,270
Interest receivable.....					
Due from other funds.....					
<b>Total assets.....</b>	<b>\$25,058</b>	<b>\$2,939</b>	<b>\$8,040</b>	<b>\$3,941</b>	<b>\$11,270</b>
<b>Liabilities and fund balances</b>					
<b>Liabilities:</b>					
<b>Total liabilities.....</b>					
<b>Fund balances:</b>					
Reserved for debt service.....	\$25,058	\$2,939	\$8,040	\$3,941	\$11,270
<b>Total fund balances.....</b>	<b>25,058</b>	<b>2,939</b>	<b>8,040</b>	<b>3,941</b>	<b>11,270</b>
<b>Total liabilities and fund balances.....</b>	<b>25,058</b>	<b>2,939</b>	<b>8,040</b>	<b>3,941</b>	<b>11,270</b>

(Continued)

County of El Paso, Texas  
Debt Service Funds  
Combining Balance Sheets  
As of September 30, 2001  
(With comparative totals for  
September 30, 2000)

	Certificates of Obligation Series 1998	General Obligation Refunding Bonds Series 1998	Totals	
			2001	2000
<b>Assets</b>				
Cash and cash equivalents.....	\$32,417	\$31,282	\$679,157	\$406,391
Interest receivable.....				12
Due from other funds.....			165,503	470,382
<b>Total assets.....</b>	<b>\$32,417</b>	<b>\$31,282</b>	<b>\$844,660</b>	<b>\$876,785</b>
<b>Liabilities and fund balances</b>				
<b>Liabilities:</b>				
<b>Total liabilities.....</b>				
<b>Fund balances:</b>				
Reserved for debt service.....	\$32,417	\$31,282	\$844,660	\$876,785
<b>Total fund balances.....</b>	<b>32,417</b>	<b>31,282</b>	<b>844,660</b>	<b>876,785</b>
<b>Total liabilities and fund balances.....</b>	<b>\$32,417</b>	<b>\$31,282</b>	<b>\$844,660</b>	<b>\$876,785</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, 2001  
(With comparative totals for  
September 30, 2000)

	General Obligation Refunding Bonds Series 1985	General Obligation Refunding Bonds Series 1992	Certificates of Obligation Series 1992A	General Obligation Refunding Bonds Series 1992B	General Obligation Jail Bonds Series 1993A
<b>Revenues:</b>					
<b>Taxes:</b>					
Property taxes.....		\$281,602	\$256,912	\$3,956,597	\$1,812,859
<b>Total taxes.....</b>		281,602	256,912	3,956,597	1,812,859
Interest earnings.....	\$182	3,084	1,535	49,499	13,540
Miscellaneous.....					
<b>Total revenues.....</b>	182	284,686	258,447	4,006,096	1,826,399
<b>Expenditures:</b>					
<b>Debt Service:</b>					
Principal .....		135,000	220,000	2,690,000	1,480,000
Interest.....		150,360	38,563	1,375,665	382,725
<b>Total expenditures.....</b>		285,360	258,563	4,065,665	1,862,725
Excess (deficiency) of revenues over (under) expenditures.....	182	(674)	(116)	(59,569)	(36,326)
<b>Other financing sources(uses):</b>					
Operating transfers in.....	165,503				
Operating transfers out.....					
<b>Total other financing sources (uses).....</b>	165,503				
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses).....	165,685	(674)	(116)	(59,569)	(36,326)
<b>Fund balances, October 1.....</b>	3,588	4,896	2,011	596,422	53,796
<b>Fund balances, September 30.....</b>	\$169,273	\$4,222	\$1,895	\$536,853	\$17,470

(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, 2001  
(With comparative totals for  
September 30, 2000)

	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>Revenues:</b>					
<b>Taxes:</b>					
Property taxes.....	\$2,786,506	\$490,054	\$950,426	\$426,506	\$546,744
<b>Total taxes.....</b>	<b>2,786,506</b>	<b>490,054</b>	<b>950,426</b>	<b>426,506</b>	<b>546,744</b>
Interest earnings.....	19,635	2,589	6,494	3,080	8,026
Miscellaneous.....					
<b>Total revenues.....</b>	<b>2,806,141</b>	<b>492,643</b>	<b>956,920</b>	<b>429,586</b>	<b>554,770</b>
<b>Expenditures:</b>					
<b>Debt Service:</b>					
Principal .....	2,375,000	460,000	765,000	325,000	100,000
Interest.....	489,230	32,660	191,565	104,570	453,838
<b>Total expenditures.....</b>	<b>2,864,230</b>	<b>492,660</b>	<b>956,565</b>	<b>429,570</b>	<b>553,838</b>
Excess (deficiency) of revenues over (under) expenditures.....	(58,089)	(17)	355	16	932
<b>Other financing sources(uses):</b>					
Operating transfers in.....					
Operating transfers out.....					
<b>Total other financing sources (uses).....</b>					
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses).....	(58,089)	(17)	355	16	932
<b>Fund balances, October 1.....</b>	<b>83,147</b>	<b>2,956</b>	<b>7,685</b>	<b>3,925</b>	<b>10,337</b>
<b>Fund balances, September 30.....</b>	<b>\$25,058</b>	<b>\$2,939</b>	<b>\$8,040</b>	<b>\$3,941</b>	<b>\$11,269</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, 2001  
(With comparative totals for  
September 30, 2000)

	Certificates of Obligation Series 1998	General Obligation Refunding Bonds Series 1998	Totals	
			2001	2000
<b>Revenues:</b>				
<b>Taxes:</b>				
Property taxes.....	\$2,857,485	\$1,745,157	\$16,110,848	\$16,043,321
<b>Total taxes.....</b>	<b>2,857,485</b>	<b>1,745,157</b>	<b>16,110,848</b>	<b>16,043,321</b>
Interest earnings.....	24,616	22,670	154,949	191,365
Miscellaneous.....				966
<b>Total revenues.....</b>	<b>2,882,101</b>	<b>1,767,827</b>	<b>16,265,797</b>	<b>16,044,287</b>
<b>Expenditures:</b>				
<b>Debt Service:</b>				
Principal .....	2,060,000	555,000	11,165,000	11,185,000
Interest.....	871,550	1,207,700	5,298,426	5,895,667
<b>Total expenditures.....</b>	<b>2,931,550</b>	<b>1,762,700</b>	<b>16,463,426</b>	<b>17,080,667</b>
Excess (deficiency) of revenues over (under) expenditures.....	(49,449)	5,127	(197,629)	(1,036,380)
<b>Other financing sources(uses):</b>				
Operating transfers in.....			165,503	475,031
Operating transfers out.....				(4,649)
<b>Total other financing sources (uses).....</b>			<b>165,503</b>	<b>470,382</b>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing (uses).....	(49,449)	5,127	(32,126)	(565,998)
<b>Fund balances, October 1.....</b>	<b>81,867</b>	<b>26,155</b>	<b>876,785</b>	<b>1,251,418</b>
<b>Fund balances, September 30.....</b>	<b>\$32,418</b>	<b>\$31,282</b>	<b>\$844,659</b>	<b>\$685,420</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, 2001  
(With comparative totals for the fiscal year ended September 30, 2000)

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
<b>Taxes:</b>						
Ad valorem property taxes.....	\$16,110,848	\$16,110,848		\$16,043,321	\$16,043,321	
<b>Total taxes.....</b>	<u>16,110,848</u>	<u>16,110,848</u>		<u>16,043,321</u>	<u>16,043,321</u>	
Interest earnings.....		154,949	\$154,949		191,365	\$191,365
Miscellaneous.....		-	-		966	966
<b>Total revenues.....</b>	<u>16,110,848</u>	<u>16,265,797</u>	<u>154,949</u>	<u>16,043,321</u>	<u>16,235,652</u>	<u>192,331</u>
<b>Expenditures:</b>						
<b>Debt Service:</b>						
Principal.....	11,165,000	11,165,000		11,185,000	11,185,000	
Interest.....	5,298,426	5,298,426	1	5,895,667	5,895,667	
<b>Total expenditures.....</b>	<u>16,463,426</u>	<u>16,463,426</u>	<u>1</u>	<u>17,080,667</u>	<u>17,080,667</u>	
Excess (deficiency) of revenues over (under) expenditures.....	(352,578)	(197,629)	154,949	(1,037,346)	(845,015)	192,331
<b>Other financing sources (uses):</b>						
Operating transfers in.....		165,503	165,503		475,031	475,031
Operating transfers out .....					(4,649)	(4,649)
<b>Total other financing     sources (uses).....</b>		<u>165,503</u>	<u>165,503</u>		<u>470,382</u>	<u>470,382</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(352,578)	(32,126)	320,452	(1,037,346)	(374,633)	662,713
<b>Fund balances, October 1.....</b>	<u>(3,570,979)</u>	<u>(3,570,979)</u>		<u>(3,196,346)</u>	<u>(3,196,346)</u>	
<b>Fund balances, September 30.....</b>	<u>(\$3,923,557)</u>	<u>(\$3,603,105)</u>	<u>\$320,452</u>	<u>(\$4,233,692)</u>	<u>(\$3,570,979)</u>	<u>\$662,713</u>

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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest earnings.....		\$182	\$182		\$2,136	\$2,136
<b>Total revenues.....</b>		182	182		2,136	2,136
<b>Expenditures:</b>						
<b>Debt service:</b>						
<b>Total expenditures.....</b>						
Excess (deficiency) of revenues over (under) expenditures.....		182	182		2,136	2,136
<b>Other financing sources (uses):</b>						
Operating transfers in.....		165,503	165,503			
<b>Total other financing sources (uses).....</b>		165,503	165,503			
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		165,685	165,685			
<b>Fund balances, October 1.....</b>	(\$2,591,471)	(2,591,471)		(\$2,593,607)	(2,593,607)	
<b>Fund balances, September 30.....</b>	(\$2,591,471)	(\$2,425,786)	\$165,685	(\$2,593,607)	(\$2,591,471)	\$2,136

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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....				\$612,560	\$612,560	
Interest earnings.....					2,918	\$2,918
<b>Total revenues.....</b>				<u>612,560</u>	<u>615,478</u>	<u>2,918</u>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....				600,000	600,000	
Interest.....				19,500	19,500	
<b>Total expenditures.....</b>				<u>619,500</u>	<u>619,500</u>	
Excess (deficiency) of revenues over (under) expenditures.....				(6,940)	(4,022)	2,918
<b>Other financing sources (uses):</b>						
Operating transfers out .....					(2,919)	(2,919)
<b>Total other financing sources (uses).....</b>					<u>(2,919)</u>	<u>(2,919)</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....				(6,940)	(6,941)	(1)
<b>Fund balances, October 1.....</b>				<u>983</u>	<u>983</u>	
<b>Fund balances, September 30.....</b>				<u>(\$5,957)</u>	<u>(\$5,958)</u>	<u>\$2,918</u>

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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....				\$360,620	\$360,620	
Interest earnings.....					1,730	\$1,730
<b>Total revenues.....</b>				360,620	362,350	1,730
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....				350,000	350,000	
Interest.....				15,225	15,225	
<b>Total expenditures.....</b>				365,225	365,225	
Excess (deficiency) of revenues over (under) expenditures.....				(4,605)	(2,875)	1,730
<b>Other financing sources (uses):</b>						
Operating transfers out .....					(1,730)	(1,730)
<b>Total other financing sources (uses).....</b>					(1,730)	(1,730)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....				(4,605)	(4,605)	
<b>Fund balances, October 1.....</b>				(561,768)	(561,768)	
<b>Fund balances, September 30.....</b>				(\$566,373)	(\$566,373)	

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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$281,602	\$281,602		\$279,882	\$279,882	
Interest earnings.....		3,084	\$3,084		3,930	\$3,930
Miscellaneous.....					966	966
<b>Total revenues.....</b>	<b>281,602</b>	<b>284,686</b>	<b>3,084</b>	<b>279,882</b>	<b>284,778</b>	<b>4,896</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	135,000	135,000		125,000	125,000	
Interest.....	150,360	150,360		162,060	162,060	
<b>Total expenditures.....</b>	<b>285,360</b>	<b>285,360</b>		<b>287,060</b>	<b>287,060</b>	
Excess (deficiency) of revenues over (under) expenditures.....	(3,758)	(674)	3,084	(7,178)	(2,282)	4,896
<b>Fund balances, October 1.....</b>	<b>(112,002)</b>	<b>(112,002)</b>		<b>(109,720)</b>	<b>(109,720)</b>	
<b>Fund balances, September 30.....</b>	<b>(\$115,760)</b>	<b>(\$112,676)</b>	<b>\$3,084</b>	<b>(\$116,898)</b>	<b>(\$112,002)</b>	<b>\$4,896</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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$256,912	\$256,912		\$256,238	\$256,238	
Interest earnings.....		1,535	\$1,535		2,010	\$2,010
<b>Total revenues.....</b>	<b>256,912</b>	<b>258,447</b>	<b>1,535</b>	<b>256,238</b>	<b>258,248</b>	<b>2,010</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	220,000	220,000		205,000	205,000	
Interest.....	38,563	38,563	1	57,000	57,000	
<b>Total expenditures.....</b>	<b>258,563</b>	<b>258,563</b>	<b>1</b>	<b>262,000</b>	<b>262,000</b>	
Excess (deficiency) of revenues over (under) expenditures.....	(1,651)	(116)	1,535	(5,762)	(3,752)	2,010
<b>Fund balances, October 1.....</b>	<b>(509)</b>	<b>(509)</b>		<b>3,243</b>	<b>3,243</b>	
<b>Fund balances, September 30.....</b>	<b>(\$2,160)</b>	<b>(\$625)</b>	<b>\$1,535</b>	<b>(\$2,519)</b>	<b>(\$509)</b>	<b>\$2,010</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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$3,956,597	\$3,956,597		\$3,273,560	\$3,273,560	
Interest earnings.....		49,499	\$49,499		55,605	\$55,605
<b>Total revenues.....</b>	<b>3,956,597</b>	<b>4,006,096</b>	<b>49,499</b>	<b>3,273,560</b>	<b>3,329,165</b>	<b>55,605</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	2,690,000	2,690,000		2,525,000	2,525,000	
Interest.....	1,375,665	1,375,665		1,530,853	1,530,853	
<b>Total expenditures.....</b>	<b>4,065,665</b>	<b>4,065,665</b>		<b>4,055,853</b>	<b>4,055,853</b>	
Excess (deficiency) of revenues over (under) expenditures.....	(109,068)	(59,569)	49,499	(782,293)	(726,688)	55,605
<b>Other financing sources (uses):</b>					475,031	475,031
Operating transfers in.....						
<b>Total other financing sources (uses).....</b>					475,031	475,031
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(109,068)	(59,569)	49,499	(782,293)	(251,657)	530,636
<b>Fund balances, October 1.....</b>	<b>(212,882)</b>	<b>(212,882)</b>		<b>38,775</b>	<b>38,775</b>	
<b>Fund balances, September 30.....</b>	<b>(\$321,950)</b>	<b>(\$272,451)</b>	<b>\$49,499</b>	<b>(\$743,518)</b>	<b>(\$212,882)</b>	<b>\$530,636</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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$2,786,506	\$2,786,506		\$2,813,436	\$2,813,436	
Interest earnings.....		19,635	\$19,635		24,380	\$24,380
<b>Total revenues.....</b>	<b>2,786,506</b>	<b>2,806,141</b>	<b>19,635</b>	<b>2,813,436</b>	<b>2,837,816</b>	<b>24,380</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	2,375,000	2,375,000		2,255,000	2,255,000	
Interest.....	489,230	489,230		603,289	603,289	
<b>Total expenditures.....</b>	<b>2,864,230</b>	<b>2,864,230</b>		<b>2,858,289</b>	<b>2,858,289</b>	
Excess (deficiency) of revenues over (under) expenditures.....	(77,724)	(58,089)	19,635	(44,853)	(20,473)	24,380
<b>Fund balances, October 1.....</b>	<b>(3,113)</b>	<b>(3,113)</b>		<b>17,360</b>	<b>17,360</b>	
<b>Fund balances, September 30.....</b>	<b>(\$80,837)</b>	<b>(\$61,202)</b>	<b>\$19,635</b>	<b>(\$27,493)</b>	<b>(\$3,113)</b>	<b>\$24,380</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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$1,812,859	\$1,812,859		\$1,824,491	\$1,824,491	
Interest earnings.....		13,540	\$13,540		17,054	\$17,054
<b>Total revenues.....</b>	<b>1,812,859</b>	<b>1,826,399</b>	<b>13,540</b>	<b>1,824,491</b>	<b>1,841,545</b>	<b>17,054</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	1,480,000	1,480,000		1,410,000	1,410,000	
Interest.....	382,725	382,725		453,918	453,918	
<b>Total expenditures.....</b>	<b>1,862,725</b>	<b>1,862,725</b>		<b>1,863,918</b>	<b>1,863,918</b>	
Excess (deficiency) of revenues over (under) expenditures.....	(49,866)	(36,326)	13,540	(39,427)	(22,373)	17,054
<b>Fund balances, October 1.....</b>	<b>(872)</b>	<b>(872)</b>		<b>21,501</b>	<b>21,501</b>	
<b>Fund balances, September 30.....</b>	<b>(\$50,738)</b>	<b>(\$37,198)</b>	<b>\$13,540</b>	<b>(\$17,926)</b>	<b>(\$872)</b>	<b>\$17,054</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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$490,054	\$490,054		\$486,372	\$486,372	
Interest earnings.....		2,589	\$2,589		2,957	\$2,957
<b>Total revenues.....</b>	<b>490,054</b>	<b>492,643</b>	<b>2,589</b>	<b>486,372</b>	<b>489,329</b>	<b>2,957</b>
<b>Expenditures:</b>						
Debt service:						
Principal .....	460,000	460,000		440,000	440,000	
Interest.....	32,660	32,660		52,470	52,470	
<b>Total expenditures.....</b>	<b>492,660</b>	<b>492,660</b>		<b>492,470</b>	<b>492,470</b>	
Excess (deficiency) of revenues over (under) expenditures.....	(2,606)	(17)	2,589	(6,098)	(3,141)	2,957
<b>Fund balances, October 1.....</b>	<b>(1,781)</b>	<b>(1,781)</b>		<b>1,360</b>	<b>1,360</b>	
<b>Fund balances, September 30.....</b>	<b>(\$4,387)</b>	<b>(\$1,798)</b>	<b>\$2,589</b>	<b>(\$4,738)</b>	<b>(\$1,781)</b>	<b>\$2,957</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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$950,426	\$950,426		\$923,701	\$923,701	
Interest earnings.....		6,494	\$6,494		7,685	\$7,685
<b>Total revenues.....</b>	<b>950,426</b>	<b>956,920</b>	<b>6,494</b>	<b>923,701</b>	<b>931,386</b>	<b>7,685</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	765,000	765,000		715,000	715,000	
Interest.....	191,565	191,565		223,768	223,768	
<b>Total expenditures.....</b>	<b>956,565</b>	<b>956,565</b>		<b>938,768</b>	<b>938,768</b>	
Excess (deficiency) of revenues over (under) expenditures.....	(6,139)	355	6,494	(15,067)	(7,382)	7,685
<b>Fund balances, October 1.....</b>	<b>(1,345)</b>	<b>(1,345)</b>		<b>6,037</b>	<b>6,037</b>	
<b>Fund balances, September 30.....</b>	<b>(\$7,484)</b>	<b>(\$990)</b>	<b>\$6,494</b>	<b>(\$9,030)</b>	<b>(\$1,345)</b>	<b>\$7,685</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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$426,506	\$426,506		\$421,718	\$421,718	
Interest earnings.....		3,080	\$3,080		3,927	\$3,927
<b>Total revenues.....</b>	<b>426,506</b>	<b>429,586</b>	<b>3,080</b>	<b>421,718</b>	<b>425,645</b>	<b>3,927</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	325,000	325,000		300,000	300,000	
Interest.....	104,570	104,570		130,770	130,770	
<b>Total expenditures.....</b>	<b>429,570</b>	<b>429,570</b>		<b>430,770</b>	<b>430,770</b>	
Excess (deficiency) of revenues over (under) expenditures.....	(3,064)	16	3,080	(9,052)	(5,125)	3,927
<b>Fund balances, October 1.....</b>	<b>(218)</b>	<b>(218)</b>		<b>4,907</b>	<b>4,907</b>	
<b>Fund balances, September 30.....</b>	<b>(\$3,282)</b>	<b>(\$202)</b>	<b>\$3,080</b>	<b>(\$4,145)</b>	<b>(\$218)</b>	<b>\$3,927</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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$546,744	\$546,744		\$581,195	\$581,195	
Interest earnings.....		8,026	\$8,026		10,337	\$10,337
<b>Total revenues.....</b>	<b>546,744</b>	<b>554,770</b>	<b>8,026</b>	<b>581,195</b>	<b>591,532</b>	<b>10,337</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	100,000	100,000		140,000	140,000	
Interest.....	453,838	453,838		463,138	463,138	
<b>Total expenditures.....</b>	<b>553,838</b>	<b>553,838</b>		<b>603,138</b>	<b>603,138</b>	
Excess (deficiency) of revenues over (under) expenditures.....	(7,094)	932	8,026	(21,943)	(11,606)	10,337
<b>Fund balances, October 1.....</b>	<b>4,537</b>	<b>4,537</b>		<b>16,143</b>	<b>16,143</b>	
<b>Fund balances, September 30.....</b>	<b>(\$2,557)</b>	<b>\$5,469</b>	<b>\$8,026</b>	<b>(\$5,800)</b>	<b>\$4,537</b>	<b>\$10,337</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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$1,745,157	\$1,745,157		\$1,335,285	\$1,335,285	
Interest earnings.....		22,670	\$22,670		\$26,154	\$26,154
<b>Total revenues.....</b>	<b>1,745,157</b>	<b>1,767,827</b>	<b>22,670</b>	<b>1,335,285</b>	<b>1,361,439</b>	<b>26,154</b>
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	555,000	555,000		150,000	150,000	
Interest.....	1,207,700	1,207,700		1,222,078	1,222,078	
<b>Total expenditures.....</b>	<b>1,762,700</b>	<b>1,762,700</b>		<b>1,372,078</b>	<b>1,372,078</b>	
Excess (deficiency) of revenues over (under) expenditures.....	(17,543)	5,127	22,670	(36,793)	(10,639)	26,154
<b>Fund balances, October 1.....</b>	<b>12,959</b>	<b>12,959</b>		<b>23,598</b>	<b>23,598</b>	
<b>Fund balances, September 30.....</b>	<b>(\$4,584)</b>	<b>\$18,086</b>	<b>\$22,670</b>	<b>(\$13,195)</b>	<b>\$12,959</b>	<b>\$26,154</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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Ad valorem property taxes.....	\$2,857,485	\$2,857,485		\$2,874,263	\$2,874,263	
Interest earnings.....		24,616	\$24,616		30,542	\$30,542
<b>Total revenues.....</b>	<b>2,857,485</b>	<b>2,882,101</b>		<b>2,874,263</b>	<b>2,904,805</b>	
<b>Expenditures:</b>						
<b>Debt service:</b>						
Principal.....	2,060,000	2,060,000		1,970,000	1,970,000	
Interest.....	871,550	871,550		961,598	961,598	
<b>Total expenditures.....</b>	<b>2,931,550</b>	<b>2,931,550</b>		<b>2,931,598</b>	<b>2,931,598</b>	
Excess (deficiency) of revenues over (under) expenditures.....	(74,065)	(49,449)	24,616	(57,335)	(26,793)	30,542
<b>Fund balances, October 1.....</b>	<b>2,345</b>	<b>2,345</b>		<b>29,138</b>	<b>29,138</b>	
<b>Fund balances, September 30.....</b>	<b>(\$71,720)</b>	<b>(\$47,104)</b>	<b>\$24,616</b>	<b>(\$28,197)</b>	<b>\$2,345</b>	<b>\$30,542</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, 2001**

**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 Improvement Capital Projects Fund**

This fund is used to account for the construction and renovation to the County Detention Facility. Proceeds from certificates of obligation, series 1992A are used to finance this project.

**Jail Annex Fund**

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

**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.

**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.

**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.

**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.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Capital Projects Funds**  
**September 30, 2001**

**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.

**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.

**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.

**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.

**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.

**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.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Capital Projects Funds**  
**September 30, 2001**

**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 Capital Improvement Capital Projects Fund**

This fund is used to account for the purchase of equipment for various County departments and for renovations to existing County facilities. This fund has been financed through a transfer from the General Fund.

County of El Paso, Texas  
 Capital Projects Funds  
 Combining Balance Sheet  
 September 30, 2001  
 (With Comparative Totals For September 30, 2000)

	County Courthouse 95	Jail Improvement	Jail Annex	Jail Annex Module	Eastlake and Old Hueco Tanks Road
<b>Assets</b>					
Cash and cash equivalents.....	\$481,728	\$40,816	\$194,461	\$81,004	\$74,963
Accounts Receivable.....					
<b>Total assets.....</b>	<b>\$481,728</b>	<b>\$40,816</b>	<b>\$194,461</b>	<b>\$81,004</b>	<b>\$74,963</b>
<b>Liabilities:</b>					
Vouchers payable.....	\$3,750				
<b>Total liabilities.....</b>	<b>3,750</b>				
<b>Fund balances:</b>					
Reserved:					
Reserved for encumbrances.....	39,116	\$733	\$22,240		\$698
Unreserved:					
Designated for capital projects.....	438,862	40,083	172,221	\$81,004	74,265
<b>Total fund balances.....</b>	<b>477,978</b>	<b>40,816</b>	<b>194,461</b>	<b>81,004</b>	<b>74,963</b>
<b>Total liabilities and fund balances.....</b>	<b>\$481,728</b>	<b>\$40,816</b>	<b>\$194,461</b>	<b>\$81,004</b>	<b>\$74,963</b>

(Continued)

County of El Paso, Texas  
 Capital Projects Funds  
 Combining Balance Sheet  
 September 30, 2001  
 (With Comparative Totals For September 30, 2000)

	Juvenile Admin. Building	Landmark Building	Ascarate Sprinkler System	Park Improvements	Capital Outlays
<b>Assets</b>					
Cash and cash equivalents.....	\$100,927	\$17,635	\$628,310	\$117,475	\$152,908
Accounts Receivable.....					
<b>Total assets.....</b>	<b>\$100,927</b>	<b>\$17,635</b>	<b>\$628,310</b>	<b>\$117,475</b>	<b>\$152,908</b>
<b>Liabilities:</b>					
Vouchers payable.....					
<b>Total liabilities.....</b>					
<b>Fund balances:</b>					
Reserved:					
Reserved for encumbrances.....	\$1,179	\$6,236		\$16,004	\$114,546
Unreserved:					
Designated for capital projects.....	99,748	11,399	\$628,310	101,471	38,362
<b>Total fund balances.....</b>	<b>100,927</b>	<b>17,635</b>	<b>628,310</b>	<b>117,475</b>	<b>152,908</b>
<b>Total liabilities and fund balances.....</b>	<b>\$100,927</b>	<b>\$17,635</b>	<b>\$628,310</b>	<b>\$117,475</b>	<b>\$152,908</b>

(Continued)

County of El Paso, Texas  
 Capital Projects Funds  
 Combining Balance Sheet  
 September 30, 2001  
 (With Comparative Totals For September 30, 2000)

	Road and Bridge Central Warehouse	Capital Outlays 98	Data Processing Upgrade	Courthouse 98	Coliseum Renovations
<b>Assets</b>					
Cash and cash equivalents.....	\$1,485	\$215,040	\$282,785	\$1,358,258	\$1,750
Accounts Receivable.....					2
<b>Total assets.....</b>	<b>\$1,485</b>	<b>\$215,040</b>	<b>\$282,785</b>	<b>\$1,358,258</b>	<b>\$1,752</b>
<b>Liabilities:</b>					
Vouchers payable.....			\$65,998	\$67,186	
<b>Total liabilities.....</b>			<b>65,998</b>	<b>67,186</b>	
<b>Fund balances:</b>					
Reserved:					
Reserved for encumbrances.....		\$93,690	195,704	97,084	\$694
Unreserved:					
Designated for capital projects.....	\$1,485	121,350	21,083	1,193,988	1,058
<b>Total fund balances.....</b>	<b>1,485</b>	<b>215,040</b>	<b>216,787</b>	<b>1,291,072</b>	<b>1,752</b>
<b>Total liabilities and fund balances.....</b>	<b>\$1,485</b>	<b>\$215,040</b>	<b>\$282,785</b>	<b>\$1,358,258</b>	<b>\$1,752</b>

(Continued)

County of El Paso, Texas  
 Capital Projects Funds  
 Combining Balance Sheet  
 September 30, 2001  
 (With Comparative Totals For September 30, 2000)

	Agricultural Co-op Building	Cnty Cap Improv 2001	Totals	
			2001	2000
<b>Assets</b>				
Cash and cash equivalents.....	\$30,499	\$1,057,399	\$4,837,443	\$9,684,648
Accounts Receivable.....		87,126	87,128	
<b>Total assets.....</b>	<b>\$30,499</b>	<b>\$1,144,525</b>	<b>\$4,924,571</b>	<b>\$9,684,648</b>
<b>Liabilities:</b>				
Vouchers payable.....			\$136,934	\$43,865
<b>Total liabilities.....</b>			<b>136,934</b>	<b>43,865</b>
<b>Fund balances:</b>				
Reserved:				
Reserved for encumbrances.....	\$1,566	\$99,665	689,155	2,706,197
Unreserved:				
Designated for capital projects.....	28,933	1,044,860	4,098,482	6,934,586
<b>Total fund balances.....</b>	<b>30,499</b>	<b>1,144,525</b>	<b>4,787,637</b>	<b>9,640,783</b>
<b>Total liabilities and fund balances.....</b>	<b>\$30,499</b>	<b>\$1,144,525</b>	<b>\$4,924,571</b>	<b>\$9,684,648</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, 2001  
 (With comparative totals for the fiscal year ended 2000)

	County Courthouse 95	Jail Improvement	Jail Annex	Jail Annex Module	Eastlake and Old Hueco Tanks Road
<b>Revenues:</b>					
Interest.....	\$26,408	\$2,518	\$17,846	\$4,052	\$28,806
Miscellaneous.....					
<b>Total revenues.....</b>	<b>26,408</b>	<b>2,518</b>	<b>17,846</b>	<b>4,052</b>	<b>28,806</b>
<b>Expenditures:</b>					
Construction.....					
Landscaping.....					
Renovations.....	38,465		354,795		
Capital Outlays Morgue.....	45,243				
Furniture and fixtures.....					
Equipment.....			1,687		772,490
Equipment-Equip.Comm A.....		25,974			
Contracted Services .....					
Data Processing Equipment.....					
Data Processing Software.....					
Park improvement.....					
Capital Outlays Courthouse 95.....	13,074				
Miscellaneous.....					
<b>Total expenditures.....</b>	<b>96,782</b>	<b>25,974</b>	<b>356,482</b>		<b>772,490</b>
Excess (deficiency) of revenues over (under) expenditures.....	(70,374)	(23,456)	(338,636)	4,052	(743,684)
<b>Other financing sources (uses):</b>					
Operating transfer in.....					
<b>Total other financing sources (uses).....</b>					
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(70,374)	(23,456)	(338,636)	4,052	(743,684)
<b>Fund balances, October 1.....</b>	<b>548,352</b>	<b>64,272</b>	<b>533,097</b>	<b>76,952</b>	<b>818,647</b>
<b>Fund balances, September 30.....</b>	<b>\$477,978</b>	<b>\$40,816</b>	<b>\$194,461</b>	<b>\$81,004</b>	<b>\$74,963</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, 2001  
 (With comparative totals for the fiscal year ended 2000)

	Juvenile Admin. Building	Landmark Building	Ascarate Sprinkler System	Park Improvements	Capital Outlays
<b>Revenues:</b>					
Interest.....	\$8,518	\$875	\$31,469	\$5,931	\$7,654
Miscellaneous.....					
<b>Total revenues.....</b>	<b>8,518</b>	<b>875</b>	<b>31,469</b>	<b>5,931</b>	<b>7,654</b>
<b>Expenditures:</b>					
Construction.....	2,727				
Landscaping.....					
Renovations.....					
Capital Outlays Morgue.....					
Furniture and fixtures.....	1,236				
Equipment.....	6,208				
Equipment-Equip.Comm A.....	103,768				
Contracted Services .....					
Data Processing Equipment.....					
Data Processing Software.....					
Park improvement.....				5,515	
Capital Outlays Courthouse 95.....					
Miscellaneous.....					
<b>Total expenditures.....</b>	<b>113,939</b>			<b>5,515</b>	
Excess (deficiency) of revenues over (under) expenditures.....	(105,421)	875	31,469	416	7,654
<b>Other financing sources (uses):</b>					
Operating transfer in.....					
<b>Total other financing sources (uses).....</b>					
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(105,421)	875	31,469	416	7,654
<b>Fund balances, October 1.....</b>	<b>206,348</b>	<b>16,760</b>	<b>596,841</b>	<b>117,059</b>	<b>145,254</b>
<b>Fund balances, September 30.....</b>	<b>\$100,927</b>	<b>\$17,635</b>	<b>\$628,310</b>	<b>\$117,475</b>	<b>\$152,908</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, 2001  
 (With comparative totals for the fiscal year ended 2000)

	Road and Bridge Central Warehouse	Capital Outlays 98	Data Processing Upgrade	Courthouse 98	Coliseum Renovations
<b>Revenues:</b>					
Interest.....	\$98	\$28,325	\$21,976	\$123,399	\$13,170
Miscellaneous.....					
<b>Total revenues.....</b>	<b>98</b>	<b>28,325</b>	<b>21,976</b>	<b>123,399</b>	<b>13,170</b>
<b>Expenditures:</b>					
Construction.....				1,741,641	
Landscaping.....					
Renovations.....					1,067,100
Capital Outlays Morgue.....					
Furniture and fixtures.....				318,844	
Equipment.....		706,171		259,500	
Equipment-Equip.Comm A.....					
Contracted Services .....			124,515		
Data Processing Equipment.....			305,704		
Data Processing Software.....					
Park improvement.....					
Capital Outlays Courthouse 95.....					
Miscellaneous.....					
<b>Total expenditures.....</b>		<b>706,171</b>	<b>430,219</b>	<b>2,319,985</b>	<b>1,067,100</b>
Excess (deficiency) of revenues over (under) expenditures.....	98	(677,846)	(408,243)	(2,196,586)	(1,053,930)
<b>Other financing sources (uses):</b>					
Operating transfer in.....					
<b>Total other financing sources (uses).....</b>					
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	98	(677,846)	(408,243)	(2,196,586)	(1,053,930)
<b>Fund balances, October 1.....</b>	<b>1,387</b>	<b>892,886</b>	<b>625,030</b>	<b>3,487,658</b>	<b>1,055,682</b>
<b>Fund balances, September 30.....</b>	<b>\$1,485</b>	<b>\$215,040</b>	<b>\$216,787</b>	<b>\$1,291,072</b>	<b>\$1,752</b>

(Continued)

## Exhibit D-2

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, 2001  
 (With comparative totals for the fiscal year ended 2000)

	Agricultural Co-op Building	Cnty Cap Improv 2001	Totals	
			2001	2000
<b>Revenues:</b>				
Interest.....	\$15,849	\$33,445	\$370,339	\$865,267
Miscellaneous.....		111,080	111,080	
<b>Total revenues.....</b>	<b>15,849</b>	<b>144,525</b>	<b>481,419</b>	<b>865,267</b>
<b>Expenditures:</b>				
Construction.....			1,744,368	4,707,705
Landscaping.....				11,650
Renovations.....			1,460,360	814,046
Capital Outlays Morgue.....			45,243	
Furniture and fixtures.....			320,080	143,226
Equipment.....			1,746,056	2,135,745
Equipment-Equip.Comm A.....	439,908		569,650	
Contracted Services .....			124,515	685,718
Data Processing Equipment.....			305,704	455,525
Data Processing Software.....				325,432
Park improvement.....			5,515	157,703
Capital Outlays Courthouse 95.....			13,074	6,032
Miscellaneous.....				63
<b>Total expenditures.....</b>	<b>439,908</b>		<b>6,334,565</b>	<b>9,442,845</b>
Excess (deficiency) of revenues over (under) expenditures.....	(424,059)	144,525	(5,853,146)	(8,577,578)
<b>Other financing sources (uses):</b>				
Operating transfer in.....		1,000,000	1,000,000	
<b>Total other financing sources (uses).....</b>		<b>1,000,000</b>	<b>1,000,000</b>	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(424,059)	1,144,525	(4,853,146)	(8,577,578)
<b>Fund balances, October 1.....</b>	<b>454,558</b>		<b>9,640,783</b>	<b>18,218,361</b>
<b>Fund balances, September 30.....</b>	<b>\$30,499</b>	<b>\$1,144,525</b>	<b>\$4,787,637</b>	<b>\$9,640,783</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, 2001  
(With comparative totals for the fiscal year ended September 30, 2000)

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....	\$188,500	\$370,339	\$181,839	\$353,000	\$865,267	\$512,267
Miscellaneous.....		111,080	111,080			
<b>Total revenues.....</b>	<b>188,500</b>	<b>481,419</b>	<b>292,919</b>	<b>353,000</b>	<b>865,267</b>	<b>512,267</b>
<b>Expenditures:</b>						
Construction.....	1,937,573	1,744,368	193,205	8,185,281	4,707,705	3,477,576
Architect.....	723		723	45,408		45,408
Furniture and fixtures.....	1,003,816	320,080	683,736	1,149,515	143,226	1,006,289
Bond Issuance Costs.....				45,405		45,405
Renovations.....	2,005,900	1,460,360	545,540	2,253,884	814,046	1,439,838
Park Improvement.....	682,343	5,515	676,828	799,463	157,703	641,760
Equipment.....	3,769,883	1,746,056	2,023,827	3,140,796	2,135,745	1,005,051
Equipment-Equip. Comm A.....	660,836	569,650	91,186			
Contracted Services.....	277,003	124,515	152,488	959,459	685,718	273,741
Data Processing Equipment.....	345,196	305,704	39,492	686,504	455,525	230,979
Data Processing Software.....	1,500		1,500	346,409	325,432	20,977
Fabens Community Center.....	11,614		11,614	11,615		11,615
San Elizario Improvements.....	4,751		4,751	4,752		4,752
Capital Outlays Morgue.....	52,544	45,243	7,301	52,544		52,544
Capital Outlays Courthouse 90.....	19,539	13,074	6,465	25,572	6,032	19,540
Miscellaneous.....	2,072		2,072	83,571	63	83,508
Landscaping.....				11,650	11,650	
<b>Total expenditures.....</b>	<b>10,775,293</b>	<b>6,334,565</b>	<b>4,440,728</b>	<b>17,801,828</b>	<b>9,442,845</b>	<b>8,358,983</b>
Excess (deficiency) of revenues over (under) expenditures.....	(10,586,793)	(5,853,146)	4,733,647	(17,448,828)	(8,577,578)	8,871,250
<b>Other financing sources (uses):</b>						
Operating transfer in.....	1,000,000	1,000,000				
<b>Total other financing sources (uses).....</b>	<b>1,000,000</b>	<b>1,000,000</b>				
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(9,586,793)	(4,853,146)	4,733,647	(17,448,828)	(8,577,578)	8,871,250
<b>Fund balances, October 1.....</b>	<b>9,162,406</b>	<b>9,162,406</b>		<b>17,739,984</b>	<b>17,739,984</b>	
<b>Fund balances, September 30.....</b>	<b>(\$424,387)</b>	<b>\$4,309,260</b>	<b>\$4,733,647</b>	<b>\$291,156</b>	<b>\$9,162,406</b>	<b>\$8,871,250</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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....		\$98	\$98		\$689	\$689
<b>Total revenues.....</b>		98	98		689	689
<b>Expenditures:</b>						
Miscellaneous.....				\$63	63	
Renovations.....				33,761	33,761	
Renovations - Nutrituion Center .....				1,720	1,720	
Equipment.....	\$1,381		1,381	6,615	6,096	519
Renovations - Library.....				42,159	41,640	519
<b>Total expenditures.....</b>	1,381		1,381			
Excess (deficiency) of revenues over (under) expenditures.....	(1,381)	98	1,479	(42,159)	(40,951)	1,208
<b>Fund balances, October 1.....</b>	1,387	1,387		42,338	42,338	
<b>Fund balances, September 30.....</b>	\$6	\$1,485	\$1,479	\$179	\$1,387	\$1,208

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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....		\$4,052	\$4,052	\$2,000	\$9,380	\$7,380
<b>Total revenues.....</b>		4,052	4,052	2,000	9,380	7,380
<b>Expenditures:</b>						
Construction.....				168,004	119,097	48,907
Equipment-Equip. Comm.....	\$76,536		76,536			
Bond issuance cost.....				19,945		19,945
<b>Total expenditures.....</b>	76,536		76,536	187,949	119,097	68,852
Excess (deficiency) of revenues and other financing sources over (under)						
expenditures and other financing uses.....	(76,536)	4,052	80,588	(185,949)	(109,717)	76,232
<b>Fund balances, October 1.....</b>	76,952	76,952		186,669	186,669	
<b>Fund balances, September 30.....</b>	\$416	\$81,004	\$80,588	\$720	\$76,952	\$76,232

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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....	\$14,000	\$26,408	\$12,408	\$10,000	\$48,112	\$38,112
<b>Total revenues.....</b>	<b>14,000</b>	<b>26,408</b>	<b>12,408</b>	<b>10,000</b>	<b>48,112</b>	<b>38,112</b>
<b>Expenditures:</b>						
Renovations.....	487,186	38,465	448,721	807,499	373,109	434,390
Capital Outlays Morgue.....	52,544	45,243	7,301	52,544		52,544
Capital Outlays Courthouse 90.....	19,539	13,074	6,465	25,572	6,032	19,540
<b>Total expenditures.....</b>	<b>559,269</b>	<b>96,782</b>	<b>462,487</b>	<b>885,615</b>	<b>379,141</b>	<b>506,474</b>
Excess (deficiency) of revenues and other financing sources over (under)						
expenditures and other financing uses.....	(545,269)	(70,374)	474,895	(875,615)	(331,029)	544,586
<b>Fund balances, October 1.....</b>	<b>548,352</b>	<b>548,352</b>		<b>879,381</b>	<b>879,381</b>	
<b>Fund balances, September 30.....</b>	<b>\$3,083</b>	<b>\$477,978</b>	<b>\$474,895</b>	<b>\$3,766</b>	<b>\$548,352</b>	<b>\$544,586</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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....		\$875	\$875		\$969	\$969
<b>Total revenues.....</b>		875	875		969	969
<b>Expenditures:</b>						
Fabens Community Center.....	\$11,614		11,614	\$11,615		11,615
Renovations.....	4,111		4,111	4,111		4,111
Miscellaneous	\$942		942			
<b>Total expenditures.....</b>	16,667		16,667	15,726		15,726
Excess (deficiency) of revenues over (under) expenditures.....	(16,667)	875	17,542	(15,726)	969	16,695
<b>Fund balances, October 1.....</b>	16,760	16,760		15,791	15,791	
<b>Fund balances, September 30.....</b>	\$93	\$17,635	\$17,542	\$65	\$16,760	\$16,695

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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....	\$15,000	\$28,806	\$13,806	\$20,000	\$47,570	\$27,570
<b>Total revenues.....</b>	<b>15,000</b>	<b>28,806</b>	<b>13,806</b>	<b>20,000</b>	<b>47,570</b>	<b>27,570</b>
<b>Expenditures:</b>						
Construction.....				55,324		55,324
Equipment-Equip.comm.....	829,253	772,490	56,763	45,453		45,453
Miscellaneous.....				100,777		100,777
<b>Total expenditures.....</b>	<b>829,253</b>	<b>772,490</b>	<b>56,763</b>	<b>100,777</b>		<b>100,777</b>
Excess (deficiency) of revenues over (under) expenditures.....	(814,253)	(743,684)	70,569	(80,777)	47,570	128,347
<b>Fund balances, October 1.....</b>	<b>818,647</b>	<b>818,647</b>		<b>771,077</b>	<b>771,077</b>	
<b>Fund balances, September 30.....</b>	<b>\$4,394</b>	<b>\$74,963</b>	<b>\$70,569</b>	<b>\$690,300</b>	<b>\$818,647</b>	<b>\$128,347</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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....	\$5,000	\$8,518	\$3,518	\$12,000	\$24,284	\$12,284
<b>Total revenues.....</b>	<b>5,000</b>	<b>8,518</b>	<b>3,518</b>	<b>12,000</b>	<b>24,284</b>	<b>12,284</b>
<b>Expenditures:</b>						
Construction.....	4,005	2,727	1,278	361,969	235,251	126,718
Architect Fees.....				44,308		44,308
Equipment.....	92,863	6,208	86,655	51,832	41,665	10,167
Equipment-Equip. Comm A.....	112,068	103,768	8,300			
Furniture and Fixtures.....	1,237	1,236	1	138,306	136,102	2,204
Data Processing Equipment.....				11,000	3,176	7,824
Landscaping.....				11,650	11,650	
<b>Total expenditures.....</b>	<b>210,173</b>	<b>113,939</b>	<b>96,234</b>	<b>619,065</b>	<b>427,844</b>	<b>191,221</b>
Excess (deficiency) of revenues and other financing sources over (under)						
expenditures and other financing uses.....	(205,173)	(105,421)	99,752	(607,065)	(403,560)	203,505
<b>Fund balances, October 1.....</b>	<b>206,348</b>	<b>206,348</b>		<b>609,908</b>	<b>609,908</b>	
<b>Fund balances, September 30.....</b>	<b>\$1,175</b>	<b>\$100,927</b>	<b>\$99,752</b>	<b>\$2,843</b>	<b>\$206,348</b>	<b>\$203,505</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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Total revenues.....						
<b>Expenditures:</b>						
Furniture and fixtures.....				\$6,487	\$6,487	
Total expenditures.....				6,487	6,487	
Excess (deficiency) of revenues over (under) expenditures.....				(6,487)	(6,487)	
<b>Fund balances, October 1.....</b>				\$6,487	\$6,487	
<b>Fund balances, September 30.....</b>						

County of El Paso, Texas  
 Ascarate Sprinkler System Capital Projects Fund  
 Comparative Statements of Revenues and Expenditures  
 Budget and Actual  
 For the fiscal years ended September 30, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....	\$12,000	\$31,469	\$19,469	\$14,000	\$34,679	\$20,679
<b>Total revenues.....</b>	<b>12,000</b>	<b>31,469</b>	<b>19,469</b>	<b>14,000</b>	<b>34,679</b>	<b>20,679</b>
<b>Expenditures:</b>						
Park improvements.....	568,166		568,166	536,288		536,288
Equipment.....	37,468		37,468	37,468		37,468
<b>Total expenditures.....</b>	<b>605,634</b>		<b>605,634</b>	<b>573,756</b>		<b>573,756</b>
Excess (deficiency) of revenues and other financing sources over (under)						
expenditures and other financing uses.....	(593,634)	31,469	625,103	(559,756)	34,679	594,435
<b>Fund balances, October 1.....</b>	<b>596,841</b>	<b>596,841</b>		<b>562,162</b>	<b>562,162</b>	
<b>Fund balances, September 30.....</b>	<b>\$3,207</b>	<b>\$628,310</b>	<b>\$625,103</b>	<b>\$2,406</b>	<b>\$596,841</b>	<b>\$594,435</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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....		\$2,518	\$2,518		\$4,233	\$4,233
<b>Total revenues.....</b>		<u>2,518</u>	<u>2,518</u>		<u>4,233</u>	<u>4,233</u>
<b>Expenditures:</b>						
Construction.....	\$349		349	\$71,273	16,466	54,807
Architect.....				378		378
Miscellaneous.....	384		384	384		384
Equipment-Euip.Comm A.....	63,190	25,974	37,216			
Equipment.....				5,088	952	4,136
<b>Total expenditures.....</b>	<u>63,923</u>	<u>25,974</u>	<u>37,949</u>	<u>77,123</u>	<u>17,418</u>	<u>59,705</u>
Excess (deficiency) of revenues over (under) expenditures.....	(63,923)	(23,456)	40,467	(77,123)	(13,185)	63,938
<b>Fund balances, October 1.....</b>	<u>64,272</u>	<u>64,272</u>		<u>77,457</u>	<u>77,457</u>	
<b>Fund balances, September 30.....</b>	<u>\$349</u>	<u>\$40,816</u>	<u>\$40,467</u>	<u>\$334</u>	<u>\$64,272</u>	<u>\$63,938</u>

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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....	\$2,500	\$5,931	\$3,431	\$4,000	\$9,666	\$5,666
<b>Total revenues.....</b>	<b>2,500</b>	<b>5,931</b>	<b>3,431</b>	<b>4,000</b>	<b>9,666</b>	<b>5,666</b>
<b>Expenditures:</b>						
San Elizario Improvements.....	4,751		4,751	4,752		4,752
Park improvements.....	114,177	5,515	108,662	263,175	157,703	105,472
Equipment.....						
<b>Total expenditures.....</b>	<b>118,928</b>	<b>5,515</b>	<b>113,413</b>	<b>267,927</b>	<b>157,703</b>	<b>110,224</b>
Excess (deficiency) of revenues						
Excess (deficiency) of revenues and other						
financing sources over (under)						
expenditures and other financing uses.....	(116,428)	416	116,844	(263,927)	(148,037)	115,890
<b>Fund balances, October 1.....</b>	<b>117,059</b>	<b>117,059</b>		<b>265,096</b>	<b>265,096</b>	
<b>Fund balances, September 30.....</b>	<b>\$631</b>	<b>\$117,475</b>	<b>\$116,844</b>	<b>\$1,169</b>	<b>\$117,059</b>	<b>\$115,890</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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....	\$10,000	\$17,846	\$7,846	\$25,000	\$52,901	\$27,901
<b>Total revenues.....</b>	<b>10,000</b>	<b>17,846</b>	<b>7,846</b>	<b>25,000</b>	<b>52,901</b>	<b>27,901</b>
<b>Expenditures:</b>						
Renovations-Downtown.....						
Construction.....	76,783		76,783	1,261,973	768,483	493,490
Equipment.....	3,543	1,687	1,856	295,475	291,931	3,544
Equipment-Euip.Comm A.....	13,069		13,069			
Architect.....	723		723	722		722
Renovations-Downtown.....	445,254	354,795	90,459			
Miscellaneous.....	746		746	746		746
<b>Total expenditures.....</b>	<b>540,118</b>	<b>356,482</b>	<b>183,636</b>	<b>1,558,916</b>	<b>1,060,414</b>	<b>498,502</b>
Excess (deficiency) of revenues over (under) expenditures.....	(530,118)	(338,636)	191,482	(1,533,916)	(1,007,513)	526,403
<b>Fund balances, October 1.....</b>	<b>533,097</b>	<b>533,097</b>		<b>1,540,610</b>	<b>1,540,610</b>	
<b>Fund balances, September 30.....</b>	<b>\$2,979</b>	<b>\$194,461</b>	<b>\$191,482</b>	<b>\$6,694</b>	<b>\$533,097</b>	<b>\$526,403</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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....		\$7,654	\$7,654	\$2,000	\$10,804	\$8,804
<b>Total revenues.....</b>		7,654	7,654	2,000	10,804	8,804
<b>Expenditures:</b>						
Equipment.....	\$135,242		135,242	283,079	147,836	135,243
<b>Total expenditures.....</b>	135,242		135,242	283,079	147,836	135,243
Excess (deficiency) of revenues over (under) expenditures.....	(135,242)	7,654	142,896	(281,079)	(137,032)	144,047
<b>Fund balances, October 1.....</b>	145,254	145,254		282,286	282,286	
<b>Fund balances, September 30.....</b>	\$10,012	\$152,908	\$142,896	\$1,207	\$145,254	\$144,047

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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....	\$20,000	\$28,325	\$8,325	\$40,000	\$101,047	\$61,047
<b>Total revenues.....</b>	<b>20,000</b>	<b>28,325</b>	<b>8,325</b>	<b>40,000</b>	<b>101,047</b>	<b>61,047</b>
<b>Expenditures:</b>						
Bond issuance cost.....				5,677		5,677
Equipment.....	917,186	706,171	211,015	2,461,239	1,647,265	813,974
<b>Total expenditures.....</b>	<b>917,186</b>	<b>706,171</b>	<b>211,015</b>	<b>2,466,916</b>	<b>1,647,265</b>	<b>819,651</b>
Excess (deficiency) of revenues over (under) expenditures.....	(897,186)	(677,846)	219,340	(2,426,916)	(1,546,218)	880,698
<b>Fund balances, October 1.....</b>	<b>892,886</b>	<b>892,886</b>		<b>2,439,104</b>	<b>2,439,104</b>	
<b>Fund balances, September 30.....</b>	<b>(\$4,300)</b>	<b>\$215,040</b>	<b>\$219,340</b>	<b>\$12,188</b>	<b>\$892,886</b>	<b>\$880,698</b>

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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....	\$15,000	\$21,976	\$6,976	\$30,000	\$76,710	\$46,710
Intergovernmental.....						
<b>Total revenues.....</b>	<b>15,000</b>	<b>21,976</b>	<b>6,976</b>	<b>30,000</b>	<b>76,710</b>	<b>46,710</b>
<b>Expenditures:</b>						
Bond issuance cost.....				10,393		10,393
Contracted Services.....	277,003	124,515	152,488	959,459	685,718	273,741
Furniture & Fixtures.....	2,579		2,579	4,722	637	4,085
Equipment.....						
Equipment-Equip.Comm A.....	10,392		10,392			
Data Processing Equipment.....	345,196	305,704	39,492	675,504	452,349	223,155
Data Processing Software.....	1,500		1,500	346,409	325,432	20,977
Miscellaneous.....				36,925		36,925
<b>Total expenditures.....</b>	<b>636,670</b>	<b>430,219</b>	<b>206,451</b>	<b>2,033,412</b>	<b>1,464,136</b>	<b>569,276</b>
Excess (deficiency) of revenues over (under) expenditures.....	(621,670)	(408,243)	213,427	(2,003,412)	(1,387,426)	615,986
<b>Fund balances, October 1.....</b>	<b>625,030</b>	<b>625,030</b>		<b>2,012,456</b>	<b>2,012,456</b>	
<b>Fund balances, September 30.....</b>	<b>\$3,360</b>	<b>\$216,787</b>	<b>\$213,427</b>	<b>\$9,044</b>	<b>\$625,030</b>	<b>\$615,986</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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....	\$65,000	\$123,399	\$58,399	\$150,000	\$335,926	\$185,926
<b>Total revenues.....</b>	<u>65,000</u>	<u>123,399</u>	<u>58,399</u>	<u>150,000</u>	<u>335,926</u>	<u>185,926</u>
<b>Expenditures:</b>						
Bond issuance cost.....				7,380		7,380
Equipment.....	676,411	259,500	416,911			
Construction.....	1,856,436	1,741,641	114,795	5,831,876	3,568,408	2,263,468
Furniture and fixtures.....	1,000,000	318,844	681,156	1,000,000		1,000,000
<b>Total expenditures.....</b>	<u>3,532,847</u>	<u>2,319,985</u>	<u>1,212,862</u>	<u>6,839,256</u>	<u>3,568,408</u>	<u>3,270,848</u>
Excess (deficiency) of revenues over (under) expenditures.....	(3,467,847)	(2,196,586)	1,271,261	(6,689,256)	(3,232,482)	3,456,774
<b>Fund balances, October 1.....</b>	<u>3,487,658</u>	<u>3,487,658</u>		<u>6,720,140</u>	<u>6,720,140</u>	
<b>Fund balances, September 30.....</b>	<u>\$19,811</u>	<u>\$1,291,072</u>	<u>\$1,271,261</u>	<u>\$30,884</u>	<u>\$3,487,658</u>	<u>\$3,456,774</u>

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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....	\$20,000	\$13,170	(\$6,830)	\$35,000	\$81,886	\$46,886
<b>Total revenues.....</b>	<b>20,000</b>	<b>13,170</b>	<b>(6,830)</b>	<b>35,000</b>	<b>81,886</b>	<b>46,886</b>
<b>Expenditures:</b>						
Bond issuance cost.....				1,556		1,556
Renovations.....	1,069,349	1,067,100	2,249	1,406,793	405,456	1,001,337
<b>Total expenditures.....</b>	<b>1,069,349</b>	<b>1,067,100</b>	<b>2,249</b>	<b>1,408,349</b>	<b>405,456</b>	<b>1,002,893</b>
Excess (deficiency) of revenues over (under) expenditures.....	(1,049,349)	(1,053,930)	(4,581)	(1,373,349)	(323,570)	1,049,779
<b>Fund balances, October 1.....</b>	<b>1,055,682</b>	<b>1,055,682</b>		<b>1,379,252</b>	<b>1,379,252</b>	
<b>Fund balances, September 30.....</b>	<b>\$6,333</b>	<b>\$1,752</b>	<b>(\$4,581)</b>	<b>\$5,903</b>	<b>\$1,055,682</b>	<b>\$1,049,779</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, 2001 and 2000

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....	\$10,000	\$15,849	\$5,849	\$9,000	\$26,411	\$17,411
<b>Total revenues.....</b>	<b>10,000</b>	<b>15,849</b>	<b>5,849</b>	<b>9,000</b>	<b>26,411</b>	<b>17,411</b>
<b>Expenditures:</b>						
Bond issuance cost.....				454		454
Equipment.....						
Equipment-Equip. Comm.....	462,117	439,908	22,209			
Construction.....				434,862		434,862
<b>Total expenditures.....</b>	<b>462,117</b>	<b>439,908</b>	<b>22,209</b>	<b>435,316</b>		<b>435,316</b>
Excess (deficiency) of revenues over (under) expenditures.....	(452,117)	(424,059)	28,058	(426,316)	26,411	452,727
<b>Fund balances, October 1.....</b>	<b>454,558</b>	<b>454,558</b>		<b>428,147</b>	<b>428,147</b>	
<b>Fund balances, September 30.....</b>	<b>\$2,441</b>	<b>\$30,499</b>	<b>\$28,058</b>	<b>\$1,831</b>	<b>\$454,558</b>	<b>\$452,727</b>

County of El Paso, Texas  
 Cnty Cap Improv 2001 Capital Projects Fund  
 Comparative Statements of Revenues, Expenditures  
 and Changes in Fund Balances - Budget and Actual  
 For the fiscal years ended September 30, 2001

	2001			2000		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues:</b>						
Interest.....		\$33,445	\$33,445			
Miscellaneous.....		111,080	111,080			
<b>Total revenues.....</b>		<b>144,525</b>	<b>144,525</b>			
<b>Expenditures:</b>						
Equipment-Equip. Comm.....	\$1,000,000		1,000,000			
<b>Total expenditures.....</b>	<b>1,000,000</b>		<b>1,000,000</b>			
Excess (deficiency) of revenues over (under) expenditures.....	(1,000,000)	144,525	1,144,525			
<b>Other financing sources (uses):</b>						
Operating transfer in.....	1,000,000	1,000,000				
<b>Total other financing sources (uses).....</b>	<b>\$1,000,000</b>	<b>1,000,000</b>				
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		1,144,525	1,144,525			
<b>Fund balances, October 1.....</b>						
<b>Fund balances, September 30.....</b>		<b>\$1,144,525</b>	<b>\$1,144,525</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, 2001 and 2000

	2001	2000
<b>Assets</b>		
<b>Current assets:</b>		
Cash and cash equivalents.....	\$899,581	\$366,490
Accounts receivable (net of allowance for uncollectible).....	159,822	58,161
<b>Total current assets.....</b>	<b>1,059,403</b>	<b>424,651</b>
<b>Restricted assets:</b>		
Cash and cash equivalents (customer deposits).....	64,000	56,150
East Montana 1997A interest and sinking fund.....	30,432	28,359
East Montana 1997B interest and sinking fund.....		3
East Montana 2000A interest and sinking fund.....	8,497	8,497
East Montana 1997B construction fund.....	84,920	87,824
East Montana reserve fund.....	70,743	50,007
<b>Total restricted assets.....</b>	<b>258,592</b>	<b>230,840</b>
<b>Fixed assets:</b>		
Water system.....	1,088,029	1,050,000
Accumulated depreciation - equipment.....	(123,840)	(90,294)
Construction in Progress.....	7,160,391	5,202,210
<b>Fixed assets (net of accumulated depreciation).....</b>	<b>8,124,580</b>	<b>6,161,916</b>
<b>Total assets.....</b>	<b>\$9,442,575</b>	<b>\$6,817,407</b>
<b>Liabilities and equity</b>		
<b>Current liabilities:</b>		
Accounts payable.....	\$22,020	\$33,173
Due to other governments.....	5,078	4,548
<b>Total current liabilities.....</b>	<b>27,098</b>	<b>37,721</b>
<b>Current liabilities payable from restricted assets:</b>		
Customer deposits payable.....	64,000	56,150
East Montana Water Project 1997A payable.....	10,000	10,000
East Montana Water Project 2000A payable.....	6,000	
Accrued interest payable.....	7,605	7,666
<b>Total current liabilities payable from restricted assets.....</b>	<b>87,605</b>	<b>73,816</b>
<b>Noncurrent liabilities:</b>		
East Montana Water Project 1997A payable.....	1,010,000	1,020,000
East Montana Water Project 2000A payable.....	189,000	195,000
<b>Total noncurrent liabilities.....</b>	<b>1,199,000</b>	<b>1,215,000</b>
<b>Total liabilities.....</b>	<b>1,313,703</b>	<b>1,326,537</b>
<b>Equity</b>		
<b>Contributed capital - capital grant.....</b>	<b>7,767,732</b>	<b>5,295,034</b>
<b>Total contributed capital.....</b>	<b>7,767,732</b>	<b>5,295,034</b>
<b>Retained earnings:</b>		
Reserved for East Montana Water Project - Grants.....	26,350	20,530
Reserved for East Montana Water Project.....	424,801	269,380
Reserved for East Montana Reserve fund.....	71,857	51,118
Reserved for East Montana 1997B construction fund.....	84,920	84,919
Reserved for East Montana 1997A construction fund.....	930,915	959,706
Reserved for East Montana 1997A interest and sinking .....	(990,736)	(1,002,854)
Reserved for East Montana 1997B interest and sinking .....		3
Reserved for East Montana 2000A interest and sinking .....	(186,967)	(186,966)
<b>Total retained earnings.....</b>	<b>361,140</b>	<b>195,836</b>
<b>Total equity.....</b>	<b>8,128,872</b>	<b>5,490,870</b>
<b>Total liabilities and equity.....</b>	<b>\$9,442,575</b>	<b>\$6,817,407</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, 2001 and 2000

	2001	2000
<b>Operating revenues:</b>		
Program participants.....	\$543,803	\$523,466
<b>Total operating revenues .....</b>	<u>543,803</u>	<u>523,466</u>
<b>Operating expenses:</b>		
Operating expenses.....	46,267	212,871
Depreciation - equipment.....	33,546	29,681
Public utilities.....	170,000	173,217
Professional services.....	101,500	138,484
<b>Total operating expenses .....</b>	<u>351,313</u>	<u>554,253</u>
<b>Operating income .....</b>	<u>192,490</u>	<u>(30,787)</u>
<b>Nonoperating revenues (expenses):</b>		
Interest revenue.....	34,075	22,886
Interest expense.....	(61,261)	(56,400)
<b>Total nonoperating revenues (expenses) .....</b>	<u>(27,186)</u>	<u>(33,514)</u>
<b>Net income .....</b>	165,304	(64,301)
<b>Retained earnings, October 1.....</b>	195,836	260,137
<b>Retained earnings, September 30.....</b>	<u>\$361,140</u>	<u>\$195,836</u>

County of El Paso, Texas  
East Montana Water Project Enterprise Fund  
Comparative Statements of Cash Flows  
For the fiscal years ended September 30, 2001 and 2000

	2001	2000
<b>Cash flows from operating activities:</b>		
Cash received from customers, including deposits .....	\$450,522	\$498,217
Cash paid for operating expenses.....	(57,420)	(213,132)
Cash paid for utilities.....	(170,000)	(173,217)
Cash paid for professional services.....	(101,500)	(138,484)
Net cash provided by operating activities .....	121,602	(26,616)
<b>Cash flows from noncapital financing activities:</b>		
Interest paid.....	(61,322)	(55,344)
Principal repayments.....	(10,000)	(60,000)
Net cash provided (used) for noncapital financing activities .....	(71,322)	(115,344)
<b>Cash flows from capital and related financing activities:</b>		
Proceeds from 2000A bonds.....		195,000
Contributed capital - capital grants.....	2,472,698	184,151
Construction in progress.....	(1,958,181)	(164,134)
Purchase of water system.....	(38,029)	
Net cash provided by capital and related financing activities .....	476,488	215,017
<b>Cash flows from investing activities:</b>		
Receipt of interest.....	34,075	22,886
Net cash provided by (used in) investing activities .....	34,075	22,886
Net increase in cash and cash equivalents	560,843	95,943
Cash and cash equivalents, September 30, 2000 (including \$56,150 in restricted accounts) .....	597,330	501,387
Cash and cash equivalents, September 30, 2001 (including \$64,000 in restricted accounts) .....	\$1,158,173	\$597,330
<b>Reconciliation of operating income to net cash provided by operating activities:</b>		
Operating income (loss) .....	\$192,490	(\$30,787)
Adjustments to reconcile operating income to net cash provided by operating activities		
Change in assets and liabilities:		
Depreciation.....	33,546	29,681
(Increase) decrease in accounts receivable .....	(101,661)	(30,283)
Increase (decrease) in customer deposits .....	7,850	4,010
Increase (decrease) in accounts payable .....	(11,153)	(260)
Increase (decrease) in due to other governments.....	530	1,023
Net cash provided by operating activities .....	\$121,602	(\$26,616)



# **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, 2001 and 2000

	2001	2000
<b>Assets</b>		
<b>Current assets:</b>		
Cash and cash equivalents.....	\$1,407,695	\$567,941
Accounts receivable.....	15,414	67,439
Due from other funds.....	2,780	
<b>Total current assets.....</b>	<b>1,425,889</b>	<b>635,380</b>
<b>Total assets.....</b>	<b>\$1,425,889</b>	<b>\$635,380</b>
<b>Liabilities and equity</b>		
<b>Current liabilities:</b>		
Vouchers payable.....	\$622,454	\$254,571
<b>Total current liabilities.....</b>	<b>622,454</b>	<b>254,571</b>
<b>Total liabilities.....</b>	<b>622,454</b>	<b>254,571</b>
<b>Equity:</b>		
Retained earnings.....	803,435	380,809
<b>Total equity .....</b>	<b>803,435</b>	<b>380,809</b>
<b>Total liabilities and equity .....</b>	<b>\$1,425,889</b>	<b>\$635,380</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, 2001 and 2000**

	<b>2001</b>	<b>2000</b>
<b>Operating revenues:</b>		
Employee premiums.....	\$1,444,959	\$1,308,286
Employer premiums.....	5,866,427	4,573,587
Retiree premiums.....	687,443	460,042
Other.....	16,131	150,260
<b>Total operating revenues.....</b>	<b>8,014,960</b>	<b>6,492,175</b>
<b>Operating expenses:</b>		
Claims.....	7,150,835	5,889,723
Administrative .....	512,384	522,109
<b>Total operating expenses.....</b>	<b>7,663,219</b>	<b>6,411,832</b>
<b>Operating income (loss).....</b>	<b>351,741</b>	<b>80,343</b>
<b>Nonoperating revenues (expenses):</b>		
Interest revenue .....	70,885	44,045
<b>Total nonoperating revenues (expenses).....</b>	<b>70,885</b>	<b>44,045</b>
<b>Income before operating transfers</b>	<b>422,626</b>	<b>124,388</b>
<b>Transfer from (to) other funds:</b>		
General fund.....		250,000
<b>Net income (loss) .....</b>	<b>422,626</b>	<b>374,388</b>
<b>Retained earnings, October 1 .....</b>	<b>380,809</b>	<b>6,421</b>
<b>Retained earnings, September 30 .....</b>	<b>\$803,435</b>	<b>\$380,809</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, 2001 and 2000

	2001	2000
<b>Cash flows from operating activities:</b>		
Cash received from employee premiums.....	\$1,496,984	\$1,245,858
Cash received from employer premiums.....	5,866,427	4,573,587
Cash received from retiree premiums .....	687,443	460,042
Cash received from miscellaneous services.....	16,131	150,260
Cash payments for claims.....	(6,785,732)	(6,003,744)
Cash payments for administrative expenses.....	(512,384)	(522,109)
<b>Net cash provided by operating activities.....</b>	<b>768,869</b>	<b>(96,106)</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.....	70,885	44,045
<b>Net cash provided from investing activities.....</b>	<b>70,885</b>	<b>44,045</b>
<b>Net increase (decrease) in cash and cash equivalents.....</b>	<b>839,754</b>	<b>197,939</b>
<b>Cash and cash equivalents, October 1.....</b>	<b>567,941</b>	<b>370,002</b>
<b>Cash and cash equivalents, September 30 .....</b>	<b>\$1,407,695</b>	<b>\$567,941</b>
<b>Reconciliation of operating income to net cash provided by operating activities:</b>		
Operating income.....	\$351,741	\$80,343
Adjustments to reconcile operating income to net cash provided by operating activities:		
(Increase) decrease in accounts receivable .....	52,025	(62,428)
(Increase) decrease in due from other funds .....	(2,780)	
Increase (decrease) in vouchers payable .....	367,883	(114,021)
Total adjustments.....	417,128	(176,449)
<b>Net cash provided by operating activities.....</b>	<b>\$768,869</b>	<b>(\$96,106)</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, 2001**

**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, 2001**

**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, 2001**

**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.

**LEOSE Travel/Education Fund**

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

**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.

**COUNTY OF EL PASO, TEXAS**  
**Purposes of Agency Funds**  
**September 30, 2001**

**AGENCY FUNDS**

**District Attorney Special Funds**

This fund is used to account for revenues and expenditures related to the District Attorney's Special Account, the District Attorney's State Forfeiture/Seizure account and the District Attorney's Real Estate account.

**Self Help Escrow**

This fund was established to hold insurance and property taxes in escrow for individuals who received state loans to improve their homes.

**Domestic Relations Fund**

This fund is used for the collection and disbursement of child support funds.

**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 the District Clerk'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, 2001  
 (With comparative totals for September 30, 2000)

	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.....	\$31,028	\$180,573	\$1,163,726	\$9,125	\$834	\$3,778,868
Accounts Receivable.....		14,913	129	15	25,394	126,210
<b>Total Assets.....</b>	<b>\$31,028</b>	<b>\$195,486</b>	<b>\$1,163,855</b>	<b>\$9,140</b>	<b>\$26,228</b>	<b>\$3,905,078</b>
<b>Liabilities</b>						
Accrued Payroll.....						
Vouchers payable.....			\$1,046,511	\$15		\$643,840
Due to others.....						
Due to other funds.....	\$30,000					
Due to other units.....					\$26,228	
Due to other governmental agencies.....	1,028	\$195,486	117,344	9,125		3,261,238
<b>Total Liabilities.....</b>	<b>\$31,028</b>	<b>\$195,486</b>	<b>\$1,163,855</b>	<b>\$9,140</b>	<b>\$26,228</b>	<b>\$3,905,078</b>

(Continued)

County of El Paso, Texas  
Agency Funds  
Combining Balance Sheet  
September 30, 2001  
(With comparative totals for September 30, 2000)

	Juvenile Probation Supervision	Juvenile Board State Aid	Juvenile Probation Juror	Project Care	County Attorney Bad Check Operating	Trust
<b>Assets</b>						
Cash.....	\$285,172	\$793,835	\$2,761	\$13,236	\$66,194	\$163,095
Accounts Receivable.....	768	62,701			7,030	10,545
<b>Total Assets.....</b>	<b>\$285,940</b>	<b>\$856,536</b>	<b>\$2,761</b>	<b>\$13,236</b>	<b>\$73,224</b>	<b>\$173,640</b>
<b>Liabilities</b>						
Accrued Payroll.....						
Vouchers payable.....	\$35,896	\$132,469		\$911	\$4,512	\$29,766
Due to others.....						
Due to other funds.....						
Due to other units.....						
Due to other governmental agencies.....	250,044	724,067	\$2,761	12,325	68,712	143,874
<b>Total Liabilities.....</b>	<b>\$285,940</b>	<b>\$856,536</b>	<b>\$2,761</b>	<b>\$13,236</b>	<b>\$73,224</b>	<b>\$173,640</b>

(Continued)



County of El Paso, Texas  
 Agency Funds  
 Combining Balance Sheet  
 September 30, 2001  
 (With comparative totals for September 30, 2000)

	District Attorney Food Stamp Fraud Prosecution	District Attorney Apportionment Supplement	Tax Office Discretionary	Election Services Contract	High Intensity Drug Trafficking Area
<b>Assets</b>					
Cash.....	\$65,884	\$7,954	\$197,912	\$143,514	\$816,870
Accounts Receivable.....	5,320		6,051		9,705
<b>Total Assets.....</b>	<b>\$71,204</b>	<b>\$7,954</b>	<b>\$203,963</b>	<b>\$143,514</b>	<b>\$826,575</b>
<b>Liabilities</b>					
Accrued Payroll.....					
Vouchers payable.....	\$33	\$59		\$524	
Due to others.....					
Due to other funds.....					
Due to other units.....		7,895			
Due to other governmental agencies.....	71,171		\$203,963	142,990	\$826,575
<b>Total Liabilities.....</b>	<b>\$71,204</b>	<b>\$7,954</b>	<b>\$203,963</b>	<b>\$143,514</b>	<b>\$826,575</b>

(Continued)

County of El Paso, Texas  
 Agency Funds  
 Combining Balance Sheet  
 September 30, 2001  
 (With comparative totals for September 30, 2000)

	Narcotics Detection Apprehension	LEOSE Travel Education Fund	El Paso County Housing Finance Corporation	District Attorney Special Accounts	Self Help Escrow
<b>Assets</b>					
Cash.....	\$1,582,563	\$537	\$50,500	\$2,718,033	\$28,206
Accounts Receivable.....	106				
<b>Total Assets.....</b>	<b>\$1,582,669</b>	<b>\$537</b>	<b>\$50,500</b>	<b>\$2,718,033</b>	<b>\$28,206</b>
<b>Liabilities</b>					
Accrued Payroll.....					
Vouchers payable.....					
Due to others.....					\$28,206
Due to other funds.....					
Due to other units.....		\$537			
Due to other governmental agencies.....	\$1,582,669		\$50,500	\$2,718,033	
<b>Total Liabilities.....</b>	<b>\$1,582,669</b>	<b>\$537</b>	<b>\$50,500</b>	<b>\$2,718,033</b>	<b>\$28,206</b>

(Continued)

County of El Paso, Texas  
 Agency Funds  
 Combining Balance Sheet  
 September 30, 2001  
 (With comparative totals for September 30, 2000)

	Domestic Relations Office	Other Elected Officials	2001	2000
<b>Assets</b>				
Cash.....	\$3,656	\$13,147,856	\$25,251,932	\$27,114,151
Accounts Receivable.....	2,708	1,870,075	2,141,670	588,449
Total Assets.....	<u>\$6,364</u>	<u>\$15,017,931</u>	<u>\$27,393,602</u>	<u>\$27,702,600</u>
<b>Liabilities</b>				
Accrued Payroll.....				\$67
Vouchers payable.....			\$1,894,536	1,464,204
Due to others.....			28,206	
Due to other funds.....	\$70	\$582,492	612,562	1,004,833
Due to other units.....	2,871	8,704,301	8,741,832	10,280,649
Due to other governmental agencies.....	3,423	5,731,138	16,116,466	14,952,847
Total Liabilities.....	<u>\$6,364</u>	<u>\$15,017,931</u>	<u>\$27,393,602</u>	<u>\$27,702,600</u>

(Concluded)

County of El Paso, Texas  
Other Elected Officials  
Combining Balance Sheet  
September 30, 2001

(with comparative totals for September 30, 2000)

	County Clerk	District Clerk	Sheriff's Department	Tax Assessor Collector	Totals	
					2001	2000
Cash.....	\$4,834,648	\$1,523,072	\$1,249,006	\$5,541,130	\$13,147,856	\$16,489,860
Accounts receivable.....	129,576	722		1,739,777	1,870,075	105,549
<b>Total Assets.....</b>	<b>\$4,964,224</b>	<b>\$1,523,794</b>	<b>\$1,249,006</b>	<b>\$7,280,907</b>	<b>\$15,017,931</b>	<b>\$16,595,409</b>
<b>Liabilities</b>						
Due to other funds.....	\$95,840	\$222	\$1,025	\$485,405	\$582,492	\$843,516
Due to other units.....	4,819,236	1,458,676	1,247,981	1,178,408	8,704,301	10,247,901
Due to other govern- mental agencies.....	49,148	64,896		5,617,094	5,731,138	5,503,992
<b>Total liabilities.....</b>	<b>\$4,964,224</b>	<b>\$1,523,794</b>	<b>\$1,249,006</b>	<b>\$7,280,907</b>	<b>\$15,017,931</b>	<b>\$16,595,409</b>

**County of El Paso**  
**Combining Statement of Changes in Assets and Liabilities - All Agency Funds**  
**For Fiscal Year Ended September 30, 2001**

	Balance Sept. 30, 2000	Additions	Deletions	Balance Sept. 30, 2001
<b><u>Payroll Fund</u></b>				
<b>Assets</b>				
Cash.....	\$31,170	\$58,046,525	\$58,046,667	\$31,028
Accounts receivable.....	366		366	
<b>Total assets.....</b>	<b>\$31,536</b>	<b>\$58,046,525</b>	<b>\$58,047,033</b>	<b>\$31,028</b>
<b>Liabilities</b>				
Payroll Liabilities.....	\$67	\$53,196,721	\$53,196,788	
Due to other funds.....	30,000			\$30,000
Due to other govern- mental agencies.....	1,469	4,764,192	\$4,764,633	1,028
<b>Total liabilities.....</b>	<b>\$31,536</b>	<b>\$57,960,913</b>	<b>\$57,961,421</b>	<b>\$31,028</b>
 <b><u>IRS Section 125 Health Fund</u></b>				
<b>Assets</b>				
Cash.....	\$135,521	\$364,859	\$319,807	\$180,573
Accounts receivable.....	494	27,436	13,017	14,913
<b>Total assets.....</b>	<b>\$136,015</b>	<b>\$392,295</b>	<b>\$332,824</b>	<b>\$195,486</b>
<b>Liabilities</b>				
Due to other govern- mental agencies.....	\$136,015	\$379,278	\$319,807	\$195,486
<b>Total liabilities.....</b>	<b>\$136,015</b>	<b>\$379,278</b>	<b>\$319,807</b>	<b>\$195,486</b>
 <b><u>Employees' Retirement Fund</u></b>				
<b>Assets</b>				
Cash.....	\$1,020,336	\$27,156,916	\$27,013,526	\$1,163,726
Investments.....		14,354,594	14,354,594	
Receivables:				
Interest.....		40,799	40,799	
Accounts.....	394	129	394	129
<b>Total assets.....</b>	<b>\$1,020,730</b>	<b>\$41,552,438</b>	<b>\$41,409,313</b>	<b>\$1,163,855</b>
<b>Liabilities</b>				
Vouchers payable.....	\$944,256	\$13,299,127	\$13,196,872	\$1,046,511
Due to other govern- mental agencies.....	76,474	40,870		117,344
<b>Total liabilities.....</b>	<b>\$1,020,730</b>	<b>\$13,339,997</b>	<b>\$13,196,872</b>	<b>\$1,163,855</b>

(Continued)

**County of El Paso**  
**Combining Statement of Changes in Assets and Liabilities - All Agency Funds**  
**For Fiscal Year Ended September 30, 2001**

	Balance Sept. 30, 2000	Additions	Deletions	Balance Sept. 30, 2001
<b><u>Social Security Fund</u></b>				
<b>Assets</b>				
Cash.....	\$9,157	\$21,258,289	\$21,258,321	\$9,125
Accounts receivable.....	32	15	32	15
<b>Total assets.....</b>	<b>\$9,189</b>	<b>\$21,258,304</b>	<b>\$21,258,353</b>	<b>\$9,140</b>
<b>Liabilities</b>				
Vouchers payable.....	\$32	\$15	\$32	\$15
Due to other govern- mental agencies.....	9,157	21,258,304	21,258,336	9,125
<b>Total liabilities.....</b>	<b>\$9,189</b>	<b>\$21,258,319</b>	<b>\$21,258,368</b>	<b>\$9,140</b>
 <b><u>District Clerk Child Support Fund</u></b>				
<b>Assets</b>				
Cash.....	\$365	\$618,396	\$617,927	\$834
Accounts receivable.....		25,394		25,394
<b>Total assets.....</b>	<b>\$365</b>	<b>\$643,790</b>	<b>\$617,927</b>	<b>\$26,228</b>
<b>Liabilities</b>				
Due to other units.....	\$365	\$1,259,938	\$1,234,075	\$26,228
<b>Total liabilities.....</b>	<b>\$365</b>	<b>\$1,259,938</b>	<b>\$1,234,075</b>	<b>\$26,228</b>
 <b><u>West Texas Community Supervision and Corrections Fund</u></b>				
<b>Assets</b>				
Cash.....	\$4,472,352	\$31,255,330	\$31,948,814	\$3,778,868
Investments.....		15,555,731	15,555,731	
Receivables:				
Interest.....		177,575	177,575	
Accounts.....	124,814	127,353	125,957	126,210
<b>Total assets.....</b>	<b>\$4,597,166</b>	<b>\$47,115,989</b>	<b>\$47,808,077</b>	<b>\$3,905,078</b>
<b>Liabilities</b>				
Vouchers payable.....	\$251,776	\$1,165,370	\$773,306	\$643,840
Due to other govern- mental agencies.....	4,345,390	20,745,520	21,829,672	3,261,238
<b>Total liabilities.....</b>	<b>\$4,597,166</b>	<b>\$21,910,890</b>	<b>\$22,602,978</b>	<b>\$3,905,078</b>

(Continued)

**County of El Paso**  
**Combining Statement of Changes in Assets and Liabilities - All Agency Funds**  
**For Fiscal Year Ended September 30, 2001**

	Balance Sept. 30, 2000	Additions	Deletions	Balance Sept. 30, 2001
<b>Juvenile Probation Supervision Fund</b>				
<b>Assets</b>				
Cash.....	\$339,332	\$591,153	\$645,313	\$285,172
Investments.....		530,322	530,322	
Receivables:				
Interest.....		12,950	12,950	
Accounts.....	3,528	768	3,528	768
<b>Total assets.....</b>	<b>\$342,860</b>	<b>\$1,135,193</b>	<b>\$1,192,113</b>	<b>\$285,940</b>
<b>Liabilities</b>				
Vouchers payable.....	\$65,146	\$290,783	\$320,033	\$35,896
Due to other govern- mental agencies.....	277,714	269,843	297,513	250,044
<b>Total liabilities.....</b>	<b>\$342,860</b>	<b>\$560,626</b>	<b>\$617,546</b>	<b>\$285,940</b>
<b>Juvenile Board State Aid Fund</b>				
<b>Assets</b>				
Cash.....	\$1,171,799	\$7,070,888	\$7,448,852	\$793,835
Investments.....		3,286,243	3,286,243	
Receivables:				
Interest.....		70,085	70,085	
Accounts.....	279,952	93,501	310,752	62,701
<b>Total assets.....</b>	<b>\$1,451,751</b>	<b>\$10,520,717</b>	<b>\$11,115,932</b>	<b>\$856,536</b>
<b>Liabilities</b>				
Vouchers payable.....	\$198,038	\$132,468	\$198,037	\$132,469
Due to other govern- mental agencies.....	1,253,713	3,767,675	4,297,321	724,067
<b>Total liabilities.....</b>	<b>\$1,451,751</b>	<b>\$3,900,143</b>	<b>\$4,495,358</b>	<b>\$856,536</b>

(Continued)

**County of El Paso**  
**Combining Statement of Changes in Assets and Liabilities - All Agency Funds**  
**For Fiscal Year Ended September 30, 2001**

	Balance Sept. 30, 2000	Additions	Deletions	Balance Sept. 30, 2001
<b><u>Juvenile Probation Juror Fund</u></b>				
<b>Assets</b>				
Cash.....	\$1,849	\$912		\$2,761
Accounts receivable.....	10		\$10	
<b>Total assets.....</b>	<b>\$1,859</b>	<b>\$912</b>	<b>\$10</b>	<b>\$2,761</b>
<b>Liabilities</b>				
Due to other govern- mental agencies.....	\$1,859	\$902		\$2,761
<b>Total liabilities.....</b>	<b>\$1,859</b>	<b>\$902</b>		<b>\$2,761</b>
 <b><u>Project Care Fund</u></b>				
<b>Assets</b>				
Cash.....	\$18,458	\$42,557	\$47,779	\$13,236
Accounts receivable.....	553		553	
<b>Total assets.....</b>	<b>\$19,011</b>	<b>\$42,557</b>	<b>\$48,332</b>	<b>\$13,236</b>
<b>Liabilities</b>				
Vouchers payable.....		\$48,077	\$47,166	\$911
Due to other govern- mental agencies.....	\$19,011	41,139	47,825	12,325
<b>Total liabilities.....</b>	<b>\$19,011</b>	<b>\$89,216</b>	<b>\$94,991</b>	<b>\$13,236</b>
 <b><u>County Attorney Bad Check-Operating Fund</u></b>				
<b>Assets</b>				
Cash.....	\$22,060	\$241,393	\$197,259	\$66,194
Accounts receivable.....	244	7,131	345	7,030
<b>Total assets.....</b>	<b>\$22,304</b>	<b>\$248,524</b>	<b>\$197,604</b>	<b>\$73,224</b>
<b>Liabilities</b>				
Vouchers payable.....	\$4,225	\$7,740	\$7,453	\$4,512
Due to other govern- mental agencies.....	18,079	259,767	209,134	68,712
<b>Total liabilities.....</b>	<b>\$22,304</b>	<b>\$267,507</b>	<b>\$216,587</b>	<b>\$73,224</b>

(Continued)



**County of El Paso**  
**Combining Statement of Changes in Assets and Liabilities - All Agency Funds**  
**For Fiscal Year Ended September 30, 2001**

	Balance Sept. 30, 2000	Additions	Deletions	Balance Sept. 30, 2001
<b><u>County Attorney Bad Check - Trust Fund</u></b>				
<b>Assets</b>				
Cash.....	\$160,904	\$1,308,110	\$1,305,919	\$163,095
Accounts receivable.....	9,361	17,874	16,690	10,545
<b>Total assets.....</b>	<b>\$170,265</b>	<b>\$1,325,984</b>	<b>\$1,322,609</b>	<b>\$173,640</b>
<b>Liabilities</b>				
Vouchers payable.....		\$1,329,726	\$1,299,960	\$29,766
Due to other govern- mental agencies.....	\$170,265	1,295,141	1,321,532	143,874
<b>Total liabilities.....</b>	<b>\$170,265</b>	<b>\$2,624,867</b>	<b>\$2,621,492</b>	<b>\$173,640</b>
 <b><u>District Attorney Food Stamp Prosecution Fund</u></b>				
<b>Assets</b>				
Cash.....	\$34,223	\$47,999	\$16,338	\$65,884
Accounts receivable.....	15,518	5,320	15,518	5,320
<b>Total assets.....</b>	<b>\$49,741</b>	<b>\$53,319</b>	<b>\$31,856</b>	<b>\$71,204</b>
<b>Liabilities</b>				
Vouchers payable.....	\$16	\$127	\$110	\$33
Due to other govern- mental agencies.....	49,725	37,801	16,355	71,171
<b>Total liabilities.....</b>	<b>\$49,741</b>	<b>\$37,928</b>	<b>\$16,465</b>	<b>\$71,204</b>
 <b><u>District Attorney Apportionment Supplement Fund</u></b>				
<b>Assets</b>				
Cash.....	\$8,100	\$92,001	\$92,147	\$7,954
Accounts receivable.....	21,963		21,963	
<b>Total assets.....</b>	<b>\$30,063</b>	<b>\$92,001</b>	<b>\$114,110</b>	<b>\$7,954</b>
<b>Liabilities</b>				
Vouchers payable.....	\$24	\$258	\$223	\$59
Due to other units.....	30,039	70,039	92,183	7,895
<b>Total liabilities.....</b>	<b>\$30,063</b>	<b>\$70,297</b>	<b>\$92,406</b>	<b>\$7,954</b>

(Continued)

**County of El Paso**  
**Combining Statement of Changes in Assets and Liabilities - All Agency Funds**  
**For Fiscal Year Ended September 30, 2001**

	Balance Sept. 30, 2000	Additions	Deletions	Balance Sept. 30, 2001
<b><u>Tax Office Discretionary</u></b>				
<b>Assets</b>				
Cash.....	\$150,722	\$72,937	\$25,747	\$197,912
Accounts receivable.....	1,098	6,051	1,098	6,051
<b>Total assets.....</b>	<b>\$151,820</b>	<b>\$78,988</b>	<b>\$26,845</b>	<b>\$203,963</b>
<b>Liabilities</b>				
Due to other govern- mental agencies.....	\$151,820	\$131,007	\$78,864	\$203,963
<b>Total liabilities.....</b>	<b>\$151,820</b>	<b>\$131,007</b>	<b>\$78,864</b>	<b>\$203,963</b>
 <b><u>Election Services Contract Fund</u></b>				
<b>Assets</b>				
Cash.....	\$240,312	\$750,340	\$847,138	\$143,514
Investments.....		608,773	608,773	
<b>Total assets.....</b>	<b>\$240,312</b>	<b>\$1,359,113</b>	<b>\$1,455,911</b>	<b>\$143,514</b>
<b>Liabilities</b>				
Vouchers payable.....	\$531	\$169,188	\$169,195	\$524
Due to other govern- mental agencies.....	239,781	830,173	926,964	142,990
<b>Total liabilities.....</b>	<b>\$240,312</b>	<b>\$999,361</b>	<b>\$1,096,159</b>	<b>\$143,514</b>
 <b><u>High Intensity Drug Trafficking Area Imprest Fund</u></b>				
<b>Assets</b>				
Cash.....	\$742,334	\$2,249,444	\$2,174,908	\$816,870
Investments.....		1,081,404	1,081,404	
Receivables:				
Interest.....		37,201	37,201	
Accounts.....	50	9,707	52	9,705
<b>Total assets.....</b>	<b>\$742,384</b>	<b>\$3,377,756</b>	<b>\$3,293,565</b>	<b>\$826,575</b>
<b>Liabilities</b>				
Vouchers payable.....	\$59		\$59	
Due to other govern- mental agencies.....	742,325	\$821,675	737,425	\$826,575
<b>Total liabilities.....</b>	<b>\$742,384</b>	<b>\$821,675</b>	<b>\$737,484</b>	<b>\$826,575</b>

(Continued)

**County of El Paso**  
**Combining Statement of Changes in Assets and Liabilities - All Agency Funds**  
**For Fiscal Year Ended September 30, 2001**

	Balance Sept. 30, 2000	Additions	Deletions	Balance Sept. 30, 2001
<b><u>Narcotics, Detection and Apprehension Imprest Fund</u></b>				
<b>Assets</b>				
Cash.....	\$2,021,132	\$4,163,033	\$4,601,602	\$1,582,563
Investments.....		3,985,125	3,985,125	
Receivables:				
Interest.....		95,628	95,628	
Accounts.....	301	106	301	106
<b>Total assets.....</b>	<b>\$2,021,433</b>	<b>\$8,243,892</b>	<b>\$8,682,656</b>	<b>\$1,582,669</b>
<b>Liabilities</b>				
Vouchers payable.....	\$101		\$101	
Due to other funds.....	107,095		107,095	
Due to other govern- mental agencies.....	1,914,237	\$1,861,329	2,192,897	\$1,582,669
<b>Total liabilities.....</b>	<b>\$2,021,433</b>	<b>\$1,861,329</b>	<b>\$2,300,093</b>	<b>\$1,582,669</b>
<b><u>Convention Bureau/Civic Center Fund</u></b>				
<b>Assets</b>				
Cash.....	\$5,821		\$5,821	
<b>Total assets.....</b>	<b>\$5,821</b>		<b>\$5,821</b>	
<b>Liabilities</b>				
Due to other govern- mental agencies.....	\$5,821		\$5,821	
<b>Total liabilities.....</b>	<b>\$5,821</b>		<b>\$5,821</b>	
<b><u>LEOSE Travel/Education Fund</u></b>				
<b>Assets</b>				
Cash.....	\$2,344		\$1,807	\$537
<b>Total assets.....</b>	<b>\$2,344</b>		<b>\$1,807</b>	<b>\$537</b>
<b>Liabilities</b>				
Due to other units.....	\$2,344		\$1,807	\$537
<b>Total liabilities.....</b>	<b>\$2,344</b>		<b>\$1,807</b>	<b>\$537</b>

(Continued)

**County of El Paso**  
**Combining Statement of Changes in Assets and Liabilities - All Agency Funds**  
**For Fiscal Year Ended September 30, 2001**

	Balance Sept. 30, 2000	Additions	Deletions	Balance Sept. 30, 2001
<b><u>El Paso County Housing Finance Corporation Fund</u></b>				
<b>Assets</b>				
Cash.....	\$36,000	\$15,000	\$500	\$50,500
<b>Total assets.....</b>	<b>\$36,000</b>	<b>\$15,000</b>	<b>\$500</b>	<b>\$50,500</b>
<b>Liabilities</b>				
Due to other govern- mental agencies.....	\$36,000	\$15,000	\$500	\$50,500
<b>Total liabilities.....</b>	<b>\$36,000</b>	<b>\$15,000</b>	<b>\$500</b>	<b>\$50,500</b>
 <b><u>Justice of the Peace 6 Imprest Fund</u></b>				
<b>Assets</b>				
Cash.....		\$1,268,553	\$1,268,553	
Accounts receivable.....	\$24,222		24,222	
<b>Total assets.....</b>	<b>\$24,222</b>	<b>\$1,268,553</b>	<b>\$1,292,775</b>	
<b>Liabilities</b>				
Due to other funds.....	\$24,222	\$1,244,331	\$1,268,553	
<b>Total liabilities.....</b>	<b>\$24,222</b>	<b>\$1,244,331</b>	<b>\$1,268,553</b>	
 <b><u>District Attorney Special Funds</u></b>				
<b>Assets</b>				
Cash.....		\$3,729,118	\$1,011,085	\$2,718,033
<b>Total assets.....</b>		<b>\$3,729,118</b>	<b>\$1,011,085</b>	<b>\$2,718,033</b>
<b>Liabilities</b>				
Vouchers payable.....		\$459	\$459	
Due to other govern- mental agencies.....		3,729,117	1,011,084	\$2,718,033
<b>Total liabilities.....</b>		<b>\$3,729,576</b>	<b>\$1,011,543</b>	<b>\$2,718,033</b>

(Continued)

**County of El Paso**  
**Combining Statement of Changes in Assets and Liabilities - All Agency Funds**  
**For Fiscal Year Ended September 30, 2001**

	Balance Sept. 30, 2000	Additions	Deletions	Balance Sept. 30, 2001
<b><u>Self Help Escrow</u></b>				
<b>Assets</b>				
Cash.....		\$28,206		\$28,206
Accounts receivable.....				
<b>Total assets.....</b>		<b>\$28,206</b>		<b>\$28,206</b>
<b>Liabilities</b>				
Due to others.....		\$28,206		\$28,206
<b>Total liabilities.....</b>		<b>\$28,206</b>		<b>\$28,206</b>
 <b><u>Domestic Relations Fund</u></b>				
<b>Assets</b>				
Cash.....		\$2,988,111	\$2,984,455	\$3,656
Accounts receivable.....		3,806	1,098	2,708
<b>Total assets.....</b>		<b>\$2,991,917</b>	<b>\$2,985,553</b>	<b>\$6,364</b>
<b>Liabilities</b>				
Due to other funds.....		\$435	\$365	\$70
Due to other units.....		7,823	4,952	2,871
Due to other govern- mental agencies.....		3,423		3,423
<b>Total liabilities.....</b>		<b>\$11,681</b>	<b>\$5,317</b>	<b>\$6,364</b>
 <b><u>County Clerk Fund</u></b>				
<b>Assets</b>				
Cash.....	\$5,019,396	\$10,638,576	\$10,823,324	\$4,834,648
Accounts receivable.....	54,175	772,950	697,549	129,576
<b>Total assets.....</b>	<b>\$5,073,571</b>	<b>\$11,411,526</b>	<b>\$11,520,873</b>	<b>\$4,964,224</b>
<b>Liabilities</b>				
Due to other funds.....	\$4,338	\$741,840	\$650,338	\$95,840
Due to other units.....	5,002,719	1,237,088	1,420,571	4,819,236
Due to other govern- mental agencies.....	66,514	70,121	87,487	49,148
<b>Total liabilities.....</b>	<b>\$5,073,571</b>	<b>\$2,049,049</b>	<b>\$2,158,396</b>	<b>\$4,964,224</b>

(Continued)

**County of El Paso**  
**Combining Statement of Changes in Assets and Liabilities - All Agency Funds**  
**For Fiscal Year Ended September 30, 2001**

	Balance Sept. 30, 2000	Additions	Deletions	Balance Sept. 30, 2001
<b><u>District Attorney Fund</u></b>				
<b>Assets</b>				
Cash.....	\$1,586,674		\$1,586,674	
<b>Total assets.....</b>	<b>\$1,586,674</b>		<b>\$1,586,674</b>	
<b>Liabilities</b>				
Due to other units.....	\$1,586,674		\$1,586,674	
<b>Total liabilities.....</b>	<b>\$1,586,674</b>		<b>\$1,586,674</b>	
 <b><u>District Clerk Fund</u></b>				
<b>Assets</b>				
Cash.....	\$2,747,476	\$19,123,161	\$20,347,565	\$1,523,072
Accounts receivable.....	563	2,819	2,660	722
<b>Total assets.....</b>	<b>\$2,748,039</b>	<b>\$19,125,980</b>	<b>\$20,350,225</b>	<b>\$1,523,794</b>
<b>Liabilities</b>				
Due to other funds.....	\$691	\$562	\$1,031	\$222
Due to other units.....	2,666,748	3,275,102	4,483,174	1,458,676
Due to other govern- mental agencies.....	80,600	3,026	18,730	64,896
<b>Total liabilities.....</b>	<b>\$2,748,039</b>	<b>\$3,278,690</b>	<b>\$4,502,935</b>	<b>\$1,523,794</b>
 <b><u>Sheriff's Department Funds</u></b>				
<b>Assets</b>				
Cash.....	\$824,012	\$6,161,645	\$5,736,651	\$1,249,006
<b>Total assets.....</b>	<b>\$824,012</b>	<b>\$6,161,645</b>	<b>\$5,736,651</b>	<b>\$1,249,006</b>
<b>Liabilities</b>				
Due to other funds.....	\$2,970	\$20,644	\$22,589	\$1,025
Due to other units.....	821,042	6,141,001	5,714,062	1,247,981
<b>Total liabilities.....</b>	<b>\$824,012</b>	<b>\$6,161,645</b>	<b>\$5,736,651</b>	<b>\$1,249,006</b>

(Continued)

**County of El Paso**  
**Combining Statement of Changes in Assets and Liabilities - All Agency Funds**  
**For Fiscal Year Ended September 30, 2001**

	Balance Sept. 30, 2000	Additions	Deletions	Balance Sept. 30, 2001
<b><u>Tax Assessor Collector Fund</u></b>				
<b>Assets</b>				
Cash.....	\$6,312,302	\$233,969,449	\$234,740,621	\$5,541,130
Accounts receivable.....	50,811	145,819,379	144,130,413	1,739,777
<b>Total assets.....</b>	<b>\$6,363,113</b>	<b>\$379,788,828</b>	<b>\$378,871,034</b>	<b>\$7,280,907</b>
<b>Liabilities</b>				
Due to other funds.....	\$835,517	\$73,865,242	\$74,215,354	\$485,405
Due to other units.....	170,718	82,816,632	81,808,942	1,178,408
Due to other govern- mental agencies.....	5,356,878	78,685,120	78,424,904	5,617,094
<b>Total liabilities.....</b>	<b>\$6,363,113</b>	<b>\$235,366,994</b>	<b>\$234,449,200</b>	<b>\$7,280,907</b>
 <b><u>Total - All Funds</u></b>				
<b>Assets</b>				
Cash.....	\$27,114,151	\$433,252,901	\$435,115,120	\$25,251,932
Investments.....		39,402,191	39,402,191	
Receivables:				
Interest.....		434,238	434,238	
Accounts.....	588,449	146,919,739	145,366,518	2,141,670
<b>Total assets.....</b>	<b>\$27,702,600</b>	<b>\$620,009,069</b>	<b>\$620,318,067</b>	<b>\$27,393,602</b>
<b>Liabilities</b>				
Accrued Payroll.....	\$67	\$53,196,721	\$53,196,788	
Vouchers payable.....	1,464,204	16,443,338	16,013,006	\$1,894,536
Due to others.....		28,206		28,206
Due to other funds.....	1,004,833	75,873,053	76,265,324	612,562
Due to other units.....	10,280,649	94,807,623	96,346,440	8,741,832
Due to other govern- mental agencies.....	14,952,847	139,010,423	137,846,804	16,116,466
<b>Total liabilities.....</b>	<b>\$27,702,600</b>	<b>\$379,359,364</b>	<b>\$379,668,362</b>	<b>\$27,393,602</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, Texas  
 Comparative Schedules of General Fixed Assets  
 By Source  
 September 30, 2001 and 2000

	2001	2000
<b>General fixed assets:</b>		
Land.....	\$5,651,302	\$5,615,072
Buildings.....	187,087,808	179,956,947
Improvements other than buildings.....	6,463,080	5,395,608
Machinery and equipment.....	21,505,510	27,019,353
Construction in progress.....		4,390,955
<b>Total general fixed assets.....</b>	<b>\$220,707,700</b>	<b>\$222,377,935</b>
<b>Investment in general fixed assets by source:</b>		
General fund.....	\$4,943,353	\$10,322,878
Special revenue funds.....	14,830,050	12,522,247
Capital projects funds.....	200,934,297	199,532,810
<b>Total investment in general fixed assets.....</b>	<b>\$220,707,700</b>	<b>\$222,377,935</b>

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, 2001

Function and Activity	Land	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Total
<b>General government:</b>					
County judge.....				\$13,506	\$13,506
County auditor and treasurer.....				14,416	14,416
County purchasing agent.....				233,335	233,335
County clerk.....				881,093	881,093
County commissioner no. 1.....				6,345	6,345
District clerk.....				198,226	198,226
Data processing.....				3,978,556	3,978,556
County elections.....				708,060	708,060
County attorney.....				122,470	122,470
District attorney.....				217,561	217,561
County archives.....		\$6,969,019		24,990	6,994,009
County cafeteria (Marriott).....				30,246	30,246
County holdings.....	\$2,768,016	8,686,811			11,454,827
Equestrian center.....	2,592,480				2,592,480
El Paso bar association.....				5,394	5,394
New county courthouse.....		52,634,968		48,067	52,683,035
County communications.....				96,274	96,274
County tax assessor-collector.....				18,093	18,093
Parking Garage.....		6,451,402		76,711	6,528,113
Warehouse.....				460,592	460,592
Domestic relations.....				32,204	32,204
<b>Total general government.....</b>	<b>\$5,360,496</b>	<b>\$74,742,200</b>		<b>7,166,139</b>	<b>87,268,835</b>
<b>Administration of justice:</b>					
District courts administration.....				711,060	711,060
34th district court.....				14,597	14,597
41st district court.....				5,156	5,156
65th district court.....				23,698	23,698
120th district court.....				5,156	5,156
168th district court.....				5,156	5,156
171st district court.....				5,156	5,156
205th district court.....				100,201	100,201
210th district court.....				24,038	24,038
243rd district court.....				14,597	14,597
327th district court.....				26,897	26,897
346th district court.....				5,156	5,156
384th district court.....				5,156	5,156
Child abuse master court.....				10,976	10,976
County law library.....				44,331	44,331
Court master no. I.....				9,441	9,441
Court master no. II.....				15,570	15,570
Probate Court .....				13,471	13,471
Criminal law magistrate court.....				16,236	16,236
County courts administration.....					
County court-at-law no. 1.....				5,156	5,156
County court-at-law no. 2.....				11,951	11,951
County court-at-law no. 3.....				5,156	5,156
County court-at-law no. 4.....				5,156	5,156
County court-at-law no. 5.....				14,597	14,597
County court-at-law no. 7.....				6,579	6,579
Public defender administration.....				5,800	5,800
Constable no. 1.....				25,215	25,215
Constable no. 2.....				20,190	20,190
Constable no. 3.....				12,678	12,678
Constable no. 4.....				11,200	11,200
Constable no. 5.....				\$12,678	\$12,678

(Continued)

County of El Paso, Texas  
Schedule of General Fixed Assets-By Function and Activity  
September 30, 2001

Function and Activity	Land	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Total
<b>Administration of justice - Continued</b>					
Constable no. 6.....				\$12,678	\$12,678
Constable no.7.....				12,678	12,678
West Texas HIDTA.....				59,219	59,219
Court of civil appeals.....				10,788	10,788
<b>Total administration of justice.....</b>				<b>1,287,768</b>	<b>1,287,768</b>
<b>Public safety:</b>					
County sheriff and jails.....		\$87,054,853		5,140,574	92,195,427
Adult probation.....				124,970	124,970
Juvenile detention/probation.....		11,098,864	\$25,351	477,854	11,602,069
Courthouse Security.....				69,910	69,910
West Texas HIDTA (Financial).....				88,033	88,033
Regional Intelligence.....				174,820	174,820
Narcotics detection & apprehension.....				76,496	76,496
<b>Total public safety.....</b>		<b>98,153,717</b>	<b>25,351</b>	<b>6,152,657</b>	<b>104,331,725</b>
<b>Health and welfare:</b>					
Medical examiner.....		3,446,382		146,112	3,592,494
Nutrition.....		198,846		266,395	465,241
Lower valley health clinic.....	\$290,806				290,806
<b>Total health and welfare.....</b>	<b>290,806</b>	<b>3,645,228</b>		<b>412,507</b>	<b>4,348,541</b>
<b>Resource and Community development:</b>					
Agricultural co-op extension.....				7,384	7,384
Community Development.....				13,369	13,369
County planning & management.....				9,270	9,270
<b>Total resource and community development.....</b>				<b>30,023</b>	<b>30,023</b>
<b>Culture and recreation:</b>					
Aquatic center.....		5,745,330			5,745,330
Ascarate park.....			1,607,180	527,209	2,134,389
Ascarate golf course.....		26,800		602,937	629,737
Coliseum.....		3,252,924	1,301,575	326,934	4,881,433
Montana Vista Community Center.....		22,143			22,143
Agua Dulce Community Center.....		7,863			7,863
Sparks Community Center.....		5,082			5,082
Fabens Center .....		224,684			224,684
San Elizario Plaza.....			95,248		95,248
County Parks.....			277,387		277,387
County library.....		74,635		5,274	79,909
<b>Total culture and recreation.....</b>		<b>9,359,461</b>	<b>3,281,390</b>	<b>1,462,354</b>	<b>14,103,205</b>
<b>Community Service:</b>					
Rural Transit Authority.....				282,308	282,308
<b>Community Service.....</b>				<b>282,308</b>	<b>282,308</b>
<b>Public Works:</b>					
Roads & bridges.....		1,187,202	3,156,339	4,711,754	9,055,295
<b>Total Public Works.....</b>		<b>1,187,202</b>	<b>3,156,339</b>	<b>4,711,754</b>	<b>9,055,295</b>
<b>Total general fixed assets.....</b>	<b>\$5,651,302</b>	<b>\$187,087,808</b>	<b>\$6,463,080</b>	<b>\$21,505,510</b>	<b>\$220,707,700</b>

(Concluded)

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

County of El Paso, Texas  
**Schedule of Changes in General Fixed Assets-By Function and Activity**  
For the fiscal year ended September 30, 2001

Function and activity	General Fixed Assets			General Fixed Assets
	October 1, 2000	Additions	Deductions	September 30, 2001
<b>General government:</b>				
County judge.....	\$13,566	\$6,285	\$6,345	\$13,506
County auditor and treasurer.....	14,544	7,384	7,512	14,416
County purchasing agent.....	115,107	145,563	27,335	233,335
County clerk.....	907,847	75,486	102,240	881,093
County commissioner no. 1.....	6,345			6,345
District clerk.....	64,741	143,840	10,355	198,226
Data processing.....	3,107,251	1,949,456	1,078,151	3,978,556
County elections.....	702,830	273,434	268,204	708,060
County attorney.....	22,878	104,628	5,036	122,470
District attorney.....	146,156	76,969	5,564	217,561
County archives.....	6,946,353	47,656		6,994,009
County cafeteria (Marriott).....	30,246			30,246
County holdings.....	11,418,597	36,230		11,454,827
Equestrian center.....	2,592,480			2,592,480
El Paso bar association.....	5,394			5,394
New county courthouse.....	47,874,200	4,810,019	1,184	52,683,035
County communications.....	76,803	19,471		96,274
County tax assessor-collector.....	96,371		78,278	18,093
Parking Garage.....	6,528,113			6,528,113
Warehouse.....	194,411	277,430	11,249	460,592
Domestic relations.....		32,204		32,204
<b>Total general government.....</b>	<b>80,864,233</b>	<b>8,006,055</b>	<b>1,601,453</b>	<b>87,268,835</b>
<b>Administration of justice:</b>				
District courts administration.....	24,294	686,766		711,060
34th district court.....	14,597			14,597
41st district court.....	5,156			5,156
65th district court.....	23,698			23,698
120th district court.....	5,156			5,156
168th district court.....	5,156			5,156
171st district court.....	5,156			5,156
205th district court.....	24,038	95,045	18,882	100,201
210th district court.....	24,038			24,038
243rd district court.....	14,597			14,597
327th district court.....	14,597	12,300		26,897
346th district court.....	14,597		9,441	5,156
384th district court.....	5,156			5,156
Child abuse master court.....	10,976			10,976
County law library.....		44,331		44,331
Court master no. I.....	9,441			9,441
Court master no. II.....	9,441	6,129		15,570
Probate Court.....	22,912		9,441	13,471
Criminal law magistrate court.....	16,236			16,236
County courts administration.....	7,290		\$7,290	
County court-at-law no. 1.....	5,156			5,156
County court-at-law no. 2.....	11,951			11,951
County court-at-law no. 3.....	5,156			5,156
County court-at-law no. 4.....	5,156			5,156
County court-at-law no. 5.....	14,597			14,597
County court-at-law no. 7.....	6,579			6,579
Public defender administration.....	5,800			5,800
Constable no. 1.....	\$14,015	11,200		25,215
Constable no. 2.....		20,190		20,190
Constable no. 3.....		12,678		12,678
Constable no. 4.....		11,200		11,200
Constable no. 5.....		\$12,678		\$12,678

(Continued)

County of El Paso, Texas  
**Schedule of Changes in General Fixed Assets-By Function and Activity**  
For the fiscal year ended September 30, 2001

Function and activity	General Fixed Assets October 1, 2000	Additions	Deductions	General Fixed Assets September 30, 2001
<b>Administration of justice - Continued</b>				
Constable no. 6.....		\$12,678		\$12,678
Constable no. 7.....		12,678		12,678
West Texas HIDTA.....	\$44,845	14,374		59,219
Court of civil appeals.....	10,788			10,788
<b>Total administration of justice.....</b>	<b>380,575</b>	<b>952,247</b>	<b>\$45,054</b>	<b>1,287,768</b>
<b>Public safety:</b>				
County sheriff and jail.....	90,454,505	2,098,244	357,322	92,195,427
Adult probation.....	46,592	119,895	41,517	124,970
Juvenile detention/probation.....	11,348,504	269,571	16,006	11,602,069
Courthouse Security.....	69,910			69,910
West Texas HIDTA (Financial).....	50,139	37,894		88,033
Regional Intelligence.....	116,497	76,788	18,465	174,820
Narcotic detection & apprehension.....	71,493	17,998	12,995	76,496
<b>Total public safety.....</b>	<b>102,157,640</b>	<b>2,620,390</b>	<b>446,305</b>	<b>104,331,725</b>
<b>Health and welfare:</b>				
Medical examiner.....	3,603,254	24,767	35,527	3,592,494
Nutrition.....	416,074	49,167		465,241
Lower Valley Health Clinic.....	290,806			290,806
<b>Total health and welfare.....</b>	<b>4,310,134</b>	<b>73,934</b>	<b>35,527</b>	<b>4,348,541</b>
<b>Resource and Community development:</b>				
Agricultural co-op extension.....	15,763		8,379	7,384
Community Development.....		13,369		13,369
County planning & management.....	9,270			9,270
<b>Total resource and community development...</b>	<b>25,033</b>	<b>13,369</b>	<b>8,379</b>	<b>30,023</b>
<b>Culture and recreation:</b>				
Aquatic center.....	5,745,330			5,745,330
Ascarate park.....	892,418	1,241,971		2,134,389
Ascarate golf course.....	358,331	271,406		629,737
Coliseum.....	3,244,592	1,668,834	31,993	4,881,433
Montana Vista Community Center.....	22,143			22,143
Agua Dulce Community Center.....	7,863			7,863
Sparks Community Center.....	5,082			5,082
Fabens Center .....	224,684			224,684
San Elizario Plaza.....	95,248			95,248
County Parks.....	271,873	5,514		277,387
County library.....	79,909			79,909
<b>Total culture and recreation.....</b>	<b>10,947,473</b>	<b>3,187,725</b>	<b>31,993</b>	<b>14,103,205</b>
<b>Community Service:</b>				
Rural Transit Authority.....	228,760	109,338	55,790	282,308
<b>Total Community Service.....</b>	<b>228,760</b>	<b>109,338</b>	<b>55,790</b>	<b>282,308</b>
<b>Public Works:</b>				
Roads & bridges.....	8,398,442	1,997,490	1,340,637	9,055,295
<b>Total Public Works.....</b>	<b>8,398,442</b>	<b>1,997,490</b>	<b>1,340,637</b>	<b>9,055,295</b>
<b>Construction in progress.....</b>	<b>4,390,955</b>		<b>4,390,955</b>	
<b>Total general fixed assets.....</b>	<b>\$211,703,245</b>	<b>\$16,960,548</b>	<b>\$7,956,093</b>	<b>\$220,707,700</b>

(Concluded)

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



# **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
1992	\$16,241	\$12,645	\$26,328	\$1,129	\$2,581	\$3,698	\$3,390	\$1,515	\$12,677	\$7,418	\$106,740
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
2000	13,830	22,978	52,762	8,805	611	3,811	2,843	4,115	17,081	14,538	141,374
2001	16,769	27,055	58,152	9,262	1,614	4,261	2,702	5,162	16,463	9,907	151,347

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

General Governmental Expenditures By Function  
Fiscal Year 2001

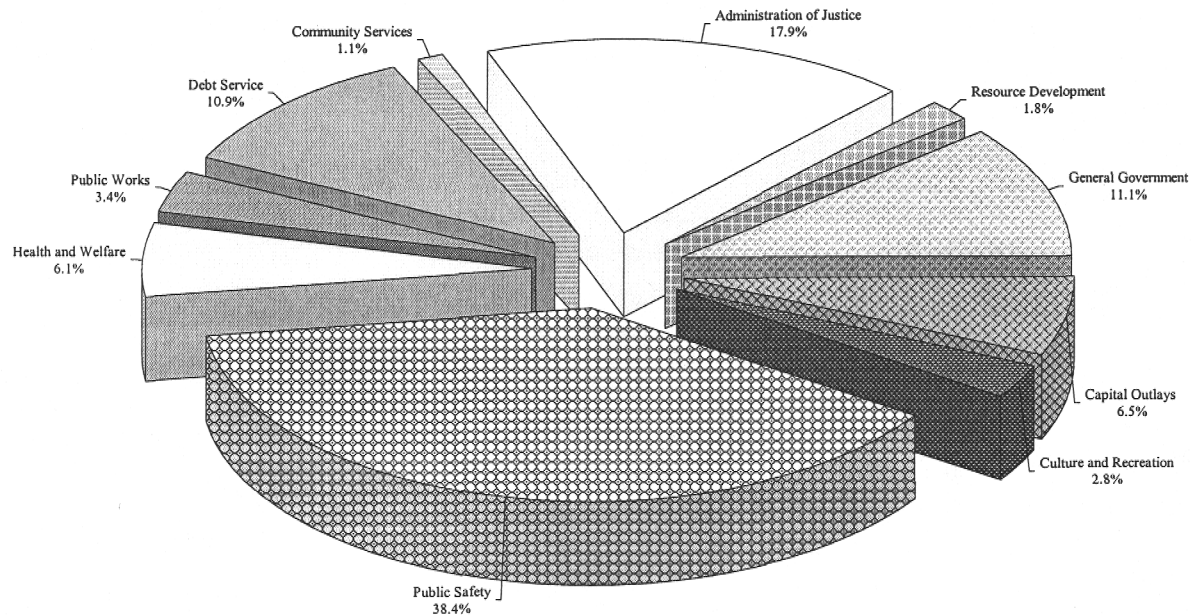


Table 2

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
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
2000	87,599	134	12,369	33,535	4,874	5,030	4,571	148,112
2001	89,934	154	16,528	36,818	5,444	4,229	4,477	157,584

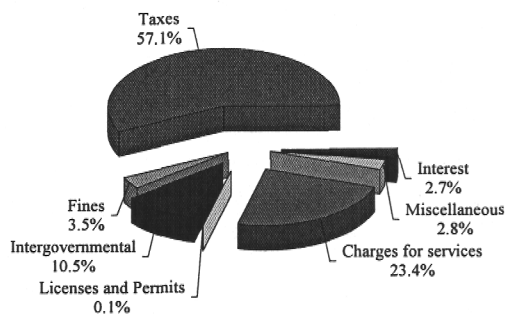
(1) Includes general, special revenue, debt service and capital project funds.

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	Mixed Beverage Tax	Total
1992	\$29,853	\$17,137	\$1,442	\$135	\$849	\$4,416
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	847	74,655
1999	59,055	22,509	1,866	61	869	84,360
2000	60,802	23,884	1,943	62	908	87,599
2001	62,346	24,642	1,936	55	955	89,934

General Governmental Revenues by Source  
Fiscal Year 2001



General Governmental Tax Revenues by Source  
Fiscal Year 2001

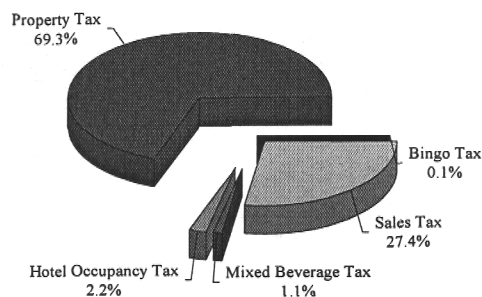


Table 3

**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
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
2000	60,879	58,448	96.01	2,355	60,803	99.88	5,479	9.00
2001	62,970	59,949	95.20	2,397	62,346	99.01	6,215	9.87

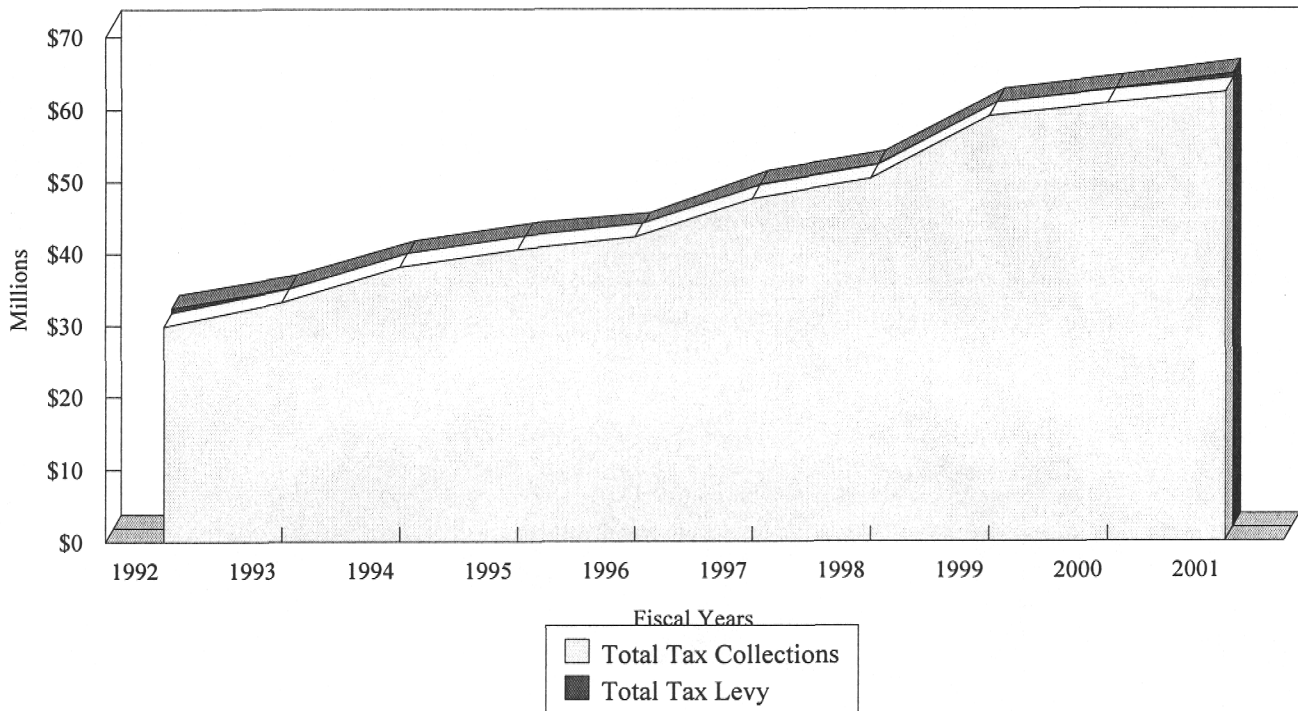


Table 4

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

Fiscal Year	Real Property		Personal Property		Exemptions	Total		Ratio of Total Assessed Value to Total Estimated Actual Value
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Real Property	Assessed Value	Estimated Actual Value	
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
2000	16,952,836	16,952,836	2,569,513	2,569,513	2,095,706	17,426,643	19,522,349	89.27
2001	17,724,160	17,724,160	2,657,327	2,657,327	2,048,775	18,332,711	20,381,487	89.95

**Total Assessed Value**

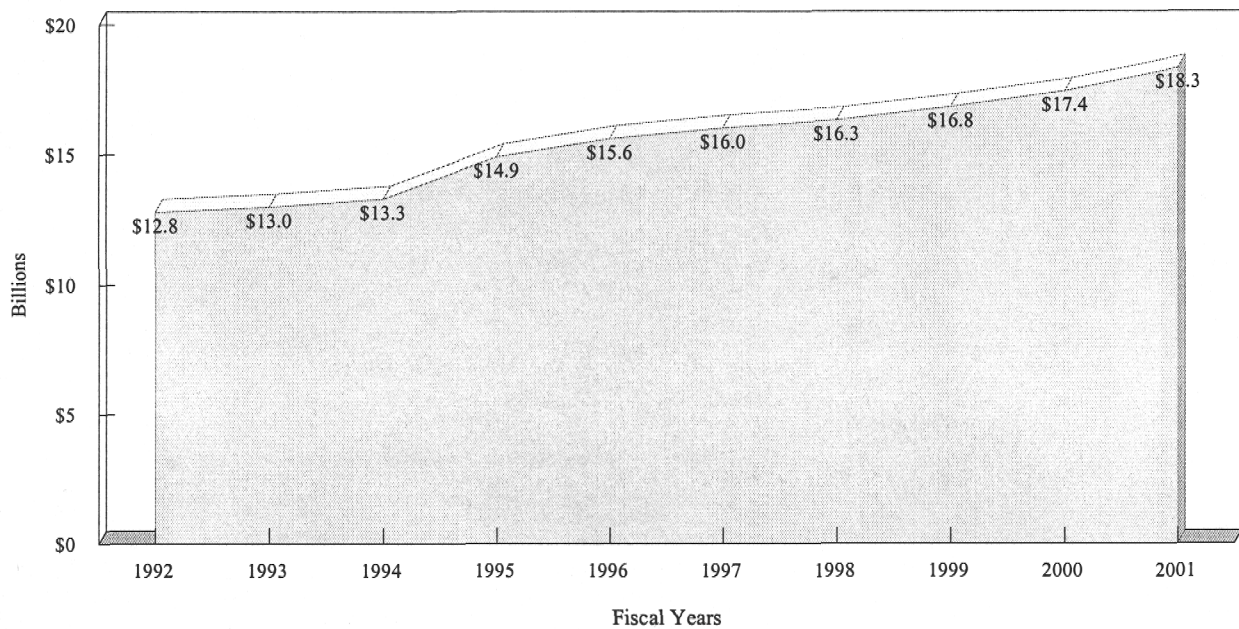


Table 5

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

Name of Government	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001
Anthony Ind. School District	\$.33000	\$1.28500	\$1.37446	\$1.36500	\$1.38500	\$1.35000	\$1.58000	\$1.43168	\$1.63111	\$1.67410
Canutillo Ind. School District	.49400	1.47000	1.51103	1.57399	1.67000	1.67000	1.67000	1.53660	1.70072	1.60687
City of Anthony	.24089	.24934	.24062	.23448	.24473	.25074	.25625	.25625	.27358	.27909
City of El Paso	.60746	.62145	.64379	.65322	.63592	.63592	.66023	.66023	.66021	.71983
City of Horizon	.14955	.16955	.16955	.16955	.16955	.16955	.19423	.19039	.20366	.22967
City of Socorro	.29811	.36839	.37529	.37529	.38355	.38355	.38005	.39713	.39713	.42067
Clint Ind. School District	.52640	1.53000	1.65000	1.53677	1.56042	1.64240	1.64240	1.40000	1.45154	1.71480
County of El Paso	.26038	.29329	.30540	.28034	.30540	.31500	.36143	.36143	.36143	.36143
El Paso Community College	.09961	.09932	.10056	.10028	.10507	.10364	.11075	.11075	.12750	.12750
El Paso County Education District (2)	.93600									
EPCO Rural Fire Prev. Dist. No. 1	.03000	.02952								
EPCO Rural Fire Prev. Dist. No. 2	.03000	.03000	.03000							
EPCO Emergency Service District No. 1 (3)			.10000	.07992	.08033	.08332	.08286	.08157	.08716	.09257
EPCO Emergency Service District No. 2 (4)				.07000	.07500	.10000	.10000	.10000	.10000	.10000
EPCO Tornillo Water Improvement Dist.	.08785	.08816	.08700	.07576	.07744	.07101	.06507	.06100	.06270	.06270
EPCO Water Authority (Horizon)	.45523	.44856	.44755	.45960	.46195	.47875	.47876	.47876	.46869	.46869
El Paso Ind. School District	.36451	1.30051	1.53970	1.52468	1.51498	1.51523	1.65388	1.56015	1.55158	1.57158
Fabens Ind. School District	.25400	1.31000	1.31000	1.23000	1.31332	1.37000	1.46000	1.46000	1.50000	1.50000
Hacienda Del Norte Water Imp. Dist.	.14431	.14181	.13966	.13033	.12772	.12484	.49500	.40000	.40000	.44000
Homestead Municipal Util. Dist.	1.06868	1.21570	1.14000	.91000	.75265	.72000	.67950	.54000	.54000	.50000
Lower Valley Water Authority	.12000	.12000	.12000	.12000	.12000	.12000	.12000	.12000	.12000	.28000
R. E. Thomason General Hospital	.20532	.20532	.21724	.19374	.19374	.19130	.18507	.18507	.18547	.18547
San Elizario Ind. School District	.82755	1.68222	1.62199	1.17212	1.50000	1.47516	1.50000	1.50000	1.50000	1.50000
Socorro Ind. School District	.55000	1.48000	1.48000	1.47000	1.47000	1.38000	1.55000	1.47283	1.53059	1.55877
Tornillo Ind. School District	.52462	1.35000	1.46970	1.33000	1.3608	1.23174	1.48000	1.26840	1.49804	1.59995
Town of Clint	.23731	.24100	.36000	.35000	.35929	.36394	.34255	.34255	.34255	.34255
Westway Water Imp. District	.75823	.71183	.56334	.42060	.33464	.27265	.25609	.25609	.19193	
Ysleta Ind. School District	.46248	1.44000	1.65000	1.60597	1.64952	1.58025	1.63000	1.55148	1.54958	1.54958
Downtown Management District (5)						.12000	.12000	.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, 2001  
(Unaudited)  
(Amounts Expressed in Thousands)

Taxpayer	Type of Business	2001 Assessed Valuation	Percentage of Total Assessed Valuation
El Paso Electric Company	Electric utility	\$210,103	1.15%
Southwestern Bell Telephone	Telephone communications	190,376	1.04%
Chevron USA, Inc.	Oil refinery	106,851	0.58%
Simon Property Group	Real estate development	84,381	0.46%
Phelps-Dodge Refining Corp.	Copper refinery	69,786	0.38%
Refinery Holding Co. L.P.	Oil refinery	63,095	0.34%
Tenet Hospitals Limited	Health care	59,752	0.33%
Hoover Co.	Cleaning appliances	57,572	0.31%
River Oaks Properties, LTD	Real estate management	52,127	0.28%
Texas Cable Partners, LP	Fiber Optics	43,838	0.24%
Totals		<u>\$937,881</u>	<u>5.12%</u>

Table 7

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

<b>Fiscal Year</b>	<b>Debt Service Fund</b>	<b>General Fund</b>	<b>Special Revenue Funds</b>	<b>Capital Projects Funds</b>	<b>Enterprise Funds</b>	<b>Total</b>
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
2000	17,080,667	111,325,062	32,142,447	1,639,137	628,347	162,815,660
2001	16,463,426	120,546,660	33,609,218	1,729,325	2,641,334	174,989,963

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

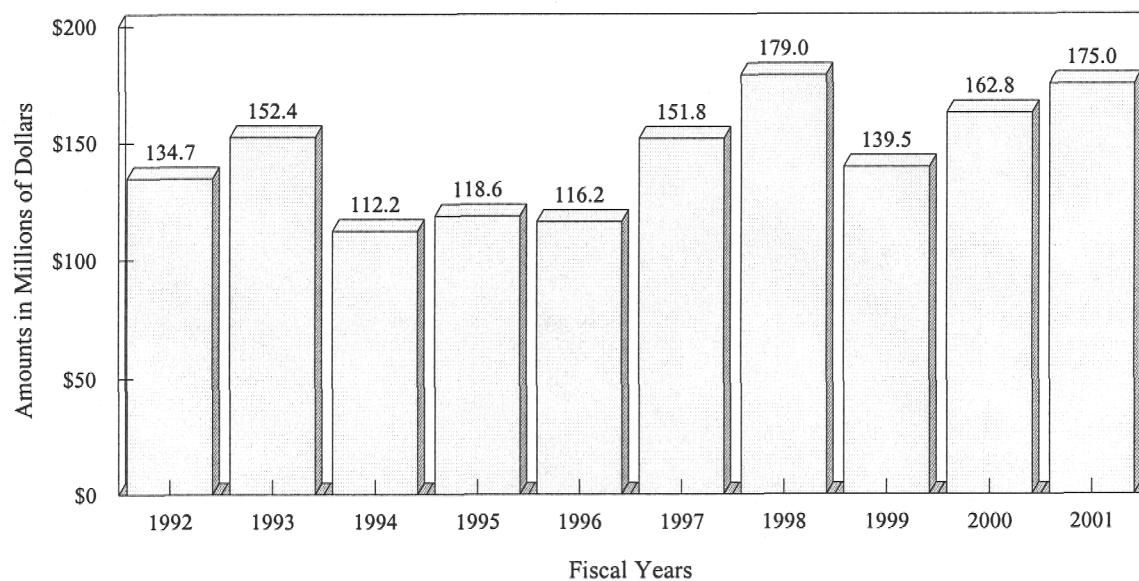


Table 8

**County of El Paso, Texas**  
**Computation of Legal Debt Margin**  
**September 30, 2001**  
**(Unaudited)**  
**(Amounts Expressed in Thousands)**

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Assessed Valuation:		
Assessed Value of Real Property		\$15,675,385
Assessed Value of Personal Property		<u>2,657,327</u>
Total Assessed Value		<u><u>\$18,332,712</u></u>
Legal debt margin:		
Debt limitation - 5% of Total Assessed Value (1)		\$916,636
Debt Applicable to Limitation:		
Total bonded debt	\$94,693	
Less: Amount available for repayment of general obligation bonds	<u>845</u>	
Total debt applicable to limitation		<u>93,848</u>
Legal debt margin		<u><u>\$822,788</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)**

<b>Fiscal Year</b>	<b>Population(1)(2)</b>	<b>Assessed Value(1)</b>	<b>Gross Bonded Debt(1)(3)</b>	<b>Less Debt Service Fund(1)(4)</b>	<b>Debt Payable from Enterprise Revenues(1)(5)</b>	<b>Net Bonded Debt(1)</b>	<b>Ratio of Net Bonded Debt To Assessed Value</b>	<b>Net Bonded Debt Per Capita</b>
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
2000	680	17,426,643	105,858	877	1,225	104,981	0.60	146.37
2001	692	18,332,711	94,693	845	1,215	93,848	0.51	135.62

(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.

(5) The 1998-2000 amounts include state issued bonds for which the county is paying back with user assessed fees.

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)**

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest Plus Agent and Noncommitant Fees</b>	<b>Total Debt Service</b>	<b>Total General Governmental Expenditures (1)</b>	<b>Ratio of Debt Service to General Governmental Expenditures</b>
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
2000	11,185	5,896	17,081	141,374	12.08
2001	11,165	5,298	16,463	151,347	10.88

(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, 2001**  
**(Unaudited)**  
**(Amounts Expressed in Thousands)**

<b>Jurisdiction</b>	<b>General Obligation Bonded Debt Outstanding</b>	<b>Percentage Applicable to County of El Paso</b>	<b>Amount Applicable to County of El Paso</b>
Direct:			
County of El Paso	\$94,693	100%	\$94,693
Total direct debt	94,693	100	94,693
Overlapping:			
Anthony Independent School District	4,436	100	4,436
Canutillo Independent School District	14,293	100	14,293
City of Anthony	348	100	348
City of El Paso	357,407	100	357,407
Clint Independent School District	16,614	100	16,614
El Paso County Water Authority (Horizon)	7,554	100	7,554
El Paso Independent School District	194,379	100	194,379
Fabens Independent School District	1,294	100	1,294
Homestead Municipal Utility District	1,859	100	1,859
R. E. Thomason General Hospital	18,671	100	18,671
San Elizario Independent School District	10,166	100	10,166
City of Socorro	1,334	100	1,334
Socorro Independent School District	97,564	100	97,564
Tornillo Independent School District	6,912	100	6,912
Westway Water Improvement District	362	100	362
Ysleta Independent School District	56,287	100	56,287
Total overlapping debt	789,480	100	789,480
Totals	\$884,173	100%	\$884,173

Table 12

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

<b>Fiscal Year</b>	<b>Total Tax Rate</b>	<b>Maintenance and Operations Tax Rate</b>	<b>Debt Service Tax Rate</b>
1992	\$0.253560	\$0.182890	\$0.070670
1993	0.260380	0.193020	0.067350
1994	0.293290	0.197270	0.096020
1995	0.305400	0.212150	0.093250
1996	0.280340	0.190760	0.089580
1997	0.305400	0.220210	0.085190
1998	0.315000	0.230600	0.084400
1999	0.361434	0.260211	0.101223
2000	0.361434	0.265855	0.095579
2001	0.361434	0.268593	0.092841

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

**Components of the Tax Rate for  
Fiscal Year 2001**

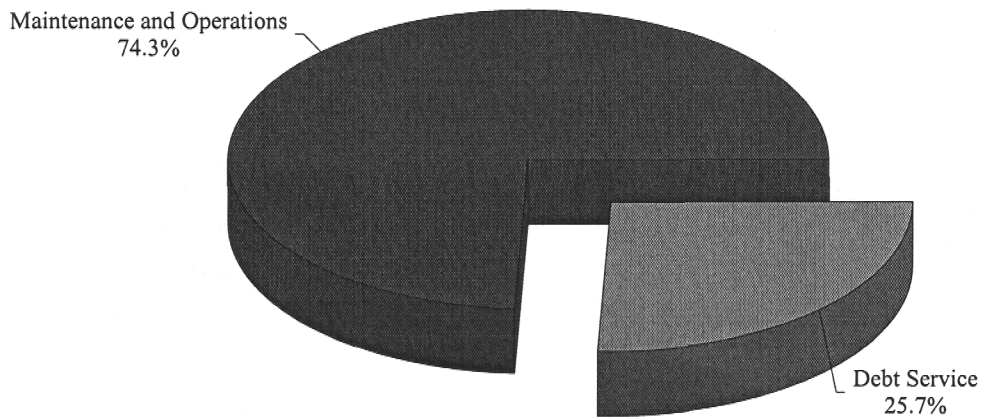


Table 13

**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	
1992	621,000	\$11,508	27.0	12.3	163,185	10.7%
1993	619,286	11,508	27.9	12.2	184,179	10.7
1994	635,800	11,615	28.0	12.0	185,413	9.4
1995	652,225	12,497	28.7	12.0	199,118	9.0
1996	667,532	12,790	28.7	12.0	199,118	9.9
1997	682,000	12,790	28.7	12.6	188,175	11.7
1998	693,177	12,790	27.6	12.6	190,778	11.1
1999	705,393	13,702	28.0	12.6	186,440	10.5
2000	679,622	13,702	28.0	12.6	188,130	9.0
2001	692,152	17,216	30.0	12.6	191,620	8.7

**SOURCES:**

- (1) City Planning Department, City of El Paso, Texas.
- (2) Texas Employment Commission.
- (3) Latest figures from the 2000 census.

Table 14

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

Fiscal Year	Property Value (1)				Commercial Construction (2)		Residential Construction (2)	
	Commercial	Residential	Exemptions	Total	Number of Units	Value(1)	Number of Units	Value(1)
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
2000	8,633,659	11,642,032	2,849,048	17,426,643	458	111,872	11,958	327,954
2001	8,759,872	12,712,620	3,139,781	18,332,711	654	156,028	11,150	321,916

(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, 2001**  
**(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>	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		
	2000	679,622		
	2001	692,152		
<u>Employment</u>				Unemployment
	<u>Year</u>	<u>Work Force</u>	<u>Employed</u>	<u>Rate</u>
	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%
	2000	290,500	265,800	8.5%
	2001	288,700	264,400	8.7%

(Continued)

Table 15

**County of El Paso, Texas**  
**Miscellaneous Statistics**  
**September 30, 2001**  
**(Unaudited)**

<u>Road and Highways</u>	There are 589 maintained miles of roads in the County, 410 of which are paved.				
<u>Employees</u>	The County has 2,522 full time regular and 102 part-time employees.				
<u>Recreation</u>	The County Coliseum provides space and facilities for shows, concerts, circuses, rodeos and ice hockey. There are 131 parks, 15 swimming pools and 3 golf courses located within the County.				
<u>Educational Facilities</u>	University of Texas at El Paso enrollment - 16,220 students El Paso Community College enrollment - 18,666 students High schools - 30 Middle schools - 39 Intermediate and elementary schools - 121 Private schools - elementary and high schools - 57 Business and vocational schools - 26 Alternative schools - 16				
<u>Medical Facilities</u>	Twelve hospitals provide 2,013 beds. County ratios: Doctors to population, 1 to 765 Dentists to population, 1 to 4,146 Hospital beds to population, 1 to 344				
<u>Finance</u>	Federal and state chartered banks - 9 with 37 branch locations. Credit Unions - 16 with 27 branch locations.				
<u>Retail Sales</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
	\$5,508,763,690	\$5,327,154,239	\$5,546,593,565	\$5,931,712,858	\$6,307,490,947
<u>Cultural</u>	Churches 558 Major newspapers 1 Radio stations 18 Local television stations 9 Cable TV is available				

(Concluded)