



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED SEPTEMBER 30

1987

COUNTY OF EL PASO, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1987

**Prepared by: S. E. Seely, County Auditor
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El Paso, Texas 79901
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Member of Government Finance Officers Association

COUNTY OF EL PASO, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED SEPTEMBER 30, 1987

TABLE OF CONTENTS

Page

INTRODUCTORY SECTION

County of El Paso Organizational Chart	7
County Auditor's Organizational Chart	8
Directory of Principal Officials	9
County Auditor's Letter of Transmittal	11

FINANCIAL SECTION

Report of Bixler, Carlton, Pittenger & Company, Independent Certified Public Accountants	27
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General Purpose Financial Statements

Combined Balance Sheet - All Fund Types and Account Groups	28
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types	30
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General and Special Revenue, and Debt Service Fund Types	31
Notes to Financial Statements:	
Note 1 - Summary of Significant Accounting Policies	35
Note 2 - Property Taxes	42
Note 3 - General Fixed Assets	43
Note 4 - Capital Leases and Installment Purchases	44
Note 5 - General Long-term Debt	45
Note 6 - Federal and State Grants	47
Note 7 - Other Funds of the County	48
Note 8 - Retirement Plan	48
Note 9 - Self-Funded Health, Dental, and Life Insurance Fund	49
Note 10 - Significant Contingent Liabilities	50
Note 11 - Fund Equities	51
Note 12 - Civic Center	52
Note 13 - Decrease in Prior Years Fund Balance	52
Note 14 - Deferred Charges	52

COUNTY OF EL PASO, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED SEPTEMBER 30, 1987

TABLE OF CONTENTS - (Continued)	<u>Page</u>
Notes to Financial Statements:	
Note 15 - Deferred Revenues	52
Note 16 - Excesses of Expenditures Over Revenues	53
Note 17 - Encumbrances Outstanding	53
Note 18 - Subsequent Events	53
Note 19 - Construction and Other Significant Commitments	54
Note 20 - Individual Fund Interfund Receivable and Payable	54
 <u>Supplemental Financial Information</u>	
General Fund:	
Combining Balance Sheet	56
Schedule of Revenues - Budget and Actual	57
Schedule of Expenditures and Transfers Out - Budget and Actual	60
 Special Revenue Funds:	
Combining Balance Sheet	64
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	65
Road and Bridge Fund - Schedule of Revenues and Expenditures and Operating Transfers Out - Budget and Actual	67
Revenue Sharing Fund - Schedule of Revenues and Expenditures - Budget and Actual	69
Greater El Paso Convention and Tourist Center - Schedule of Revenues and Expenditures and Operating Transfers Out - Budget and Actual	71
Civic Center - Schedule of Revenues and Expenditures and Operating Transfers Out - Budget and Actual	73
Coliseum Improvement Fund - Schedule of Revenues and Expenditures - Budget and Actual	74
Tourist Promotion Fund - Schedule of Revenues and Expenditures - Budget and Actual	75
Ascarate Golf Course Improvement Fund - Schedule of Revenues and Expenditures - Budget and Actual	76
Ascarate Park Improvement Fund - Schedule of Revenues and Expenditures - Budget and Actual	77
Purposes of Special Revenue Funds (Budgeted)	78

COUNTY OF EL PASO, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED SEPTEMBER 30, 1987

TABLE OF CONTENTS - (Continued)

Page

Supplemental Financial Information

Combining Balance Sheet - Grant Funds	79
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	80
Statement of Revenues - Grant Funds	81
Statement of Expenditures (Current) - Grant Funds	82
Purposes of Special Revenues Funds (Non-Budgeted)	83
Debt Service Fund:	
Combining Balance Sheet	88
General Obligation Refunding Bonds - Series 1985 - Schedule of Revenues and Expenditures - Budget and Actual	89
General Obligation Bonds - Series 1986A - Schedule of Revenues and Expenditures - Budget and Actual	90
General Obligation Bonds - Series 1986B - Schedule of Revenues and Expenditures - Budget and Actual	91
Capital Projects Funds:	
Combining Balance Sheet	92
Combining Schedule of Revenues and Expenditures	93
Purposes of Capital Projects Funds	94
Trust and Agency Funds:	
Combining Balance Sheet	96
Combining Statement of Changes in Assets and Liabilities	97
Health and Life Benefits Funds - Statement of Revenues, Expenditures and Changes in Fund Balance	100
Purposes of Trust and Agency Funds	101
General Fixed Assets:	
Schedule of General Fixed Assets by Sources	105
Schedule of General Fixed Assets by Function and Activity	106
Schedule of Changes in General Fixed Assets by Function and Activity	109

COUNTY OF EL PASO, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT
FISCAL YEAR ENDED SEPTEMBER 30, 1987

TABLE OF CONTENTS - (Continued)

Page

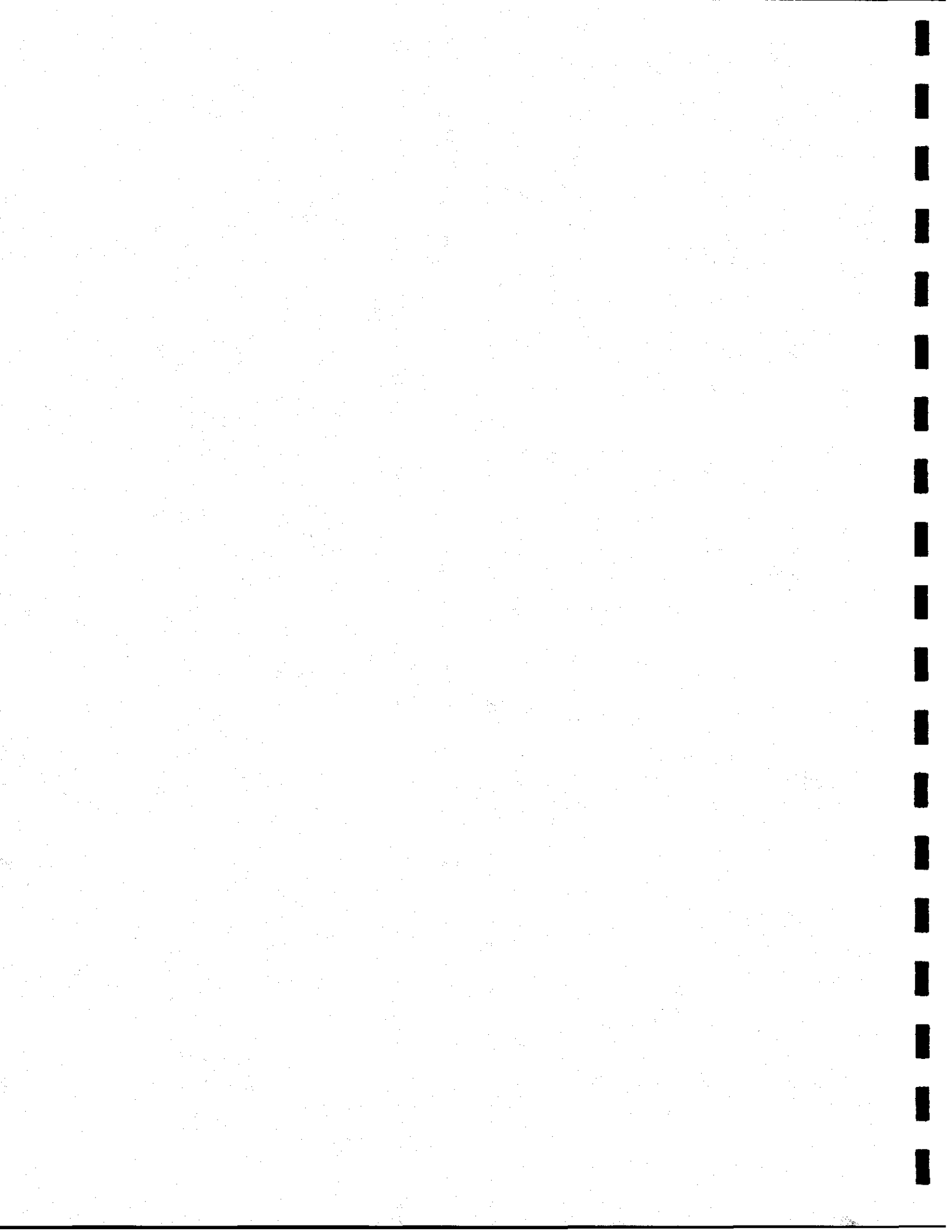
STATISTICAL SECTION

Table

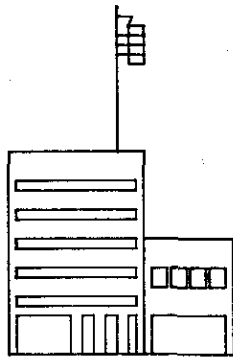
I	General Governmental Expenditures by Function . .	112
II	General Revenues by Source	113
III	Property Tax Levies and Collections	114
IV	Assessed and Estimated Actual Value of Taxable Property	115
V	Property Tax Rates - All Overlapping Governments .	116
VI	Ratio of Net General Bonded Debt	117
VII	Computation of Legal Debt Margin	118
VIII	Computation of Overlapping Debt	119
IX	Ratio of Annual Debt Service Expenditures for General Bonded Debt to Total General Expenditures	120
X	Demographic Statistics	121
XI	Property Values, Construction and Bank Deposits .	122
XII	Principal Taxpayers	123
XIII	Tax Rates and Fund Allocation	124
XIV	Operating Budgets for Various Funds	125
XV	Miscellaneous Statistics	126



INTRODUCTORY SECTION

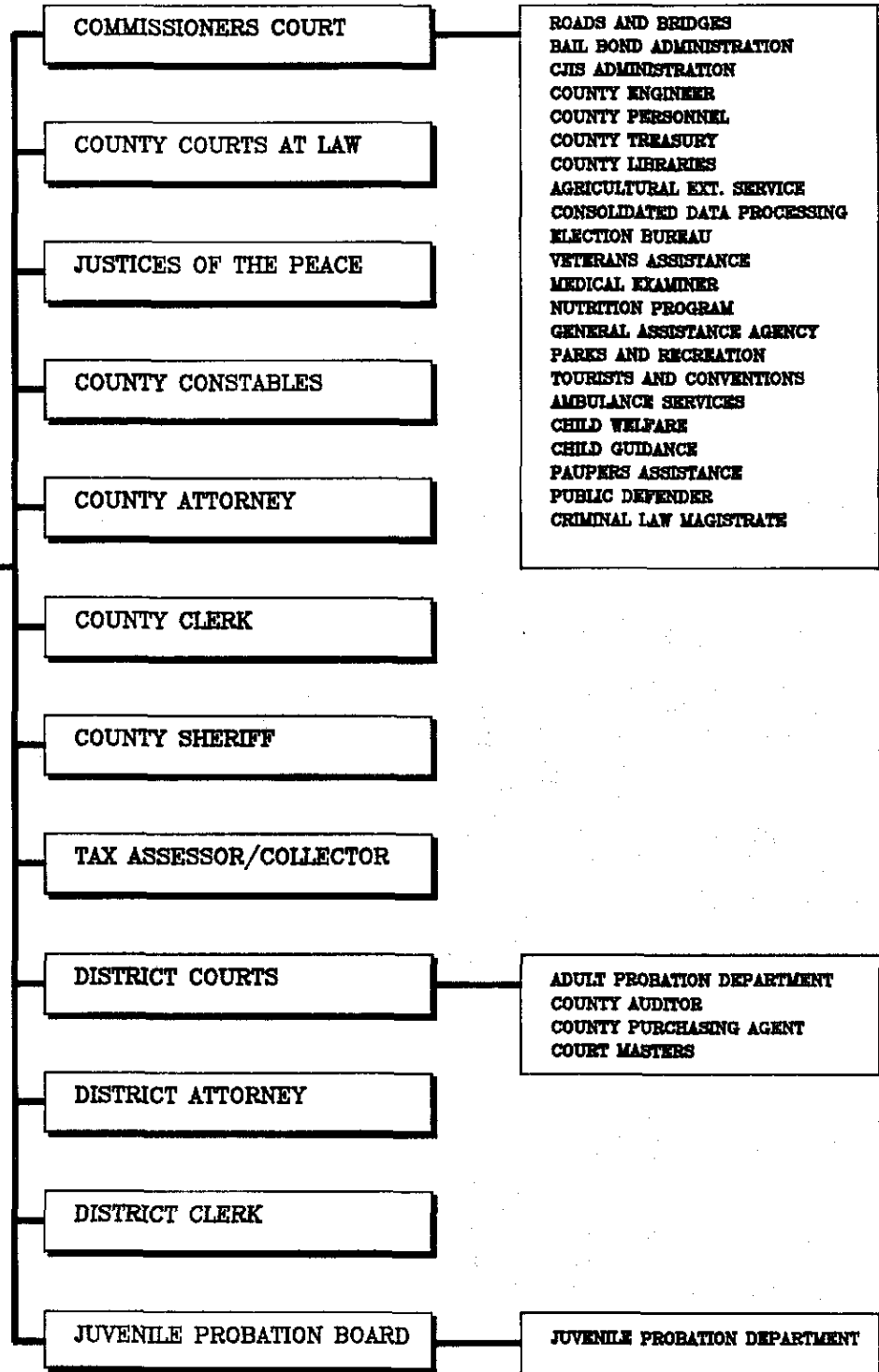
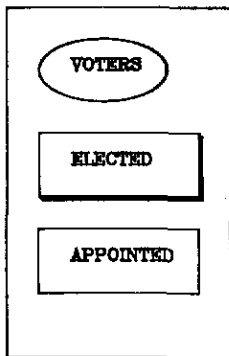


COUNTY OF EL PASO ORGANIZATIONAL CHART AS OF SEPTEMBER 30, 1987

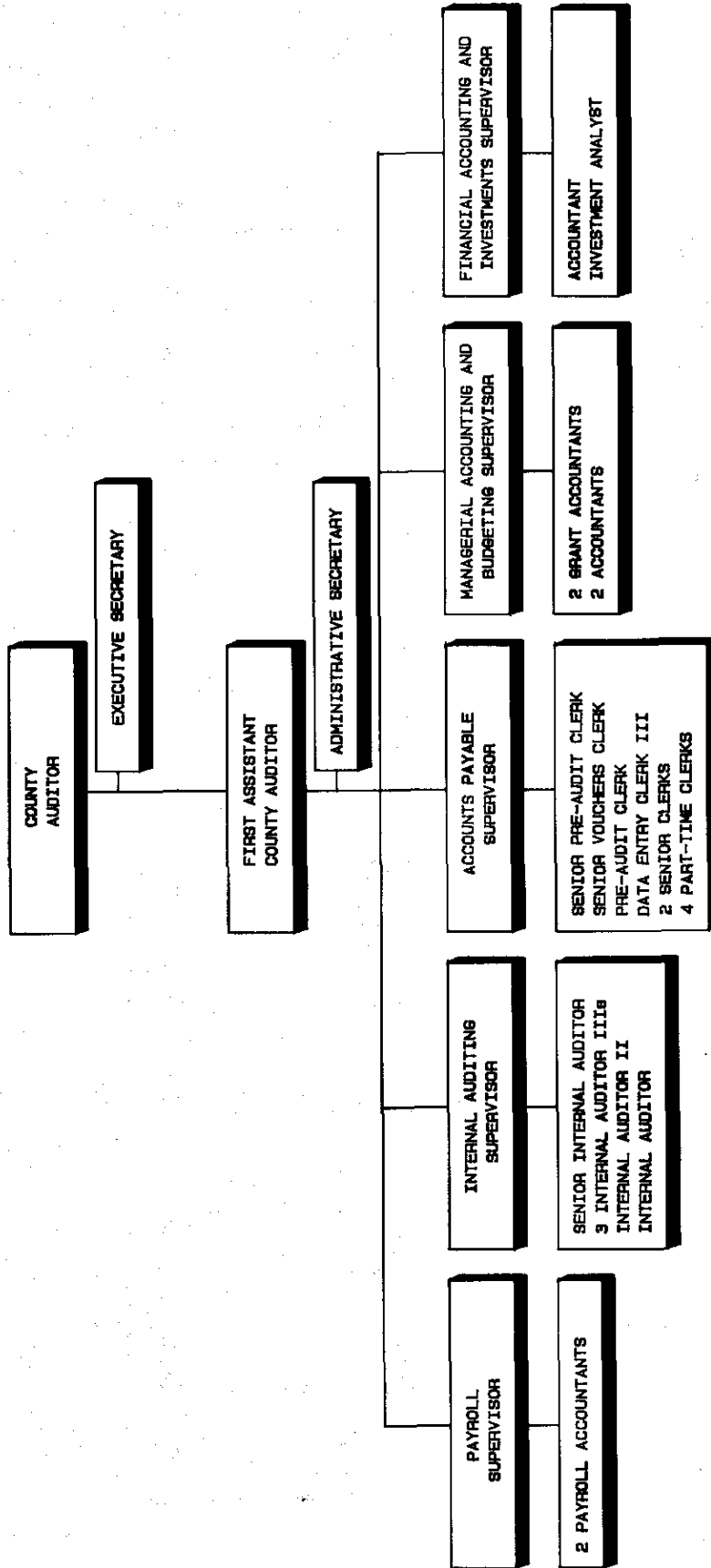


VOTERS
OF
EL PASO
COUNTY

LEGENDS



EL PASO COUNTY AUDITOR'S OFFICE
 ORGANIZATIONAL CHART
 AS OF SEPTEMBER 30, 1987



COUNTY OF EL PASO, TEXAS

DIRECTORY OF PRINCIPAL OFFICIALS

September 30, 1987

Commissioners Court (The Governing Body)

Luther Jones, County Judge

Charles C. Hooten, Commissioner, Precinct Number 1
Orlando R. Fonseca, Commissioner, Precinct Number 2
Rogelio Sanchez, Commissioner, Precinct Number 3
Mary Haynes, Commissioners, Precinct Number 4

State District Judges

William E. Moody, Judge, 34th Judicial District
John L. McKellips, Judge, 41st Judicial District
Edward S. Marquez, Judge, 65th Judicial District
Brunson D. Moore, Judge, 120th Judicial District
Ward L. Koehler, Judge, 168th Judicial District
Peter S. Peca, Jr., Judge, 171st Judicial District
Sam W. Callan, Judge, 205th Judicial District
Sam M. Paxson, Judge, 210th Judicial District
Herb Marsh, Jr., Judge, 243rd Judicial District
Enrique Pena, Judge, 327th Judicial District
Jose J. Baca, Judge, 346th Judicial District

County Court at Law Judges

Robert J. Galvan, Judge, County Court at Law Number 1
John L. Fashing, Judge, County Court at Law Number 2
Jack N. Ferguson, Judge, County Court at Law Number 3
D. Clark Hughes, Judge, County Court at Law Number 4
Herbert E. Cooper, Judge, County Court at Law Number 5

Other Principal Officials

Joe Lucas, County Attorney
Steve E. Seely, County Auditor
Hector Enriquez, County Clerk
Mary Jo Lee, County Personnel Director
Piti Vasquez, County Purchasing Agent
Leo Samaniego, County Sheriff
James S. Hicks, County Tax Assessor and Collector
Steve W. Simmons, District Attorney
Edelmira Rubalcaba, District Clerk

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COUNTY OF EL PASO

OFFICE OF THE COUNTY AUDITOR

S. E. SEELY
COUNTY AUDITOR
(915) 546-2037

206 CITY-COUNTY BUILDING
EL PASO, TEXAS 79901

BARBARA PAYAN
FIRST ASSISTANT COUNTY AUDITOR
(915) 546-2040

January 11, 1988

The Honorable District Judges of El Paso County and
Honorable Members of El Paso County Commissioners Court

Dear District Judges and Members of Commissioners Court:

The Comprehensive Annual Financial Report (CAFR) of the County of El Paso for the fiscal year ended September 30, 1987, is herewith submitted. This CAFR is required by Laws 1987, Seventieth Legislature, Regular Session, Chapter 149, Texas Local Government Code, Section 114.025. We believe that all information presented herein is accurate and reliable in all material aspects; that it is presented in a manner to set forth fairly the financial position and results of operations of the county as measured by the financial activity of its various funds; and that all disclosures necessary to enable its readers to gain the maximum in understanding of the county's financial affairs have been herein included.

ACCOUNTING POLICIES

This report and the county's accounting policies conform to generally accepted accounting principles for local governmental units as prescribed by the Governmental Accounting Standards Board (GASB). Significant accounting policies of the county are explained in Note 1 to the financial statements.

INTERNAL ACCOUNTING AND BUDGETARY CONTROLS

In developing and evaluating the county's accounting and budgetary systems, consideration is given to the adequacy of the associated internal controls. The county's internal accounting and budgetary controls were designed to provide reasonable, but not absolute assurance pertaining to the safeguarding of assets against loss from unauthorized or improper disposition or use; and, the reliability of financial records for preparing financial reports and statements and maintaining accountability of assets. The concept of reasonable assurance recognizes that the cost of internal control should not exceed the benefits likely to be derived and that the evaluation of cost and benefits requires judgments and estimates by management.

INTERNAL ACCOUNTING AND BUDGETARY CONTROLS (Continued)

All internal accounting and budgetary control evaluations occur within the above framework. We believe the county's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

THE REPORTING ENTITY

In accordance with guidelines prescribed by the Governmental Accounting Standards Board and the Governmental Accounting Research Foundation of the Government Finance Officers Association, all of the entities, funds, operations and activities related to the County of El Paso included in this CAFR are considered to be the oversight responsibility of the El Paso County Commissioners Court. Such oversight responsibility includes the ability to designate management, control management, significantly influence operations and the accountability of financial transactions.

The following entities have substantial autonomy and are administered by separate councils, boards or commissions and are not subject to oversight by the Commissioners Court.

Anthony Independent School District
Canutillo Independent School District
City of Anthony
City of Socorro
Clint Independent School District
El Paso Community College
El Paso County Rural Fire Prevention District No. 1
El Paso County Rural Fire Prevention District No. 2
El Paso County Water Authority
El Paso Independent School District
Fabens Independent School District
Hacienda del Norte Water Improvement District
Homestead Municipal Utility District No. 1
Lower Valley Water Authority
R. E. Thomason General Hospital
San Elizario Independent School District
Socorro Independent School District
Tornillo Independent School District
Town of Clint
Westway Water Improvement District
Ysleta Independent School District

The above taxing entities are not included in this report but are located within the geographical boundaries of the county.

THE REPORTING ENTITY (Continued)

These entities are not funded by the county and the county is not responsible for any deficits or indebtedness they may incur.

GENERAL GOVERNMENTAL FUNCTIONS

In order to provide a concise summary of the county's general governmental functions, its governmental fund types and trust and agency funds the following table is presented to illustrate, summarize and compare actual revenues by major source and actual expenditures by function for the fiscal years ended September 30, 1986 and September 30, 1987:

	<u>1986</u>	<u>1987</u>	Increase or (Decrease)	Percent of Increase or (Decrease)
<u>Revenue Sources</u>				
Taxes	\$24,518,739	\$24,642,601	\$ 123,862	1
Licenses and Permits	154,537	178,159	23,622	15
Intergovernmental	8,887,578	7,203,317	(1,684,261)	(19)
Charges for Services	7,739,842	9,664,210	1,924,368	25
Fines and Forfeitures	1,122,138	880,511	(241,627)	(22)
Miscellaneous	4,932,575	4,318,309	(614,266)	(12)
Other	820,830	1,026,932	206,102	25
Total Revenues	\$48,176,239	\$47,914,039	(\$ 262,200)	(1)
	<u>1986</u>	<u>1987</u>	Increase or (Decrease)	Percent of Increase or (Decrease)
<u>Expenditure Functions</u>				
General Government	\$10,654,957	\$11,550,978	\$ 896,021	8
Administration of Justice	4,367,485	5,356,462	988,977	23
Public Safety	12,151,123	13,077,051	925,928	8
Health and Welfare	7,028,444	7,550,597	522,153	7
Community Services		451,779	451,779	
Resource Development	3,044,418	2,822,137	(222,281)	(7)
Culture and Recreation	1,570,357	1,680,000	109,643	7
Public Works	1,286,264	1,231,714	(54,550)	(4)
Debt Service	58,486	3,567,556	3,509,070	6000
Capital Outlays	5,876,362	4,296,234	(1,580,128)	(27)
Total Expenditures	\$46,037,896	\$51,584,508	\$5,546,612	12
Total Other Financing Sources	8,268,093	(579,455)	(8,847,548)	(107)
CHANGES IN FUND BALANCES	\$10,406,436	(\$4,249,924)	(\$14,656,360)	(141)

GENERAL GOVERNMENTAL FUNCTIONS (Continued)

The county's overall total revenues for the fiscal year 1987 decreased from the previous fiscal year by one percent. The largest single factor contributing to this decrease is the loss of Federal Revenue Sharing Program revenue totaling about \$3,200,000 per annum. To partially offset this financial jolt, the governing body increased ad valorem property taxes by 5 percent. This tax increase generated additional revenues of \$123,862. The governing body also increased several fees for services which was also necessary to partially offset the loss of Federal Revenue Sharing revenue. These fee increases produced additional revenues of \$1,924,368.

The county's overall total expenditures for fiscal year 1987 were 13 percent greater than the previous period. Much of this increase is a result of salary and fringe benefit increases to law enforcement personnel covered by a collective bargaining agreement between the County of El Paso and the Collective Law Enforcement Association of Texas (CLEAT). Also, inflation and the addition of the Public Defender's Office, Criminal Law Magistrate's Court, Justice of the Peace, Precinct No. 7 and Constable, Precinct No. 7 were major factors contributing to the overall spending increase.

Graphic presentations showing the county's trends of actual revenues by source and expenditures by function for the last ten fiscal years are on the next two pages.

GENERAL FIXED ASSETS

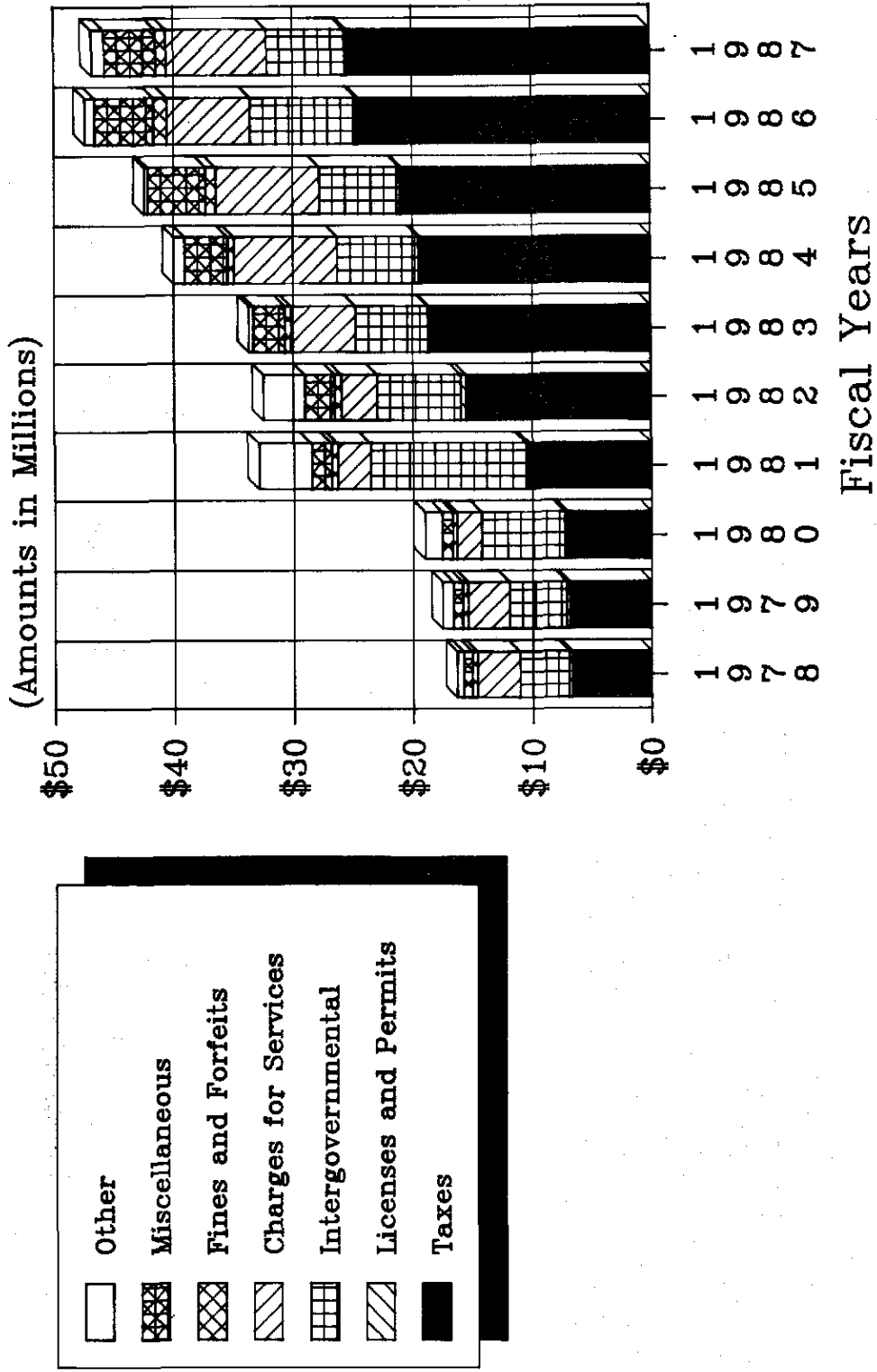
The general fixed assets of the county are those fixed assets used in the performance of general governmental functions. As of September 30, 1987, the general fixed assets of the county totaled \$62,855,119. This amount represents actual costs of the assets and estimated historical costs where actual costs were not available which is substantially less than their present value. Depreciation of general fixed assets is not recognized in the county's system of accounting.

FEDERAL REVENUE SHARING PROGRAM

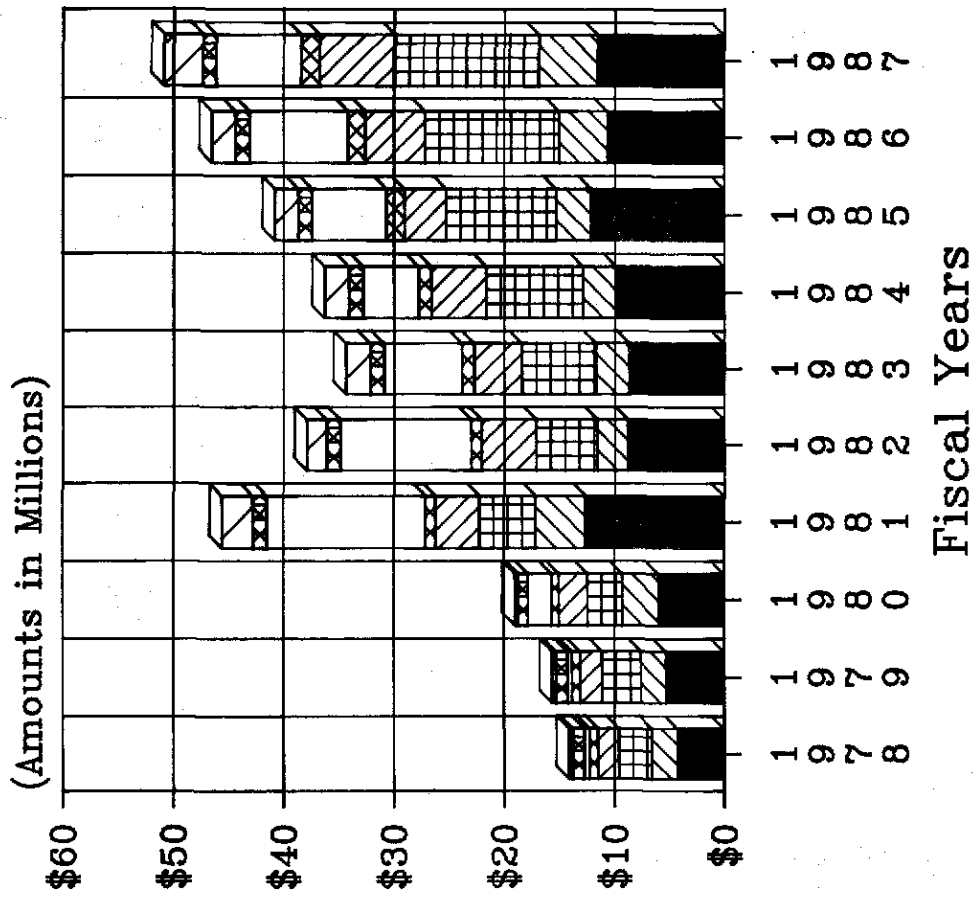
The Federal Revenue Sharing Program was terminated on September 30, 1986. This termination resulted in the discontinuance of county revenues in the approximate amount of \$3,200,000 per annum.

COUNTY OF EL PASO, TEXAS

General Revenues By Source For the Last Ten Years



COUNTY OF EL PASO, TEXAS
General Governmental Expenditures
By Function For the Last Ten Years



- Debt Service
- Public Works
- Cap Outlays/Develop.
- Culture & Recreation
- Health and Welfare
- Public Safety
- Admin of Justice
- General Government

FINANCIAL ADMINISTRATION OF THE COUNTY

The primary officials responsible for the financial administration of the county are the County Judge, four County Commissioners all of whom are elected officials, and the County Auditor, who is an appointed official.

The Commissioners Court, composed of five members, is the governing body of the county. The five members of this court are the County Judge and four County Commissioners. This segment of county government has powers expressly authorized by the state constitution and statutes. Commissioners Court, among many other duties, approves the county budget, administers the treasury functions and levies ad valorem property taxes. Also, this governing body appoints certain county officials and determines whether or not a proposition to issue bonds should be submitted to the voters.

The County Judge is the presiding officer of the Commissioners Court and the county's Chief Executive Officer. He is elected by the voters of the county for a four-year term.

The County Commissioners represent the four precincts into which the county is divided. Each Commissioner is elected for a four-year term by the voters of the precinct.

The County Auditor is the Chief Financial Officer of the county. The County Auditor is appointed for a two-year term by, and is accountable to, the State District Judges in El Paso County. He is responsible for substantially all county finances and accounting control functions. Some of his principal responsibilities include financial reporting, internal auditing, designing accounting systems, budgeting, financial planning, regulating cash flow and liquidity of assets, performing investment functions, administering payroll activities, and administration of the retirement plan and the self-funded health, life and dental insurance programs.

FUNCTIONS AND SERVICES OF THE COUNTY

The main function of the County of El Paso, a political subdivision of the State of Texas, is to facilitate the judicial system. A brief explanation of other major functions of the county will follow.

General Government

The primary functions in this expenditure classification are for financial operations, recording deeds and other legal docu-

FUNCTIONS AND SERVICES OF THE COUNTY (Continued)

ments, data processing and personnel operations. Also, included under this heading are expenditures of the County Judge.

Administration of Justice

El Paso County provides facilities and personnel for five County Courts-at-Law. It also provides facilities and pays a substantial portion of the operating expenses of eleven State District Courts. Other officials associated with the state and county judicial systems are the County Sheriff, District Attorney, County Attorney, Public Defender, Criminal Law Magistrate, District Clerk, County Clerk, Chief Juvenile Probation Officer, Chief Adult Probation Officer, seven Justices of the Peace, and seven Constables.

Public Safety

Major expenditures within this function are for the County Sheriff's activities including a detention facility. Also, expenditures for ambulance services, civil defense and fire prevention are classified under this heading.

Health and Welfare

The County of El Paso and City of El Paso share equally with the financial efforts of a public health and dental program. This program includes general public health and dental facilities, air pollution control, water pollution control, mosquito control and rabies control.

Most direct welfare assistance programs are administered by the state. The county, however, does provide limited direct temporary assistance to those who qualify and need assistance on an emergency basis. Other charitable county expenditures are made to benefit abused and neglected children, battered spouses, deaf people and veterans.

Resource Development

Any county activity that is funded to promote the economic and cultural advantages for its citizens is placed here.

Culture and Recreation

El Paso County maintains five large public parks and a lake. The county also operates two public swimming pools, a public golf course and a coliseum. Cultural events, fairs, rodeos, livestock shows, circus acts, musical performances, dances, ice capades and

FUNCTIONS AND SERVICES OF THE COUNTY (Continued)

a wide variety of sporting attractions are conducted in the coliseum. Also, the county operates jointly with the City of El Paso an amphitheatre located in McKelligon Canyon Park.

Roads and Bridges

The county maintains approximately 570 miles of roads, streets and highways and a limited number of bridges. The county operates under the unit road system which was approved by county voters a number of years ago. Under this system, the four commissioners' precincts are combined for operating purposes into a single unit and Commissioners Court appoints a Roads and Bridges Administrator. The Roads and Bridges Administrator is responsible for the planning, engineering, building and maintenance of all roads and bridges used by the public in the county excluding those maintained by the state and incorporated cities and towns.

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. The following shows this information as of September 30, 1987:

	Amount	Ratios	
		Debt to Assessed Value	Debt Per Capita
Net Bonded Debt	\$34,472,418	.31%	\$60.41

The following shows the county's latest national credit ratings of its long-term bonds:

	Standard and Poor's Corporation	Moody's Investment Service
General Obligation Refunding Bonds, Series 1985	AA	A1
General Obligation Bonds, Series 1986-A	AA	A1
General Obligation Refunding Bonds, Series 1986-B	AA	A1

LOCATION AND GENERAL INFORMATION

El Paso County is the western-most county in the state and

LOCATION AND GENERAL INFORMATION (Continued)

is located almost midway between Los Angeles and Houston. The county has an estimated population of 570,659 and contains roughly 1,058 square miles. It is bordered on the south by Mexico, on the west and north by New Mexico and on the east by Hudspeth County. The City of El Paso, the county seat, has an estimated population of 496,548 and is the fourth largest city in the state. Ciudad Juarez in Mexico, separated from the county by the Rio Grande River, has an estimated population of 1,950,000. A map on the ensuing page shows the exact location of the county.

The county's economy is supported primarily by manufacturing, military, farming, tourism and foreign and domestic commerce. Apparel manufacturing is one of the leading industries in the area. Many local corporations operate "twin plants" which perform manufacturing operations in Ciudad Juarez while other associated activities are performed in the county.

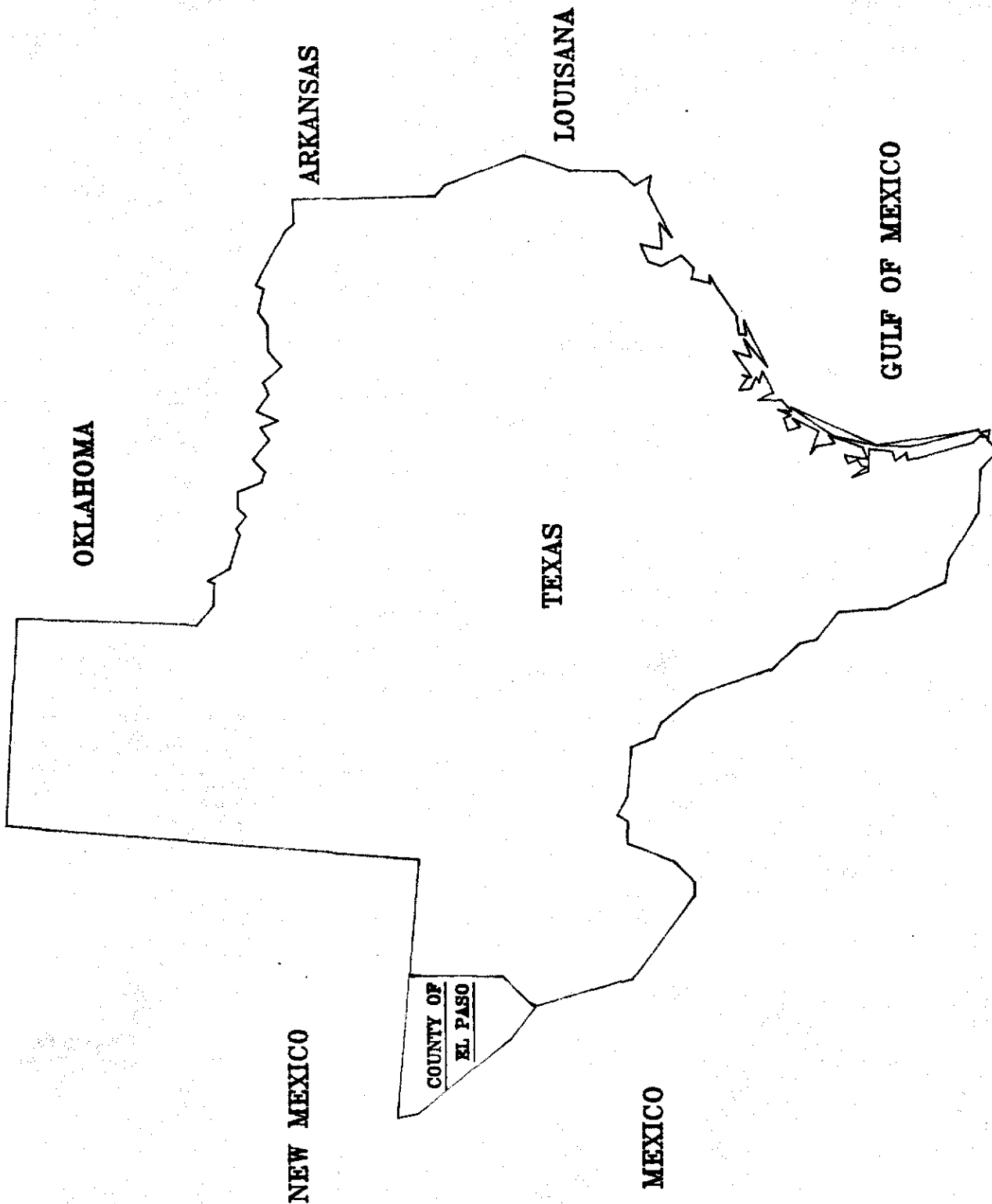
BUDGET

Current Operating Budget

On October 13, 1986, members of Commissioners Court adopted an operating budget for the twelve-month period ending September 30, 1987, in the amount of \$52,193,769. This budget was increased by the net amount of \$2,099,683 with the following fifteen budgetary amendments:

<u>Budgetary Amendment Number</u>	<u>Approved by Commissioners Court on</u>	<u>Net Amount of Amendment</u>
1	November 17, 1986	\$ (200,000)
2	December 8, 1986	15,000
3	December 15, 1986	100,000
4	December 29, 1986	20,000
5	January 12, 1987	372,052
6	February 5, 1987	156,117
7	February 9, 1987	132,632
8	April 6, 1987	73,884
9	May 4, 1987	86,683
10	May 18, 1987	5,985
11	June 8, 1987	865,429
12	June 29, 1987	14,915
13	July 6, 1987	21,539
14	July 27, 1987	-0-
15	August 31, 1987	435,447
	Total	<u>\$ 2,099,683</u>

LOCATION OF THE COUNTY OF EL PASO, TEXAS



BUDGET (Continued)

After approval of these budgetary amendments, the operating budget totaled \$54,293,452. This is an increase of \$5,213,107 over the amended operating budget for the fiscal year ended September 30, 1986, which totaled \$49,080,345.

The totals of the county's annual operating budgets for the latest ten fiscal periods are presented graphically on the succeeding page.

Budgetary Procedures and Policies

The County Auditor is, by state statute, the Budget Officer and has the responsibility of preparing the county's annual operating budget. Under the county's budgetary procedures, each department submits a budget request to the County Auditor. The County Auditor then prepares an estimate of revenues and a compilation of requested departmental appropriations and submits the data to the Commissioners Court.

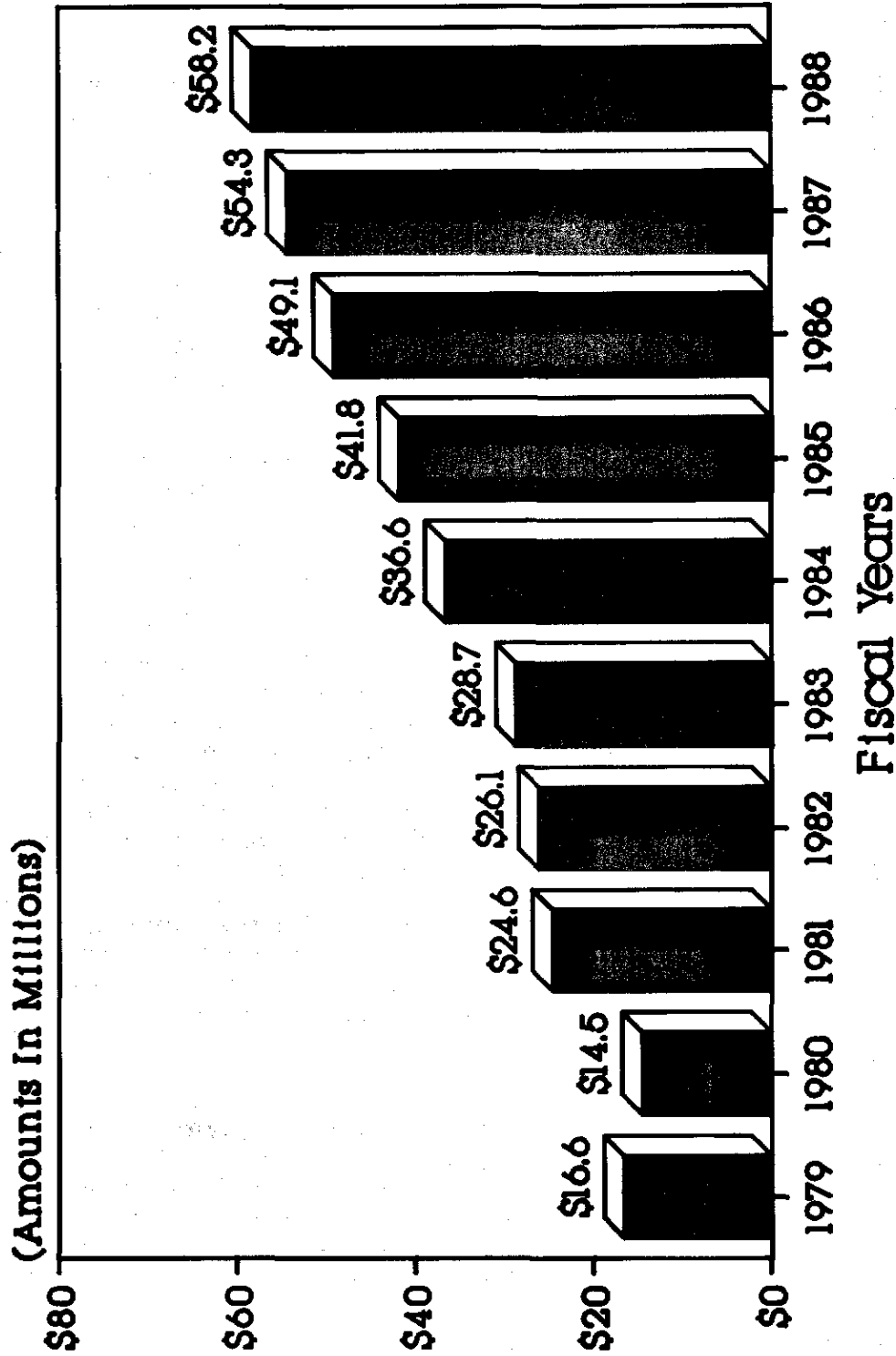
Budgetary hearings, open to the public, are held by the Budget Officer and members of the Commissioners Court. Generally, a representative of each department appears. Before determining the final budget, the Commissioners Court may increase or decrease the amounts requested by the various departments. Appropriations finally approved and adopted by Commissioners Court for expenditures in current operating funds cannot, in any case, exceed the undesignated fund equity as of the first day of the fiscal year plus the County Auditor's estimate of revenues.

After the budget has been adopted by Commissioners Court, the County Auditor carefully and continually monitors budgetary limits to prevent expenditures from exceeding appropriations and advises the Commissioners Court on the condition of the various budgetary accounts. Purchase orders and contracts are not valid until the County Auditor has certified that money is or will be available to make payments.

At the end of the fiscal year, 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 year are reappropriated in the subsequent year's budget.

Formal budgetary integration is employed for the general fund, special revenue funds and debt service funds. Formal budgetary integration (annualized budgeting) is not used in the capital projects funds. Grant funds are budgeted for various

COUNTY OF EL PASO OPERATING BUDGETS FOR THE LATEST TEN FISCAL YEARS



Note: 1980 represents a nine-month period from Jan. 1 - Sep. 30.

BUDGET (Continued)

fiscal periods depending on the contract years of the grants.

SIGNIFICANT LOCAL EVENTS AND ACCOMPLISHMENTS

The following are some significant events and accomplishments of the county which may not be evident from reading the financial statements:

1. A comprehensive state-of-the-art integrated governmental mainframe computer system for budgeting and accounting was brought online on October 1, 1985. This new system has tremendously facilitated the county's budgetary and accounting activities. The former budgetary and accounting systems were manual.
2. On August 1, 1985, a state-of-the-art integrated payroll and personnel mainframe computer system was brought online. This payroll and personnel system has been interfaced with the accounting and budgeting system. Both systems are completely operational.
3. During August 1986, a massive mainframe Criminal Justice Informational System (CJIS) was partially brought online. This system contains an enormous database of city, county, state, and federal financial and judicial information to facilitate the judicial system administration. Implementation efforts associated with this system are still strongly underway and progressing satisfactorily.
4. On August 8, 1987, county voters authorized the issuance of general obligation bonds in the amount of \$35,000,000 to finance the construction of new county courthouse facilities. An initial issuance of \$3,500,000 from this authorization was made on December 1, 1987.
5. Construction of the new county juvenile detention facility continued during the year. This facility is scheduled to be completed and fully operational during the latter part of January 1988. It is estimated that the total costs of building and equipping this juvenile facility will approximate \$6,500,000.

PROSPECTS FOR THE FUTURE

The financial condition of the county should continue to be sound through September 30, 1988. Beyond that time, however, we anticipate that the following detrimental impacts will hurt the county:

1. On September 30, 1986, the federal government terminated the Federal Revenue Sharing Program which resulted in a loss of current revenues in excess of \$3,200,000 each year. This loss is definitely considered to be a significant adverse financial impact.
2. The county and state economies are and probably will continue to be sluggish due to sagging oil prices, high local rates of unemployment and resultant adverse impacts from Mexico's seemingly endless economic problems.
3. The county's annual operating budget for the fiscal year beginning October 1, 1987 may have set the aggregate amount of actual current expenditures higher than the aggregate amount of actual current revenues. To balance the county's operating budget for the fiscal year beginning October 1, 1987, most of the undesignated fund equities (about \$7,957,000) were used as well as nonrecurring one-time only estimated sales and use tax revenues in the amount of \$6,200,000.

FINANCIAL REPORT AND STATEMENT PRESENTATION

The organization, form and contents of this report and the accompanying financial statements and statistical tables 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 published as of June 15, 1987 by the Governmental Accounting Standards Board (GASB). This codification is intended to provide authoritative accounting and financial reporting guidance for local governmental entities.

INDEPENDENT AUDIT

In accordance with Texas statutes, the Commissioners Court appointed the independent certified public accounting firm of Bixler, Carlton, Pittenger and Company to perform the 1986-87 fiscal year county financial audit. The independent auditors'


INDEPENDENT AUDIT (Continued)

report is included in this report.

ACKNOWLEDGEMENTS

We express thanks to the many people who have contributed support and assistance in conducting the financial administration of the County of El Paso. We believe the financial affairs of the county have been conducted in a responsible and progressive manner.

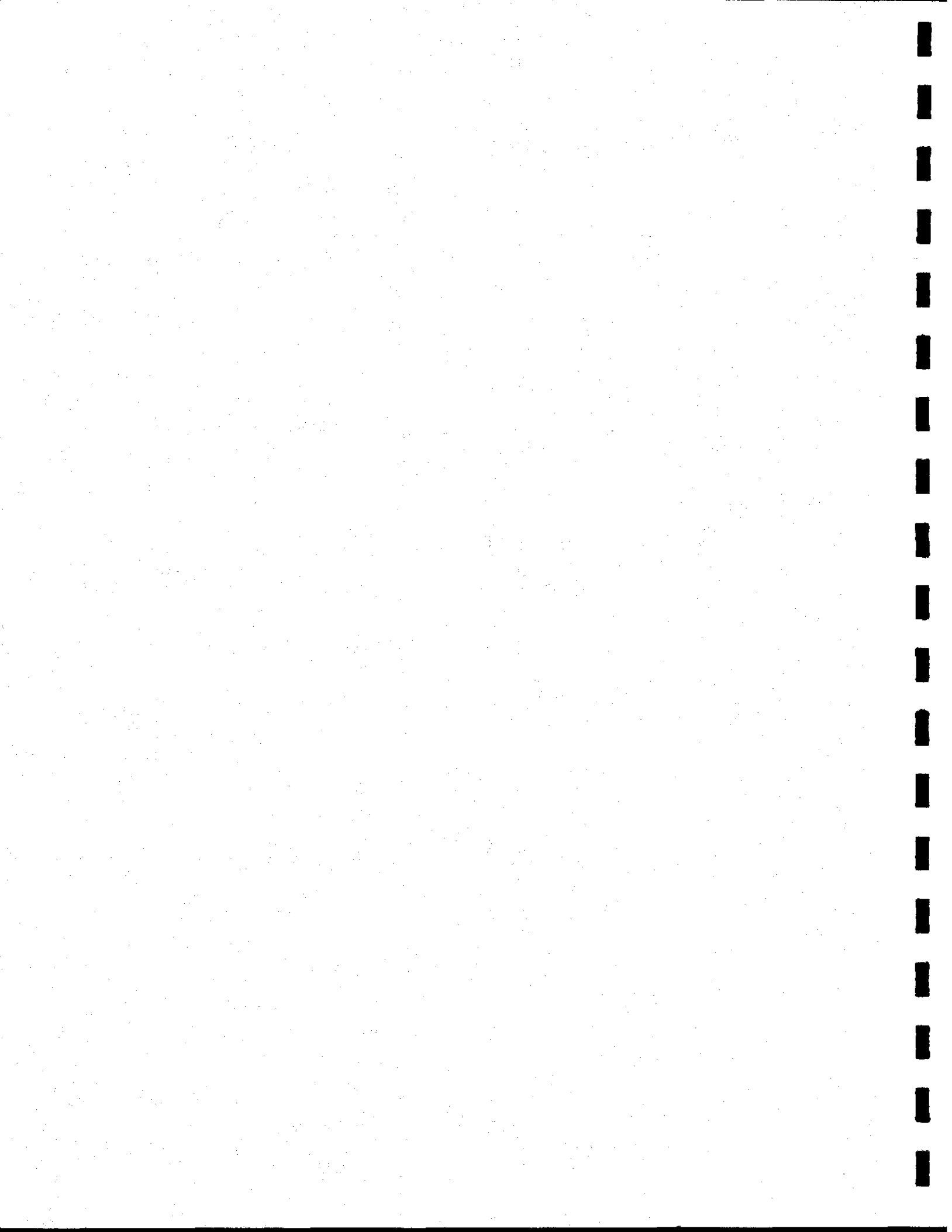
Respectfully submitted,



S. E. Seely
County Auditor



FINANCIAL SECTION



BIXLER, CARLTON, PITTENGER & CO., P.C.
CERTIFIED PUBLIC ACCOUNTANTS
1280 Hawkins / Telephone 915 / 593-1280
EL PASO, TEXAS 79925

PAUL H. CARLTON, C.P.A., 1919-1986
BRUCE G. BIXLER, C.P.A.
NORMAN W. PITTENGER, C.P.A.
RAYMOND M. LARKIN, C.P.A.
ROBERT H. WOOLLEY, JR., C.P.A.
D. GENE HENDERSON, C.P.A.
LINDA G. MEDLOCK, C.P.A.

MEMBER OF THE AMERICAN INSTITUTE
OF CERTIFIED PUBLIC ACCOUNTANTS
MEMBER OF THE PRIVATE COMPANIES
PRACTICE SECTION

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

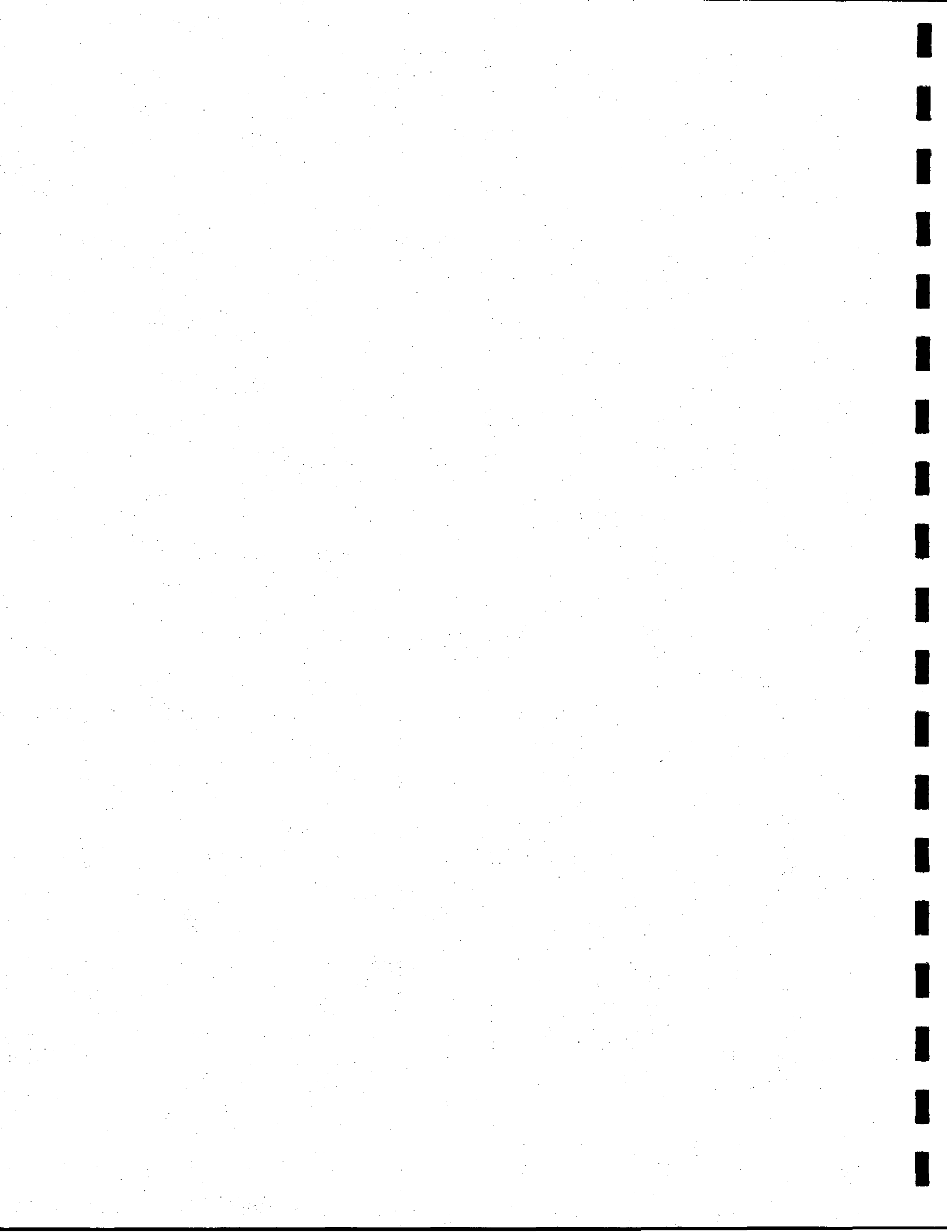
We have examined the general purpose financial statements of the County of El Paso, Texas, as of and for the year ended September 30, 1987, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the general purpose financial statements referred to above present fairly the financial position of each of the fund types and account groups of the County of El Paso, Texas, at September 30, 1987, and the results of operations of such fund types for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The supplemental financial information section and the statistical section 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 of the County of El Paso, Texas. The financial information section has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements of each of the fund types and account groups included in the general purpose financial statements taken as a whole. The statistical section has not been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, accordingly, we express no opinion on this section.

Bixler, Carlton, Pittenger & Co. P.C.

December 18, 1987
El Paso, Texas



COUNTY OF EL PASO, TEXAS

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
SEPTEMBER 30, 1987
WITH COMPARATIVE AMOUNTS FOR 1986

	GOVERNMENTAL FUND TYPES				FIDUCIARY FUND TYPES	ACCOUNT GROUPS		TOTAL (MEMORANDUM ONLY)	
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG TERM DEBT	1987	1986
A S S E T S									
Cash.....	\$4,266,975	\$2,263,252	\$217,554	\$167,442	\$1,406,186			\$8,261,409	\$9,667,288
Investments(Note 1).....	18,987,589	1,130,000	650,000	4,670,000	756,000			26,193,589	28,420,782
Receivables(net of allow- ances for uncollectibles):									
Taxes(Note 2).....	833,283	58,978	141,561					1,033,822	1,707,243
Accounts.....	887,779	500,771	9,477		130,887			1,528,914	1,554,361
Due from other funds.....	539,961	300,913	110,000					950,874	464,813
Due from other govern- mental agencies.....	205,528							205,528	129,475
Deferred charges (Note 14).....		17,454						17,454	128,844
Inventory of supplies.....	9,976							9,976	13,495
Fixed assets (Note 3).....						\$59,525,833		59,525,833	58,601,893
Amount available in debt service fund.....							\$366,674	366,674	473,805
Amount to be provided for retirement of general long-term debt.....							36,168,196	36,168,196	36,230,434
Construction in progress...						3,329,286		3,329,286	
Amount to be provided for employees fringe benefits							4,917,142	4,917,142	4,423,706
TOTAL ASSETS.....	\$25,671,091	\$4,271,368	\$1,128,592	\$4,837,442	\$2,293,873	\$62,855,119	\$41,452,012	\$142,508,697	\$141,813,039
LI A B I L I T I E S									
Vouchers payable.....	\$2,876,058	\$324,313		\$214,245	\$17,587			\$3,432,203	\$3,512,357
Equipment contracts pay- able (Note 4).....							\$1,429,870	1,429,870	1,349,239
Due to other funds.....	530,914	309,960	\$110,000				950,874	595,417	595,417
Due to other governmental agencies.....	2,111,028	83,184			1,736,298			3,930,510	3,991,761
Deferred revenues.....	596,822	902,345			1,521			1,500,888	1,346,651
General obligation bonds payable (Note 5).....							35,105,000	35,105,000	35,355,000
Fringe benefits payable....							4,917,142	4,917,142	4,423,706
Total liabilities....	6,114,822	1,620,002	110,000	214,245	1,755,406		41,452,012	51,266,487	50,574,131
F U N D E Q U I T Y									
Investment in general fixed assets.....						\$62,855,119		62,855,119	58,601,893
Fund balance:									
Reserved for inventory, payroll and change funds.....	76,376	180						76,476	79,995
Reserved for debt service.....			366,674					366,674	473,805
Reserved for encum- brances(Note 17).....	1,954,743	258,918		2,808,850				5,022,511	2,174,591
Unreserved:									
Designated for spe- cific programs(Notes 11)	9,874,799	1,210,266	318,615					11,403,680	9,820,317
Designated for capital projects.....				1,814,347				1,814,347	
Designated for subs- quent year's expen- ditures.....	7,186,850	469,742	333,303					7,989,895	9,936,286
Undesignated.....	463,501	712,340			537,667			1,713,508	10,151,421
Total fund equity.....	19,556,269	2,651,366	1,018,592	4,623,197	537,667	62,855,119		91,242,210	91,238,908
TOTAL LIABILITIES AND FUND EQUITY.....	\$25,671,091	\$4,271,368	\$1,128,592	\$4,837,442	\$2,293,873	\$62,855,119	\$41,452,012	\$142,508,697	\$141,813,039

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

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COUNTY OF EL PASO, TEXAS

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
YEAR ENDED SEPTEMBER 30, 1987
WITH COMPARATIVE AMOUNTS FOR 1986

	GOVERNMENTAL FUND TYPES					TOTAL (MEMORANDUM ONLY)	
	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TRUST FUNDS	1987	1986
REVENUES:							
Taxes.....	\$18,829,865	\$2,147,898	\$3,664,838			\$24,642,601	\$24,518,739
Licenses and permits.....	178,159					178,159	154,537
Intergovernmental.....	544,823	6,658,494				7,203,317	8,887,578
Charges for services.....	8,261,282	155,522			\$1,247,406	9,664,210	7,739,842
Fines and forfeitures.....	880,511					880,511	1,122,138
Miscellaneous.....	3,784,885	439,696	93,728			4,318,309	4,932,575
Other.....	450,844	230,730		\$345,358		1,026,932	820,830
Total revenues.....	32,930,369	9,612,340	3,758,566	345,358	1,247,406	47,914,039	48,176,239
EXPENDITURES:							
Current:							
General government.....	10,872,622	678,356				11,550,978	10,654,957
Administration of justice.....	4,710,498	645,964				5,356,462	4,367,485
Public safety.....	11,508,236	1,568,815				13,077,051	12,151,123
Health and welfare.....	920,444	5,115,860			1,514,293	7,550,597	7,028,444
Community services.....		451,779				451,779	
Resource development.....	159,813	2,662,324				2,822,137	3,044,418
Culture and recreation.....	1,430,604	249,396				1,680,000	1,570,357
Roads and bridges.....		1,231,714				1,231,714	1,286,264
Debt service.....			3,567,556			3,567,556	58,486
Capital outlays.....	829,562	379,451		3,087,221		4,296,234	5,876,362
Total expenditures.....	30,431,779	12,983,659	3,567,556	3,087,221	1,514,293	51,584,508	46,037,896
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES.....	2,498,590	(3,351,319)	191,010	(2,741,863)	(266,887)	(3,670,469)	2,138,343
OTHER FINANCING SOURCES (USES):							
Proceeds of general obligation bonds.....							10,124,125
Refinancing-general obligation bonds.....							(2,085,179)
Assumption of long-term equipment contracts payable (Note 1).....	(556,142)					(556,142)	280,952
Operating transfers in.....	110,897	442,965				553,862	486,183
Operating transfers out.....	(432,815)	(121,048)				(553,863)	(486,184)
To be provided-civic center (Note 12)		(23,312)				(23,312)	65,283
Net decrease in prior year's fund balance (Note 13).....							(117,087)
Total other financing sources (uses).....	(878,060)	298,605				(579,455)	8,268,093
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES).....	1,620,530	(3,052,714)	191,010	(2,741,863)	(266,887)	(4,249,924)	10,406,436
FUND BALANCE OCTOBER 1, 1986.....	17,935,739	5,704,080	827,582	7,365,060	804,554	32,637,015	22,230,579
FUND BALANCE SEPTEMBER 30, 1987.....	\$19,556,269	\$2,651,366	\$1,018,592	\$4,623,197	\$537,667	\$28,387,091	\$32,637,015

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 FUND TYPES
 YEAR ENDED SEPTEMBER 30, 1987
 WITH COMPARATIVE ACTUAL AMOUNTS FOR 1986

	GENERAL FUND			SPECIAL REVENUE FUND			NON- BUDGETED ACTUAL*	TOTAL ACTUAL
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)		
REVENUES:								
Taxes.....	\$17,955,622	\$18,829,865	\$874,243	\$1,916,387	\$2,147,898	\$231,511		\$2,147,898
Licenses and permits.....	148,600	178,159	29,559					
Intergovernmental revenues.....	678,500	544,823	(133,677)	2,612,666	2,463,764	(148,902)	\$4,194,730	6,658,494
Charges for services.....	6,229,599	8,261,282	2,031,683	129,500	155,522	26,022		155,522
Fines and forfeitures.....	521,350	880,511	357,161					
Miscellaneous revenues.....	3,463,090	3,784,885	321,795	202,450	418,425	215,975	21,271	439,696
Other.....	172,571	450,844	278,273	15,100	20,045	4,945	210,685	230,730
Total revenues.....	29,171,332	32,930,369	3,759,037	4,876,103	5,205,654	329,551	4,426,686	9,632,340
EXPENDITURES:								
Current:								
General government.....	13,527,745	10,872,622	2,655,123	850,127	678,356	171,771		678,356
Administration of justice.....	5,794,302	4,716,498	1,083,804				645,964	645,964
Public safety.....	12,647,786	11,508,236	1,139,550	1,194,095	1,568,815			1,568,815
Health and welfare.....	1,537,444	920,444	677,000	1,760,727	1,492,292	268,435	3,623,568	5,115,860
Community services.....							451,779	
Resource development.....	168,125	159,813	8,312	2,992,600	2,662,324	330,276		2,662,324
Culture - recreation.....	1,591,676	1,430,604	161,072	338,771	249,396	89,375		249,396
Roads and bridges.....				1,537,010	1,231,714	305,296		1,231,714
Debt service.....								
Capital outlays.....	1,877,244	829,562	1,047,682	429,965	352,159	77,806	27,292	379,451
Total expenditures.....	37,204,322	30,431,779	6,772,543	9,101,295	8,235,056	1,242,959	4,748,603	12,531,880
EXCESS OF REVENUES OVER (UNDER)								
EXPENDITURES (Note 16).....	(8,032,990)	2,498,590	10,531,580	(4,227,192)	(3,029,402)	(1,197,790)	(321,917)	(3,351,319)
OTHER FINANCING SOURCES (USES):								
Refinancing-general obligation bonds..								
Assumption of long-term equipment contracts payable (Note 4).....		(556,142)	(556,142)					
Operating transfer in.....		110,897	110,897	10,150	10,150		432,815	442,965
Operating transfer out.....	(496,317)	(432,815)	63,502	(31,150)	(10,150)	21,000	(110,898)	(121,048)
To be provided-civic center (Note 12)..					(23,312)	(23,312)		(23,312)
Net decrease in prior year's fund balance (Note 13).....	8,529,307		(8,529,307)	4,248,192		(4,248,192)		
Total other financing sources (uses).....	8,032,990	(878,060)	(8,911,050)	4,227,192	(23,312)	(4,250,504)	321,917	298,605
EXCESS OF REVENUES OVER (UNDER) EXPENDI- TURES AND OTHER FINANCING SOURCES								
(USES).....		1,620,530	\$1,620,530		(3,052,714)	(\$3,052,714)		(3,052,714)
=====								
FUND BALANCE, OCTOBER 1, 1986.....		17,935,739			5,704,080			5,704,080
FUND BALANCE, SEPTEMBER 30, 1987.....		\$19,556,269			\$2,651,366			\$2,651,366
=====								

The notes to the financial statements are an integral part of this statement.
 * See note 6 to the financial statements

.....DEBT SERVICE FUND.....		TOTAL - MEMORANDUM ONLY.....					
BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	NON-BUDGETED ACTUAL*	TOTAL ACTUAL 1987	TOTAL ACTUAL 1986
\$3,345,799	\$3,664,838	\$319,039	\$23,217,808	\$24,642,601	\$1,424,793		\$24,642,601	\$24,518,739
			148,600	178,159	29,559		178,159	154,537
			3,291,166	3,008,587	(282,579)	\$4,194,730	7,203,317	8,887,578
			6,359,099	6,416,804	2,057,705		6,416,804	6,985,344
			523,350	880,511	357,161		880,511	1,122,138
47,000	93,728	46,728	3,712,540	4,297,038	584,498	21,271	4,318,309	4,932,575
			187,671	470,889	283,218	210,685	681,574	669,050
1,392,799	3,758,566	365,767	37,440,234	41,894,589	4,454,355	4,426,686	46,321,275	47,269,961
			14,377,872	11,550,978	2,826,894		11,550,978	10,654,957
			5,794,302	4,710,498	1,083,804	645,964	5,356,462	4,367,485
			13,841,881	13,077,051	764,830		13,077,051	12,151,123
			3,358,171	2,412,736	945,435	3,623,568	6,035,304	5,404,481
						451,779	451,779	
			3,160,725	2,822,137	338,588		2,822,137	3,044,418
			1,930,447	1,580,000	250,447		1,680,000	1,570,357
			1,537,010	1,231,714	305,296		1,231,714	1,286,264
3,582,338	3,567,556	14,782	3,582,338	3,567,556	14,782		3,567,556	58,486
			2,307,209	1,181,721	1,125,488	27,292	1,209,013	2,965,517
3,582,338	3,567,556	14,782	49,889,955	42,234,391	7,655,564	4,748,603	46,982,994	41,503,088
(189,539)	191,010	380,549	(12,449,721)	(339,802)	(12,109,919)	(321,917)	(661,719)	5,766,873
								(2,085,179)
				(556,142)	(556,142)		(556,142)	280,952
			10,150	121,047	110,897	432,815	553,862	486,183
			(527,467)	(442,965)	84,502	(110,898)	(553,863)	(486,184)
				(23,312)	(23,312)		(23,312)	65,283
189,539		(189,539)	12,967,038		(12,967,038)			(117,087)
189,539		(189,539)	12,449,721	(901,372)	(13,351,093)	321,917	(579,455)	(1,856,032)
	191,010	\$191,010		(1,241,174)	(\$1,241,174)		(1,241,174)	3,910,841
	827,582			24,467,401			24,467,401	20,556,560
	\$1,018,592			\$23,226,227			\$23,226,227	\$24,467,401

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COUNTY OF EL PASO, TEXAS

NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED
SEPTEMBER 30, 1987

The notes to the financial statements contain a summary of significant accounting policies and other information deemed necessary for a clear understanding of the financial statements. The policies are presented to assist the readers in interpreting the financial statements and other data in this report. These policies, as presented, should be viewed as an integral part of the accompanying financial statements.

COUNTY OF EL PASO, TEXAS

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 1987

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

El Paso County is a public corporation and a political subdivision of the State of Texas. The governing body of the county is the Commissioners Court. 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 Commissioners Court has oversight responsibility. Such oversight responsibility includes, but is not necessarily limited to, designation of management, the ability to influence significantly operations and the accountability for fiscal matters.

The other governmental units located within the geographical boundaries of the county are administered by separate elected bodies, councils, boards or commissions and are not subject to the control or oversight of the elected members of Commissioners Court. Financial information, therefore, for those units is not included in the county's financial statements. Those units are:

- Anthony Independent School District
- Canutillo Independent School District
- City of Anthony
- City of Socorro
- Clint Independent School District
- El Paso Community College
- El Paso County Rural Fire Prevention District No. 1
- El Paso County Rural Fire Prevention District No. 2
- El Paso County Water Authority
- El Paso Independent School District
- Fabens Independent School District
- Hacienda del Norte Water Improvement District
- Homestead Municipal Utility District No. 1
- Lower Valley Water Authority
- R. E. Thomason General Hospital

COUNTY OF EL PASO, TEXAS
NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

San Elizario Independent School District
Socorro Independent School District
Tornillo Independent School District
Town of Clint
Westway Water Improvement District
Ysleta Independent School District

There is no financial interdependency between the county and any of the above units. The county is neither responsible for any deficits nor entitled to any surpluses which may arise from the above units' operations. Nor are there any authoritative appointments of officials to the units made by Commissioners Court where Commissioners Court members maintain significant continuing relationships with the appointed officials with respect to the execution of important public functions.

The members of Commissioners Court do not have the ability to significantly influence operations of any of these units. More specifically, Commissioners Court does not influence budgetary authority, property control or function as the contracting authority for these units. Furthermore, Commissioners Court has no involvement in these units' fiscal management. Fiscal management, in this context, includes such elements as responsibility for the collection and disbursement of funds, the ownership of assets and the authority to require an audit of the units accounts.

In addition, certain escrow funds held in trust by the County Clerk, County Sheriff and District Clerk are not included in these statements. These escrow funds are not subject to oversight by Commissioners Court.

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. The operations of each fund are accounted for with a separate set of self-balancing accounts comprised of assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

COUNTY OF EL PASO, TEXAS
NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Purpose of Funds and Account Groups

The general fund is the general operating fund of the county. It is used to account for all financial transactions not accounted for in other funds. The majority of current operating expenditures of the county are financed with revenues received by the general fund.

Special revenue funds are derived from specific taxes, such as the hotel occupancy tax, or other specific revenue sources, including federal and state grants and federal revenue sharing entitlements that are legally restricted to expenditures for specific purposes.

Capital projects funds are used to account for financial resources used for the acquisition or construction of major capital facilities.

The debt service fund is used for the accumulation of resources for the payment of general long-term debt principal, interest and related costs. The sources of revenues for this fund are interest earned from short-term investments and ad valorem taxes allocated specifically for debt service requirements.

Trust and agency funds account for resources received and held by the county in a fiduciary capacity. Disbursements from these funds are made pursuant to trust agreements or applicable legislative enactments for each particular fund.

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 from proceeds of ad valorem tax revenues. The account group also includes long-term obligations relating to lease/purchase agreements. This group of accounts is concerned with measurement of financial position and not the measurement of the results of operations.

COUNTY OF EL PASO, TEXAS
 NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting

The following governmental fund types are maintained, and financial statements have been prepared, using the modified accrual basis of accounting: (1) general fund; (2) special revenue funds; (3) debt service fund; and (4) capital project funds.

Under the modified accrual basis of accounting, revenues are recognized when they become susceptible to accrual; i.e., both measurable and available. In the case of this county, available means collected within the current year or soon enough thereafter to be used to pay liabilities of the current year. Substantially all revenues are considered to be susceptible to accrual.

Expenditures are generally recognized under the modified basis of accounting when the related fund liability is incurred except for unmatured interest on general long-term debt which is recognized as an expenditure when due. Also, prepaid expenses are recognized as expenditures when paid. The accounts of the fiduciary fund types are maintained and the financial statements have been prepared, on the following bases of accounting: trust funds, modified accrual; agency funds, cash which approximates modified accrual.

Investments are stated at cost which approximates market value. In accordance with state laws, all investments are comprised of certificates of deposit; and, all county funds, not invested, are deposited into interest-bearing Negotiable Order of Withdrawal (NOW) accounts and super NOW accounts. Both county policy and state laws dictate that all bank balances and investments must be either fully collateralized or fully insured by the Federal Deposit Insurance Corporation. Securities pledged to the county as collateral are held in the trust departments of the county's depository banks. The county's cash and investment balances on September 30, 1987 were composed of the following:

	<u>Amount</u>	<u>Percent</u>
Now and super now deposits	\$ 8,261,409	24%
Certificates of deposit	26,193,589	76%
Total	<u>\$34,454,998</u>	<u>100%</u>

COUNTY OF EL PASO, TEXAS
NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF FINANCIAL STATEMENTS (Continued)

"Memorandum Only" Total Columns

The two total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only for informational purposes. Data in these columns do not present financial position in conformity with generally accepted accounting principles.

Inventory

Inventory in the general fund consists of expendable supplies held for consumption. The cost is recorded as an expenditure at the time the individual inventory items are purchased. Reported inventories are equally offset by a fund equity reserve, indicating they do not constitute available spendable resources, even though they are a component of net current assets. Inventory is valued at cost by using the first-in, first-out (fifo) method.

Vacation and Sick Leave

Permanent full-time employees earn 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. Permanent part-time employees earn vacation benefits at half the rate of permanent full-time employees. On September 30, 1987, the county's total liability for accumulated vacation leave aggregated \$1,272,613 which is recorded in the general long-term liabilities account group.

Each permanent full-time employee earns sick leave at the rate of 15 working days per year and may accumulate a

COUNTY OF EL PASO, TEXAS
NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF FINANCIAL STATEMENTS (Continued)

maximum sick leave benefit of 90 working days. Outstanding sick leave balances are cancelled, without payment, upon termination, resignation, retirement or death. On September 30, 1987 the county's total liability for accumulated sick leave aggregated \$3,644,529 which is recorded in the general long-term liabilities account group.

Long-Term Liabilities

In accordance with generally accepted accounting principles, long-term liabilities are not recognized in the governmental funds. They are instead reported as liabilities in the general long-term debt account group.

Fixed Assets

All fixed assets are recorded at cost or estimated cost if actual cost is not available. Donated fixed assets are recorded at their estimated fair market value on the date donated. The costs of purchasing or constructing general fixed assets are recorded as expenditures in the various funds. Such expenditures in excess of \$100 are capitalized in the general fixed assets account group. Such costs do not include interest expenditures and interest revenues related to bonds issued to finance the construction of some of these capital assets. Public domain (infrastructure) fixed assets consisting of improvements other than buildings, including roads, bridges, streets and related right-of-way are also included in the general fixed assets account group.

The costs of purchasing or constructing capital assets are recorded as expenditures in the various funds and capitalized in the general fixed assets account group. All fixed assets are recorded at cost or estimated historical cost if actual cost is not available. General fixed assets are not depreciated or appreciated for changes in fair market value.

Encumbrances

Encumbrances are recorded throughout the year when purchase orders, contracts and other appropriate commitment documents are executed in order to reserve the proper portion of the applicable appropriation. Encumbrances outstanding at year-

COUNTY OF EL PASO, TEXAS
NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

end are reported as reservations of fund balances and state law provides authority for the carryover of appropriations to the subsequent year to complete these transactions. All other unobligated appropriation balances lapse at fiscal year-end.

Designated Fund Equity

Designated fund equity represents that portion of fund equity for which the county has made tentative or formal plans.

Undesignated Fund Equity

Undesignated fund equity indicates that portion of fund equity which is available for budgeting in future periods.

Budgets and Budgetary Accounting

The County Auditor, pursuant to state statutes, is the Budget Officer for the county. The Budget Officer prepares a proposed budget utilizing his estimate of revenues and spending requests received from the various County departments and agencies.

Public budgetary hearings are held by the Budget Officer and by members of Commissioners Court. During these hearings, the department heads may appear to justify their spending requests. Before determining the final budget, the Commissioners Court may increase or decrease the amounts requested by the various departments. In the final budget, which should be adopted before the last day of the first month of the fiscal year, expenditures for current operating funds cannot exceed available cash balances on October 1, plus the County Auditor's estimate of revenues for the ensuing year. The Commissioners Court may approve transfer appropriations among individual budgetary line items within expenditure categories during the year, but these transfers may not increase the overall total of the budget. The budgeted amounts were not significantly changed by such transfers during the year.

The budget is prepared on the modified accrual basis. The general fund, debt service fund and special revenue funds

COUNTY OF EL PASO, TEXAS
NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNT POLICIES (Continued)

have formal budgetarily integrated and legally adopted annual budgets. Legally adopted annual budgets are not used for capital project funds. Capital projects funds are project oriented rather than period oriented, therefore, controls are established through the original authorization of the general obligation bonds.

State statutes provide that outstanding (unencumbered and unexpended) appropriations expire at the end of the fiscal year. Outstanding encumbrances, at fiscal year-end, however, are reappropriated in the succeeding year's budget.

The legal level of appropriated budgetary control and authority, pursuant to state statutes, requires that all expenditures shall be made in strict compliance with the approved budget. The appropriated budgetary levels, therefore, are legally and effectively controlled at the individual line item (subobject) levels within each operating department's or agency's budget.

2. PROPERTY TAXES

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 October 1 of the year which assessed, or as soon thereafter as practicable. Taxes are due and payable when levied. Taxes become delinquent on February 1, of the following year and are then subject to interest and penalty charges. The City of El Paso, under an interlocal governmental agreement, bills and collects property taxes for the county and certain other local governmental entities.

Tax Rate

The county's total 1986 tax rate was \$.22610 per \$100 of assessed valuation of which \$.19512 was allocated for maintenance and operations of the general fund and the road and bridge fund and \$.03098 was allocated to the debt service fund. State law permits the county to levy property taxes up to \$.80 per \$100 of assessed valuation for the

COUNTY OF EL PASO, TEXAS
NOTES TO FINANCIAL STATEMENTS

2. PROPERTY TAXES (Continued)

general fund and up to \$.15 per \$100 assessed valuation for the road and bridge fund.

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.

The property tax code enacted in 1979:

- (1) requires that all taxing entities assess taxable property at 100% of appraised value;
- (2) revised 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 public hearings before adopting a tax rate increase which is more than 3% above the effective tax rate calculated by the statutorily prescribed formula.

3. GENERAL FIXED ASSETS

Changes in general fixed assets during the year ended September 30, 1987, are summarized as follows:

COUNTY OF EL PASO, TEXAS
 NOTES TO FINANCIAL STATEMENTS

3. GENERAL FIXED ASSETS (Continued)

	Balance <u>09/30/86</u>	<u>Additions</u>	<u>Deletions</u>	Balance <u>09/30/87</u>
Land	\$ 5,324,266			\$ 5,324,266
Building	41,256,261			41,256,261
Construction in progress		\$3,329,286		3,329,286
Equipment and Capital leases	9,907,138	1,019,787	\$95,847	10,831,078
Improvements other than buildings . .	2,114,228			2,114,228
Totals	<u>\$58,601,893</u>	<u>\$4,349,073</u>	<u>\$95,847</u>	<u>\$62,855,119</u>

4. CAPITAL LEASES AND INSTALLMENT PURCHASES

The county had the following outstanding capital lease/
 installment purchase obligations on September 30, 1987:

1. Two leases dated October 18, 1980 and January 15, 1982, with Executone for telephone equipment.
2. Five leases, four dated October 8, 1986 and one dated October 15, 1987, with the Citibank, N.A. for computer equipment. New leases entered into during the year with Citibank amounted to \$556,142 and were related to the upgrade and maintenance of computer systems currently being utilized by the Consolidated City/County Data Processing Department.

The following is a schedule of the future minimum lease payments under the capital leases, together with the present value of the net minimum lease payments as of September 30, 1987:

COUNTY OF EL PASO, TEXAS
 NOTES TO FINANCIAL STATEMENTS

4. CAPITAL LEASES AND INSTALLMENT PURCHASES (Continued)

<u>Year Ended September 30</u>	<u>Citibank, N.A.</u>	<u>Executone Telephone System</u>	<u>Totals</u>
1988	\$ 701,050	\$48,722	\$ 749,772
1989	701,051		701,051
1990	126,615		126,615
Total minimum lease payments	\$1,528,716	\$48,722	\$1,577,438
Less amount representing interest	\$ 144,768	\$ 2,800	\$ 147,568
Present value of net minimum payments	<u>\$1,383,948</u>	<u>\$45,922</u>	<u>\$1,429,870</u>

5. GENERAL LONG-TERM DEBT

The County of El Paso has never defaulted on the payment of principal or interest of any bonded indebtedness. The general long-term debt consists only of general obligation bonds and general obligation refunding bonds. Such bonds mature serially and the debt is summarized as follows:

	<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Rate of Interest</u>	<u>Balance on Sept. 30, 1987</u>
Permanent Improvement				
General Obligation Refunding				
Bonds, Series 1985	09-15-85	02-15-02	7.0-9.3%	\$25,155,000
General Obligation Bonds,				
Series 1986-A	07-15-86	02-15-01	6.0-9.0%	6,305,000
General Obligation Refunding				
Series 1986-B	07-15-86	02-15-06	7.1-10.1%	<u>3,645,000</u>
Total				<u>\$35,105,000</u>

The following is a summary of general long-term debt transactions of the county for the fiscal year ended September 30, 1987:

COUNTY OF EL PASO, TEXAS
 NOTES TO FINANCIAL STATEMENTS

5. GENERAL LONG-TERM DEBT (Continued)

	<u>Balance</u> <u>10/01/86</u>	<u>Additions</u>	<u>Deduction/</u> <u>Refinancing</u>	<u>Balance</u> <u>9/30/87</u>
Equipment Contracts Payable				
Municipal Leasing . . .	\$ 1,169,914		\$1,169,914	\$1,383,948
Citibank, N.A.		\$1,878,815	494,867	
Executone	106,238		60,316	45,922
Total Contracts Payable	\$ 1,276,152	\$1,878,815	\$1,725,097	\$1,429,870
General Obligations				
Bonds				
Refunding Series 1985	\$25,155,000			\$25,155,000
Series 1986A	6,500,000		\$ 195,000	6,305,000
Series 1986B	3,700,000		55,000	3,645,000
Total Bonds	\$35,355,000		\$ 250,000	\$35,105,000
Employee Benefits Payable				
Vacation Leave Accrued	\$ 1,176,718	95,895		\$ 1,272,613
Sick Leave Accrued	3,246,988	\$ 397,541		3,644,529
Total Benefits	\$ 4,423,706	\$ 493,436		\$ 4,917,142

During the fiscal year ended September 30, 1987 there were no expenditures associated with the debt service fund which exceeded appropriations at the legal level of control.

A yearly summary of the total debt service requirements for principal and interest for all bonded indebtedness on September 30, 1987 follows:

COUNTY OF EL PASO, TEXAS
 NOTES TO FINANCIAL STATEMENTS

5. GENERAL LONG-TERM DEBT (Continued)

<u>YEAR OF MATURITY</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
1988	\$ 1,375,000	\$ 2,007,067	\$ 3,382,067
1989	1,460,000	1,897,093	3,357,093
1990	1,590,000	1,774,447	3,364,447
1991	1,720,000	1,638,205	3,358,205
1992	1,850,000	1,487,936	3,337,936
1993	2,005,000	1,322,085	3,327,085
1994	2,210,000	1,139,293	3,349,293
1995	2,395,000	940,706	3,335,706
1996	2,530,000	814,670	3,344,670
1997	2,615,000	766,222	3,381,222
1998	2,665,000	712,968	3,377,968
1999	2,740,000	654,586	3,394,586
2000	2,900,000	503,202	3,403,202
2001	3,180,000	248,423	3,428,423
2002	2,590,000	104,652	2,694,652
2003	285,000	83,871	368,871
2004	305,000	61,228	366,228
2005	330,000	37,523	367,523
2006	360,000	12,780	372,780
Totals	\$35,105,000	\$16,206,957	\$51,311,957

6. 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. The grants in the other special revenue fund represent non-budgeted accounts and, therefore, no comparison of budgeted to actual revenues and expenditures is provided in the financial statements. Of the county's \$54,293,452 operating budget as amended, \$4,403,497 represents grant funds herein considered nonbudgeted for statement purposes.

COUNTY OF EL PASO, TEXAS
 NOTES TO FINANCIAL STATEMENTS

7. OTHER FUNDS OF THE COUNTY

Included in the statements of this financial report are accounts of certain elected county officials that are not overseen by Commissioners Court. The following is a summary of such accounts included in this report:

<u>ASSETS</u>	TAX ASSESSOR <u>COLLECTOR</u>	COUNTY <u>CLERK</u>	SHERIFF <u>AND JPS</u>	DISTRICT <u>CLERK</u>	<u>TOTAL</u>
Cash.	\$2,237,919	\$293,913	\$342,892	\$1,064,846	\$3,939,570
Investments at cost		37,589		200,000	237,589
Receivables (net of allowances for uncollect- ible)	3,816	59,948	9,599		73,363
Due from other governmental agencies	1,246	200,000	204,282		405,528
Total Assets	<u>\$2,242,981</u>	<u>\$591,450</u>	<u>\$556,773</u>	<u>\$1,264,846</u>	<u>\$4,656,050</u>

LIABILITIES

Vouchers payable	\$ 426	\$525,030	\$291,149	\$1,266,238	\$2,082,843
Due to other governmental agencies	1,998,384	7,454	1,006		2,006,844
Deferred revenues	244,171	58,966	264,618	(1,392)	566,363
Total Liabilities	<u>\$2,242,981</u>	<u>\$591,450</u>	<u>\$556,773</u>	<u>\$1,264,846</u>	<u>\$4,656,050</u>

8. RETIREMENT PLAN

It is mandatory that all officials and full-time permanent employees, who are less than sixty years of age, become members of the Texas County and District Retirement System (TCDRS), a money-purchase, defined contribution pension plan established by state legislation. TCDRS administers this state-wide plan.

Each county employee is required to contribute an amount equal to 5% of gross earnings to this state-wide plan. The County of El Paso contributes an amount equal to the aggregate of all employees' contributions. Contributions to the

COUNTY OF EL PASO, TEXAS
 NOTES TO FINANCIAL STATEMENTS

8. RETIREMENT PLAN (Continued)

system are applied to normal cost first, with the remaining amount being used to amortize the over-funded accrued liability. The county's contributions and interest allocated to the employee's accounts, are completely vested after ten years of service. Forfeited contributions of the county, plus associated interest, are allocated to the remaining plan participants.

The total contributions of the county to the plan for the fiscal year ended September 30, 1987, were \$1,121,252 including amortization of prior services costs. As of December 31, 1986, the date of the latest available annual report, the fairness of which has been attested to by Certified Public Accountants, the county's valuation was:

ASSETS AND UNFUNDED ACCRUED LIABILITY

1. Assets held by TCDRS	\$ 17,913,176
2. Unfunded accrued liability	<u>0</u>
3. Total Assets and Unfunded Accrued Liability	<u>\$ 17,913,176</u>

LIABILITIES

4. Accrued liability for prior service benefits for	
a. Present members	\$ 390,704
b. Annuitants	1,267,225
5. Accrued liability for multiple matching benefits for	
a. Present members	3,751,039
b. Annuitants	448,182
6. Accrued liability for current service benefits	11,614,652
7. Overfunded accrued liability	<u>441,374</u>
8. Total Liability	<u>\$ 17,913,176</u>

ADDITIONAL INFORMATION

Contribution rate in effect January 1,1987	5%
Actuarial present value of vested accrued benefits	\$ 14,003,228
Number of annuitants	92
Number of members	1,461
Number of contributing members	1,297
Average age of contributing members	38.0 years
Average length of service of contributing members	5.59 years

9. SELF-FUNDED HEALTH, DENTAL AND LIFE INSURANCE FUND

On April 1, 1983 the county established a self-funded health, dental and life insurance fund. The purpose of this

COUNTY OF EL PASO, TEXAS
NOTES TO FINANCIAL STATEMENTS

9. SELF-FUNDED HEALTH, DENTAL, AND LIFE INSURANCE FUND
(Continued)

fund is to provide adequate and economically feasible medical, dental and life insurance coverage for the County of El Paso employees and their covered dependents.

The county has purchased from the Lafayette Life Insurance Company, a Best rated A+ company, an aggregate reinsurance health policy which limits the exposure to the County for paid claims. This policy establishes a maximum claims liability for the county for the policy year. If the claims paid during the policy year, beginning April 1, 1987, exceed \$125,000 per enrollee, all excess payments up to \$1,000,000 will be reimbursed to the fund. The maximum lifetime health benefit is \$1,000,000 per enrollee.

This fund is classified as a trust fund in accordance with AICPA guidelines set forth in Section 2.17 and accounts for the collection and disbursement of assets. The County of El Paso has a contractual agreement with an outside insurance company (Young Insurance Agency) whereby an administrative fee is paid. This agency administers a county plan approved by the Commissioners Court and maintains records of its claim processing functions.

The statement of revenues and expenditures and changes in fund balance are shown this year for the first time as a trust fund. Activity and fund balances are reflected for both the current and prior years.

10. SIGNIFICANT CONTINGENT LIABILITIES

The county is contingently liable in respect to lawsuits and other claims in the ordinary course of its operations. Presently, a number of lawsuits are pending against the county. The settlement of such contingencies under the budgetary process would require appropriation of revenues yet to be realized and would not materially affect the financial position of the county at September 30, 1987.

The county has received several federal and state assisted grant programs which are subject to financial and compliance audits. The audits of these grants for and including the year ended September 30, 1987, have not been conducted.

COUNTY OF EL PASO, TEXAS
 NOTES TO FINANCIAL STATEMENTS

10. SIGNIFICANT CONTINGENT LIABILITIES (Continued)

Accordingly, the county's compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the county anticipates that such amounts, if any, will be immaterial.

11. FUND EQUITY

Components of the unreserved fund equity designated for specific programs and purposes are:

	<u>General Fund</u>
Reserve for Working Capital	\$2,367,173
Reserve for Legal Fees	2,000,000
Reserve for Nutrition Program	500,000
Reserve for Salary Increases	600,000
Reserve for Insurance	150,000
Reserve for Claims and Judgements	352,760
Reserve for Golf Car Replacement	75,000
Reserve for Grant Deficiencies	98,634
Reserve for Workers Compensation	76,600
Reserve for Nuclear Waste Litigation	500,000
Reserve for Taxes	1,943,834
Reserve for Indirect Service Fee - Project Bravo	34,081
Reserve for Vacation Payments	<u>1,176,717</u>
Total	<u>\$9,874,799</u>

	<u>Special Revenue Funds</u>
Reserve for Working Capital - Road and Bridge Fund	\$ 213,721
Reserve for Insurance - Road and Bridge Fund	9,247
Reserve for Claims and Judgements	100,000
Reserve for FDA Rodeo Grant	100,000
Reserve for Park Improvements	123,789
Reserve for Tree Farm	15,000
Reserve for Miss U.S.A. Pageant	100,000
Reserve for Taxes - Road and Bridge Fund	137,586
Reserve for Tourist Promotion	335,923
Reserve for John Hancock Sun Bowl	<u>75,000</u>
Total	<u>\$1,210,266</u>

COUNTY OF EL PASO, TEXAS
NOTES TO FINANCIAL STATEMENTS

11. FUND EQUITY (Continued)

Debt Service Fund

Reserve for Taxes

\$318,615

The unreserved and undesignated fund equity amounts are statutorily available for appropriation in subsequent fiscal years.

12. CIVIC CENTER

The Civic Center is county operated; but it is owned and funded entirely by the City of El Paso. The city advances funds to the county in amounts equal to the Civic Center's operating budget. At year end, the excess of revenues over expenditures is considered services to be provided by the county and a financing use. In the case of expenditures in excess of revenues the amount to be provided becomes a source yet to be provided by the City of El Paso. The amount of \$23,312 shown as the amount to be provided, however, represents funds available to cover encumbrances and other obligations for the year ended September 30, 1987.

13. DECREASE IN PRIOR YEARS FUND BALANCE

This represents fund equity amounts designated by Commissioners Court for expenditures to balance the operating budget of the year ended September 30, 1987.

14. DEFERRED CHARGES

This classification is used mainly to reflect excess expenditures over revenues for which services have been rendered but reimbursement due to non-budgeted grants within the Special Revenue Section.

15. DEFERRED REVENUES

This classification is used mainly to reflect excess revenues over expenditures for which services will be rendered in a subsequent period due to non-budgeted grants

COUNTY OF EL PASO, TEXAS
NOTES TO FINANCIAL STATEMENTS

15. DEFERRED REVENUE (Continued)

within the Special Revenue Section. Revenues of the General Fund include amounts to be classified as current revenues or due to other governments at a future date when amounts are measurable for accounting treatment.

16. EXCESS OF EXPENDITURES OVER REVENUES

Excesses of expenditures over revenues in the Special Revenue funds of \$3,351,319 and \$2,741,863 in the Capital Projects fund exist.

Within the Special Revenue funds the bulk of this excess relates directly to the loss of the Federal Revenue Sharing Program requiring absorption of the fund balance to balance the operating budget. The remainder of the excesses relate to the Road and Bridge fund's grants absorption of their fund balances. With respect to grants, the excess of expenditures over revenues is accounted for in the other sources and uses section of the combining statement of revenues and expenditures.

Capital projects reflect an excess of expenditures over revenues for the reason that the one time receipts of these are being utilized for their intended purpose.

17. ENCUMBRANCES OUTSTANDING

As of September 30, 1987, encumbrances and reservation of fund balances amounted to \$5,022,511 of which the majority related to capital projects and the ongoing construction of a Juvenile Justice Center amounting to \$2,808,850. The remainder relates to General Fund and budgeted Special Revenue funds amounting to \$1,954,743 and \$258,918 respectively.

18. SUBSEQUENT EVENTS

On August 8, 1987 the voters of El Paso County approved a \$35,000,000 bond issue to construct a new county courthouse. On December 1, 1987, \$3,500,000 general obligations bonds, series 1987, were issued to initiate the construction process.

COUNTY OF EL PASO, TEXAS
 NOTES TO FINANCIAL STATEMENTS

19. CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS


As of September 30, 1987, the County of El Paso had two construction projects as follows: (1) a juvenile justice center which has an estimated completion date of January 31, 1988, (2) county courthouse which is being planned with an anticipated start in late 1988. Additionally, the county sold bonds amounting to approximately \$3,500,000 for the construction of a rodeo complex of which approximately \$2,600,000 was spent for the purchase of land. Plans are currently on hold as the city and county are analyzing the prospects of a consolidated effort establishing a sports complex.

20. INDIVIDUAL FUND INTERFUND RECEIVABLE AND PAYABLE

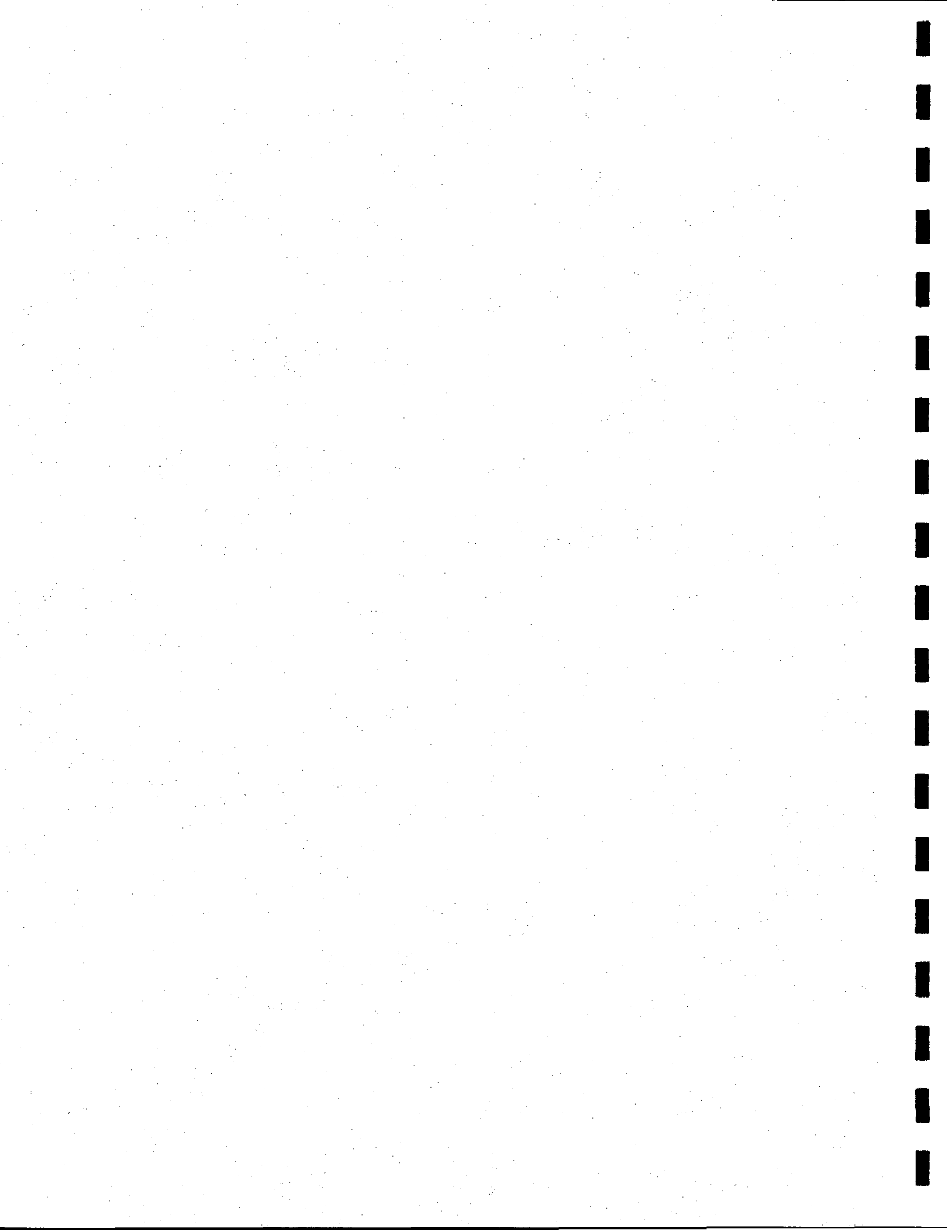
Individual fund interfund receivable and payable balances at September 30, 1987 are as follows:

Fund	Interfund Receivable	Interfund Payable
General Fund	\$339,961	\$530,914
County Clerk	200,000	
Special Revenue Funds:		
Tourist Convention		24,034
Tourist Promotion	300,000	
Special Revenue-Grants:		
Revenue Sharing		
Stop DWI	913	193,278
Court Master (A.G. Title 4)		10,669
Victim Witness		6,824
Family Violence Prosecutor		6,427
Comprehensive Domestic Violence		2,486
TCDA-Water/Sewer		8,202
TCDA-Street Improvements		15,035
TCDA-Lower Valley St. Improvements		13,479
Detoxification Center		8,806
Westway Park		20,720
Debt Service:		
General Obligation Refunding		
Bonds-Series 1985	110,000	
General Obligation Bonds-		
Series 1986A		110,000
TOTAL	\$950,874	\$950,874

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GENERAL FUND



COUNTY OF EL PASO, TEXAS

GENERAL FUND
BALANCE SHEET
YEAR ENDED SEPTEMBER 1987
WITH COMPARATIVE TOTALS FOR 1986

	ELECTED OFFICIAL ACCOUNTS (NOTE 7)	GENERAL FUND	TOTAL (MEMORANDUM ONLY)	
			1987	1986
A S S E T S				
Cash.....	\$3,939,570	\$267,405	\$4,206,975	\$4,832,793
Investments(Note 1).....	237,589	18,750,000	18,987,589	16,517,589
Receivables(net of allow- ances for uncollectibles):				
Taxes(Note 2).....		833,283	833,283	1,411,004
Accounts.....	73,363	814,416	887,779	484,903
Due from other funds.....	200,000	339,961	539,961	435,234
Due from other govern- mental agencies.....	205,528		205,528	129,475
Inventory of supplies.....		9,976	9,976	13,495
	\$4,656,050	\$21,015,041	\$25,671,091	\$23,824,493
L I A B I L I T I E S				
Vouchers payable.....	\$2,082,843	\$793,215	\$2,876,058	\$2,815,755
Due to other funds.....		530,914	530,914	170,666
Due to other governmental agencies.....	2,006,844	104,184	2,111,028	2,403,809
Deferred revenues(Note 15).....	566,363	30,459	596,822	498,524
Total liabilities....	4,656,050	1,458,772	6,114,822	5,888,754
F U N D E Q U I T Y				
Fund balance:				
Reserved for inventory, payroll and change funds.....		76,376	76,376	79,895
Reserved for encum- brances.....		1,954,743	1,954,743	1,396,157
Unreserved:				
Designated for spe- cific programs(Note 11)		9,874,799	9,874,799	8,440,719
Designated for subse- quent year's expen- ditures.....		7,186,850	7,186,850	7,578,828
Undesignated.....		463,501	463,501	440,140
Total fund equity.....		19,556,269	19,556,269	17,935,739
TOTAL LIABILITIES AND FUND EQUITY.....	\$4,656,050	\$21,015,041	\$25,671,091	\$23,824,493

COUNTY OF EL PASO, TEXAS

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GENERAL FUND
 SCHEDULE OF REVENUES - BUDGET AND ACTUAL
 YEAR ENDED SEPTEMBER 30, 1987
 WITH COMPARATIVE ACTUAL AMOUNTS FOR 1986

	ACTUAL		BUDGET 1987	VARIANCE FAVORABLE (UNFAVORABLE)
	1986	1987		
TAXES				
Ad valorem taxes.....	\$19,269,562	\$18,586,273	\$17,751,622	\$834,651
Bingo taxes.....	158,499	97,655	104,000	(6,345)
Bank franchise taxes.....	146,787	145,937	100,000	45,937
Total taxes.....	19,574,848	18,829,865	17,955,622	874,243
LICENSES AND PERMITS				
Beer, wine and liquor licenses.....	125,725	149,008	115,600	33,408
Occupational licenses.....	22,312	26,151	29,000	(2,849)
Bail bond permits.....	6,500	3,000	4,000	(1,000)
Total licenses and permits.....	154,537	178,159	148,600	29,559
INTERGOVERNMENTAL REVENUES				
State per capita.....	27,167	6,456	29,000	(22,544)
State mixed beverage.....	705,035	538,367	636,000	(97,633)
Voter registration.....	65,361		13,500	(13,500)
Total intergovern- mental revenues.....	797,563	544,823	678,500	(133,677)
CHARGES FOR SERVICES				
Bail bond filing fees.....	97,453	186,848	64,000	122,848
County attorney.....	104,435	109,926	70,100	39,826
County tax assessor- collector.....	2,168,422	2,405,503	2,037,000	368,503
County clerk.....	1,244,994	1,194,971	865,100	329,871
County judge.....	88	42	100	(58)
Constables:				
Precinct no. 1.....	11,365	12,217	6,400	5,817
Precinct no. 2.....	12,627	19,360	9,050	10,310
Precinct no. 3.....	11,553	16,992	900	16,092
Precinct no. 4.....	20,691	21,431	5,500	15,931
Precinct no. 5.....	14,530	14,307	8,250	6,057
Precinct no. 6.....	2,991	3,980	1,600	2,380
Precinct no. 7.....		2,320		2,320
District clerk.....	484,525	681,427	400,000	281,427

(Continued)

COUNTY OF EL PASO, TEXAS

GENERAL FUND
SCHEDULE OF REVENUES - BUDGET AND ACTUAL
YEAR ENDED SEPTEMBER 30, 1987
WITH COMPARATIVE ACTUAL AMOUNTS FOR 1986

	ACTUAL		BUDGET 1987	VARIANCE FAVORABLE (UNFAVORABLE)
	1986	1987		
CHARGES FOR SERVICES-CONTINUED				
Justices of the peace:				
Precinct no. 1.....	5,272	5,338	5,700	(362)
Precinct no. 2.....	3,049	7,565	2,800	4,765
Precinct no. 3.....	3,813	6,206	3,650	2,556
Precinct no. 4.....	6,475	8,142	3,950	4,192
Precinct no. 5.....	4,299	5,379	4,600	779
Precinct no. 6.....	1,232	6,447	5,300	1,147
Precinct no. 7.....		560		560
Judge county court-at-law:				
County court-at-law no. 1.	1,355	1,581	1,000	581
County court-at-law no. 2.	1,207	1,254	1,200	54
County court-at-law no. 3.	2,539	2,249	1,200	1,049
County court-at-law no. 4.	1,685	1,618	1,500	118
County court-at-law no. 5.	1,960	1,805	1,100	705
Court master fees.....	38,330	58,705	41,000	17,705
County sheriff.....	539,207	694,672	370,200	324,472
Concession revenues.....	322,591	378,753	352,500	26,253
Ascarate park entrance				
fees.....	3,547	82,500	82,500	
Ascarate golf course.....	312,179	370,138	265,799	104,339
Coliseum security.....	2,877	7,455	3,000	4,455
Swimming pool receipts.....	5,816	6,301	11,700	(5,399)
Rentals.....	169,796	179,370	194,200	(14,830)
Jail income - prisoners.....	1,049,814	1,278,033	1,085,000	193,033
Jail commissary sales.....	180,115	168,910	195,000	(26,090)
Jury fees.....	5,891	8,018	5,300	2,718
County sewage inspection				
fees.....	15,525	25,000	11,100	13,900
Bar attorney exemption fees.		78,400		78,400
Court reporter fees.....		17,967		17,967
Collections.....	133,096	189,592	112,300	77,292
Total charges for services.....	6,985,344	8,261,262	6,229,599	2,031,663
FINES AND FORFEITURES				
Misdemeanors, forfeited				
bonds.....	1,120,438	878,456	522,000	356,456
Library.....	1,700	2,055	1,350	705
Total fines and forfeitures.....	1,122,138	880,511	523,350	357,161

(Continued)

COUNTY OF EL PASO, TEXAS

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GENERAL FUND
 SCHEDULE OF REVENUES - BUDGET AND ACTUAL
 YEAR ENDED SEPTEMBER 30, 1987
 WITH COMPARATIVE ACTUAL AMOUNTS FOR 1986

	ACTUAL		BUDGET 1987	VARIANCE FAVORABLE (UNFAVORABLE)
	1986	1987		
MISCELLANEOUS REVENUES				
Interest income.....	1,642,015	1,777,233	1,365,000	412,233
Stationery stock sales.....	47,083	41,953	35,100	6,853
Reimbursement - City:				
Computer.....	1,549,610	1,073,123	1,350,890	(277,767)
Utilities.....	92,707	63,422	102,100	(38,678)
Maintenance.....	47,795	99,013	7,000	92,013
Tax consolidation.....	45,419	257,475	151,000	106,475
Reimbursement - CAD:				
Computer.....	386,298	451,413	380,000	71,413
Reimbursement - Adult				
Probation.....	46,688	22,779	70,000	(47,221)
Contributions/donations.....		(2,000)	1,000	(3,000)
Property sales.....	3,434	474	1,000	(526)
Total miscellane- ous revenues.....	3,861,049	3,784,885	3,463,090	321,795
OTHER REVENUES - Miscellaneous	261,956	450,844	172,571	278,273
OPERATING TRANSFERS IN.....	126,078	110,897		110,897
TOTAL REVENUES.....	32,883,513	33,041,266	29,171,332	3,869,934
PRIOR YEAR'S FUND BALANCE.....			8,529,307	(8,529,307)
TOTAL REVENUES AND OTHER FINANCING SOURCES.....	\$32,883,513	\$33,041,266	\$37,700,639	(\$4,659,373)

COUNTY OF EL PASO, TEXAS

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GENERAL FUND
 SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - BUDGET AND ACTUAL
 YEAR ENDED SEPTEMBER 30, 1987
 WITH COMPARATIVE ACTUAL AMOUNTS FOR 1986

	-----ACTUAL-----		BUDGET	VARIANCE
	1986	1987	1987	FAVORABLE (UNFAVORABLE)
Current:				
GENERAL GOVERNMENT				
County judge.....	\$230,369	\$171,681	\$211,232	\$39,551
County auditor.....	463,682	579,286	679,439	100,153
County treasurer.....	53,265	56,185	69,546	13,361
County purchasing agent.....	308,092	281,513	362,438	80,925
County personnel.....	98,873	101,300	107,498	6,198
County clerk.....	584,299	602,324	638,859	36,535
Bail bond administration.....	57,644	87,853	97,740	9,887
District clerk.....	674,831	663,016	715,266	52,250
Data processing.....	2,234,887	2,525,585	2,753,446	227,861
County elections.....	236,021	247,486	345,672	98,186
County attorney.....	621,390	786,297	818,495	32,198
District attorney.....	1,292,387	1,348,368	1,457,907	109,539
County courthouse and annex...	1,057,709	906,750	1,248,091	341,341
General and administrative....	1,153,367	1,471,844	2,870,815	1,398,971
County tax assessor-collector.	986,738	1,043,134	1,151,301	108,167
Total general government....	10,053,554	10,872,622	13,527,745	2,655,123
ADMINISTRATION OF JUSTICE				
District courts administration	172,470	179,234	208,337	29,103
34th district court.....	100,387	137,784	150,128	12,344
41st district court.....	169,599	141,167	184,138	42,971
65th district court.....	174,992	229,872	252,380	22,508
120th district court.....	339,400	356,570	467,254	110,684
168th district court.....	131,343	141,253	219,782	78,529
171st district court.....	128,366	171,914	184,664	12,750
205th district court.....	135,370	138,488	183,802	45,314
210th district court.....	136,529	142,983	208,826	65,843
243rd district court.....	138,541	142,050	220,340	78,290
327th district court.....	185,692	210,945	281,848	70,903
346th district court.....	139,096	149,471	253,817	104,346
Court masters.....	136,910	169,234	177,124	7,890
Criminal law magistrate court.		34,881	65,279	30,398

(Continued)

COUNTY OF EL PASO, TEXAS

GENERAL FUND
 SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - BUDGET AND ACTUAL
 YEAR ENDED SEPTEMBER 30, 1987
 WITH COMPARATIVE ACTUAL AMOUNTS FOR 1986

	-----ACTUAL-----		BUDGET	VARIANCE
	1986	1987	1987	FAVORABLE (UNFAVORABLE)
ADMINISTRATION OF JUSTICE-CONTINUED				
County courts administration..	248,713	230,479	265,373	34,894
County court-at-law no. 1.....	160,575	171,541	205,343	33,802
County court-at-law no. 2.....	178,212	199,542	216,476	16,934
County court-at-law no. 3.....	181,595	191,313	207,458	16,145
County court-at-law no. 4.....	169,775	174,675	208,813	34,138
County court-at-law no. 5.....	192,053	199,455	213,999	14,544
Crim. just. info. sys. admin..		122,656	150,729	28,073
Public defender administration		141,977	190,731	48,754
Juvenile court administration.	57,954	58,725	62,114	3,389
Justice of the peace no. 1....	76,382	77,529	81,669	4,140
Justice of the peace no. 2....	65,433	65,415	70,249	4,834
Justice of the peace no. 3....	84,300	83,107	97,598	14,491
Justice of the peace no. 4....	68,803	66,055	73,788	7,733
Justice of the peace no. 5....	61,893	53,270	72,615	19,345
Justice of the peace no. 6....	89,609	101,971	111,532	9,561
Justice of the peace no. 7....		38,038	40,937	2,899
Court of civil appeals.....	9,021	6,400	6,400	
Jury administration.....	334,366	382,504	460,759	78,255
Total administration of justice.....	4,067,379	4,710,498	5,794,302	1,083,804
PUBLIC SAFETY				
County sheriff and jail.....	10,345,242	9,674,577	10,676,973	1,002,396
Ambulance services.....	282,081	281,612	329,600	47,988
Adult probation.....	116,023	127,019	128,199	1,180
Juvenile detention/probation..	1,174,877	1,308,516	1,386,877	78,361
Constable precinct no. 1.....	13,853	15,039	15,606	567
Constable precinct no. 2.....	13,335	15,213	15,906	693
Constable precinct no. 3.....	13,788	15,163	15,751	588
Constable precinct no. 4.....	14,401	14,922	15,625	703
Constable precinct no. 5.....	13,849	15,033	15,606	573
Constable precinct no. 6.....	12,712	14,385	15,606	1,221
Constable precinct no. 7.....		7,578	7,662	84
Fire assistance.....	5,498	1,219	5,827	4,608
Emergency management.....	17,493	17,960	18,548	588
Total public safety.....	12,023,152	11,508,236	12,647,786	1,139,550

(Continued)

COUNTY OF EL PASO, TEXAS

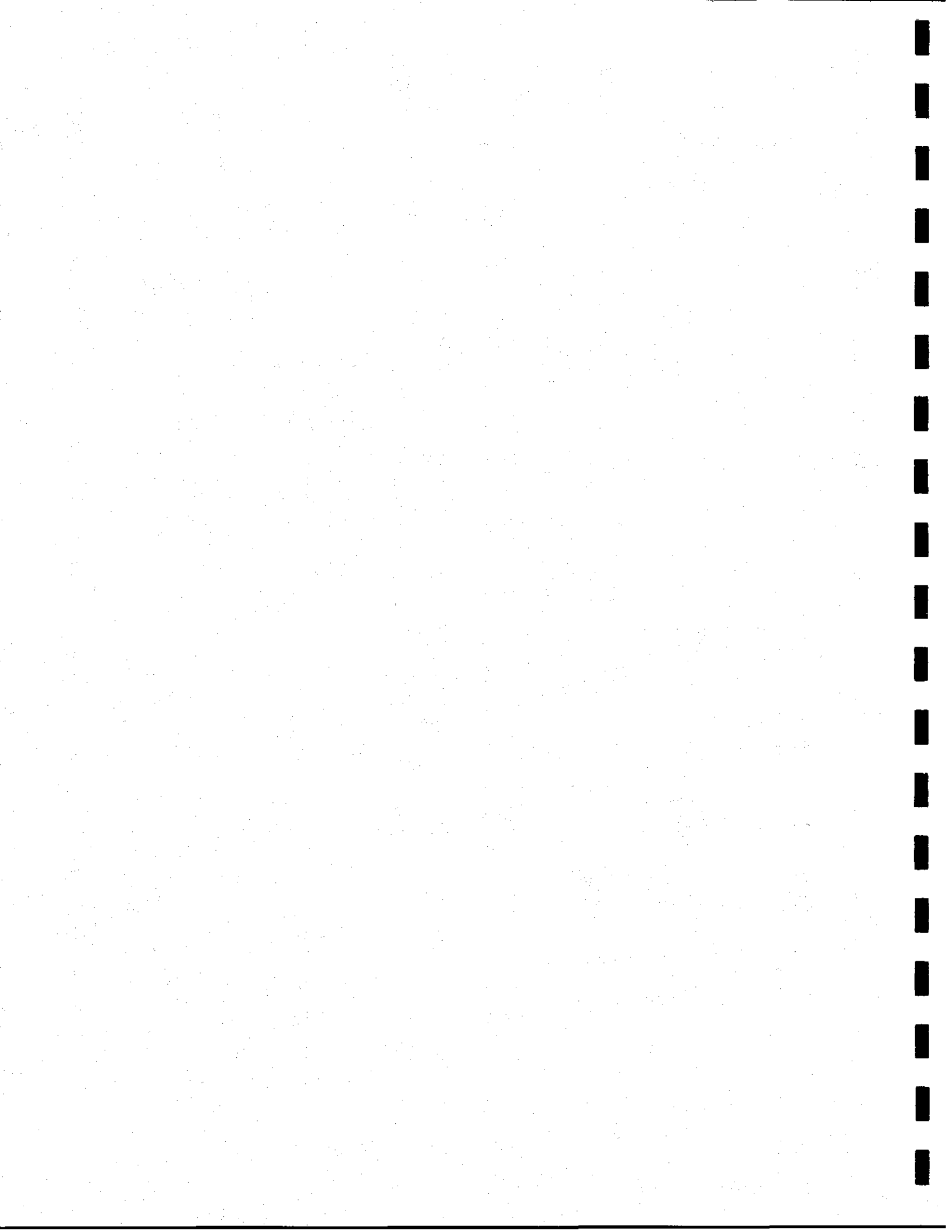
GENERAL FUND
SCHEDULE OF EXPENDITURES AND TRANSFERS OUT - BUDGET AND ACTUAL
YEAR ENDED SEPTEMBER 30, 1987
WITH COMPARATIVE ACTUAL AMOUNTS FOR 1986

	-----ACTUAL-----		BUDGET	VARIANCE
	1986	1987	1987	FAVORABLE (UNFAVORABLE)
HEALTH AND WELFARE				
City-county health unit.....	64,749	63,169	667,659	604,490
General assistance.....	643,361	609,372	618,181	8,809
Child welfare.....		51,980	51,980	
Child guidance.....	48,996	45,000	45,000	
Charities.....	16,125	15,995	21,265	5,270
Mental health.....		53,241	99,750	46,509
Animal control.....		40,447	40,447	
Veteran's assistance.....	24,642	41,240	53,162	11,922
Total health and welfare....	797,873	920,444	1,597,444	677,000
RESOURCE DEVELOPMENT				
Agriculture co-op extension...	147,773	157,088	165,400	8,312
Historical commission.....	2,500	2,725	2,725	
Total resource development..	150,273	159,813	168,125	8,312
CULTURE AND RECREATION				
Ascarate park/golf course....	365,848	936,042	1,015,649	79,607
Coliseum.....	495,060	282,211	323,029	40,818
Parks administration.....	322,835	17,857	20,951	3,094
County library.....	108,158	103,372	114,383	11,011
Rural parks and pools.....	75,705	91,122	117,664	26,542
Total culture and recreation.....	1,367,606	1,430,604	1,591,676	161,072
CAPITAL OUTLAYS.....	1,914,103	829,562	1,877,244	1,047,682
TOTAL EXPENDITURES.....	30,373,940	30,431,779	37,204,322	6,772,543
OPERATING TRANSFERS OUT:				
Grant matching requirements....	332,938	432,815	496,317	63,502
Total operating transfers out.....	332,938	432,815	496,317	63,502
TOTAL EXPENDITURES AND OPERATING TRANSFERS OUT.....	\$30,706,878	\$30,864,594	\$37,700,639	\$6,836,045

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**SPECIAL
REVENUE
FUNDS**



COUNTY OF EL PASO, TEXAS

SPECIAL REVENUE FUNDS
 COMBINING BALANCE SHEET
 SEPTEMBER 30, 1987
 WITH COMPARATIVE TOTALS FOR 1986

	GREATER EL PASO CIVIC CONVENTION AND TOURIST CENTER									TOTAL (MEMORANDUM ONLY)	
	ROAD AND BRIDGE	REVENUE SHARING	TOURISTS AND CONVENTION	CIVIC CENTER (NOTE 12)	COLISEUM IMPROVEMENT	TOURIST PROMOTION	ASCARATE GOLF COURSE IMPROVEMENT	ASCARATE PARK IMPROVEMENT	GRANT FUNDS (NOTE 6)	1987	1986
A S S E T S											
Cash.....	\$45,030	\$345,723	\$300,947	\$145,975	\$47,622	\$291,941	\$61,543	\$264,791	\$739,680	\$2,261,252	\$1,730,659
Investments(Note 1).....	1,010,000					120,000				1,130,000	3,795,900
Receivables(net of allowances for uncollectibles):											
Taxes(Note 2).....	58,978									58,978	112,001
Accounts.....	9,623		155,136	76	1,159		4,326	329,645	913	500,771	645,623
Due from other funds.....						100,000			913	100,913	29,579
Deferred charges(Note 4).....									17,454	17,454	125,844
TOTAL ASSETS.....	\$1,123,637	\$345,723	\$456,083	\$146,051	\$49,581	\$711,941	\$61,543	\$269,117	\$1,087,692	\$4,271,368	\$7,458,706
LIABILITIES AND FUND BALANCE											
LIABILITIES:											
Vouchers payable.....	\$35,151	\$119,404	\$9,632	\$62,867	\$1,390	\$2,487		\$883	\$92,499	\$324,313	\$581,168
Due to other funds.....		297,278	24,038						92,648	309,960	268,650
Due to other governmental agencies.....				83,184						83,184	57,281
Deferred revenues(Note 15).....									902,545	902,545	848,127
Total liabilities.....	15,151	112,682	33,666	146,051	1,390	2,487	883	1,087,692	1,620,062	1,754,626	
FUND BALANCE:											
Reserve for change funds....			100							100	100
Reserve for encumbrances (Note 17).....	158,196	33,041	38,430		21,202	2,866		5,189		258,918	778,434
Unreserved:											
Designated specific projects.....	460,554		175,000			450,923		123,789		1,210,266	1,215,960
Designated for subsequent year's expenditures.....	469,762									469,762	2,167,919
Undesignated.....			208,867		46,989	255,665	61,543	139,256		712,340	1,541,667
Total fund balance.....	1,988,486	33,041	422,417	68,191	709,454	61,543	268,734	2,651,366	5,704,080		
TOTAL LIABILITIES AND FUND BALANCE.....	\$1,123,637	\$345,723	\$456,083	\$146,051	\$49,581	\$711,941	\$61,543	\$269,117	\$1,087,692	\$4,271,368	\$7,458,706

COUNTY OF EL PASO, TEXAS

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SPECIAL REVENUE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED SEPTEMBER 30, 1987
 WITH COMPARATIVE TOTALS FOR YEAR ENDED SEPTEMBER 30, 1986

	GREATER EL PASO CIVIC CONVENTION AND TOURIST CENTER				
	ROAD AND BRIDGE	REVENUE SHARING	TOURISTS AND CONVENTIONS	CIVIC CENTER (Note 12)	COLISEUM IMPROVEMENT
REVENUES:					
Taxes.....	\$1,282,731		\$365,167		
Intergovernmental revenues.....	415,789	\$57,227	340,150	\$1,650,598	
Charges for services.....			4,203		\$46,182
Miscellaneous.....	162,381	157,532	73,466		
Other sources.....	1,095		18,950		
Total revenues.....	1,861,996	214,759	1,301,936	1,650,598	46,182
EXPENDITURES:					
Current:					
General government.....	588,452	19,962	69,942		
Administration of justice.....					
Public safety.....		1,568,815			
Health and welfare.....		1,492,292			
Community services.....					
Resource development.....			1,091,455	1,570,869	
Culture and recreation.....			24,811		14,005
Roads and bridges.....	1,231,714				
Capital outlays.....	154,075		1,383	56,417	6,759
Total expenditures.....	1,974,241	3,081,069	1,187,591	1,627,286	20,764
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES(Note 16).....	(112,245)	(2,866,310)	114,345	23,312	25,418
OTHER FINANCING SOURCES (USES):					
Other transfers in.....			10,150		
Other transfers out.....					
Prior year adjustments.....					
To be provided-civic center(Note 12).				(23,312)	
Total other financing sources (uses).....			10,150	(23,312)	
EXCESS OF REVENUES OVER EXPEND- ITURES AND OTHER FINANCING SOURCES (USES).....	(112,245)	(2,866,310)	124,495		25,418
FUND BALANCE, OCTOBER 1, 1986.....	1,200,731	2,899,351	297,922		42,773
FUND BALANCE SEPTEMBER 30, 1987.....	\$1,088,486	\$33,041	\$422,417		\$68,191

TOURIST PROMOTION	ASCARATE GOLF COURSE IMPROVEMENT	ASCARATE PARK IMPROVEMENT	GRANTS	TOTAL MEMORANDUM ONLY	
				1987	1986
				\$2,147,898	\$2,584,868
			\$4,194,730	6,658,494	8,090,015
\$25,046	\$10,397	\$94,740		155,522	
			21,271	439,696	778,841
			210,685	230,730	407,094
25,046	10,397	94,740	4,426,686	9,632,340	11,860,818
				678,356	601,403
			645,964	645,964	300,106
				1,568,815	127,971
			3,623,568	5,115,860	4,606,608
			451,779	451,779	
158,917		51,663		2,662,324	2,894,145
				249,396	202,751
428		133,097		1,231,714	1,286,264
			27,292	379,451	1,051,414
159,345		184,760	4,748,603	12,983,659	11,070,662
(134,299)	10,397	(90,020)	(321,917)	(3,351,319)	790,156
(10,150)			432,815	442,965	360,105
			(110,898)	(121,048)	(153,246)
				(23,312)	(117,087)
					65,283
(10,150)			321,917	298,605	155,055
(144,449)	10,397	(90,020)		(3,052,714)	945,211
853,903	51,146	358,254		5,704,080	4,758,869
\$709,454	\$61,543	\$268,234		\$2,651,366	\$5,704,080

COUNTY OF EL PASO, TEXAS

ROAD AND BRIDGE SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES AND EXPENDITURES AND OPERATING TRANSFERS OUT -BUDGET AND ACTUAL
 YEAR ENDED SEPTEMBER 30, 1987
 WITH COMPARATIVE ACTUAL AMOUNTS FOR 1986

	-----ACTUAL-----		BUDGET	VARIANCE
	1986	1987	1987	FAVORABLE (UNFAVORABLE)
REVENUES:				
Ad valorem taxes.....	\$1,805,031	\$1,282,731	\$1,256,387	\$26,344
Intergovernmental revenues:				
Lateral road receipts.....	65,794	65,789	60,050	5,739
Auto license fee collections	350,000	350,000	350,000	
Total intergovernmental revenues.....	415,794	415,789	410,050	5,739
Miscellaneous revenues:				
Interest.....	111,363	86,642	97,300	(10,658)
Reimbursements (oil, gas).....	76,916	75,739	61,000	14,739
Total miscellaneous revenues.....	188,279	162,381	158,300	4,081
Other.....	4,843	1,095	100	995
Total revenues.....	2,413,947	1,861,996	1,824,837	37,159
PRIOR YEAR'S FUND BALANCE.....			517,107	(517,107)
TOTAL REVENUES AND OTHER FINANCING SOURCES.....	\$2,413,947	\$1,861,996	\$2,341,944	(\$479,948)
EXPENDITURES:				
Current:				
General Government:				
Salaries - commissioners.....	\$137,184	\$141,260	\$141,260	
Salaries - office.....	174,586	185,414	186,928	\$1,514
Auto allowance-commissioners.	9,600	9,600	9,600	
Office expense:				
Commissioners.....	12,923	11,729	14,588	2,859
Engineering.....	3,507	3,896	6,527	2,631
Insurance - workers comp.....	10,298	59,163	67,249	8,086
Social security tax.....	69,268	70,297	73,356	3,059
Retirement contributions.....	48,547	49,123	51,342	2,219
Miscellaneous.....	59,608	57,970	70,455	12,485
Total general government...	525,521	588,452	621,305	32,853

COUNTY OF EL PASO, TEXAS
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ROAD AND BRIDGE SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES AND EXPENDITURES AND OPERATING TRANSFERS OUT -BUDGET AND ACTUAL
 YEAR ENDED SEPTEMBER 30, 1987
 WITH COMPARATIVE ACTUAL AMOUNTS FOR 1986

	-----ACTUAL-----		BUDGET	VARIANCE
	1986	1987	1987	FAVORABLE (UNFAVORABLE)
Road and Bridge Construction and Maintenance:				
Salaries - precincts.....	659,120	656,194	692,994	36,800
Road resurfacing.....	168,715	158,060	244,574	86,514
Street lights.....	74,076	84,491	125,000	40,509
Vehicle operating expense..	35,910	2,621	2,622	1
Gas, oil, grease expense...	166,482	167,731	237,002	69,271
Operating expense-precinct.	176,561	162,617	234,818	72,201
Grant match-bridges.....	5,400			
Total road and bridge construction and maintenance	1,286,264	1,231,714	1,537,010	305,296
Capital Outlays.....	386,917	154,075	162,629	8,554
TOTAL EXPENDITURES.....	\$2,198,702	1,974,241	2,320,944	346,703
OPERATING TRANSFERS OUT-GRANT MATCH			21,000	21,000
TOTAL EXPENDITURES AND OPERATING TRANSFERS OUT....	\$2,198,702	\$1,974,241	\$2,341,944	\$367,703

COUNTY OF EL PASO, TEXAS

REVENUE SHARING SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 YEAR ENDED SEPTEMBER 30, 1987
 WITH COMPARATIVE ACTUAL AMOUNTS FOR 1986

	ACTUAL		BUDGET 1987	VARIANCE FAVORABLE (UNFAVORABLE)
	1986	1987		
REVENUES:				
Intergovernmental revenues.....	\$3,129,391	\$57,227		\$57,227
Interest earnings.....	130,880	157,532	\$21,000	136,532
Other sources.....				
Total revenues.....	3,260,271	214,759	21,000	193,759
Prior year's fund balance.....			3,091,361	(3,091,361)
TOTAL REVENUES AND OTHER FINANCING SOURCES.....	\$3,260,271	\$214,759	\$3,112,361	(\$2,897,602)
EXPENDITURES:				
Current:				
General Government:				
General and administrative.....	15,163	19,962	134,598	114,636
Total general government.....	15,163	19,962	134,598	114,636
Public safety:				
County sheriff and jail.....		1,568,815	1,194,095	(374,720)
Health and Welfare:				
City-County health center.....	1,404,619	837,362	1,030,640	193,278
Medical examiner.....	300,123	312,376	351,990	39,614
Animal control.....	54,606	47,979	76,021	28,042
Mental health.....	70,417			
Mental health/mental retardation		55,000	60,000	5,000
Child welfare.....	205,495	199,999	200,000	1
Center for the deaf.....	14,000	14,000	14,000	
Shelter for battered women.....	4,500	4,500	4,500	
Retired senior volunteer program	13,750	13,750	16,250	2,500
Foster grandparent program.....	6,716	7,326	7,326	
Total health and welfare.....	2,074,226	1,492,292	1,760,727	268,435
Capital Outlays.....			22,941	22,941
TOTAL EXPENDITURES.....	\$2,089,389	\$3,081,069	\$3,112,361	\$31,292

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COUNTY OF EL PASO, TEXAS

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GREATER EL PASO CONVENTION AND TOURIST CENTER SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES AND EXPENDITURES AND OPERATING TRANSFERS OUT - BUDGET AND ACTUAL
 YEAR ENDED SEPTEMBER 30, 1987
 WITH COMPARATIVE ACTUAL AMOUNTS FOR 1986

	-----ACTUAL-----		BUDGET 1987	VARIANCE FAVORABLE (UNFAVORABLE)
	1986	1987		
REVENUES:				
Hotel/motel occupancy taxes.....	\$779,837	\$865,167	\$660,000	\$205,167
Intergovernmental revenues.....	417,835	340,150	340,150	
Charges for services.....		4,203	1,000	3,203
Miscellaneous sales.....		58,879	3,000	55,879
Interest earnings.....	38,723	14,587	10,000	4,587
Unclassified revenues.....	7,117	1,363		1,363
Sesquicentennial.....	65,753	17,587	15,000	2,587
Total revenues.....	1,309,265	1,301,936	1,029,150	272,786
OPERATING TRANSFERS IN.....	27,168	10,150	10,150	
PRIOR YEAR'S FUND BALANCE.....			199,512	(199,512)
TOTAL REVENUES AND OTHER FINANCING SOURCES.....	\$1,336,433	\$1,312,086	\$1,238,812	\$73,274
EXPENDITURES:				
Current:				
General Government:				
Social security.....	\$25,284	\$30,853	\$32,038	\$1,185
Retirement.....	17,516	20,594	21,275	681
Insurance health and life....	13,422	14,791	16,215	1,424
Insurance - unemployment.....	797	577	688	111
Insurance - workers compen- sation.....	3,700	3,127	24,008	20,881
Total general government...	60,719	69,942	94,224	24,282
Resource Development:				
Tourist and Convention Center:				
Salaries.....	375,129	423,999	429,710	5,711
Office expense.....	36,852	15,938	16,961	1,023
Printing and duplication...	36,940	46,987	46,989	2
Dues and advertising.....	137,917	128,800	129,630	830
Maintenance and repair.....	3,620	391	667	276
Sesquicentennial.....	86,377	29,704	39,938	10,234
Operating/promotion/travel.	278,723	392,040	393,370	1,330
Rentals - leases.....	15,427	10,885	10,752	(133)
Communications.....	28,123	31,656	32,850	1,194
Auto allowance.....	10,911			
Mileage reimbursement.....		10,424	10,950	526
Professional services.....	7,862	631	1,420	789
Total resource development	1,017,881	1,091,455	1,113,237	21,782

COUNTY OF EL PASO, TEXAS
 GREATER EL PASO CONVENTION AND TOURIST CENTER SPECIAL REVENUE FUND
 SCHEDULE OF REVENUES AND EXPENDITURES AND OPERATING TRANSFERS OUT -
 BUDGET AND ACTUAL

	-----ACTUAL-----		BUDGET	VARIANCE
	1986	1987	1987	FAVORABLE (UNFAVORABLE)

Culture and Recreation -				
Amphitheatre:				
Salaries.....	11,650	11,955	12,156	201
Operating expense.....	8,500	2,588	4,761	2,173
Public utilities.....	540	690	1,500	810
Professional services.....	46,132	9,578	9,584	6
Total culture and recreation.....	66,822	24,811	28,001	3,190

Capital Outlays:				
Resource development equipment	12,654	1,146	1,350	204
Amphitheatre reconstruction....	4,015	237	2,000	1,763

Total capital outlays.....	16,669	1,383	3,350	1,967

TOTAL EXPENDITURES.....	\$1,162,091	\$1,187,591	\$1,238,812	\$51,221
=====				

COUNTY OF EL PASO, TEXAS

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CIVIC CENTER
 SCHEDULE OF REVENUES AND EXPENDITURES AND OPERATING TRANSFERS OUT -BUDGET AND ACTUAL
 YEAR ENDED SEPTEMBER 30, 1987
 WITH COMPARATIVE ACTUAL AMOUNTS FOR 1986

	-----ACTUAL-----		BUDGET	VARIANCE
	1986	1987	1987	FAVORABLE (UNFAVORABLE)
REVENUES:				
Intergovernmental revenues.....	\$1,528,127	\$1,650,598	\$1,862,466	(\$211,868)
TOTAL REVENUES.....	1,528,127	1,650,598	1,862,466	(211,868)
PRIOR YEAR'S FUND BALANCE.....			89,667	(89,667)
TOTAL REVENUES AND OTHER FINANCING SOURCES.....	\$1,528,127	\$1,650,598	\$1,952,133	(\$301,535)
EXPENDITURES:				
Current:				
Resource Development:				
Salaries.....	\$825,105	\$812,175	\$879,284	\$67,109
Social security.....	59,078	57,383	62,868	5,485
Retirement.....	27,799	26,220	31,432	5,212
Indirect services.....				
Insurance health and life....	28,787	28,912	32,461	3,549
Insurance - unemployment....	1,311	1,709	3,885	2,176
Insurance - workers compensation.....	6,300	28,719	45,986	17,267
Mileage allowance.....	420			
Auto allowance.....	1,500			
Mileage reimbursement.....		4,269	5,400	1,131
Office expense.....	7,540	13,636	23,883	10,247
Dues and advertising.....	38,507	62,102	65,110	3,008
Printing/Duplicating.....	8,119	6,855	9,224	2,369
Maintenance and repair.....	30,374	63,766	85,328	21,562
Vehicle operating expense....	-	887	2,400	1,513
Operating-promotion/travel...	43,760	25,088	33,573	8,485
Operating supplies.....	33,880	22,944	61,841	38,897
Utilities.....	287,201	246,930	291,467	44,537
Employee training.....	4,402	7,190	12,563	5,373
Travel and transportation....	1,846	15,022	15,456	434
Professional services.....	172,001	147,062	217,202	70,140
Total resource development	1,577,930	1,570,869	1,879,363	308,494
Capital Outlays.....	15,360	56,417	72,770	16,353
TOTAL EXPENDITURES.....	\$1,593,290	\$1,627,286	\$1,952,133	\$324,847
EXCESS OF REVENUES OVER EXPEND- ITURES AND OTHER FINANCING SOURCES (USES).....	\$65,163	\$23,312		(\$23,312)

COUNTY OF EL PASO, TEXAS
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IMPROVEMENT FUNDS
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 YEAR ENDED SEPTEMBER 30, 1987
 WITH COMPARATIVE ACTUAL AMOUNTS FOR 1986

	ACTUAL		BUDGET 1987	VARIANCE FAVORABLE (UNFAVORABLE)
	1986	1987		
<u>COLISEUM IMPROVEMENT FUND</u>				
REVENUES:				
CHARGES FOR SERVICES:				
Coliseum parking fees.....	\$43,889	\$46,182	\$40,000	\$6,182
TOTAL REVENUES.....	43,889	46,182	40,000	6,182
PRIOR YEAR'S FUND BALANCE.			1,967	(1,967)
TOTAL REVENUES AND OTHER FINANCING SOURCES.....	\$43,889	\$46,182	\$41,967	\$4,215
EXPENDITURES:				
Current:				
CULTURE AND RECREATION:				
Maintenance and repair.....	\$26,149	\$5,301	\$6,967	\$1,666
Contracted services.....		8,704	20,000	11,296
Capital Outlays.....	4,784	6,759	15,000	8,241
TOTAL EXPENDITURES.....	\$30,933	\$20,764	\$41,967	\$21,203

COUNTY OF EL PASO, TEXAS

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IMPROVEMENT FUNDS
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 YEAR ENDED SEPTEMBER 30, 1987
 WITH COMPARATIVE ACTUAL AMOUNTS FOR 1986

	ACTUAL		BUDGET 1987	VARIANCE FAVORABLE (UNFAVORABLE)
	1986	1987		
TOURIST PROMOTION FUND				
REVENUES:				
MISCELLANEOUS:				
Interest earnings.....	\$42,847	\$25,046	\$10,150	\$14,896
TOTAL REVENUES.....	42,847	25,046	10,150	14,896
PRIOR YEAR'S FUND BALANCE...			230,705	(230,705)
TOTAL REVENUES AND OTHER FINANCING SOURCES.....	\$42,847	\$25,046	\$240,855	(\$215,809)
EXPENDITURES:				
Current:				
CULTURE AND RECREATION:				
Salaries.....		\$2,188	\$5,000	\$2,812
Operating supplies.....		35,989	46,217	10,228
Utility expense.....		65,128	108,000	42,872
Travel.....		1,256	2,000	744
Contracted services.....	\$32,086	43,691	50,000	6,309
Operating expense-general.....		10,665	10,664	(1)
Capital Outlays.....	277,444	428	8,824	8,396
TOTAL EXPENDITURES.....	309,530	159,345	230,705	71,360
Operating transfers out...	27,168	10,150	10,150	
TOTAL EXPENDITURES AND OTHER FINANCING SOURCES.....	\$336,698	\$169,495	\$240,855	\$71,360

COUNTY OF EL PASO, TEXAS
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IMPROVEMENT FUNDS
SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
YEAR ENDED SEPTEMBER 30, 1987
WITH COMPARATIVE ACTUAL AMOUNTS FOR 1986

	ACTUAL		BUDGET 1987	VARIANCE FAVORABLE (UNFAVORABLE)
	1986	1987		
ASCARATE GOLF COURSE IMPROVEMENT FUND				
REVENUES:				
CHARGES FOR SERVICES:				
Park traffic control fees.....	\$12,478	\$10,397	\$6,000	\$4,397
TOTAL REVENUES.....	\$12,478	\$10,397	\$6,000	\$4,397
EXPENDITURES:				
Current:				
CULTURE AND RECREATION:				
Capital outlays.....			\$6,000	\$6,000
TOTAL EXPENDITURES.....			\$6,000	\$6,000

COUNTY OF EL PASO, TEXAS

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IMPROVEMENT FUNDS
 SCHEDULE OF REVENUES AND EXPENDITURES - BUDGET AND ACTUAL
 YEAR ENDED SEPTEMBER 30, 1987
 WITH COMPARATIVE ACTUAL AMOUNTS FOR 1986

	ACTUAL		BUDGET 1987	VARIANCE FAVORABLE (UNFAVORABLE)
	1986	1987		
ASCARATE PARK IMPROVEMENT FUND				

REVENUES:				
CHARGES FOR SERVICES:				
Park traffic control fees.....	\$183,497	\$94,740	\$82,500	\$12,240
TOTAL REVENUES.....	183,497	94,740	82,500	12,240
PRIOR YEAR'S FUND BALANCE...			117,873	(117,873)
TOTAL REVENUES AND OTHER FINANCING SOURCES.....	\$183,497	\$94,740	\$200,373	(\$105,633)
=====				
EXPENDITURES:				
Current:				
CULTURE AND RECREATION:				
Operating expense-general.....	\$77,694	\$8,695	\$11,922	\$3,227
Contracted services.....		42,968	50,000	7,032
Capital Outlays.....	74,067	133,097	138,450	5,353
TOTAL EXPENDITURES.....	\$151,761	\$184,760	\$200,372	\$15,612
=====				

COUNTY OF EL PASO, TEXAS

PURPOSES OF SPECIAL REVENUE FUNDS - (BUDGETED)

Road and Bridge Fund

The Road and Bridge Fund was established to account for funds dedicated for the purpose of constructing and maintaining roads and bridges. Its principal source of revenue is an extra five dollar auto liscense fee.

Federal Revenue Sharing Fund

This is used to account for the receipts and disbursements associated with this fund.

Tourist and Convention Fund

This fund is used to account for the receipt and disbursements of funds relating to tourism and conventions within the El Paso County area.

Civic Center

This fund is used to account for Intergovernmental revenues from the City of El Paso and expenditures of the County Associated with the El Paso County Civic Center.

Coliseum Improvement Fund

This fund is used to account for designated revenues used to make necessary improvements of the Coliseum. Revenues are composed mainly of Coliseum parking fees as designated by Commissioners Court.

Tourist Promotion Fund

This fund is used solely for the purpose of accounting for receipts of expenditures to promote tourism to the City of El Paso such as the Miss Teen U.S.A Pageant.

Ascarate Golf Course/ Park Improvement Funds

Each of these funds is used to account for funds received and expended to improve various aspects of the Ascarate Golf Course and Ascarate park such as greens and other major maintenance required periodically.

COUNTY OF EL PASO, TEXAS

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET - GRANT FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 1987
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED SEPTEMBER 30, 1986

FUND	ASSETS				LIABILITIES				
	CASH- DEMAND DEPOSITS	ACCOUNTS RECEIVABLE	DUE FROM OTHER FUNDS	DEFERRED CHARGES (NOTE 14)	TOTAL ASSETS	VOUCHERS PAYABLE	DUE TO OTHER FUNDS	DEFERRED REVENUES (NOTE 15)	TOTAL LIABILITIES
Child support.....	\$14,121				\$14,121			\$14,121	\$14,121
Court master (a.g. title IV).....		\$3,977		\$6,706	10,683	\$14	\$10,669		10,683
Nutrition aa/dbr.....	321,398	125,949			447,347	31,623		415,724	447,347
Hud community development block grant...	30,057				30,057			30,057	30,057
Purchase of services-juveniles.....	993	5,958			6,951	1,099		5,852	6,951
Victim witness services.....	5,958	5,014			10,972	79	6,824	4,069	10,972
Rape and child abuse prosecution.....	18,078				18,078			18,078	18,078
Sheriff training academy.....	72,360	19,000			91,360	480		90,880	91,360
Sheriff's neighborhood watch.....	1,820	235			2,055			2,055	2,055
Stop driving while intoxicated.....	12,678	5,910	\$313		19,501	158		19,343	19,501
Family violence prosecutor.....		6,599			6,599		6,427	172	6,599
Comprehensive domestic violence program.	183			2,303	2,486		2,466		2,486
Toile-water lockbox.....	24,047				24,047			24,047	24,047
Toile-water/cover.....				8,445	8,445	243	8,202		8,445
Tcdp street improvements.....		15,035			15,035		15,035		15,035
Tide-lower valley st. improvements.....		21,704			21,704		13,479	8,225	21,704
Clurt appointed special advocates.....	4,104	6,000			10,104	7,500		2,604	10,104
Project bravo-headstart.....	137,602	477			137,479	15,891		121,588	137,479
Detoxification center.....		41,479			41,479	22,539	8,206	10,134	41,479
Comprehensive anti dwi.....	3,333	21,269			24,602	244		24,358	24,602
Special investigations group.....	11,409	30,319			41,728	9,000		32,728	41,728
Westway park project.....		20,720			20,720		20,720		20,720
State-general assistance.....	61,242				61,242			61,242	61,242
T.E.R.P. nutritional services.....	15,691				15,691	3,629		12,062	15,691
Project care.....	5,206				5,206			5,206	5,206
SEPTEMBER 30, 1987.....	\$739,680	\$329,645	\$913	\$17,454	\$1,087,692	\$92,499	\$92,649	\$982,545	\$1,087,692
SEPTEMBER 30, 1986.....	\$436,240	\$569,183	\$11,012	\$125,844	\$1,186,279	\$82,569	\$249,483	\$848,127	\$1,186,279

COUNTY OF EL PASO, TEXAS

SPECIAL REVENUE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 GRANT FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 1987
 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED SEPTEMBER 30, 1986

FUND	BEGINNING BALANCE	REVENUES	EXPENDITURES (CURRENT)	NET CHANGES IN FUND BALANCES DURING THE YEAR	ENDING BALANCE
Child support.....	\$14,114		(17)	\$7	\$14,121
Court master (a.g. title IV).....		\$19,988	26,694	(6,706)	(6,706)
Nutrition aaa/dhr.....	147,451	1,776,632	1,508,359	268,273	415,724
Hud community development block grant..	25,294	11,701	9,938	4,763	30,057
Purchase of services-juveniles.....	6,485	25,538	26,171	(633)	5,852
Victim witness services.....	2,731	22,079	20,741	1,338	4,069
Rape and child abuse prosecution.....	21,076	(2,998)		(2,998)	18,078
Sheriff training academy.....	64,953	119,797	113,870	25,927	90,880
Sheriff's neighborhood watch.....	3,924	12,375	14,244	(1,869)	2,055
Stop driving while intoxicated.....	21,954	52,507	55,118	(2,611)	19,343
Family violence prosecutor.....		30,384	30,212	172	172
Comprehensive domestic violence program			2,303	(2,303)	(2,303)
Tdca-water hookups.....	22,564		(1,483)	1,483	24,047
Tdca-water/sewer.....	(9,112)	41,285	40,618	667	(8,445)
Tdcp street improvements.....		187,745	387,745		
Tdca-lower valley st. improvements.....		21,703	13,478	8,225	8,225
Court appointed special advocates.....	(6,935)	39,569	30,030	9,539	2,604
Project bravo-headstart.....	366,217	1,881,049	2,125,678	(244,629)	121,588
Detoxification center.....		53,823	43,689	10,134	10,134
Comprehensive anti dwi.....	27,947	97,516	101,105	(3,589)	24,358
Special investigations group.....	(204)	82,165	49,233	32,932	32,728
Westway park project.....		38,385	6,033	32,352	61,242
State-general assistance.....	28,890	116,916	104,854	12,062	12,062
T.E.R.P.-nutritional services.....		8,342	3,136	5,206	5,206
Project care.....			9,817	(9,817)	
Fabens utility airport.....	9,817				
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SEPTEMBER 30, 1987.....	\$747,166	\$4,859,501	\$4,721,576	\$137,925	\$885,091
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SEPTEMBER 30, 1986.....	\$1,031,096	\$3,399,434	\$3,683,364	(\$283,930)	\$747,166
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COUNTY OF EL PASO, TEXAS

SPECIAL REVENUE FUNDS
STATEMENT OF REVENUES - GRANT FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 1987
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED SEPTEMBER 30, 1986

FUNDS	FEDERAL/ STATE GRANTS	INTERGOVERNMENTAL	INTEREST	OTHER	TOTAL REVENUES	TRANSFERS IN	TOTAL REVENUES AND OTHER FINANCING SOURCES
Court waster (a.g. title IV).....	\$19,988				\$19,988		\$19,988
Nutrition aas/dhr.....	159,020	\$1,301,000	\$9,404	\$157,208	1,626,632	\$150,000	1,776,632
Hud community development block grant.....	5,709			8,992	14,701		14,701
Purchase of services-juveniles.....	25,538				25,538		25,538
Victim witness services.....	12,368				12,368	9,711	22,079
Rape and child abuse prosecution.....				(2,998)	(2,998)		(2,998)
Sheriff training academy.....	56,255				56,255	83,542	139,797
Sheriff's neighborhood watch.....	6,057				6,057	6,318	12,375
Stop driving while intoxicated.....	14,495				14,495	38,012	52,507
Family violence prosecutor.....	29,647				29,647	737	30,384
Tcda-water/sewer.....	41,285				41,285		41,285
Tcdp street improvements.....	387,745				387,745		387,745
Tdca-lower valley st. improvements.....	21,703				21,703		21,703
Court appointed special advocates.....	31,559			756	32,315	7,254	39,569
Project bravo-headstart.....	1,869,182		11,867		1,881,049		1,881,049
Detoxification center.....	41,479				41,479	12,344	53,823
Comprehensive anti dwi.....	45,261				45,261	52,255	97,516
Special investigations group.....	67,981				67,981	14,184	82,165
State-general assistance.....				38,385	38,385		38,385
T.E.R.P.-nutritional services.....	58,458				58,458	58,458	116,916
Project care.....				8,342	8,342		8,342
SEPTEMBER 30, 1987.....	\$2,893,730	\$1,301,000	\$21,271	\$210,685	\$4,426,686	\$432,815	\$4,859,501
SEPTEMBER 30, 1986.....	\$1,457,388	\$1,141,480		\$467,629	\$3,066,497	\$332,937	\$3,399,434

COUNTY OF EL PASO, TEXAS

SPECIAL REVENUE FUNDS
STATEMENT OF EXPENDITURES(Current) - GRANT FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 1987
WITH COMPARATIVE TOTALS FOR THE YEAR ENDED SEPTEMBER 30, 1986

FUNDS	ADMINISTRA- TION OF JUSTICE	HEALTH AND WELFARE	COMMUNITY SERVICES	CAPITAL OUTLAYS	TOTAL EXPENDITURES	TRANSFERS OUT	TOTAL EXPENDITURES EXPENDITURES AND OTHER FINANCING USES
Child support.....	(\$7)				(\$7)		(\$7)
Court master (a.g. title IV).....	26,694				26,694		26,694
Nutrition aaa/dhr.....		\$1,485,492		\$22,867	1,508,359		1,508,359
Rud community development block grant.....			\$9,938		9,938		9,938
Purchase of services-juveniles.....	26,171				26,171		26,171
Victim witness services.....	20,741				20,741		20,741
Sheriff training academy.....	112,913			957	113,870		113,870
Sheriff's neighborhood watch.....	12,848			1,396	14,244		14,244
Stop driving while intoxicated.....	55,118				55,118		55,118
Family violence prosecutor.....	30,212				30,212		30,212
Comprehensive domestic violence program.....	2,303				2,303		2,303
Tdca-water hookups.....	(1,483)				(1,483)		(1,483)
Tdca-water/sewer.....			40,618		40,618		40,618
Tcdp street improvements.....			387,745		387,745		387,745
Tdca-lower valley st. improvements.....			13,478		13,478		13,478
Court appointed special advocates.....	30,030				30,030		30,030
Project bravo-headstart.....		2,024,053		544	2,024,597	\$101,081	2,125,678
Detoxification center.....	42,161			1,528	43,689		43,689
Comprehensive anti dwi.....	101,105				101,105		101,105
Special investigations group.....	49,233				49,233		49,233
State-general assistance.....		6,033			6,033		6,033
T.E.R.P.-nutritional services.....		104,854			104,854		104,854
Project care.....		3,136			3,136		3,136
Fabens utility airport.....						9,817	9,817
SEPTEMBER 30, 1987.....	\$508,039	\$3,623,568	\$451,779	\$27,292	\$4,610,678	\$110,898	\$4,721,576
SEPTEMBER 30, 1986.....	\$300,106	\$2,660,353	\$320,854	\$276,173	\$3,557,286	\$126,078	\$3,683,364

COUNTY OF EL PASO, TEXAS

PURPOSES OF SPECIAL REVENUE FUNDS - (NON-BUDGETED)

County Attorney Child Support

This project is funded by the Texas Department of Human Resources (TDHR) for the purposes of collecting child support payments and establishing paternity.

Court Master Title IV

This grant is funded by the state through the Attorney General's office. The purpose of the grant is to provide services necessary to assure timely disposition of cases involving child support obligations. The enforcement of such cases are being conducted pursuant to Title IV, Part D, of the Federal Social Security Act.

Nutrition AAA

In accordance with the provisions of this grant, The Texas Department of Aging through the Rio Grande Council of Governments through the County of El Paso provides homebound meals as well as transportation from homes to centers for the eligible elderly population.

Nutrition DHS

This grant is awarded by the State Department of Human Services to provide for 214 homebound meals, 5 days a week, to participants selected by the Department of Human Services.

HUD Community Development Block Grant

This grant is awarded by the United States Department of Housing and Urban Development for the purpose of providing community development projects including neighborhood centers, parks, and other neighborhood improvements.

Purchase of Juvenile Services Grant

The primary purpose of this State Criminal Justice Division grant is to enable the Juvenile Board, Juvenile Probation Department, and the county to comply with the Federal Juvenile Justice and Delinquency Prevention Act.

COUNTY OF EL PASO, TEXAS
PURPOSE OF SPECIAL REVENUE FUNDS

Victim Witness Service

This grant was initially awarded to El Paso County by the State Criminal Justice Division on September 17, 1984. This grant provides for counseling victims and witnesses of criminal acts and referral of such victims to appropriate social service agencies for shelter and for specialized long-term counseling.

Rape and Child Abuse

This State Criminal Justice Division grant provides for a special prosecutor and investigators to handle rape and child abuse cases. Also, this grant funding provides education and training for law enforcement personnel and disseminates educational information to the public.

Sheriff's Training Academy

This grant is funded by the State 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.

Sheriff's Neighborhood Watch

This is a State Criminal Justice Division grant which enables the Sheriff's Department to sponsor crime prevention educational programs, distribute crime prevention materials, train and utilize volunteers to conduct neighborhood programs including presentations regarding crime prevention.

Stop DWI

This State Criminal Justice Division grant provides funding for a specialized DWI prosecution unit within the El Paso County Attorney's Office. The Stop DWI Unit handles cases and places emphasis on repeat offenders. The major goal is to prosecute DWI offenders as efficiently, effectively, and rapidly as possible.

Family Violence

This grant is funded by the state through the District Attorney's office. The main purpose of the grant is to provide a comprehensive program to deter and prevent family violence and provide swift judicial intervention and prosecution when warranted.

COUNTY OF EL PASO, TEXAS
PURPOSES OF SPECIAL REVENUE FUNDS

Comprehensive Domestic Violence Program

This is a State Criminal Justice Division grant which provides a comprehensive program to intervene in the cycle of violence before it escalates into lethargy by aggressive prosecution of misdemeanor cases and the use of protective orders to prevent future violence.

TDCA (Texas Department of Community Affairs)

The following are TDCA Community Development Block Grants. Their main purposes are to assist low and moderate income families and to improve the overall aesthetic and environmental conditions of low and moderate income neighborhoods. The county has administered these funds by providing direct assistance grants to low income families or by using the funds to implement public work projects. The grants are:

TDCA Water Hookup

Funds of this grant are used for water system improvement projects and to construct residential water hookups.

TDCA Water Sewer

This grant funds a water system improvement project and constructs residential water hookup projects.

TDCA Street Improvements

This grant provides funds for street paving in the towns of Canutillo, Fabens, San Elizario and Westway.

TCDA Lower Valley Street Improvement

This grant provides funds for paving streets of the unincorporated communities of Cuadrillo, Montoya, and Tornillo.

CASA (Court Appointed Special Advocate)

The CASA is a well trained volunteer appointed to advocate in the best interests of children who are subject to judicial action in the District Court System in El Paso. This grant is funded by the State Criminal Justice Division.

COUNTY OF EL PASO, TEXAS
PURPOSE OF SPECIAL REVENUE FUNDS

Project Bravo Headstart

This program is funded by the Department of Human Services through the Rio Grande Council of Governments. The program provides comprehensive services to children and their parents for education, health, dental, nutrition, social services, parental involvement and career development as prescribed by Federal Performance Standards for 1,554 preschool children and their parents.

Detoxification, Evaluation and Referral

This grant was awarded by the Texas Commission on Alcohol and Drug Abuse for the purpose of providing detoxification, evaluation, and referral services to eligible clients. This award is for a static capacity of twentyfive clients and the services are to be provided until the clients are appropriate for discharge or referral to other treatment services. The commission's sponsorship, however, shall not exceed ten days for an alcohol abuse client and twenty-one days for a drug abuse client.

Comprehensive Anti-DWI

This State Highway Department grant improves the apprehension, prosecution, adjudication, rehabilitation, and treatment of DWI offenders. This is accomplished through public agencies, private groups, interested citizens and organizations which are responsible for or have concern about the control of drinking drivers' behavior in their jurisdiction.

Special Investigations Group (Special Narcotics)

These Criminal Justice Division grant funds are used to identify, investigate, and apprehend individuals involved in all facets of organized crime within the 34th State Judicial District.

Westway Park

This State grant provides funds for park improvements and modifications.

State Assistance

These state funds provide electric, water, gas, and telephone services to certain eligible needy people.

COUNTY OF EL PASO, TEXAS
PURPOSES OF SPECIAL REVENUE FUNDS

State Assistance (Continued)

These services are administered by Project Care, a state funded agency. These funds were previously classified under energy crisis intervention.

TERP Nutrition Services

This grant is awarded by the state through the Texas Department of Human Services. The grant provides utilities and food services to certain eligible needy people.

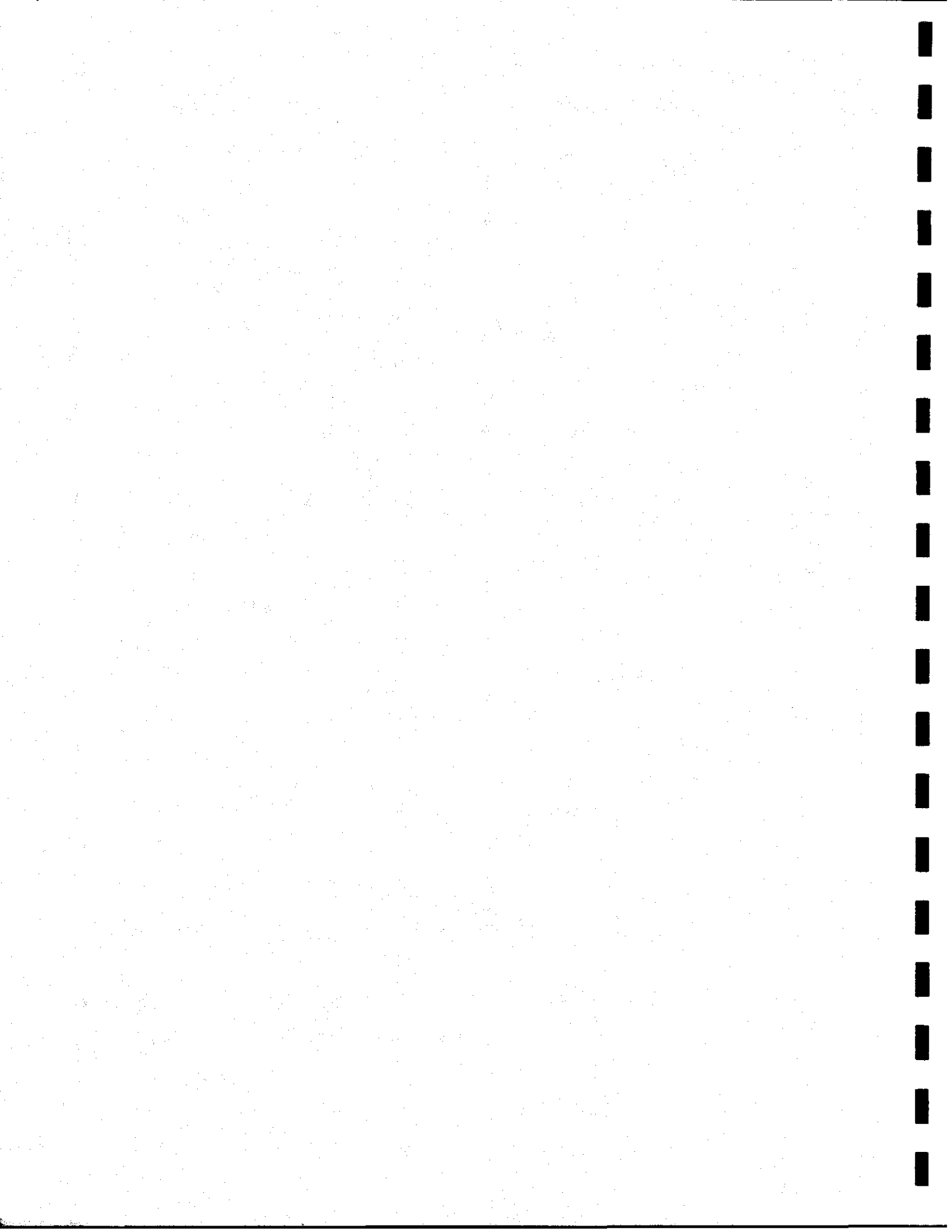
Project Care

The funds are contributions made to the utility companies by private citizens and matched by the utilities to assist the needy with electric, water, and gas services.

Fabens Airport

This grant is awarded by the State, which provided airport construction for paving a runway in Fabens.

**DEBT
SERVICE
FUND**



COUNTY OF EL PASO, TEXAS

DEBT SERVICE FUND
 COMBINING BALANCE SHEET
 YEAR ENDED SEPTEMBER 30, 1987

	GENERAL OBLIGATION REFUNDING BONDS SERIES 1985	GENERAL OBLIGATION BONDS SERIES 1986-A	GENERAL OBLIGATION BONDS SERIES 1986-B	TOTAL 1987	TOTAL 1986
ASSETS					
Cash.....	\$53,130	\$13,984	\$150,440	\$217,554	\$321,076
Investments.....	345,000	200,000	105,000	650,000	340,193
Taxes receivable (net).....	104,974	34,654	1,933	141,561	164,238
Accounts receivable.....	5,368	1,772	2,337	9,477	3,626
Due from other funds.....	110,000			110,000	
TOTAL ASSETS.....	\$618,472	\$250,410	\$259,710	\$1,128,592	\$829,133
LIABILITIES					
Vouchers payable.....					\$1,551
Due to other funds.....		\$110,000		\$110,000	
Total liabilities.....		110,000		110,000	1,551
FUND EQUITY					
Reserved for debt service.....	59,787	51,687	255,200	366,674	473,805
Designated for specific programs.....	244,880	69,225	4,510	318,615	164,238
Designated for subsequent years.....	313,805	19,498		333,303	189,539
Total fund equity.....	618,472	140,410	259,710	1,018,592	827,582
TOTAL LIABILITIES AND FUND EQUITY.....	\$618,472	\$250,410	\$259,710	\$1,128,592	\$829,133

COUNTY OF EL PASO, TEXAS
 =====

GENERAL OBLIGATION REFUNDING BONDS-SERIES 1985
 SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL
 YEAR ENDED SEPTEMBER 30, 1987
 WITH COMPARATIVE ACTUAL AMOUNTS FOR 1986

	ACTUAL		BUDGET	VARIANCE
	1986	1987	1987	FAVORABLE (UNFAVORABLE)
REVENUES:				
Taxes				
Ad valorem taxes.....	\$2,243,099	\$2,354,956	\$2,236,338	\$118,618
Interest.....	196,404	66,438	47,000	19,438
Total revenues.....	2,439,503	2,421,394	2,283,338	138,056
Prior year's fund balance.....			189,539	(189,539)
TOTAL REVENUES AND OTHER FINANCING SOURCES.....	2,439,503	2,421,394	2,472,877	(51,483)
EXPENDITURES:				
Principal retirement.....				
Interest.....		2,464,870	2,464,877	7
Agent's fees.....	11,258	657	8,000	7,343
Total Expenditures.....	11,258	2,465,527	2,472,877	7,350
EXCESS REVENUES OVER(UNDER) EXPENDITURES	2,428,245	(44,133)		44,133
OTHER FINANCING SOURCES (USES):				
Refinancing-general obligation bonds...	(2,085,179)			
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES).....	343,066	(44,133)		44,133
FUND BALANCE SEPTEMBER 30, 1986.....	319,539	662,605		
FUND BALANCE SEPTEMBER 30, 1987.....	\$662,605	\$618,472		\$44,133

COUNTY OF EL PASO, TEXAS
 =====

GENERAL OBLIGATION BONDS-SERIES 1986-A
 SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL
 YEAR ENDED SEPTEMBER 30, 1987
 WITH COMPARATIVE ACTUAL AMOUNTS FOR 1986

	ACTUAL		BUDGET 1987	VARIANCE FAVORABLE (UNFAVORABLE)
	1986	1987		
REVENUES:				
Taxes				
Ad valorem taxes.....		\$831,626	\$738,290	\$93,336
Interest.....	\$57,525	21,572		21,572
Total revenues.....	57,525	853,198	738,290	114,908
EXPENDITURES:				
Principal retirement.....		195,000	195,000	
Interest.....		537,260	537,290	30
Agent's fees.....	38,023	30	6,000	5,970
Total Expenditures.....	38,023	732,290	\$738,290	6,000
EXCESS REVENUES OVER(UNDER) EXPENDITURES	19,502	120,908		120,908
FUND BALANCE SEPTEMBER 30, 1986.....		19,502		
FUND BALANCE SEPTEMBER 30, 1987.....	\$19,502	\$140,410		\$120,908

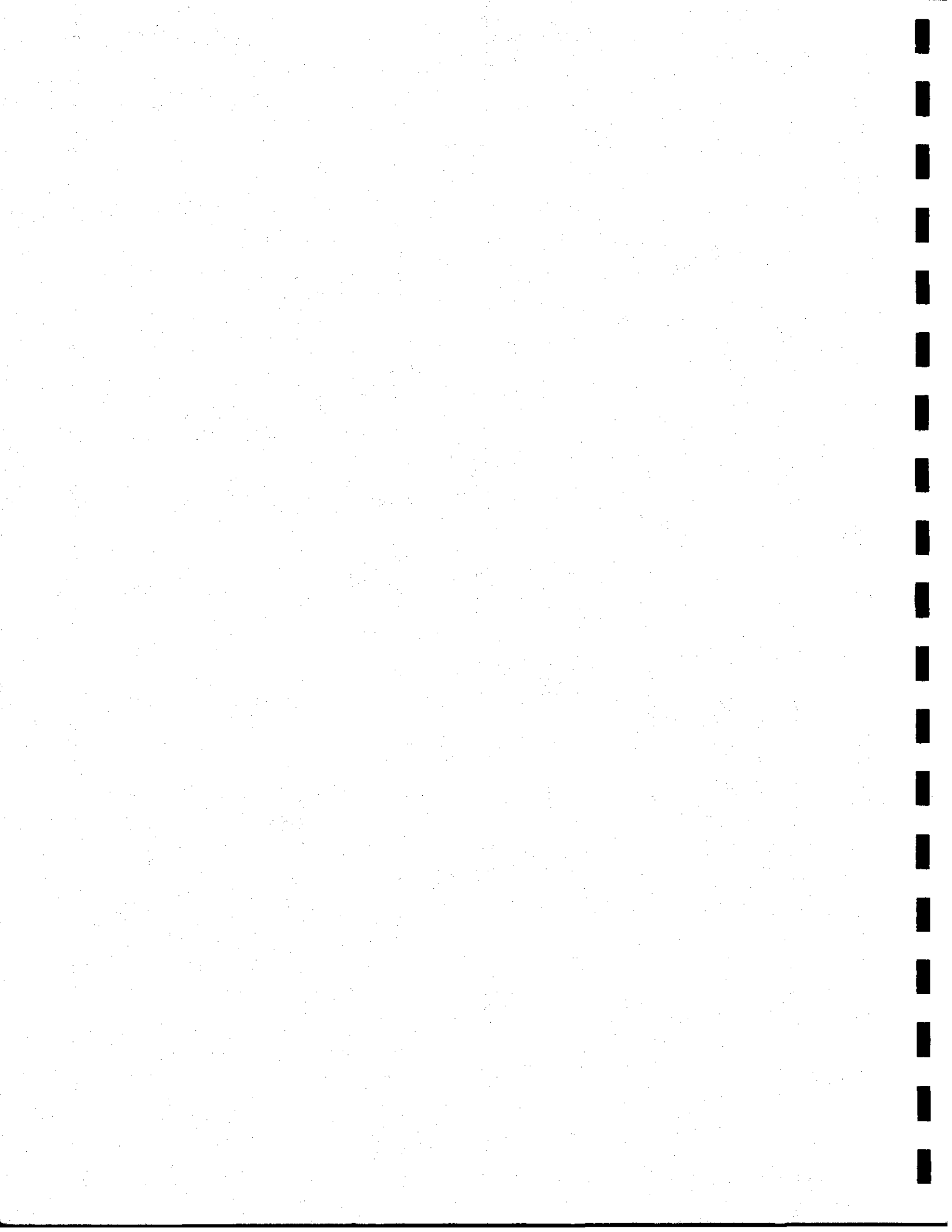
COUNTY OF EL PASO, TEXAS
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GENERAL OBLIGATION BONDS-SERIES 1986-B
 SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET
 YEAR ENDED SEPTEMBER 30, 1987
 WITH COMPARATIVE ACTUAL AMOUNTS FOR 1986

	ACTUAL		BUDGET	VARIANCE
	1986	1987	1987	FAVORABLE (UNFAVORABLE)
REVENUES:				
Taxes				
Ad valorem taxes.....		\$46,393	\$41,171	\$5,222
Hotel occupancy.....	\$115,924	431,863	330,000	101,863
Total taxes.....	115,924	478,256	371,171	107,085
Interest.....	38,756	5,718		5,718
Total revenues.....	\$154,680	483,974	371,171	112,803
EXPENDITURES:				
Principal retirement.....		55,000	55,000	
Interest.....		313,645	313,646	1
Agent's fees.....	9,205	1,094	2,525	1,431
Total Expenditures.....	9,205	369,739	\$371,171	1,432
EXCESS REVENUES OVER(UNDER) EXPENDITURES	145,475	114,235		114,235
FUND BALANCE SEPTEMBER 30, 1986.....		145,475		
FUND BALANCE SEPTEMBER 30, 1987.....	\$145,475	\$259,710		\$114,235



**CAPITAL
PROJECTS
FUND**



COUNTY OF EL PASO, TEXAS

CAPITAL PROJECTS FUND
 COMBINING BALANCE SHEET
 YEAR ENDED SEPTEMBER 30, 1987

	JUVENILE JUSTICE CENTER	RODEO COMPLEX	TOTAL MEMORANDUM ONLY	
			1987	1986
ASSETS				
Cash.....	\$60,591	\$106,851	\$167,442	\$275,139
Investments.....	3,560,000	1,110,000	4,670,000	7,296,000
TOTAL ASSETS.....	\$3,620,591	\$1,216,851	\$4,837,442	\$7,571,139
LIABILITIES				
Vouchers payable.....	\$214,245		\$214,245	\$59,084
Due to other funds.....				146,995
Total liabilities.....	214,245		214,245	206,079
FUND EQUITY				
Reserve for encumbrances.....	2,808,850		2,808,850	
Unreserved-designated for capital project	597,496	\$1,216,851	1,814,347	7,365,060
Total fund equity.....	3,406,346	1,216,851	4,623,197	7,365,060
TOTAL LIABILITIES AND FUND EQUITY.....	\$3,620,591	\$1,216,851	\$4,837,442	\$7,571,139

COUNTY OF EL PASO, TEXAS
 =====

CAPITAL PROJECTS FUND
 COMBINING SCHEDULE OF REVENUE AND EXPENDITURES
 YEAR END SEPTEMBER 30, 1987

	JUVENILE JUSTICE CENTER	RODRO CENTER	TOTAL 1987 ACTUAL	TOTAL 1986 ACTUAL
REVENUES:				
Interest.....	\$270,229	\$75,129	\$345,358	\$151,780
Total revenues.....	270,229	75,129	345,358	151,780
EXPENDITURES:				
Capital outlays:				
Construction.....	2,994,682		2,994,682	271,401
Land.....				2,592,480
Total capital outlay.....	2,994,682		2,994,682	2,863,881
Miscellaneous.....	63,121	29,418	92,539	46,964
Total Expenditures.....	3,057,803	29,418	3,087,221	2,910,845
EXCESS REVENUES OVER(UNDER EXPENDITURES..	(2,787,574)	45,711	(2,741,863)	(2,759,065)
OTHER FINANCING SOURCES (USES):				
Proceeds of general obligation bonds.				10,124,125
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES AND OTHER FINANCING SOURCES (USES).....	(\$2,787,574)	\$45,711	(\$2,741,863)	7,365,060
FUND BALANCE SEPTEMBER 30, 1986.....	6,193,921	1,171,139	7,365,060	
FUND BALANCE SEPTEMBER 30, 1987.....	\$3,406,347	\$1,216,850	\$4,623,197	\$7,365,060

COUNTY OF EL PASO, TEXAS

PURPOSE OF CAPITAL PROJECTS FUNDS

Juvenile Justice Center

Used to account for the proceeds of bonds financed by El Paso County Taxpayers. This fund is used for the construction of a new Juvenile Justice Center.

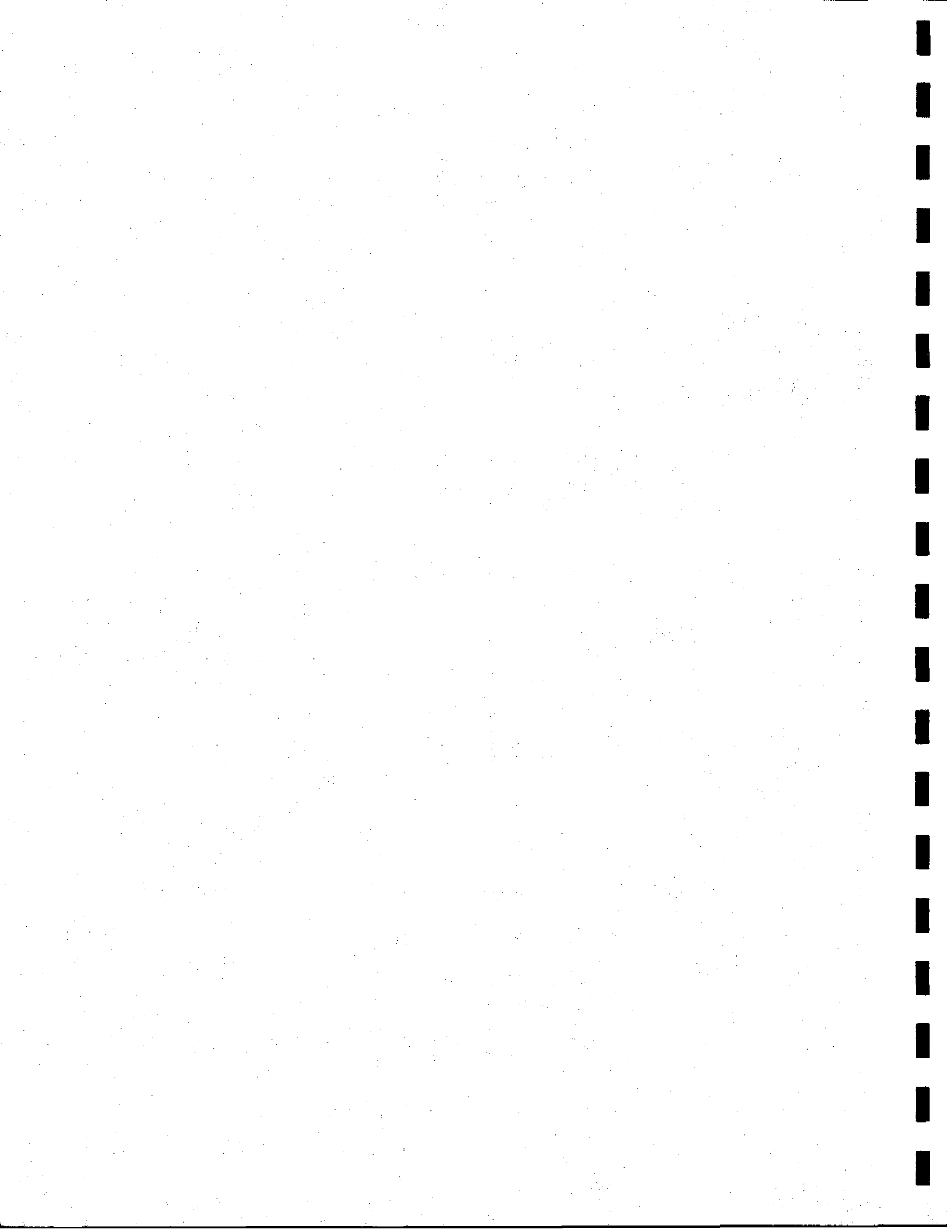
Rodeo Complex

Used to account for the proceeds of bonds financed by El Paso County Taxpayers. This fund is used for the purchase of land and the projected construction of a Rodeo Sports Complex.

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**TRUST AND
AGENCY
FUNDS**



COUNTY OF EL PASO, TEXAS

FIDUCIARY FUNDS

COMBINING BALANCE SHEET
SEPTEMBER 30, 1987

WITH COMPARATIVE TOTALS FOR 1986

EXPEND
ABLE
TRUST

AGENCY FUNDS

	AGENCY FUNDS										TOTAL			
	HEALTH AND LIFE	COUNTY SOCIAL SECURITY	COUNTY EMPLOYEES' RETIREMENT	COUNTY WEST TEXAS ATTORNEY BAD CHECK	COUNTY FOOD STAMP	DISTRICT ATTORNEY FOOD STAMP	DISTRICT ATTORNEY PROBATION	JUVENILE BOARD	JUVENILE STATE AID	JUVENILE PROBATION DIVERSION		MEMORANDUM ONLY		
Cash	\$236,473	\$1,936	\$9,643	\$1	\$1,105,821	\$1,511	\$8,001	\$9,709	\$3,215	\$20,029	\$9,817	\$30	\$1,406,186	\$1,507,521
Investments	300,000	53,000			350,000						53,000		756,000	472,000
Accounts receivable	1,194	1,695	87,926	87,926	35,175		4,808					90	130,887	420,209
TOTAL ASSETS	\$537,667	\$56,631	\$9,643	\$87,926	\$1,490,996	\$1,511	\$8,001	\$14,517	\$3,215	\$20,029	\$62,817	\$120	\$2,293,073	\$2,399,730
LIABILITIES														
Accounts payable					\$13,262	\$471		\$2,014	\$89		\$789		\$17,587	\$54,799
Due to other funds														9,796
Due to other governmental agencies					1,476,213	1,040	\$8,001	12,503	3,126	\$20,029	62,028	\$120	1,736,298	1,530,671
Deferred revenue					1,521								1,521	
TOTAL LIABILITIES	56,631	9,643	87,926	1,490,996	1,511	8,001	14,517	3,215	20,029	62,817	120	1,755,406	1,595,176	
EQUITY														
FUND BALANCE	\$537,667													804,554
TOTAL LIABILITIES AND FUND EQUITY	\$537,667	\$56,631	\$9,643	\$87,926	\$1,490,996	\$1,511	\$8,001	\$14,517	\$3,215	\$20,029	\$62,817	\$120	\$2,293,073	\$2,399,730

COUNTY OF EL PASO, TEXAS

TRUST FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED SEPTEMBER 30, 1987

BALANCE BALANCE
OCT. 1, 1986 ADDITIONS DEDUCTIONS SEPT. 30, 1987

HEALTH AND LIFE (TRUST FUND)

ASSETS				
Cash.....	\$426,902	\$13,678,602	\$13,869,031	\$236,473
Investments.....	300,000	1,200,000	1,200,000	300,000
Accounts receivable.	2,037	1,194	2,037	1,194
TOTAL	\$728,939	\$14,879,796	\$15,071,068	\$537,667

EQUITY				
Fund balance.....	\$728,939	\$1,854,183	\$2,045,455	\$537,667
TOTAL	\$728,939	\$1,854,183	\$2,045,455	\$537,667

COUNTY LAW LIBRARY

ASSETS				
Cash.....	\$7,367	\$340,345	\$345,776	\$1,936
Investments.....	50,000	218,000	215,000	53,000
Accounts receivable.	2,876	1,695	2,876	1,695
TOTAL	\$60,243	\$560,040	\$563,652	\$56,631

LIABILITIES				
Accounts payable....	\$1,916	\$130,464	\$131,418	\$962
Due to other govern- mental agencies...	58,327	11,079	13,737	55,669
TOTAL	\$60,243	\$141,543	\$145,155	\$56,631

BALANCE BALANCE
OCT. 1, 1986 ADDITIONS DEDUCTIONS SEPT. 30, 1987

COUNTY ATTORNEY BAD CHECK

ASSETS				
Cash.....	\$9,034	\$23,021	\$22,543	\$9,512
Accounts receivable.	22		22	
Due from other funds				
TOTAL	\$9,056	\$23,021	\$22,565	\$9,512

LIABILITIES				
Accounts payable....	\$34	\$1,789	\$1,352	\$471
Due to other govern- mental agencies...	9,022	2,431	2,412	9,041
TOTAL	\$9,056	\$4,220	\$3,764	\$9,512

COUNTY ATTORNEY
STAMP PROSECUTION

ASSETS				
Cash.....		\$29,252	\$19,543	\$9,709
Accounts receivable.		4,808		\$4,808
TOTAL		\$34,060	\$19,543	\$14,517

LIABILITIES				
Accounts payable....		\$8,470	\$6,456	\$2,014
Due to other funds..				
Due to other govern- mental agencies...		24,233	11,730	\$12,503
TOTAL		\$32,703	\$50,889	\$14,517

(Continued)

COUNTY OF EL PASO, TEXAS

FIDUCIARY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED SEPTEMBER 30, 1987

	BALANCE OCT. 1, 1986	ADDITIONS	DEDUCTIONS	BALANCE SEPT. 30, 1987
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PERMANENT SCHOOL FUND

ASSETS

Cash.....	\$11,810	\$208,406		\$220,216
Investments.....	105,000			105,000
Accounts receivable.....	432			432
TOTAL	\$117,242	\$208,406	\$325,648	

LIABILITIES

Due to other funds..				
Due to other govern- mental agencies...	\$114,011	\$107,061	\$221,072	
Deferred Revenue....	3,231		3,231	
TOTAL	\$117,242	\$107,061	\$224,303	

SOCIAL SECURITY FUND

ASSETS

Cash.....	\$85,141	\$10,790,987	\$10,866,485	\$9,643
Accounts receivable.....	72,727	199,077	271,804	
TOTAL	\$157,868	\$10,990,064	\$11,138,289	\$9,643

LIABILITIES

Accounts payable....				
Due to other govern- mental agencies...	\$157,868	\$3,415,664	\$3,563,889	\$9,643
TOTAL	\$157,868	\$3,415,664	\$3,563,889	\$9,643

(Continued)

	BALANCE OCT. 1, 1986	ADDITIONS	DEDUCTIONS	BALANCE SEPT. 30, 1987
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DISTRICT ATTORNEY FOOD
STAMP PROSECUTION

ASSETS

Cash.....	\$3,625	\$22,982	\$23,392	\$3,215
TOTAL	\$3,625	\$22,982	\$23,392	\$3,215

LIABILITIES

Accounts payable....	\$1,620	\$8,139	\$9,670	\$89
Due to other funds..				
Due to other govern- mental agencies...	2,005	2,800	1,679	3,126
TOTAL	\$3,625	\$10,939	\$11,349	\$3,215

DISTRICT ATTORNEY
LAW ENFORCEMENT

ASSETS

Cash.....	\$45,356	\$942	\$26,269	\$20,029
TOTAL	\$45,356	\$942	\$26,269	\$20,029

LIABILITIES

Accounts payable....				
Due to other govern- mental agencies...	\$45,356		\$25,327	\$20,029
TOTAL	\$45,356		\$25,327	\$20,029

COUNTY OF EL PASO, TEXAS

FIDUCIARY FUNDS

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED SEPTEMBER 30, 1987

	BALANCE		BALANCE	
	OCT. 1, 1986	ADDITIONS	DEDUCTIONS	SEPT. 30, 1987

COUNTY EMPLOYEE'S RETIREMENT

ASSETS

Cash.....	\$2,263	\$3,472,128	\$3,474,390	\$1
Accounts Receivable.	267,089		179,164	87,925
TOTAL	\$269,352	\$3,472,128	\$3,653,554	\$87,926

LIABILITIES

Accounts payable....	\$2,979		\$2,979	
Due to other Govern- mental agencies...	266,373	\$1,156,862	\$1,335,309	\$87,926
TOTAL	\$269,352	\$1,156,862	\$1,338,288	\$87,926

ADULT PROBATION

ASSETS

Cash.....	\$910,460	\$5,438,947	\$5,243,586	\$1,105,821
Investments.....		850,000	500,000	350,000
Accounts receivable.	48,901	16,357	30,083	35,175
TOTAL	\$959,361	\$6,305,304	\$5,773,669	\$1,490,996

LIABILITIES

Accounts payable....	\$37,725	\$41,761	\$66,224	\$13,262
Due to other funds..	9,706	44,724	54,430	
Due to other govern- mental agencies...	911,930	657,645	93,362	1,476,213
Deferred revenues...		1,521		1,521
TOTAL	\$959,361	\$745,651	\$214,016	\$1,490,996

	BALANCE		BALANCE	
	OCT. 1, 1986	ADDITIONS	DEDUCTIONS	SEPT. 30, 1987

WEST TEXAS JUVENILE BOARD

ASSETS

Cash.....	\$17,227	\$6,967	\$14,377	\$9,817
Investments.....	17,000	36,000		53,000
Accounts receivable.	26,505		26,505	
TOTAL	\$60,732	\$42,967	\$40,882	\$62,817

LIABILITIES

Accounts Payable....	\$11,685	\$4,127	\$15,023	\$789
Due to other funds..				
Due to other govern- mental agencies...	49,047	12,981		62,028
TOTAL	\$60,732	\$17,108	\$15,023	\$62,817

JUVENILE PROBATION DIVERSION

ASSETS

Cash.....		\$30		\$30
Accounts receivable.		90		90
TOTAL		\$120		\$120

LIABILITIES

Due to other govern- mental agencies...		\$120		\$120
TOTAL		\$120		\$120

COUNTY OF EL PASO, TEXAS

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HEALTH AND LIFE BENEFITS FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

FOR THE YEAR ENDED SEPTEMBER 30, 1987
WITH COMPARATIVE TOTALS FOR YEAR ENDED SEPTEMBER 30, 1986

	1987 ACTUAL (NOTE 9)	1986 ACTUAL (NOTE 9)
REVENUES:		
Contributions.....	\$1,210,656	\$714,460
Interest income.....	36,750	40,038
Total revenues.....	1,247,406	754,498
EXPENDITURES:		
Claims.....	1,347,705	1,214,273
Administrative expense.....	53,809	336,788
Miscellaneous.....	37,164	148,517
Total expenditures.....	1,438,678	1,699,578
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES.....	(191,272)	(945,080)
FUND BALANCE OCTOBER 1, 1986.....	728,939	1,674,019
FUND BALANCE SEPTEMBER 30, 1987.....	\$537,667	\$728,939

COUNTY OF EL PASO, TEXAS

PURPOSES OF TRUST AND AGENCY FUNDS

TRUST FUNDS

Health and Life

This is a self-funded insurance program administered by the county acting as a trustee for its employees and their eligible dependents. The program provides health, dental and life insurance benefits.

AGENCY FUNDS

County Law Library

This is a program funded by the state which provides funds to maintain judicial reference material.

Social Security

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

Retirement

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

West Texas Regional Adult Probation

State aid funds are received from the Texas Adult Probation Commission to provide services for citizens who violate minor laws. The commission provides these funds to be used for staff, residential and restitution services.

County Attorney Bad Check Fund

Operating: This is a program designed to reduce bad check problems and to prosecute repeating offenders.

Trust: This program is established for the collection of bad checks and disbursing the funds to the bad check recipients.

COUNTY OF EL PASO, TEXAS
PURPOSES OF TRUST AND AGENCY FUNDS

County Attorney Food Stamp Prosecution

The County Attorney's Office is granted funds by the state to reduce food stamp abuse.

District Attorney Food Stamp Prosecution

The District Attorney's Office is granted funds by the state to reduce food stamp abuse.

District Attorney Law Enforcement

Courts award monies to the District Attorney to be used for investigation purposes and enforcement of drug control statutes.

West Texas Juvenile Board State Aid

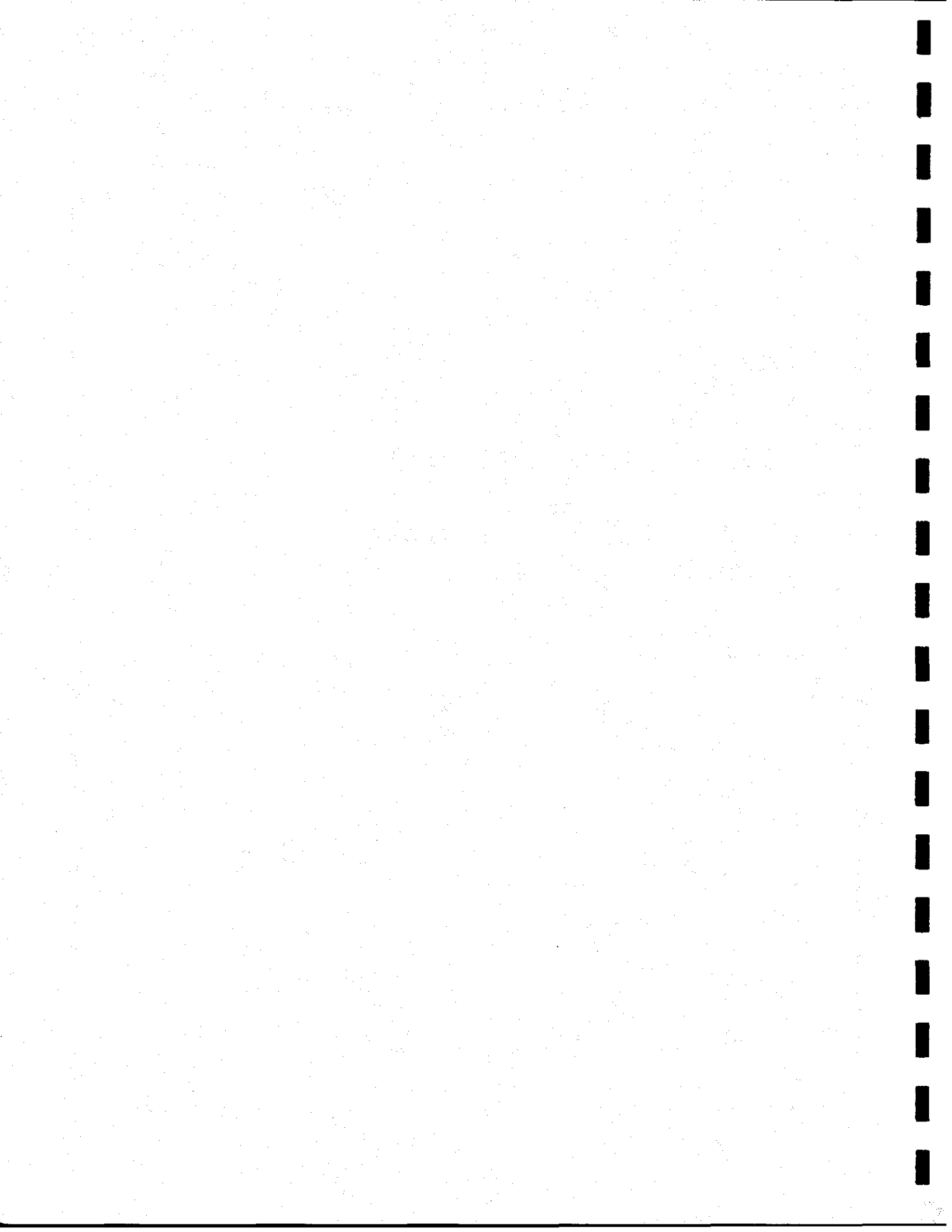
State aid funds are received from the Texas Juvenile Probation Commission to provide juvenile probation services. The commission provides these funds to be used for staff services, non-residential services and residential services.

Juvenile Probation Supervision

These are funds deposited to be used for the purchase of services the commission considers necessary for the diversion of any juvenile who is at risk of commitment to the Texas Youth Commission.

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**GENERAL
FIXED ASSETS**



COUNTY OF EL PASO, TEXAS

GENERAL FIXED ASSETS
ACCOUNT GROUP

This group of accounts is to account for the county's fixed assets for the fiscal year ended September 30, 1987.

COUNTY OF EL PASO, TEXAS

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SCHEDULE OF GENERAL FIXED ASSETS
BY SOURCE

SEPTEMBER 30, 1987

GENERAL FIXED ASSETS:

Land.....	\$5,324,266
Building.....	41,256,261
Improvements other than buildings.....	2,114,228
Equipment and capital leases.....	10,831,078
Construction in progress.....	3,329,286

TOTAL GENERAL FIXED ASSETS \$62,855,119

=====

INVESTMENT IN GENERAL FIXED ASSETS FROM:

Capital Projects Funds:	
General obligation bonds.....	\$42,689,000
General fund and special revenue funds.....	20,166,119

TOTAL INVESTMENTS IN
GENERAL FIXED ASSETS \$62,855,119

=====

COUNTY OF EL PASO, TEXAS

SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY

YEAR ENDED SEPTEMBER 30, 1987

FUNCTION AND ACTIVITY	TOTAL	LAND	BUILDINGS	IMPROVEMENTS OTHER THAN BUILDINGS	EQUIPMENT AND CAPITAL LEASES
General Government:					
County judge.....	\$44,762				\$44,762
County auditor.....	81,300				81,300
County treasurer.....	9,131				9,131
County purchasing agent.....	60,752				60,752
County personnel.....	14,256				14,256
County clerk.....	119,829				119,829
County commissioners.....	15,814				15,814
Bail bond administration.....	4,405				4,405
District clerk.....	64,777				64,777
Data processing.....	6,404,189				6,404,189
County elections.....	309,571				309,571
County attorney.....	49,722				49,722
District attorney.....	85,512				85,512
County courthouse and annex....	46,705,860	\$5,324,266	\$41,256,261		125,333
County tax assessor-collector..	142,470				142,470
Total General Government....	54,112,350	5,324,266	41,256,261		7,531,823

Administration of Justice:

District courts administration.	1,721				1,721
34th district court.....	22,827				22,827
41st district court.....	23,585				23,585
65th district court.....	21,023				21,023
120th district court.....	18,050				18,050
168th district court.....	25,677				25,677
171st district court.....	16,419				16,419
205th district court.....	20,316				20,316
210th district court.....	16,364				16,364
243rd district court.....	13,436				13,436
327th district court.....	19,424				19,424
346th district court.....	22,607				22,607
County law library.....	14,902				14,902
Court masters.....	3,807				3,807
Criminal law magistrate court..	1,336				1,336

(Continued)

COUNTY OF EL PASO, TEXAS

SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY

YEAR ENDED SEPTEMBER 30, 1987

FUNCTION AND ACTIVITY	TOTAL	LAND	BUILDINGS	IMPROVEMENTS OTHER THAN BUILDINGS	EQUIPMENT AND CAPITAL LEASES
Administration of Justice(Continued):					
County courts administration...	4,151				4,151
County court-at-law no. 1.....	10,157				10,157
County court-at-law no. 2.....	12,827				12,827
County court-at-law no. 3.....	14,457				14,457
County court-at-law no. 4.....	27,595				27,595
County court-at-law no. 5.....	18,149				18,149
Crim. just. info. sys. admin...	4,592				4,592
Public defender administration.	9,595				9,595
Juvenile court administration..	500				500
Justice of the peace no. 1.....	9,707				9,707
Justice of the peace no. 2.....	4,406				4,406
Justice of the peace no. 3.....	3,178				3,178
Justice of the peace no. 4.....	3,095				3,095
Justice of the peace no. 5.....	1,279				1,279
Justice of the peace no. 6.....	2,427				2,427
Justice of the peace no. 7.....	3,617				3,617
Court of civil appeals.....	15,122				15,122
Detoxification center.....	1,700				1,700
Total Administration of Justice.....	388,048				388,048
Public Safety:					
County sheriff and jail.....	1,234,803				1,234,803
Adult probation.....	23,160				23,160
Juvenile detention/probation...	72,255				72,255
Constables.....	500				500
Fire assistance.....	48,967				48,967
Total Public Safety.....	1,379,685				1,379,685
Health and Welfare:					
General assistance.....	8,297				8,297
Child guidance.....	3,083				3,083
Medical examiner.....	19,447				19,447
Nutrition.....	240,830				240,830
Veterans' assistance.....	5,752				5,752
Total Health and Welfare....	277,409				277,409

(Continued)

COUNTY OF EL PASO, TEXAS

SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY

YEAR ENDED SEPTEMBER 30, 1987

FUNCTION AND ACTIVITY	TOTAL	LAND	BUILDINGS	IMPROVEMENTS OTHER THAN BUILDINGS	EQUIPMENT AND CAPITAL LEASES
Resource Development:					
Agricultural co-op extension...	20,475				20,475
Tourist and convention center..	21,057				21,057
Total Resource Development	41,532				41,532
Culture and Recreation:					
Amphitheatre.....	388				388
Ascarate park/golf course.....	325,050				325,050
Coliseum.....	156,790				156,790
County library.....	21,566				21,566
Total Culture and Recreation	503,794				503,794
Public works.....	2,823,015			2,114,228	708,787
Total General Fixed Assets					
Allocated to Functions....	59,525,833	\$5,324,266	\$41,256,261	\$2,114,228	\$10,831,078
Construction in Progress.....	3,329,286				
Total General Fixed Assets..	\$62,855,119				

COUNTY OF EL PASO, TEXAS

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY

YEAR ENDED SEPTEMBER 30, 1987

FUNCTION AND ACTIVITY	BALANCE OCTOBER 1, 1986	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 1987
General Government:				
County judge.....	\$27,848	\$16,914		\$44,762
County auditor.....	46,591	34,709		81,300
County treasurer.....	9,369		\$238	9,131
County purchasing agent.....	53,866	6,886		60,752
County personnel.....	13,909	347		14,256
County clerk.....	106,770	13,059		119,829
County commissioners.....	14,528	1,286		15,814
Bail bond administration.....		4,405		4,405
District clerk.....	75,069	3,714	14,006	64,777
Data processing.....	6,172,641	270,173	38,625	6,404,189
County elections.....	309,571			309,571
County attorney.....	18,532	31,975	785	49,722
District attorney.....	64,567	20,945		85,512
County courthouse and annex....	46,521,377	185,181	698	46,705,860
County tax assessor-collector..	144,201	1,635	3,366	142,470
Total General Government....	53,578,839	591,229	57,718	54,112,350
Administration of Justice:				
District courts administration.	933	788		1,721
34th district court.....	20,030	2,797		22,827
41st district court.....	21,787	2,597	799	23,585
65th district court.....	17,039	3,984		21,023
120th district court.....	14,210	3,840		18,050
168th district court.....	19,061	6,716	100	25,677
171st district court.....	22,639	2,597	8,817	16,419
205th district court.....	20,316			20,316
210th district court.....	14,191	2,373	200	16,364
243rd district court.....	9,691	4,045	300	13,436
327th district court.....	14,325	5,495	396	19,424
346th district court.....	21,187	1,420		22,607
County law library.....	15,643		741	14,902
Court masters.....	691	3,116		3,807
Criminal law magistrate court..		1,336		1,336

(Continued)

COUNTY OF EL PASO, TEXAS
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SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
 BY FUNCTION AND ACTIVITY

YEAR ENDED SEPTEMBER 30, 1987

FUNCTION AND ACTIVITY	BALANCE OCTOBER 1, 1986	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 1987
Administration of Justice(Continued):				
County courts administration...	4,151			4,151
County court-at-law no. 1.....	5,804	4,353		10,157
County court-at-law no. 2.....	7,694	5,133		12,827
County court-at-law no. 3.....	12,912	1,545		14,457
County court-at-law no. 4.....	27,595			27,595
County court-at-law no. 5.....	15,787	3,295	933	18,149
Crim. just. info. sys. admin...		4,592		4,592
Public defender administration.		9,595		9,595
Juvenile court administration..	500			500
Justice of the peace no. 1.....	9,807		100	9,707
Justice of the peace no. 2.....	2,047	4,308	1,949	4,406
Justice of the peace no. 3.....	3,178			3,178
Justice of the peace no. 4.....	3,195		100	3,095
Justice of the peace no. 5.....	1,279			1,279
Justice of the peace no. 6.....	597	1,930	100	2,427
Justice of the peace no. 7.....		3,617		3,617
Court of civil appeals.....	15,122			15,122
Detoxification center.....		1,700		1,700
Total Administration of Justice.....	321,411	81,172	14,535	388,048
Public Safety:				
County sheriff and jail.....	972,173	262,630		1,234,803
Adult probation.....	25,112	8,446	10,398	23,160
Juvenile detention/probation...	72,255			72,255
Constables.....	500			500
Fire assistance.....	40,209	8,767		48,967
Total Public Safety.....	1,110,240	279,843	10,398	1,379,685
Health and Welfare:				
General assistance.....	8,597		300	8,297
Child guidance.....	3,283		200	3,083
Medical examiner.....	32,147		12,700	19,447
Nutrition.....	217,772	23,058		240,830
Veterans' assistance.....	5,183	569		5,752
Total Health and Welfare....	266,982	23,627	13,200	277,409

(Continued)

COUNTY OF EL PASO, TEXAS

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SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY

YEAR ENDED SEPTEMBER 30, 1987

FUNCTION AND ACTIVITY	BALANCE OCTOBER 1, 1986	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 1987
Resource Development:				
Agricultural co-op extension...	19,776	699		20,475
Tourist and convention center..	19,520	1,537		21,057
Total Resource Development..	39,296	2,236		41,532
Culture and Recreation:				
Amphitheatre.....	151	237		388
Ascarate park/golf course.....	174,166	150,884		325,050
Coliseum.....	150,461	6,329		156,790
County library.....	21,187	379		21,566
Total Culture and Recreation	345,965	157,829		503,794
Public works.....	2,667,759	155,256		2,823,015
Construction in Progress.....	271,401	3,057,885		3,329,286
Total General Fixed Assets..	\$58,601,893	\$4,349,077	\$95,851	\$62,855,119



STATISTICAL SECTION

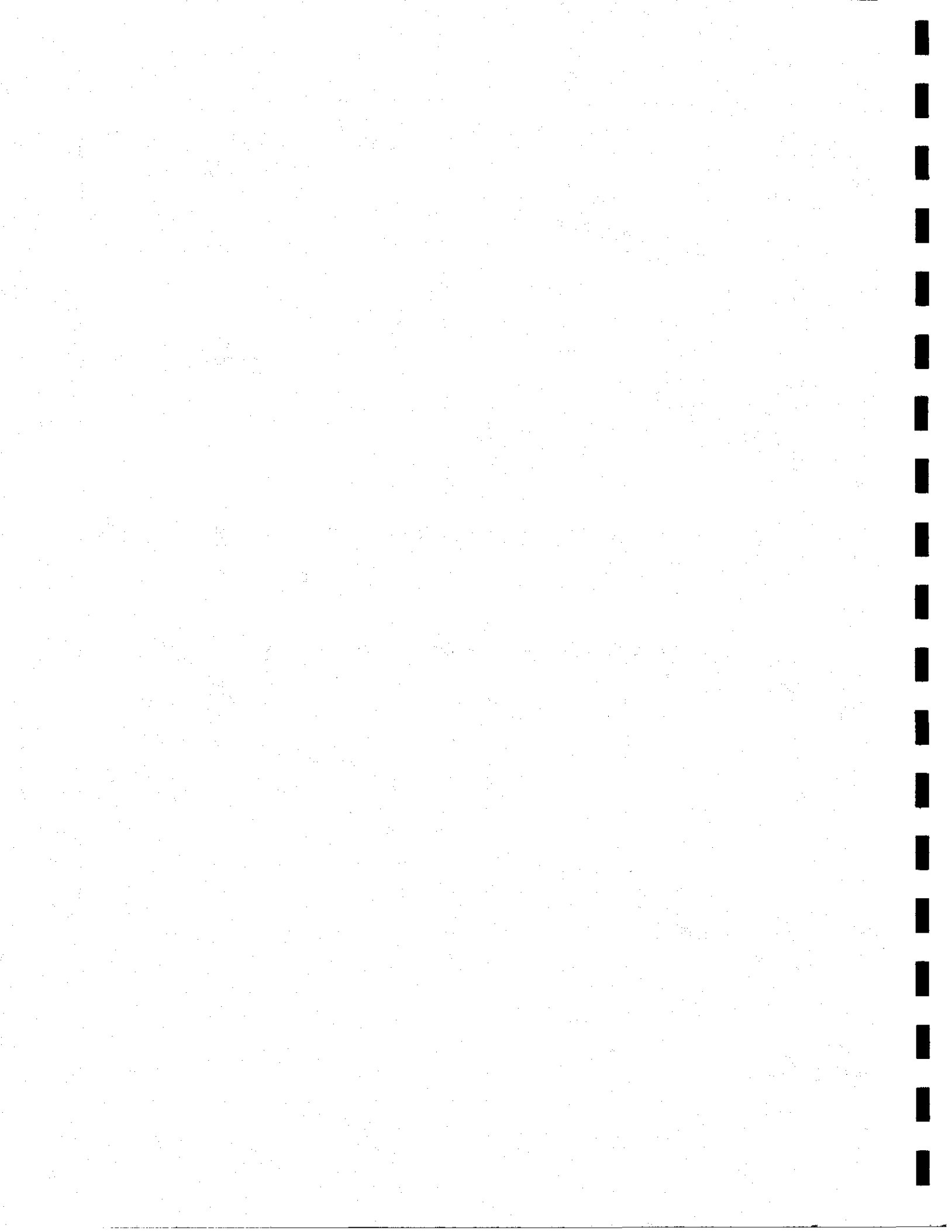


TABLE I

COUNTY OF EL PASO, TEXAS

GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION (a)
FOR THE LAST TEN FISCAL YEARS

FISCAL YEAR	GENERAL GOVERNMENT	ADMIN OF JUSTICE	PUBLIC SAFETY	HEALTH & WELFARE	CULTURE & RECREATION	RESOURCE DEVELOPMENT	PUBLIC WORKS	DEBT SERVICE	CAPITAL OUTLAYS	TOTAL
1987	\$11,550,978	\$5,356,462	\$13,077,051	\$7,550,597	\$1,680,000	\$2,822,137	\$1,683,493	\$3,567,556	\$4,296,234	\$51,584,508
1986	10,654,957	4,367,485	12,151,123	7,028,444	1,570,357	3,044,418	1,286,264	58,486	5,876,362	46,037,896
1985	12,116,329	3,196,342	9,927,529	3,805,697	1,622,393	2,569,990	1,247,420	2,152,606	4,154,019	40,792,325
1984	9,866,915	3,014,453	8,731,584	4,983,779	1,171,212	2,342,783	1,291,376	2,188,764	2,670,309	36,261,175
1983	8,643,367	3,033,519	6,708,346	4,336,158	1,111,468	1,287,155	1,234,861	2,223,287	5,779,517	34,357,678
1982	8,811,760	2,756,872	5,513,584	4,990,271	916,301	769,841	1,271,570	1,778,008	11,086,179	37,894,386
1981	12,614,018	4,512,110	5,096,509	3,981,123	907,115	351,321	1,255,034	2,823,091	14,011,994	45,552,315
1980	5,955,146	3,328,600	3,156,654	2,577,454	657,869	210,079	887,714	295,332	1,920,696	18,989,544(b)
1979	5,721,577	2,303,045	3,544,857	1,976,366	729,763	295,277	1,052,795	340,106	110,753	16,074,539
1978	4,229,024	2,345,374	3,020,285	1,874,923	766,927	273,451	1,054,763	339,850	234,311	14,138,908

(a) Includes General, Special Revenue, Debt Service and Capital Projects Funds

(b) Fiscal year changed from ending on 12/31 to 9/30 - figures shown are for nine months only.

TABLE II

COUNTY OF EL PASO, TEXAS

GENERAL REVENUES BY SOURCE (a)
FOR THE LAST TEN FISCAL YEARS

FISCAL YEAR	TAXES	LICENSES & PERMITS	INTER-GOVERNMENTAL	CHARGES FOR SERVICES	FINES & FORFEITURES			TOTAL
					MISCEL-LANEOUS	OTHER	TOTAL	
1987	\$24,642,601	\$178,159	\$ 7,203,317	\$9,664,210	\$ 880,511	\$4,318,309	\$ 1,026,932	\$47,914,039
1986	24,518,739	154,537	8,887,578	7,739,842	1,122,138	4,932,575	820,830	48,176,239
1985	20,761,236	138,878	7,046,388	8,433,299	823,295	5,023,874	305,518	42,532,488
1984	19,309,638	162,348	6,811,816	8,665,079	522,252	3,594,229	935,550	40,000,912
1983	18,575,726	102,082	6,096,747	5,389,346	499,937	2,667,359	375,005	33,706,202
1982	15,501,492	444,576	7,017,387	2,987,766	567,015	2,496,429	3,480,956	32,495,621
1981	10,242,950	262,613	13,057,181	2,746,261	503,513	1,692,298	4,399,454	32,904,270
1980	7,045,998	251,166	6,954,408	2,066,854	349,750	884,892	1,435,013	18,988,081
1979	6,890,412	259,151	4,792,180	3,452,123	466,602	758,644	905,561	17,524,673
1978	6,680,080	251,574	4,159,558	3,536,563	415,752	741,815	537,129	16,322,471

(a) Includes General, Special Revenue, Debt Service, and Capital Project Funds

TABLE III

COUNTY OF EL PASO, TEXAS

PROPERTY TAX LEVIES AND COLLECTIONS
FOR THE LAST TEN FISCAL YEARS

FISCAL YEAR	TOTAL TAX LEVY	CURRENT TAX COLLECTIONS		PERCENT OF LEVY COLLECTED	DELINQUENT TAX COLLECTIONS		TOTAL TAX COLLECTIONS	PERCENT OF TOTAL TAX COLLECTIONS		OUTSTANDING DELINQUENT TAXES		PERCENT OF DELINQUENT TAXES TO TAX LEVY
		(a)	(a)		(b)	(b)		(c)	(c)	(d)	(d)	
1987	\$23,883,904	\$22,593,401		94.60%	\$ 811,379		\$23,404,780	97.99%		\$2,690,943		11.27%
1986	21,634,105	20,279,208		93.74%	920,755		21,199,963	97.99%		2,340,059		10.82%
1985	18,986,474	17,928,354		94.43%	1,510,438		19,438,792	102.38%		2,186,820		11.52%
1984	18,298,392	17,263,460		94.34%	922,018		18,185,478	99.38%		1,940,487		10.60%
1983	17,319,055	16,193,417		93.50%	1,097,995		17,291,412	99.84%		1,827,923		10.20%
1982	14,750,294	13,715,074		92.98%	731,176		14,446,250	97.94%		2,221,276		15.06%
1981	11,271,270	9,689,845		85.97%	533,105		10,222,950	90.70%		1,464,066		12.99%
1980	7,547,687	6,771,459		89.72%	274,539		7,045,998	93.35%		964,869		12.78%
1979	7,282,817	6,567,159		90.17%	323,253		6,890,412	94.61%		962,861		13.22%
1978	7,037,764	6,350,411		90.23%	329,669		6,680,080	94.92%		877,959		12.47%

- (a) Taxes levied in any year which are collected commencing October 1 of the previous year through June 30 of such year are shown as Current Tax Collections. Amounts include collections of the current levy after February 1, which is the date taxes become legally delinquent.
- (b) Non-current collections of Real and Personal Property Taxes during the fiscal year, including those amounts collected on the current levy after July 1, are shown as Delinquent Tax Collections.
- (c) All previous years' tax levies that have not been collected at the end of the fiscal year are shown as Outstanding Delinquent Taxes.
- (d) The County is barred from bringing suit for collection of delinquent Real Property Taxes unless instituted within twenty years from the time such taxes became delinquent.
- (e) The County is barred from bringing suit for collection of delinquent Personal Property Taxes unless instituted within four years from the time such taxes became delinquent.

TABLE IV

COUNTY OF EL PASO, TEXAS

ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY
FOR THE LAST TEN FISCAL YEARS
(AMOUNTS IN THOUSANDS)

FISCAL YEAR	REAL PROPERTY		PERSONAL PROPERTY		TOTAL		RATIO OF ASSESSED TO TOTAL ESTIMATED ACTUAL VALUE
	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	ASSESSED VALUE	ESTIMATED ACTUAL VALUE	
1987	\$9,183,418	\$9,183,418	\$1,953,348	\$1,953,348	\$11,136,766	\$11,136,766	100%
1986	8,904,477	8,904,477	1,658,947	1,658,947	10,563,424	10,563,424	100%
1985	8,410,514	8,410,514	1,821,784	1,821,784	10,232,298	10,232,298	100%
1984	6,622,546	6,622,546	1,496,626	1,496,626	8,119,172	8,119,172	100%
1983	6,402,086	6,402,086	1,547,064	1,547,064	7,949,150	7,949,150	100%
1982	6,211,392	6,211,392	1,576,385	1,576,385	7,787,777	7,787,777	100%
1981	6,016,576	6,016,576	1,358,571	1,358,571	7,375,147	7,375,147	100%
1980	6,031,304	6,031,304	1,523,167	1,523,167	7,554,471	7,554,471	100%
1979	728,002	2,080,006	159,918	456,908	887,920	2,536,914	0.35%
1978	708,938	2,025,538	147,825	422,357	856,763	2,447,895	0.35%

TABLE V

EL PASO COUNTY, TEXAS

PROPERTY TAX RATES - ALL OVERLAPPING GOVERNMENTS
(PER \$100 OF ASSESSED VALUE)
FOR THE LAST TEN FISCAL YEARS

	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987
Anthony Ind. School District	1.78000	1.10000	1.09000	.79000	.78000	.81000	.96500	.87840	.92450	.92450
Canutillo Ind. School District	1.32000	1.72000	1.85000	.97000	.95000	.94000	.94000	.64880	.64680	.72670
City of Anthony	.31000	.31000	.31000	.31000	.31000	.31000	.31000	.28000	.19992	.24161
City of El Paso	1.15000	1.32000	.53120	.53120	.53120	.53120	.53120	.45224	.45948	.49533
City of Socorro										.33000
Clint Ind. School District	1.60650	1.60650	.94000	1.08000	1.08000	1.08000	1.38000	1.32000	1.29000	1.26000
County of El Paso	.85000	.85000	.14920	.20000	.22300	.23098	.23098	.20823	.22610	.22610
El Paso Community College	.08750	.08750	.02854	.02880	.05273	.05493	.06473	.05756	.06756	.06731
E.P.Co. Rural Fire Prev. Dist. No.1	.02100	.02100	.03000	.03000	.03000	.03000	.03000	.03000	.02999	.03000
E.P.Co. Rural Fire Prev. Dist. No.2										.30000
El Paso County Water Authority	.60000	.60000	.50500	.53870	.55550	.53000	.53000	.58000	.58000	.53250
El Paso Ind. School District	1.52000	1.49000	.65600	.72600	.72600	.75770	.77410	.67820	.45948	.73493
Fabens Ind. School District	1.74000	1.70000	.73000	1.07000	1.07000	1.07000	1.07000	.93000	.99500	1.15000
Hacienda Del Norte Water Imp. Dist.					.35000	.34000	.33990	.20865	.19745	.19386
Homestead Municipal Util. Dist. No.1									1.51000	1.17396
Lower Valley Water Authority										.12000
R. E. Thomson General Hospital	.26250	.26250	.11700	.12480	.13166	.16186	.16186	.14360	.14448	.14920
San Elizario Ind. School District	1.65000	1.35000	1.39000	1.05000	1.51000	1.93000	1.90000	1.28000	1.29600	1.27469
Socorro Ind. School District	1.54980	1.55000	.42400	.64000	.94000	1.14000	1.03000	.75030	.75030	1.04258
Tornillo Ind. School District	1.37000	1.37000	1.33000	1.07000	1.25000	1.38500	1.30000	1.09000	1.05388	1.05070
Town of Clint	.26250	.26250	.09000	.16800	.16000	.16170	.15700	.12456	.24453	.24430
Westway Water Imp. District	1.25000	1.25000	1.25000	1.10000	1.10000	1.10000	1.10000	.64000	.61517	.62134
Ysleta Ind. School District	1.44000	1.50000	.73000	.73600	.80500	.87060	.87060	.76959	.76902	.80207

TABLE VI

COUNTY OF EL PASO, TEXAS

RATIO OF NET GENERAL BONDED DEBT
TO ASSESSED VALUE AND NET BONDED DEBT PER CAPITA
FOR THE LAST TEN FISCAL YEARS

FISCAL YEAR	POPULATION (a)	ASSESSED VALUE	GROSS BONDED DEBT	DEBT SERVICE MONIES AVAILABLE	NET BONDED DEBT	RATIO OF NET BONDED DEBT TO ASSESSED VALUE	NET BONDED DEBT PER CAPITA
1987	570,659	\$11,048,508,239	\$35,105,000	\$ 632,582	\$34,472,418	.31%	\$60.41
1986	545,000	10,563,429,374	35,355,000	170,363	35,184,637	.33%	64.56
1985	536,000	10,232,297,261	23,750,000	319,539	23,430,461	.23%	43.71
1984	535,896	8,119,172,129	24,281,000	1,475,623	22,805,377	.28%	42.56
1983	526,000	7,922,019,117	24,811,000	672,620	24,138,380	.31%	45.89
1982	498,235	7,766,392,365	25,305,000	491,432	24,813,568	.32%	49.80
1981	486,702	7,375,146,920	25,368,000	164,298	25,203,702	.35%	51.78
1980	479,483	7,554,470,605	25,615,000	93,316	25,521,684	.34%	53.28
1979	448,330	887,919,750	988,150	231,994	726,156	.09%	1.62
1978	432,330	856,763,258	1,293,445	283,918	1,009,527	.12%	2.34

(a) El Paso Chamber of Commerce provided the population estimates.

TABLE VII

COUNTY OF EL PASO, TEXAS

COMPUTATION OF LEGAL DEBT MARGIN
 SEPTEMBER 30, 1987
 (In Thousands)

Assessed value of Real Property	\$ 9,183,418
Assessed value of All Taxable Property	\$11,136,766

Bonds Issued Under Article III,
 Section 52 of the Texas Constitution:

The County is authorized under Article III, Section 52 of the State Constitution to issue bonds payable from ad valorem taxes for the construction and maintenance of roads. There is no constitutional or statutory limit as to rate on bonds issued pursuant to such constitutional provision. However, the amount of bonds which may be issued is limited to 25% of the assessed valuation of real property in the County.

Debt limit, 25% of Real Property assessed value, legal debt margin, bonds issued under Article III of the Texas Constitution	<u>\$ 2,295,854</u>
--	---------------------

Bonds Issued Under Article VIII, Section 9:

In addition to unlimited tax bonds, the County may issue statutorily authorized bonds payable from the proceeds of a limited ad valorem tax provided for in Article VIII, Section 9 of the State Constitution. Such constitutional provision provides that a county is limited to an ad valorem tax rate of \$0.80 per \$100 of assessed valuation for general fund, permanent improvement fund, road and bridge fund, and jury fund purposes.

Certain of the County's bonds payable from such limited tax may be issued under the provisions of Chapter 2, Title 22, Vernon's Texas Civil Statutes. The principal amount of all bonds which may be issued under the provisions of such Chapter is limited in the aggregate to 5% of the assessed valuation.

DEBT LIMIT, 5% OF ASSESSED VALUE	\$556,838
Amount of debt applicable to constitutional debt limit:	
Total bonded debt applicable	\$35,105
Less debt service funds cash	637
	34,468
LEGAL DEBT MARGIN, BONDS ISSUED UNDER CHAPTER 2, TITLE 22, VERNON'S TEXAS CIVIL STATUTES VERNON'S TEXAS CIVIL STATUTES	522,370

TABLE VIII

COUNTY OF EL PASO, TEXASCOMPUTATION OF DIRECT AND OVERLAPPING DEBT
SEPTEMBER 30, 1987

JURISDICTION	NET DEBT OUTSTANDING	PERCENTAGE APPLICABLE TO EL PASO COUNTY	AMOUNT APPLICABLE TO EL PASO COUNTY
Anthony Independent School District	117,912	100%	117,912
Canutillo Independent School District	4,755,700	100%	4,755,700
City of Anthony	1,254,458	100%	1,254,458
City of El Paso	28,447,405	100%	28,447,405
City of Socorro	-0-	-0-	-0-
Clint Independent School District	4,044,000	100%	4,044,000
County of El Paso	35,105,000	100%	35,105,000
El Paso Community College	10,350,000	100%	10,350,000
El Paso Co. Rural Fire Prevention District No. 1	-0-	-0-	-0-
El Paso Co. Rural Fire Prevention District No. 2	-0-	-0-	-0-
El Paso County Water Authority	3,181,412	100%	3,181,412
El Paso Independent School District	59,400,000	100%	59,400,000
Fabens Independent School District	3,125,000	100%	3,125,000
Hacienda del Norte Water Improvement District	-0-	-0-	-0-
Homestead Municipal Utility District No. 1	1,995,000	100%	1,995,000
Lower Valley Water Authority	-0-	-0-	-0-
R. E. Thomason General Hospital	41,965,039	100%	41,965,039
San Elizario Independent School District	980,000	100%	980,000
Socorro Independent School District	41,237,624	100%	41,237,624
Tornillo Independent School District	68,300	100%	68,300
Town of Clint	-0-	-0-	-0-
Westway Water Improvement District	635,000	100%	635,000
Ysleta Independent School District	91,419,475	100%	91,419,475
TOTAL	\$328,031,325	100%	\$328,081,325

TABLE IX

COUNTY OF EL PASO, TEXAS

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR
 GENERAL BONDED DEBT TO TOTAL GENERAL EXPENDITURES
 FOR THE LAST TEN FISCAL YEARS

FISCAL YEAR	PRINCIPAL	INTEREST PLUS AGENT AND CONCOMITANT FEES	TOTAL DEBT SERVICE	TOTAL GENERAL EXPENDITURES	RATIO OF DEBT SERVICE TO TOTAL GENERAL EXPENDITURES
1987	\$250,000	\$3,317,562	\$3,567,652	\$46,836,026	7.62%
1986	(a)	2,143,665	2,134,958	44,749,946	4.61%
1985	531,000	1,621,525	2,152,525	41,814,987	5.15%
1984	530,000	1,658,764	2,188,764	35,959,736	6.09%
1983	494,000	1,729,287	2,223,287	29,640,956	7.50%
1982	63,000	1,715,008	1,778,008	23,793,748	7.47%
1981	247,000	2,576,091	2,823,091	23,006,147	12.27%
1980	261,000	34,332	295,332	13,654,934	2.16%
1979	295,000	45,106	340,106	15,395,549	2.21%
1978	284,000	55,850	339,850	14,138,866	2.40%

(a) General Obligation Bond, Series 1980, defeased in October 1985.

TABLE X

COUNTY OF EL PASO, TEXAS
 DEMOGRAPHIC STATISTICS
 FOR THE LAST TEN FISCAL YEARS

YEAR	POPULATION (a)	PER CAPITA INCOME	UNEMPLOYMENT RATE (b)	MEDIAN AGE	EDUCATION LEVEL (c)	PERCENT ENROLLED IN SCHOOLS (AGES 3-34)
1987	570,659	\$9,515	12.2%	27.0	12.4	51.2%
1986	545,000	8,755	13.5%	27.0	12.2	57.1%
1985	536,000	5,500	11.9%	26.0	12.3	50.0%
1984	535,896	5,845	10.2%	25.9	12.4	52.5%
1983	516,081	6,190	11.3%	25.7	12.5	55.1%
1982	504,021	5,895	11.5%	25.5	12.5	54.9%
1981	491,960	5,601	7.2%	25.2	12.4	54.8%
1980	479,899	5,306	8.0%	25.0	12.3	54.6%
1979	467,838	5,011	6.4%	24.8	12.2	54.4%
1978	455,777	4,717	9.7%	24.5	12.1	54.3%

SOURCES:

- a) El Paso Chamber of Commerce
- b) Texas Department of Labor Reports
- c) Bureau of Business & Economic Research, University of Texas at El Paso

TABLE XI

COUNTY OF EL PASO, TEXAS

PROPERTY VALUES,
CONSTRUCTION AND BANK DEPOSITS
FOR THE LAST TEN YEARS

YEAR	PROPERTY VALUE			NET TAXABLE MARKET VALUE		CONSTRUCTION (a)						
	MARKET TAXABLE PROPERTY (000)	EXEMPTIONS (000)	VALUE (100)	BANK DEPOSITS (100)	RESIDENTIAL UNITS AUTHORIZED (000)	COMMERCIAL RESIDENTIAL (000)	PUBLIC BUILDINGS (000)	TOTAL (000)	RESIDENTIAL UNITS AUTHORIZED (000)	COMMERCIAL RESIDENTIAL (000)	PUBLIC BUILDINGS (000)	TOTAL (000)
1987	\$12,501,497	\$1,452,989	\$11,048,508	\$3,892,899(b)	2,290(b)	\$ 21,887(b)	\$18,262(b)	\$ 40,149(b)	4,558	311,931	421	312,352
1986	11,592,914	1,223,369	10,389,546	3,568,259	2,009	136,447	24,326	160,773	4,558	311,931	421	312,352
1985	11,383,069	1,150,772	10,232,297	3,327,368	3,420	221,289	14,884	236,173	2,009	136,447	24,326	160,773
1984	8,806,889	687,717	8,119,172	2,639,650	3,420	221,289	14,884	236,173	3,420	221,289	14,884	236,173
1983	8,524,819	575,669	7,949,150	2,656,354	6,529	281,408	32,490	313,898	6,529	281,408	32,490	313,898
1982	8,289,300	501,523	7,787,777	2,238,616	4,111	212,497	40,627	253,124	4,111	212,497	40,627	253,124
1981	7,785,852	410,705	7,375,147	1,897,481	2,362	193,380	19,817	213,197	2,362	193,380	19,817	213,197
1980	7,816,220	216,749	7,554,471	1,656,873	3,169	202,988	53,002	255,990	3,169	202,988	53,002	255,990
1979	2,596,253	59,339	2,536,914	1,542,448	3,574	219,026	19,052	238,078	3,574	219,026	19,052	238,078
1978	2,503,588	55,693	2,447,895	1,421,828	4,441	193,126	26,010	219,136	4,441	193,126	26,010	219,136

(a) Source: El Paso Chamber of Commerce Research Department.

(b) Through September 1987.

TABLE XII

COUNTY OF EL PASO, TEXAS

PRINCIPAL TAXPAYERS
 FISCAL YEAR ENDED SEPTEMBER 30, 1987

TAXPAYER	TYPE OF BUSINESS	1987 ASSESSED VALUE	PERCENTAGE OF TOTAL VALUATION
El Paso Electric Company	Electric Utility	\$ 162,146,160	1.46%
Southwestern Bell	Telephone Communications	149,055,237	1.34%
Chevron U.S.A.	Oil Refinery	94,348,717	0.85%
Southern Union Gas Co.	Natural Gas Distributor	49,320,256	0.44%
Safeway Stores	Grocery Warehouse & Retail Seller	47,103,138	0.42%
ASARCO	Smelting & Refining	45,757,989	0.41%
El Paso Natural Gas Co.	Natural Gas Pipeline Supplier	45,307,077	0.41%
Farah Manufacturing Co. Inc.	Garment	44,287,977	0.40%
Travenol Laboratories, Inc.	Medical Laboratory	42,410,780	0.38%
Phelps Dodge	Copper Refinery	37,322,943	0.33%

TABLE XIII

COUNTY OF EL PASO, TEXASTAX RATES AND FUND ALLOCATIONS
FOR THE LAST TEN FISCAL YEARS

YEAR	TOTAL TAX RATE	GENERAL FUND	ROAD AND BRIDGE FUND	DEBT SERVICE FUND
1987	.22610	.19570	.00286	.02754
1986	.22610	.18222	.01290	.03098
1985	.20823	.17171	.01608	.02044
1984	.23098	.20404	.01698	.00996
1983	.23098	.19296	.01597	.02205
1982	.22300	.18013	.01302	.02985
1981	.20000	.14894	.02295	.02811
1980	.14920 (a)	.08807	.02043	.04070
1979	.85000	.65708	.16020	.03272
1978	.85000	.67137	.13919	.03944

- (a) During the year 1980, taxable real properties located within El Paso County were reappraised to bring their valuations to 100% of market value. This action was taken to comply with legislation passed by the 1979 Texas State Legislature. The resultant increase in the tax base under this legislation is countered by the requirement that any increases in tax revenues be limited to not more than 3% over the previous year without holding an open public hearing. This has caused the tax rate to decrease accordingly. The tax rate shown for 1980, based on 100% valuation, is comparable to the tax rate of 1979, based on 35% valuation, increased by the allowable 3%.

TABLE XIV

COUNTY OF EL PASO, TEXASOPERATING BUDGETS FOR VARIOUS FUNDS
FOR THE LAST TEN FISCAL YEARS

FISCAL YEAR	TOTAL	GENERAL FUNDS	SPECIAL REVENUE FUND	DEBT SERVICE FUND
1987	\$49,889,955	\$37,204,322	\$ 9,103,295	\$3,582,338
1986	49,080,345	34,687,416	12,301,204	2,091,725
1985	41,823,401	29,475,533	10,189,848	2,158,020
1984	36,590,548	26,991,074	7,407,189	2,192,285
1983	28,661,442	20,874,275	5,562,362	2,224,805
1982	26,075,400	18,980,333	5,301,571	1,793,496
1981	24,649,866	17,171,000	4,614,714	2,864,152
1980 (a)	14,472,214	10,074,723	4,101,046	296,445
1979	16,608,650	11,884,007	4,383,348	341,295
1978	16,898,053	12,835,368	3,721,168	341,517

(a) Effective January 1, 1980, the fiscal period was changed to end on September 30, 1980. Thus, this accounting period was for the nine months from January 1, 1980 through September 30, 1980.

TABLE XV

COUNTY OF EL PASO, TEXAS

MISCELLANEOUS STATISTICS
 FISCAL YEAR ENDED SEPTEMBER 30, 1987

History

El Paso County was created from Bexar District in 1849, organized in 1850, and incorporated in 1871. Parts of El Paso County were taken to form Culberson County in 1911 and Hudspeth County in 1915.

Form of Government

The county is a public corporation and a political subdivision of the State of Texas.

Geography

The County of El Paso, with 1,058 square miles of land area, is located in the far west portion of the State of Texas, bordered on the west by the Rio Grande River and on the north by the State of New Mexico.

Climatic Conditions

Altitudes in the County range from 3,500 to 7,100 feet. The mean annual rainfall is 7.7 inches. Daytime high temperatures range from the 90's into the low 100's during the summer months. Summer nighttime temperatures average 70 degrees. The average daily high temperature in January is 57 degrees. Winter nighttime lows are generally in the 30's and 20's, dipping occasionally into the teens.

Population

1880	3,845
1950	194,986
1960	314,070
1970	359,291
1980	479,899
1987	570,659

Employment

<u>Year</u>	<u>Work Force</u>	<u>Employed</u>	<u>Unemployment Rate</u>
1960	102,075	97,150	4.8%
1970	114,300	107,700	5.8%
1980	173,450	157,300	9.3%
1985	209,530	184,600	11.9%
1987 (September)	238,300	209,200	12.2%

COUNTY OF EL PASO, TEXAS
 MISCELLANEOUS STATISTICS, TABLE XV (Continued)

Education University of Texas at El Paso, Enrollment -
 14,055 students
 El Paso Community College, Enrollment - 14,877
 students
 High Schools - 22
 Junior High Schools - 23
 Intermediate & Elementary Schools - 95
 Private Schools - 21 Elementary and 6 High
 Schools
 Business and Vocational Schools - 21
 Special Education Schools - 9

Medical Eleven Hospitals provide 2,166 beds
 County ratios:
 Doctors to population, 1 to 891
 Dentists to population, 1 to 4,389
 Hospital beds to population, 1 to 263
 William Beaumont Army Medical Center, serving
 active and retired military personnel, has
 432 beds not included in the above figures.

Finance Federal and state chartered banks - 12 with 18
 branch locations.
 Savings and loan associations - 8 with 18 branch
 locations.

<u>Retail Sales</u>	<u>1984</u>	<u>1985</u>	<u>1986</u>
	\$2,308,745,000	\$2,739,789,000	\$2,978,125,000

<u>Cultural</u>	Churches	349
	Major Newspapers	2
	Radio Stations	29
	Local Television Stations	9
	Cable TV available	