



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED SEPTEMBER 30

1988

COUNTY OF EL PASO, TEXAS

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 1988

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COUNTY OF EL PASO, TEXAS
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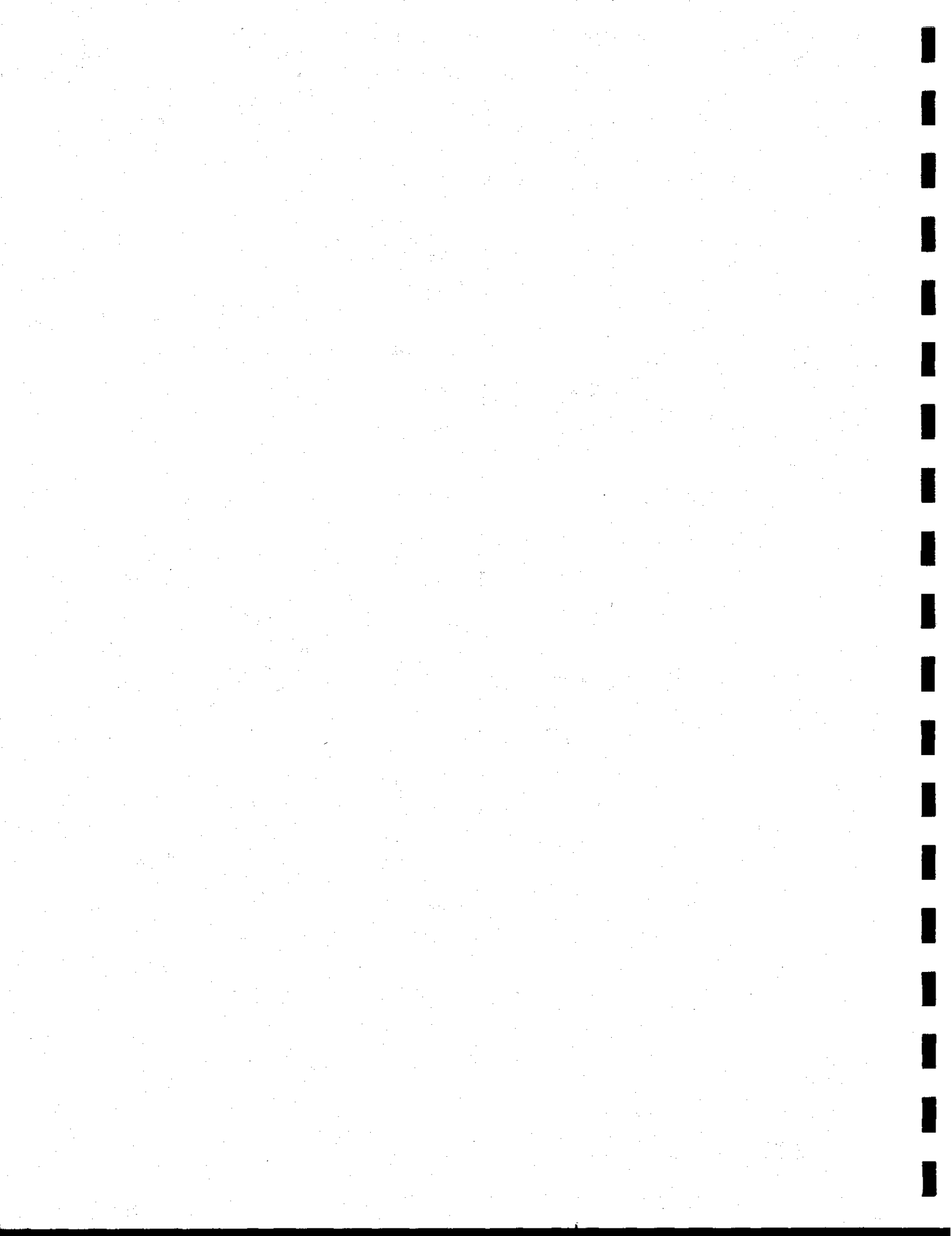
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INTRODUCTORY SECTION





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COUNTY AUDITOR

COUNTY OF EL PASO
OFFICE OF THE COUNTY AUDITOR

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January 9, 1989

The Honorable District Judges of El Paso County
and 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 that ended September 30, 1988 is submitted herewith. This CAFR is required by Section 114.025 in *Vernon's Texas Codes Annotated, Local Government Code*. We believe that all information presented in this CAFR is accurate and reliable in all material aspects. We also believe that all information contained in this report 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. All disclosures necessary to enable the readers to gain an understanding of the county's financial affairs have been included in this CAFR.

This CAFR is comprised of three primary sections as follows: (1) the introductory section, (2) the financial section, and (3) the statistical section. The introductory section contains this transmittal letter, an organizational chart of the county, an organizational chart of the county auditor's office and a directory of principal officials. The financial section contains the general purpose financial statements, notes to the financial statements, combining and individual fund and account group financial statements and schedules, as well as the external auditor's report associated with the financial statements and schedules. The statistical section contains certain financial and demographic information, generally presented to show the latest ten-year history.

The county is required to have an annual single audit pursuant to the provisions of the Single Audit Act of 1984 and the U. S. Office of Management and Budget Circular A-128, entitled *Audits of State and Local Governments*. Information related to the single audit, including the schedule of federal financial assistance, findings and recommendations, and the external auditor's reports pertaining to the internal control structure and compliance with applicable laws and regulations are contained in separate reports which were prepared by Bixler, Carlton, Pittenger and Company, a local independent certified public accounting firm.

ECONOMIC CONDITION AND OUTLOOK

We anticipate that the economic conditions of the county will continue to be financially sound and stable through the fiscal year ending on September 30, 1989.

We further anticipate, however, some continuing adverse impacts to the county's economy because:

1. The county's economy is and probably will continue to be moderately sluggish due to the high rate of unemployment. In comparison to the statewide unemployment rate of 7.1 percent, the county had an unemployment rate of 11.1 percent in September 1988. Some of the relatively high local unemployment rate is attributable to the apparel industry recently laying off employees due to lack of work. According to statistics published by the Texas Employment Commission, in September 1988, El Paso had a total civilian labor force of 245,900 and 27,400 of those were unemployed.
2. The county's annual operating budget for the fiscal year beginning October 1, 1987 set the aggregate expenditures at a higher level than the level of the aggregate recurring current revenues. In addition, to balance the county's operating budget for the fiscal year beginning October 1, 1987 commissioners court decided to consume most of the undesignated fund equity (about \$7,957,000) and a nonrecurring one-time sales and use tax windfall of \$6,300,000. In future years, therefore, in order to maintain the present level of services, the governing body must increase stable recurring sources of revenues.

On the brighter side, the Texas Comptroller of Public Accounts recently released some economically optimistic reports for all major areas of the state. More specifically, these reports indicate that the border area of the state, which includes El Paso County, will probably be the fastest growing region in the state because of the resultant boost when Mexico lifted economic sanctions against the import of electronic goods from the United States. In addition, due to this region's economy being spurred by recent twin plant expansion, the local economic growth should continue through 1991.

On the darker side, the border region of Texas is plagued by serious long-term economic problems. This region has the highest rate of unemployment and lowest personal income in the state. Students in the area attend some of the state's poorest schools and many go home to some of its least suitable housing. Perhaps worst of all, the continued economic instability of Mexico, including in recent years surprise peso devaluations, has flooded across the river and undercut the confidence of many in the region.

MAJOR INITIATIVES

The following are some fairly recent significant events and accomplishments of the county which may not be evident from reading the financial statements included in this CAFR:

1. In August 1986 a small segment of a massive mainframe Criminal Justice Informational System (CJIS) application was brought online. This CJIS application contains an enormous database of city, county, state, and federal judicial and financial information to benefit the administration of various aspects of the judicial system. Implementation efforts associated with this immense application are still underway and steadily progressing.
2. 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 a new county courthouse. An initial issuance of \$3,500,000 from this authorization was made on December 1, 1987. On April 19, 1988 the final issuance of \$31,500,000 was made. It is anticipated that the initial demolition phases of the present courthouse and construction of the new courthouse, in the same location, will start shortly after the distribution of this report.
3. On July 18, 1988 the county issued variable rate demand general obligation certificates of obligation, series 1988 in the par amount of \$3,000,000. The proceeds derived from the issuance of these certificates of obligation were used to purchase and renovate a building located within two blocks of the main courthouse. Current plans are for this building, after renovation, to be used to archive records and provide office space for various activities of the city and county. Initial phases of this building's renovation are underway and should be completed before the midpoint of fiscal year 1989.
4. Construction of the new Judge Enrique H. Pena Juvenile Detention Facility was completed and became fully operational during the latter part of fiscal year 1988.
5. Members of the commissioners court are discussing and considering the possibilities of the total abolition of the County of El Paso via consolidation with the City of El Paso. To abolish the county completely, the voters of the state must first approve an amendment to the state's constitution to provide the legal means for such an end. Many common activities of the county and city have already been consolidated pursuant to existing legislation.

FINANCIAL INFORMATION

This report and the county's accounting policies conform to generally accepted accounting principles (GAAP) for local governmental units as prescribed by the Governmental Accounting Standards Board (GASB). Significant accounting policies of the county are explained in Note 1 of 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 internal controls. The county's internal accounting and budgetary controls were designed to provide reasonable, but not absolute assurance pertaining to: (1) the safeguarding of assets against loss from unauthorized or improper use or disposition; and, (2) the reliability of financial records for preparing financial reports and statements and maintaining accountability of assets. The concept of reasonable assurance recognizes that the costs of internal controls should not exceed the benefits likely to be realized. The concept also recognizes that the evaluation of costs and benefits requires judgemental decisions and estimates by management.

All of the county's internal accounting and budgetary control evaluations occur within the above framework. In addition, the county maintains budgetary controls to ensure compliance with applicable legal provisions embodied in the annual budget approved by commissioners court. Activities of the general fund, special revenue funds and debt service fund are included in the annual operating budget. Budgetary control is maintained for each function and activity at the object level. The object level is the budgetary limit that expenditures cannot legally exceed. The county also uses an encumbrance accounting system as a means to promote good budgetary control. Encumbered funds are generally carried into the ensuing year's operating budget. We believe the county's internal accounting and budgetary controls satisfactorily safeguard assets and provide reasonable assurance of proper recording of financial transactions.

THE REPORTING ENTITY

This report includes all funds and account groups of the county. The county provides a broad range of services including, but not limited to, administering a judicial system, constructing and maintaining roads, bridges and infrastructures, providing recreational facilities and cultural events and administering an emergency welfare program.

Pursuant to guidelines set by the GASB and the Governmental Accounting Research Foundation of the Governmental Finance Officers Association, all of the entities and activities related to the county included in this CAFR are considered to be the oversight responsibility of the county's governing body (commissioners court). Oversight responsibility criteria includes consideration of such factors as the ability to designate management, control management, significantly influence both the operations and accountability of financial transactions.

The following entities, although located within the geographic boundaries of the county, have substantial autonomy and are administered by separate councils, boards or commissions and are not subject to oversight by the El Paso County 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
Town of Clint
Westway Water Improvement District
Ysleta Independent School District

These governmental entities do not meet the established criteria for inclusion in the reporting entity and, accordingly are not included in this report. These entities are not funded by the county. Furthermore, the county is not responsible for any deficits or indebtedness these entities may incur; and similarly, the county is not entitled to any profits or surpluses which may result from their operations.

GENERAL GOVERNMENTAL FUNCTIONS

The county is a political subdivision of the state and was originally created with the primary intent and purpose to facilitate the judicial system. Today, however, county government has evolved and developed to be responsible for and administer many varied functions. The majority of these functions are either statutorily mandated or authorized. These functions result in substantial revenue and expenditure impacts.

In order to provide a brief presentation of these significant financial impacts, the county's general fund, special revenue funds and debt service fund revenue and expenditure transactions have been summarily incorporated into the two subsequent tables to present, illustrate, and compare actual revenues by major source and actual expenditures by major function for the fiscal year ended September 30, 1988:

Revenues by Major Source

Revenues	Amount	Percent of Total	Increase/ Decrease from 1987	Percent Increase/ Decrease
Taxes	\$35,336,503	56.5%	\$10,693,902	43.4%
Licenses/Permits	181,173	.3	3,014	1.7
Intergovernmental	9,402,393	15.0	231,851	2.5
Services Fees	12,367,737	19.8	2,703,527	28.0
Fines/Forfeits	1,417,834	2.3	537,323	61.0
Interest	3,165,220	5.1	628,344	24.8
Miscellaneous	625,731	1.0	-215,409	-25.6
Total Revenues	\$62,496,591	100.0%	\$14,582,552	

Expenditures by Major Function

Expenditures	Amount	Percent of Total	Increase/ Decrease from 1987	Percent Increase/ Decrease
Current:				
General Government	\$13,748,985	21.8%	\$1,158,952	9.2%
Admin. of Justice	6,860,942	10.9	1,228,890	21.8
Public Safety	16,231,659	25.7	2,761,542	20.5
Health and Welfare	7,550,670	12.0	40,461	.5
Community Services	157,216	.3	-294,563	-65.2
Resource Develop.	3,127,093	5.0	301,846	10.7
Culture/Recreation	1,713,230	2.7	-5,260	-.3
Public Works	1,412,864	2.2	181,150	14.7
Capital Outlays	8,833,339	14.0	4,537,105	105.6
Debt Service:				
Principal	1,375,000	2.2	1,125,000	450.0
Interest	2,044,691	3.2	-1,271,084	-38.3
Fiscal Charges	6,741	.0	4,960	278.5
Total	\$63,062,430	100.0%	\$9,768,999	

The county's total revenues for the fiscal year 1988 increased from the previous fiscal year by 30.4 percent. One of the most significant factors contributing to this increase was the new one-half percent sales and use tax levied by commissioners court which became effective on January 1, 1988. Based on state legislation, statistical data and an equation furnished by the state comptroller's office, the collecting agency of this sales and use tax, this new source of revenue

was estimated to generate revenues in the amount of \$6,300,000. Actual sales and use tax revenues collected in fiscal year 1988, however, exceeded that estimate by 25.0 percent or \$1,575,003. Actual sales and use tax revenues aggregated \$7,875,003. It is anticipated that this new sales and use tax, which is limited by state statutes, should generate available county revenues of \$10,930,839 in fiscal year 1989. According to existing state legislation and as explained by the state property tax board, if the new sales and use tax revenues actually exceed \$10,930,839 in fiscal year 1989, then the excess must be credited to and escrowed in a special revenue fund for three years.

During fiscal year 1988, commissioners court approved new and improved investment procedures. As a principal result of effectuating these improved investment techniques, the interest income stream for the general fund alone totaled \$1,876,229 during fiscal year 1988 which is \$98,996 or 5.6 percent more than the previous year. For purposes of comparison, the general fund produced interest income totaling \$1,777,233 during fiscal year 1987. With these new investment procedures, idle funds are now regularly being invested significantly faster in either United States Treasury securities or fully collateralized certificates of deposit.

Commissioners court also approved material increases of some charges for services which resulted in material revenue increases. One such increase became effective on October 20, 1987, when commissioners court increased the charge to the City of El Paso for incarcerating their prisoners from \$28.67 to \$36.00 per prisoner day. At the same time, commissioners court created two new revenue streams by billing the City of El Paso a fee of \$9.00 for each Class C misdemeanor and a fee of \$23.75 for each felony and Class A and B misdemeanor. Furthermore, effective January 1, 1988, commissioners court raised the fees charged by the sheriff and constables for services associated with notices, citations, subpoenas, precepts, summons, small claims citations and subpoenas, justice court citations and subpoenas, injunctions, temporary restraining orders, mental commitments, executing deeds and executing bills of sale. These fee increases, along with an unanticipated overflowing state prison inmate population, much of which quickly spilled over to keep the county's detention facility filled to or near capacity, were some of the more prevalent reasons for the actual revenues credited to the charges for services classification grossly exceeding the corresponding estimated revenues by \$2,703,527 or 28.0 percent.

Effective January 1, 1988 commissioners court increased the bail bond filing fees from \$10 to \$18. This increase caused actual bail bond filing fees amounting to \$294,995 to surpass estimated bail bond filing fees by \$144,995. It is my understanding that litigation is in process to determine whether the county has legal authority to continue collecting these fees.

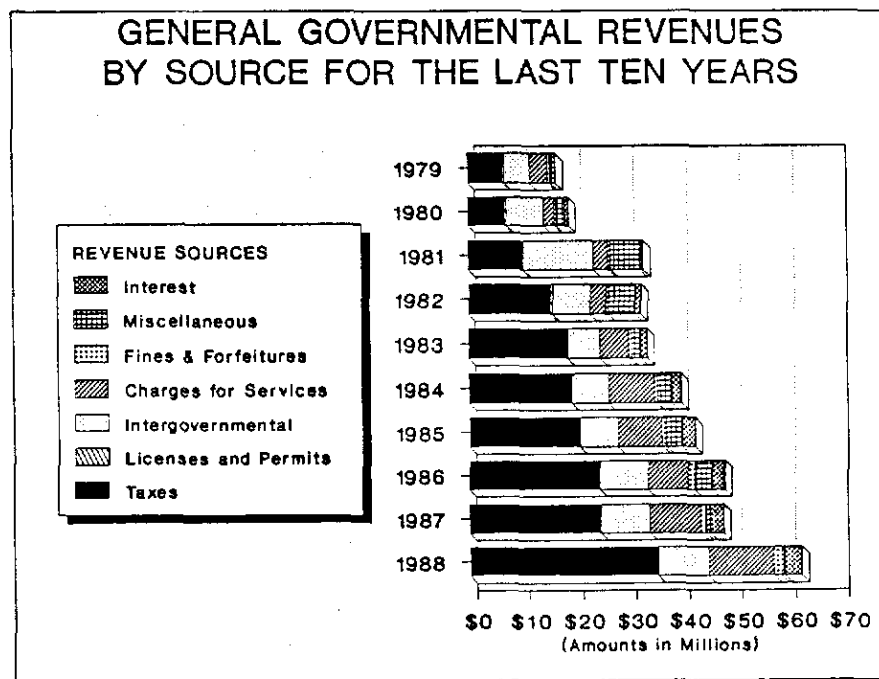
The total actual expenditures of the general fund for the fiscal year 1988 aggregated \$42,778,853 which is \$4,214,685 or 9.0 percent less than the related appropriations of \$46,993,538. Part of this underspending is attributable to the fact that less was disbursed to pay attorneys for defending indigents than was initially forecasted. Even though commissioners court approved a very substantial increase in the scale used to pay attorneys for defending indigents, the favorable net financial impacts of the new public defender's office, criminal law magistrate's

court, justice of the peace, precinct no. 7 and constable, precinct no. 7 were some dominant factors contributing to spending significantly less than was appropriated by commissioners court.

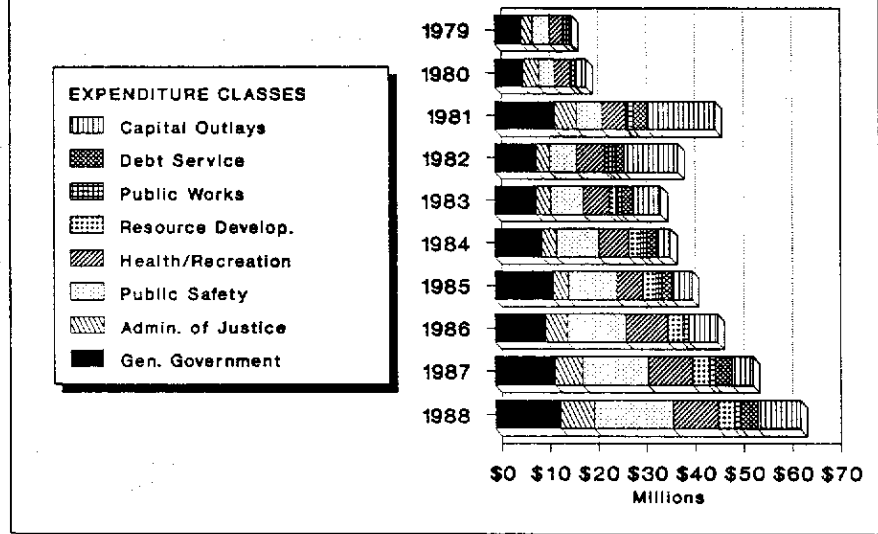
The general government expenditures, in the general fund, aggregated \$13,000,437 and were \$2,642,103 or 16.9 percent less than the appropriations in the amount of \$15,642,540. In this expenditure category, the consolidated data processing department's expenditures were \$403,783 less than the spending limit of \$2,797,132 which was approved by the consolidated data processing advisory board and commissioners court. Also, within this major expenditure category, the courthouse and courthouse annex underspent budgetary limits by \$456,895. The most notable underspending in this category occurred with the general and administrative index mainly because spending authorizations for legal services, contingencies, postage and general operating expenses were not required to the degree anticipated. The general and administrative index in the general fund had expenditures of \$2,264,481 or 64.7 percent less than the appropriated amount of \$3,498,390.

The general fund's public safety appropriations were underspent by \$863,724. The main component of this underspending resulted from unfilled personnel vacancies in the sheriff's department. The sheriff's budget of \$14,237,458 was underspent by \$562,900. Commissioners court ordered that this unspent amount be encumbered to correct physical deficiencies in the detention facility.

Two graphic presentations which show the county's trends of actual general governmental revenues by source and actual general governmental expenditures by function for the last ten fiscal periods follow:



GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION FOR THE LAST TEN YEARS



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, 1988 the general fixed assets of the county totaled \$69,124,191. 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 accounting system.

CASH MANAGEMENT

All county funds, from a cash management, cash flow and liquidity perspective, were in good condition as of September 30, 1988. All county monies are initially deposited into a fully insured and/or collateralized depository account. From that account, the monies that are determined to be in excess of our immediate requirements are regularly invested in United States Treasury securities or fully insured and/or collateralized certificates of deposit. The county auditor makes a continual effort to keep abreast of current techniques associated with cash management and forecasting to maximize interest earnings.

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 members, among many other duties, approve the county budgets, administer the treasury functions and levy the ad valorem property tax rates. Also, this body appoints certain county officials and board members. The commissioners court members also determine if and when propositions to issue bonds will be submitted to the voters.

The county judge is the presiding officer of the commissioners court and is often referred to as the county's chief executive officer. He is elected by the voters of the county for a four-year term.

Each county commissioner represents a precinct in the county. The county is divided into four precincts. Each county commissioner is elected to a four-year term by the voters in 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, payroll, internal auditing, designing accounting systems, budgeting, financial planning, regulating cash flow, investing idle cash, and administering the retirement plan and self-funded health, life and dental insurance programs.

FUNCTIONS OF THE COUNTY

The primary function of the County of El Paso, a political subdivision, is to facilitate the state's judicial system. A few brief explanations of the county's primary and other major functions will follow.

General Government

The primary functions in this expenditure classification are financial operations, general administration, recording deeds and other legal documents, data processing and personnel operations. Also, included under this heading are expenditures of the county judge.

Administration of Justice

El Paso County provides all funding to operate five County Courts at Law. It also provides facilities and pays for a substantial portion of the operating expenses of eleven State District Courts. Other officials associated with the judicial system are the county sheriff, district attorney, county attorney, public defender, criminal law magistrate, four court masters, 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 burdens 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 animal 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 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 551 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 the commissioners court appoints a roads and bridges administrator. The roads and bridges administrator is responsible for the planning, engineering, building and maintenance of all public roads and bridges 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 succeeding table shows this information as of September 30, 1988:

	Amount	Debt to Assessed Value Ratio	Debt Per Capita Ratio
Net Bonded Debt	\$70,680,000	0.63%	\$118.00

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

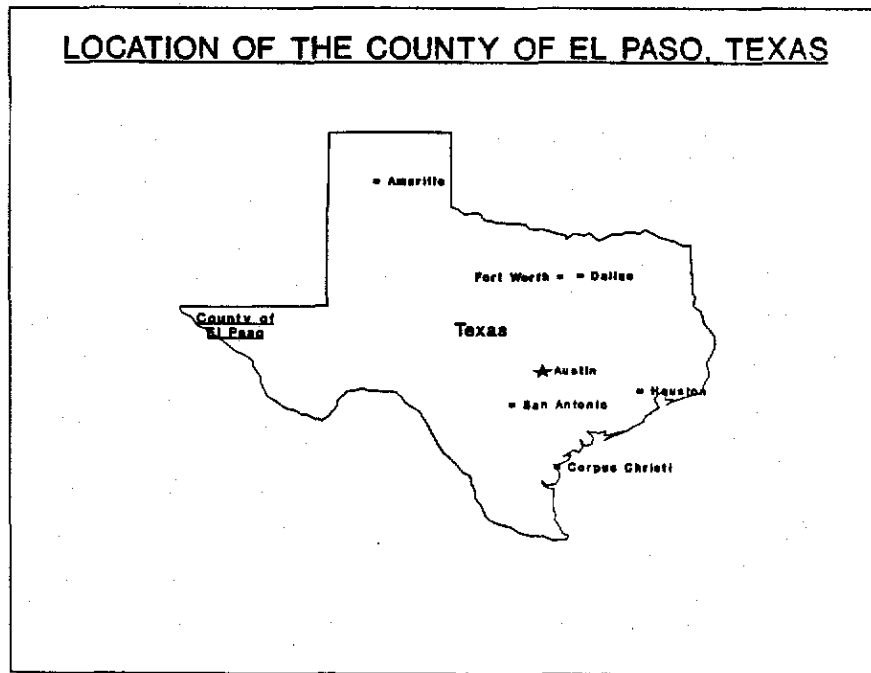
Bond Issues	Standard and Poor's Corp.	Moody's Investment Service
General Obligation Refunding Bonds, Series 1985	AA	A1
General Obligation Bonds, Series 1986-A	AA	A1
General Obligation Bonds, Series 1986-B	AA	A1
General Obligation Bonds, Series 1987	AA	A1
General Obligation Bonds, Series 1988	AA	A1

In addition, on July 18, 1988 the county issued \$3,000,000 par value variable rate demand General Obligation Certificates of Obligation, Series 1988. Proceeds

from this issuance are being used to acquire and renovate a building located within two blocks of the courthouse.

LOCATION AND GENERAL INFORMATION

El Paso County is the western-most county in the state and is located approximately midway between Los Angeles and Houston. The county has an estimated population of 590,853 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 516,996; is the fourth largest city in the state and the twenty-sixth largest city in the nation. Ciudad Juarez in Mexico, separated from the county by the Rio Grande river, has an estimated population of 1,180,816. The following map shows the location of the county in respect to the State of Texas as a whole:



The county's economy is supported primarily by manufacturing, military, farming, tourism, domestic commerce and foreign 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.

BUDGETING

On October 5, 1987 members of Commissioners Court adopted an operating budget for the twelve-month period ending September 30, 1988 in the amount of \$58,191,539. This budget was increased by the net amount of \$2,435,667 with the following sixteen budgetary amendments:

<u>Budgetary Amendment Number</u>	<u>Approved by Commissioners Court on</u>	<u>Net Amount of Amendment</u>
1	October 19, 1987	\$ 89,071
2	November 23, 1987	452,978
3	January 25, 1988	516,294
4	February 29, 1988	714,671
5	March 28, 1988	43,995
6	April 25, 1988	27,459
7	May 23, 1988	55,000
8	June 27, 1988	68,981
9	June 27, 1988	75,000
10	July 25, 1988	230,477
11	August 1, 1988	-0-
12	August 29, 1988	141,484
13	September 13, 1988	-0-
14	September 19, 1988	257
15	September 26, 1988	20,000
16	October 3, 1988	-0-
	Total	<u><u>\$2,435,667</u></u>

After approval of these sixteen budgetary amendments, the operating budget totaled \$60,627,206. This is an increase of \$6,333,754 over the operating budget for the fiscal year ended September 30, 1987 which totaled \$54,293,452.

The county auditor is, by state statute, the budget officer and has the responsibility of preparing the county's annual operating budget. The county's budgetary procedures stipulate that each department submit 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, which are open to the public, are held by the budget officer and members of the commissioners court. Generally, a representative of each department appears to present and justify the request. Before determining the final

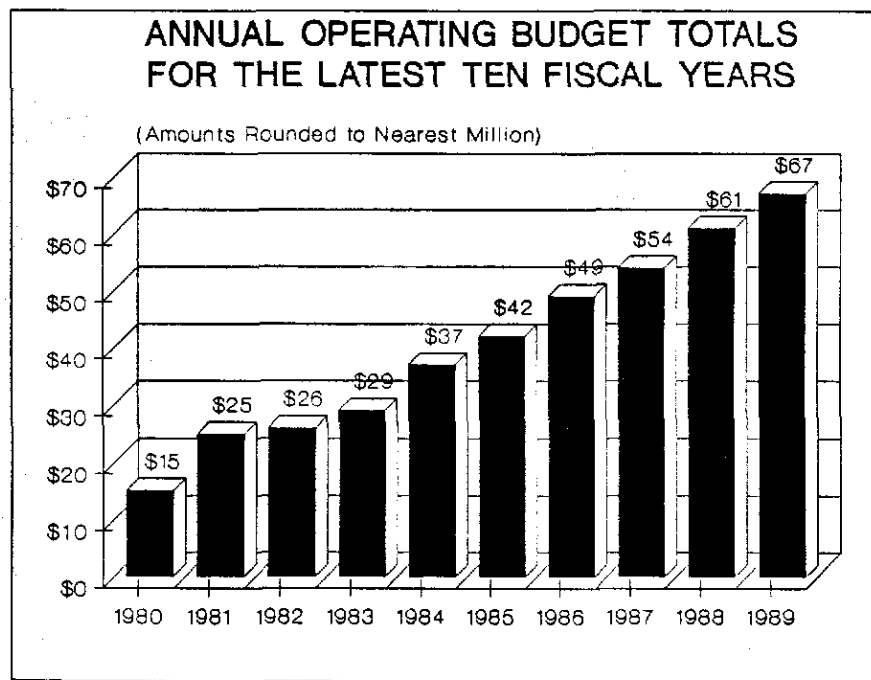
budget, the commissioners court may increase or decrease the amounts requested by the various departments. Appropriations finally approved and adopted by the commissioners court for expenditures in current operating funds cannot, in any case, exceed the undesignated fund equity as of the first day of the fiscal year plus the county auditor's estimate of anticipated revenues.

As soon as the budget has been approved and 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. Pursuant to state legislation, purchase orders and contracts are not valid until the county auditor has certified that money is or will be available to make payments.

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 fiscal year are rolled forward into the succeeding 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 fiscal periods depending on the contract years of the grants.

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



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 as of June 15, 1987* published by the Governmental Accounting Standards Board. This publication is intended to provide authoritative accounting and financial reporting guidance for local and state governmental entities.

OTHER INFORMATION

In accordance with a Texas statute, the commissioners court appointed the local independent certified public accounting firm of Bixler, Carlton, Pittenger and Company to perform the fiscal year 1988 county financial audit. In addition to meeting the requirements set forth in applicable state statutes, the audit met the requirements of the federal Single Audit Act of 1984 and provisions contained in OMB Circular A-128. The external auditor's report on the general purpose financial statements and combining and individual fund statements and schedules is included in the financial section of this report. The external auditor's reports associated specifically to the Single Audit Act are in separate reports.

ACKNOWLEDGMENTS

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

Respectfully submitted,



S. E. Seely
County Auditor

COUNTY OF EL PASO ORGANIZATIONAL CHART

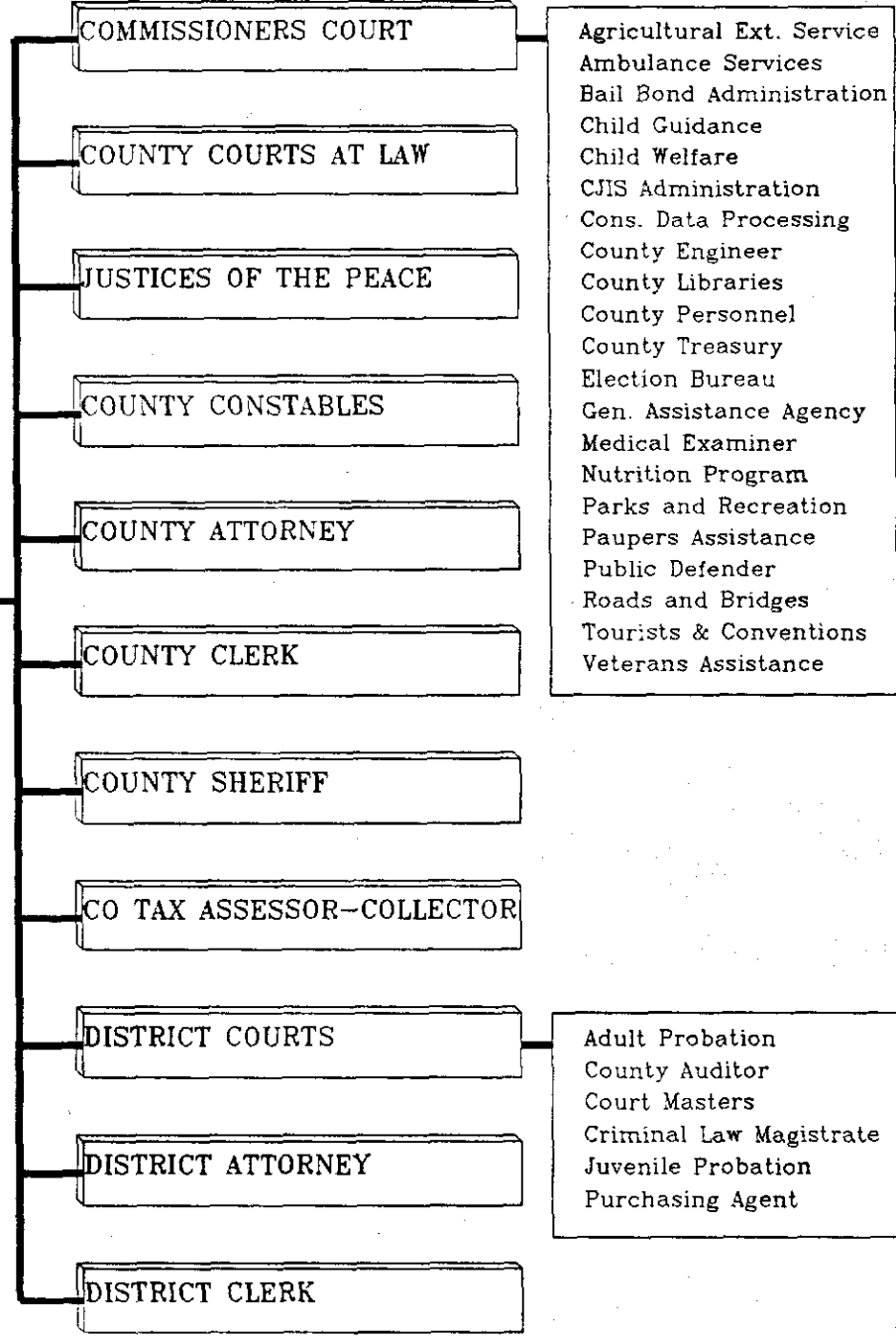
As of September 30, 1988



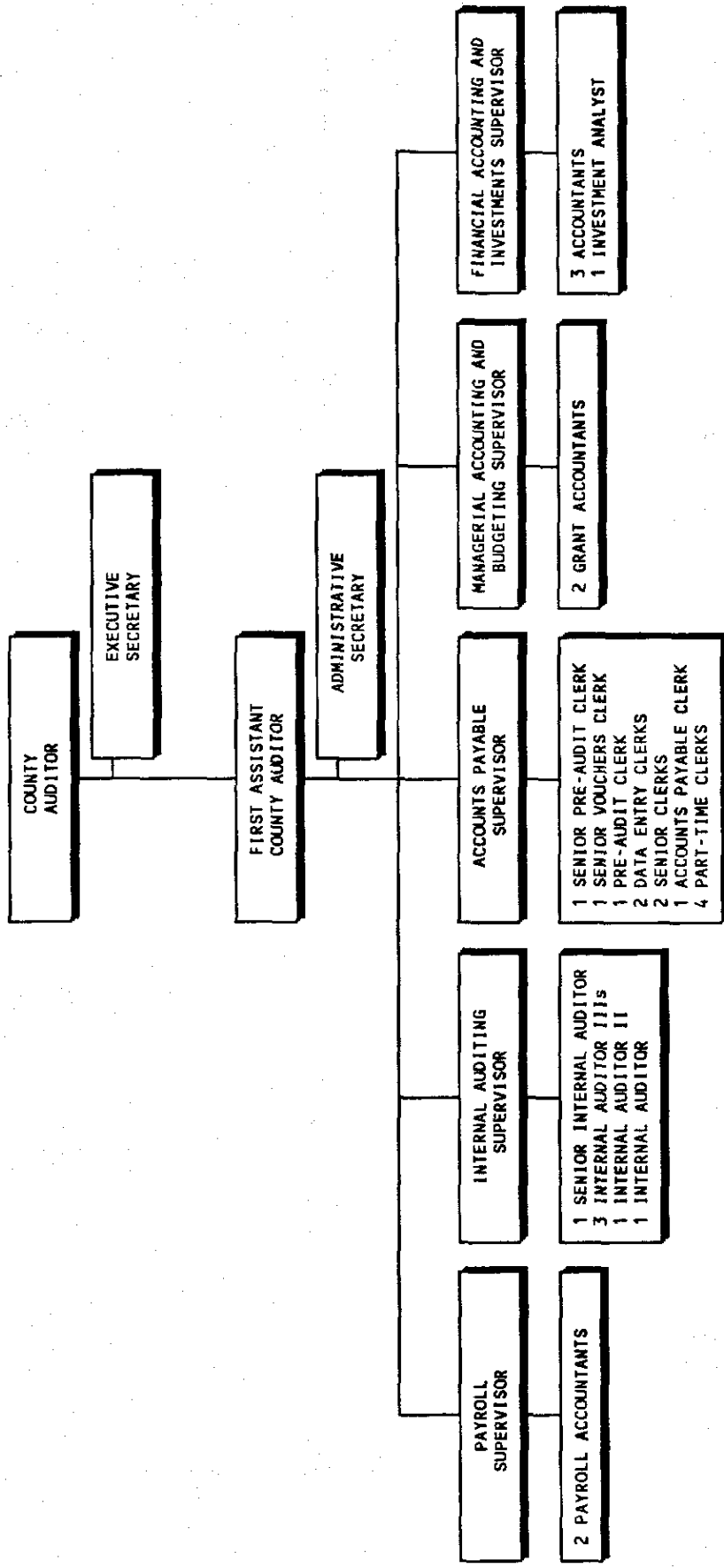
VOTERS
OF
EL PASO
COUNTY

ELECTED

Appointed



EL PASO COUNTY AUDITOR'S OFFICE
 ORGANIZATIONAL CHART
 As of September 30, 1988



COUNTY OF EL PASO, TEXAS

DIRECTORY OF PRINCIPAL OFFICIALS

As of September 30, 1988

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

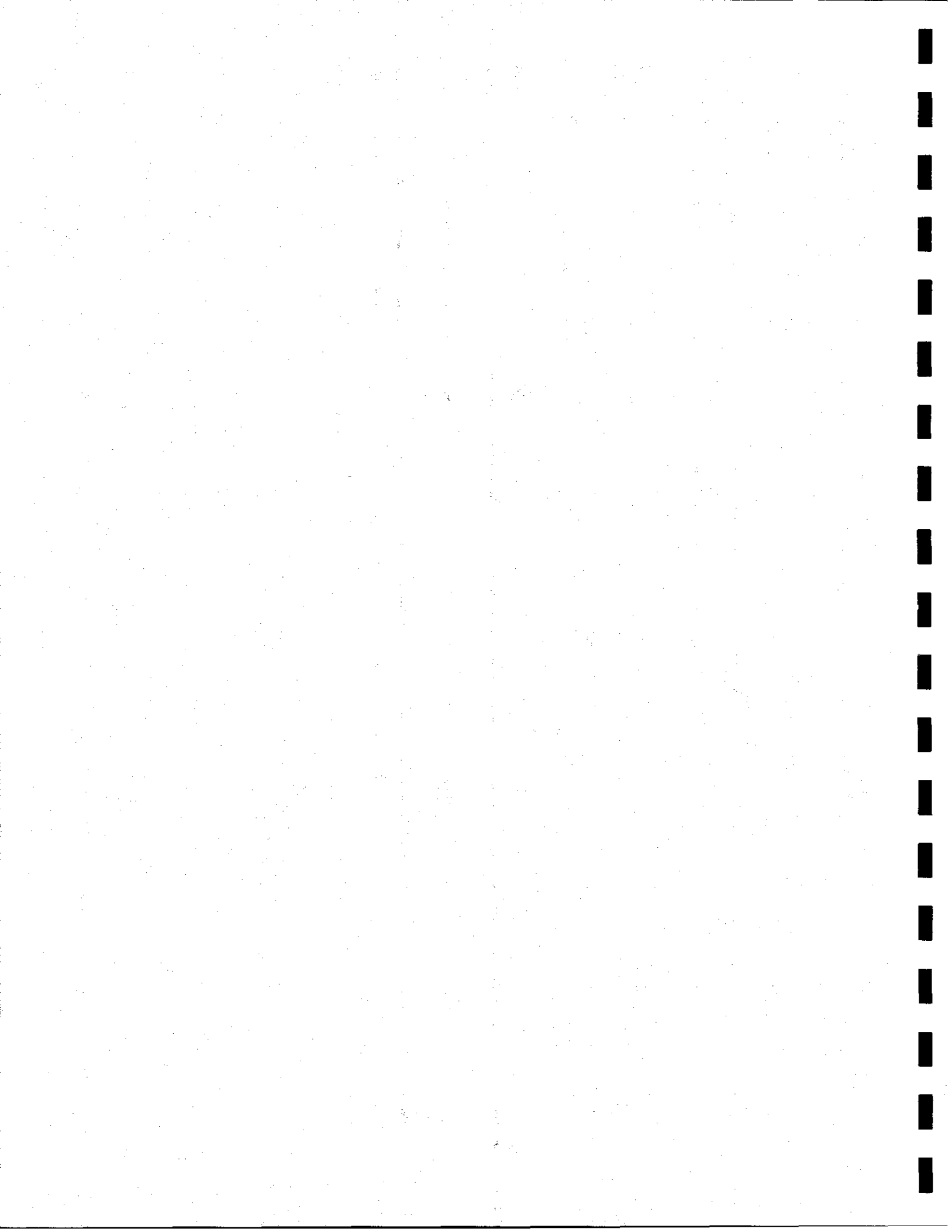
William E. Moody, Judge, 34th Judicial District
John L. McKellips, Judge, 41st Judicial District
Edward S. Marquez, Judge, 65th Judicial District
Brunson D. Moore, Judge, 120th Judicial District
Ward L. Koehler, Judge, 168th Judicial District
Peter S. Peca, Jr., Judge, 171st Judicial District
Sam W. 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

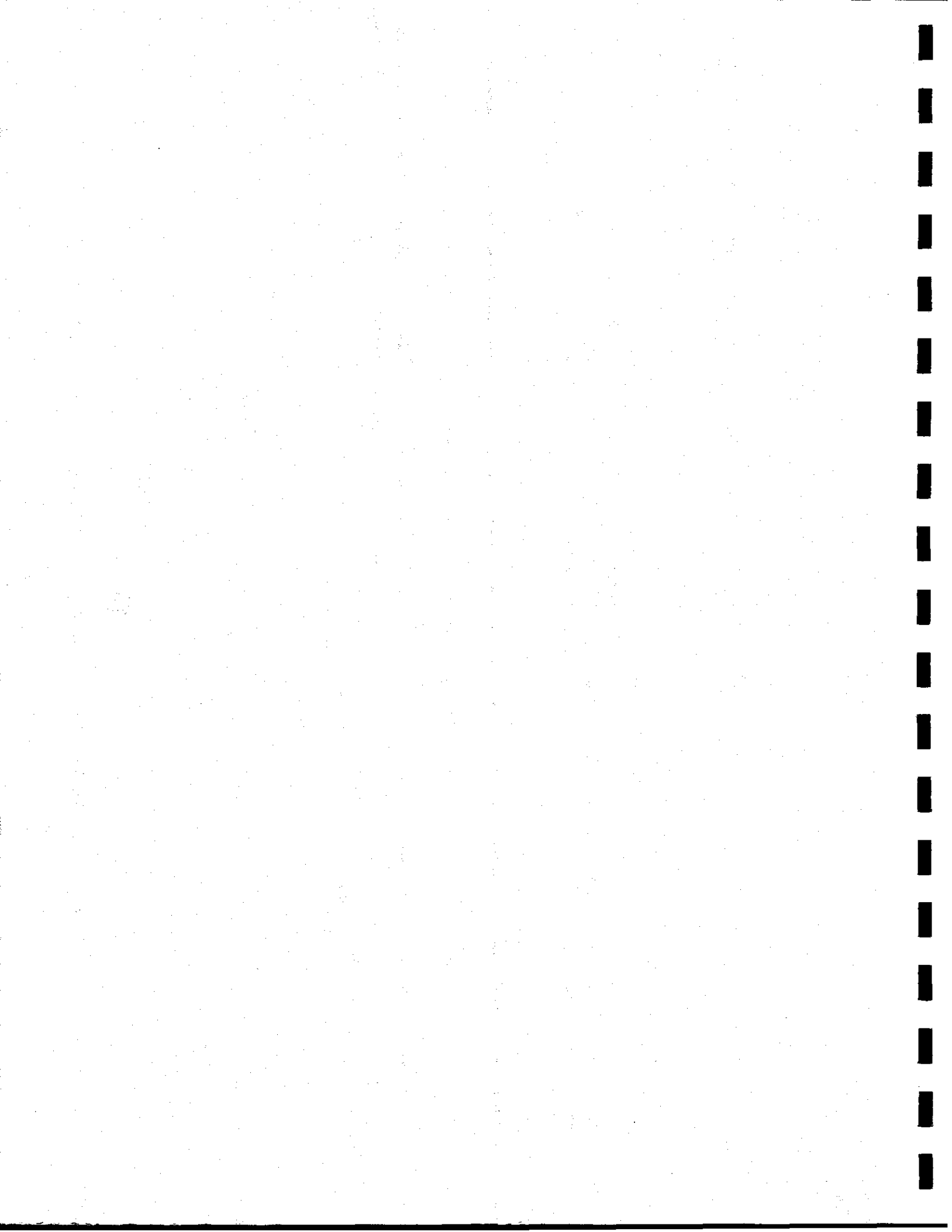
Other Principal Officials

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





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., 1919-1988
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.
O. 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

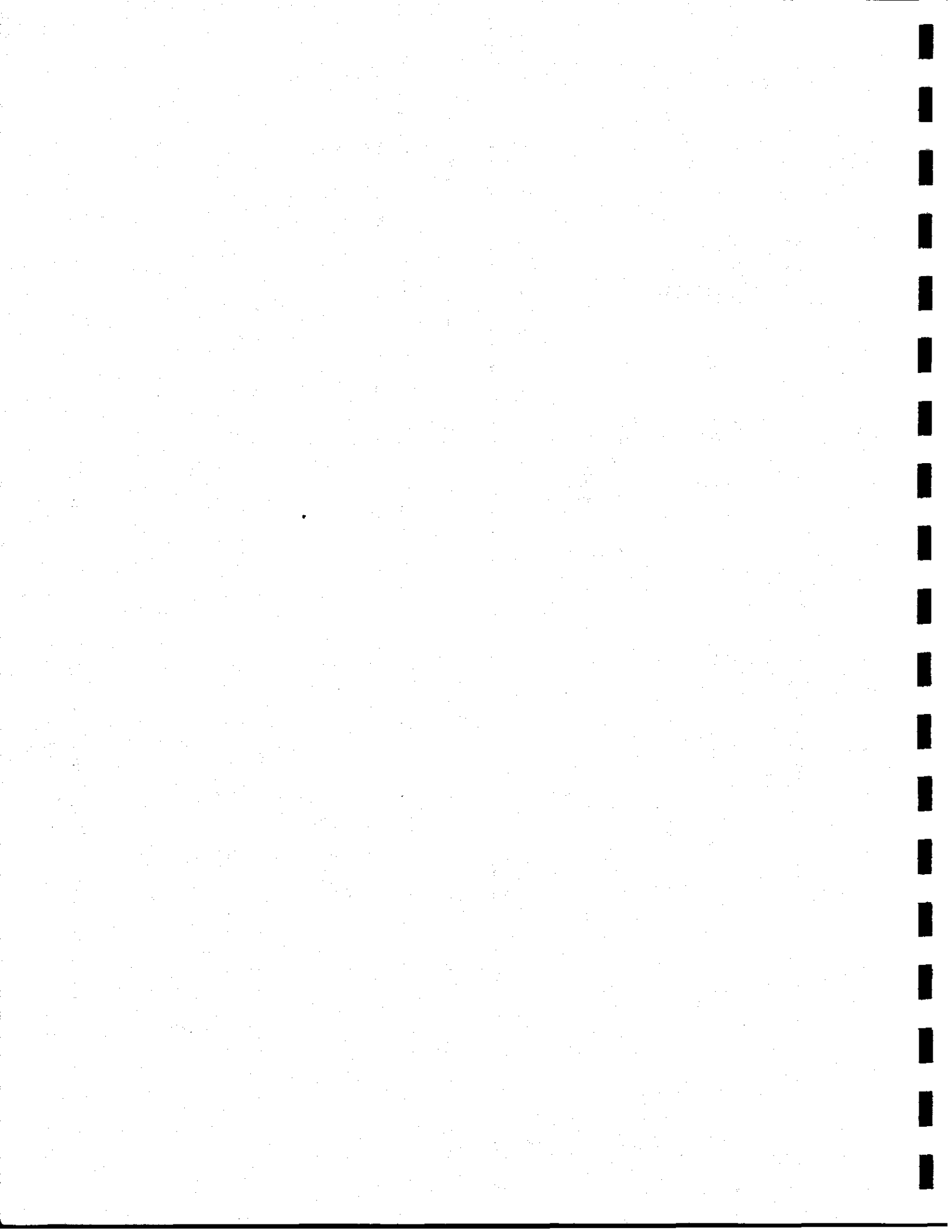
We have examined the general purpose financial statements of the County of El Paso, Texas, as of and for the year ended September 30, 1988, as listed in the table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the 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, 1988, 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.

El Paso, Texas
December 14, 1988



General Purpose Financial Statements

County of El Paso, Texas
 Combined Balance Sheet - All Fund Types and Account Groups
 September 30, 1948
 (With comparative totals for September 30, 1947)

Exhibit 1

	Governmental Fund Types				Fiduciary Fund Types		Account Groups		Totals (Memoranda Only)	
	General	Special Revenue	Debt Service	Capital Projects	Trust and Agency	General		1948	1947	
						Fixed Assets	General Long Term Debt			
Assets										
Cash.....	\$626,642	\$2,119,681	\$129,320	\$239,926	\$5,531,839			\$8,647,208	\$8,261,109	
Investments.....	23,816,683	1,618,940	1,197,759	37,479,838	721,700			64,834,928	26,193,569	
Receivables (net of allowances for taxes):										
Interest.....	92,783	7,152	518	610,219	20,877			228,699		
Taxes.....	685,200	80,818	176,478					941,696	1,031,822	
Accounts.....	2,462,795	180,293	5,364		175,175			3,123,627	1,528,914	
Payroll.....					1,273,910			1,273,910		
Due from other funds.....	653,186		118,000		165			764,011	950,874	
Due from other governmental agencies.....					318,419			318,419	205,528	
Deferred charges.....		312,490						312,490	17,154	
Inventory of supplies.....	19,788							19,788	9,976	
Fixed assets.....						\$63,841,289		63,841,289	59,525,833	
Amount available in debt service fund.....							\$1,321,740	1,321,740	366,674	
Amount to be provided for retirement of general long-term debt.....								71,873,238	71,873,238	
Construction in progress.....							6,082,982	6,082,982	3,329,286	
Amount to be provided for employees fringe benefits.....								2,348,124	2,348,124	
TOTAL ASSETS.....	\$28,356,757	\$4,418,582	\$1,619,469	\$37,829,983	\$8,033,993	\$69,124,191	\$75,543,102	\$224,926,077	\$160,726,162	
Liabilities, fund balances and other credits										
Liabilities:										
Vouchers payable.....	\$785,226	\$198,783		\$108,916	\$1,816,839			\$3,027,764	\$3,432,203	
Payroll.....	972,699	174,906			128,313			1,275,918		
Equipment contracts payable.....							\$1,464,978	1,464,978	1,429,370	
Due to other funds.....		626,432	\$297,729	8,985	30,865			764,011	950,874	
Due to other governmental agencies.....	185,253	71,507			2,989,817			3,248,577	3,930,510	
Deferred revenues.....	33,242	764,939			2,733,339			3,531,520	1,500,888	
General obligation bonds payable.....							71,730,000	71,730,000	35,105,000	
Fringe benefits payable.....	3,346,700						2,348,124	5,594,824	4,917,142	
Total liabilities.....	\$5,221,120	\$1,638,567	297,729	117,901	7,817,173		75,543,102	10,635,592	51,266,487	
Fund balances and other credits:										
Investment in general fixed assets.....						\$69,124,191		69,124,191	62,855,119	
Reserved:										
Reserved for inventory, travel advances-sheriff, payroll and charge funds.....	86,275	100						86,275	76,476	
Reserved for debt service.....			1,321,740					1,321,740	366,674	
Reserved for health fund benefits.....					216,820			216,820		
Reserved for encumbrances.....	2,841,106	488,194		367,428				3,676,630	5,022,511	
Unreserved:										
Designated for specific programs.....	5,850,391	1,235,688						6,286,079	10,224,763	
Designated for capital projects.....				37,364,662				37,364,662	1,814,347	
Designated for subsequent year's expenditures.....	6,126,467	208,155						6,334,622	7,989,495	
Undesignated.....	9,031,398	847,964						9,879,362	1,105,690	
Total fund balances.....	\$3,135,637	\$2,780,015	\$1,321,740	\$37,712,082	216,820	\$69,124,191		134,270,483	89,657,675	
Total liabilities, fund balances and other credits.....	\$28,356,757	\$4,418,582	\$1,619,469	\$37,829,983	\$8,033,993	\$69,124,191	\$75,543,102	\$224,926,077	\$160,726,162	

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

County of El Paso, Texas
 Combined Statement of Revenues, Expenditures and Changes in Fund Balances
 All Governmental Fund Types and Expendable Trust Fund
 For the Fiscal year ended September 30, 1988
 (With comparative totals for the fiscal year ended September 30, 1987)

	Governmental Fund Type				Fiduciary Fund Type	Totals (Memorandum Only)	
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	1988	1987
						Actual GAAP	Actual GAAP
Revenues:							
Taxes.....	\$30,743,702	\$1,189,637	\$3,403,164			\$35,316,503	\$24,642,601
Licenses and permits.....	181,173					181,173	178,159
Intergovernmental.....	2,684,437	6,717,356				9,402,393	9,170,562
Charges for services.....	10,432,660	280,963			\$1,654,114	12,367,737	9,664,210
Fines and forfeitures.....	1,417,834					1,417,834	889,511
Interest.....	1,876,229	161,176	326,416	\$801,399		3,165,220	2,536,376
Miscellaneous.....	315,023	278,337		5,701	26,668	625,731	841,140
Total revenues.....	47,651,058	8,628,069	3,729,580	807,102	1,680,782	62,496,591	47,914,039
Expenditures:							
Current:							
General government.....	13,000,437	748,548				13,748,985	12,590,033
Administration of justice.....	5,467,248	1,393,694				6,860,942	5,632,052
Public safety.....	16,231,659					16,231,659	13,470,117
Health and welfare.....	3,569,337	1,979,104			2,001,629	7,550,670	7,510,209
Community services.....		157,216				157,216	451,779
Resource development.....	225,637	2,901,436				3,127,093	2,825,247
Culture and recreation.....	1,618,925	94,305				1,713,230	1,718,490
Roads and bridges.....		1,412,364				1,412,364	1,211,714
Capital outlays.....	2,664,990	465,366		5,702,383		8,833,339	4,296,234
Debt Service:							
Principal.....			1,375,000			1,375,000	250,000
Interest.....			2,044,691			2,044,691	3,315,775
Fiscal agent's fees.....			6,741			6,741	1,741
Total expenditures.....	42,778,853	9,152,533	3,426,432	5,702,383	2,001,629	63,062,430	53,293,431
Excess(deficiency) of revenues over (under) expenditures.....	4,872,205	(524,464)	303,148	(4,895,381)	(320,847)	(565,839)	(3,379,392)
Other financing sources (uses):							
Proceeds of general obligation bonds refinancing-general obligation bonds.....				37,984,766		37,984,766	
Capital lease additions.....	1,724,296					1,724,296	1,878,815
Assumption of long-term equipment contracts payable.....	(599,139)					(599,139)	(556,142)
Operating transfers in.....	30,039	673,307				703,346	553,862
Operating transfers out.....	(673,307)	(30,039)				(703,346)	(553,863)
To be provided-el paso convention and performing arts center.....						19,665	(23,312)
To be provided-río grande council of governments.....		(9,820)				(9,820)	
Net increase (decrease) in supply inventory.....	9,812					9,812	(3,519)
Total other financing sources (uses).....	491,701	653,113		37,984,766		39,129,580	1,295,841
Excess of revenues and other financing sources over expenditures and other financing uses.....	5,363,906	128,649	303,148	33,088,885	(320,847)	38,563,741	(4,083,551)
Fund balances, October 1.....	17,771,731	2,651,366	1,018,592	4,621,197	537,667	26,602,553	32,561,600
Fund balances, September 30.....	\$23,135,637	\$2,780,015	\$1,321,740	\$37,712,382	\$216,820	\$65,166,294	\$28,477,849

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

County of El Paso, Texas
 Combined Statement of Revenues, Expenditures and Changes in Fund Balances-
 Budget and Actual-General, Special Revenue and Debt Service Funds
 For the fiscal year ended September 30, 1988
 (With comparative totals for the year ended September 30, 1987)

	General Fund.....				Special Revenue.....					
	Budget	Actual	Variance Favorable (Unfavorable)	Adjustments to GAAP	Actual Adjusted GAAP	Budget	Actual	Variance Favorable (Unfavorable)	Grants-Actual	Total Actual
Revenues:										
Taxes.....	\$27,277,747	\$30,743,702	\$3,465,955		\$30,743,702	\$966,364	\$1,189,637	\$223,273		\$1,189,637
Licenses and permits.....	142,000	181,173	39,173		181,173					
Intergovernmental revenues.....	1,730,100	2,684,437	954,337		2,684,437	3,497,045	3,729,322	32,277	\$2,988,634	6,717,956
Charges for services.....	7,505,338	10,432,660	2,927,322		10,432,660	226,100	280,963	56,863		280,963
Fines and forfeitures.....	811,900	1,417,834	605,934		1,417,834					
Interest.....	1,500,900	1,876,229	375,329		1,876,229	64,000	135,419	71,419	25,757	161,176
Miscellaneous.....	268,200	315,023	46,823		315,023	680,032	96,121	(583,911)	182,216	278,337
Total revenues.....	39,236,185	47,651,058	8,414,873		47,651,058	5,633,561	5,431,462	(202,079)	3,196,607	8,628,069
Expenditures:										
Current:										
General government.....	15,642,540	12,226,407	3,416,133	\$774,030	13,000,437	770,076	748,548	21,528		748,548
Administration of justice.....	6,730,874	5,222,884	1,507,990	244,364	5,467,248	31,290	28,385	2,905	1,365,309	1,393,694
Public safety.....	16,744,460	15,880,736	863,724	350,923	16,231,659					
Health and welfare.....	3,884,749	3,545,049	339,700	24,888	3,569,937	33,041	33,041		1,946,063	1,979,104
Community services.....									157,216	157,216
Resource development.....	261,874	291,301	50,573	14,356	225,657	2,918,943	2,901,436	17,477		2,901,436
Culture - recreation.....	1,690,072	1,565,321	124,751	53,604	1,618,925	142,954	94,305	48,649		94,305
Roads and bridges.....						1,772,658	1,412,864	359,794		1,412,864
Capital outlays.....	2,038,969	2,664,990	(626,021)		2,664,990	526,206	94,079	632,127	371,287	465,366
Debt Service:										
Principal.....										
Interest and fiscal charges.....										
Fiscal agent fees.....										
Total expenditures.....	46,993,538	41,316,688	5,676,850	1,462,165	42,778,853	6,195,138	5,312,658	882,480	3,839,875	9,152,533
Excess (deficiency) of revenues over (under) expenditures.....	(7,757,353)	6,334,370	14,091,723	(1,462,165)	4,872,205	(561,597)	118,804	680,401	(643,268)	(524,464)
Other financing sources (uses):										
Refinancing-general obligation bonds..										
Capital lease additions.....		1,724,296	1,724,296		1,724,296					
Assumption of long-term equipment contracts payable.....		(599,139)	(599,139)		(599,139)					
Operating transfer in.....		30,039	30,039		30,039				673,307	673,307
Operating transfer out.....	(1,382,489)	(673,307)	709,182		(673,307)	(21,000)		21,000	(30,039)	(30,039)
To be provided-el paso convention and performing arts center.....							19,665	19,665		19,665
To be provided-rio grande council of governments.....							(9,820)	(9,820)		(9,820)
Net decrease in prior year's fund balance.....	9,139,842		(9,139,842)			582,597		(582,597)		
Net increase (decrease) in supply inventory.....		9,812	9,812		9,812					
Total other financing sources (uses).....	\$7,757,353	491,701	(7,265,652)		491,701	\$561,597	9,845	(351,752)	\$463,268	653,113
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.		6,826,071	\$6,826,071	(1,462,165)	5,363,906		128,649	\$128,649		128,649
Fund balances, October 1.....		17,771,731			17,771,731		2,651,366			2,651,366
Fund balances, September 30.....		\$24,597,802		(\$1,462,165)	\$23,135,637		\$2,780,015			\$2,780,015

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 Funds
 For the fiscal year ended September 30, 1988
 (With comparative totals for the year ended September 30, 1987)

.....Debt Service Fund.....			Totals - Memorandum Only.....					Total	
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Grants-Actual	Adjustments to GAAP	Actual GAAP 1988	Actual GAAP 1987
Revenues:									
Taxes.....	\$3,041,865	\$3,403,164	\$361,299	\$31,285,976	\$35,336,503	\$4,050,527		\$35,336,503	\$24,642,401
Licenses and permits.....				142,000	181,173	39,173		181,173	178,159
Intergovernmental revenues.....				5,427,145	6,413,759	986,614	\$2,988,634	9,402,393	7,203,317
Charges for services.....				7,731,438	10,713,623	2,982,185		10,713,623	8,416,804
Fines and forfeitures.....				811,900	1,417,834	605,934		1,417,834	880,511
Interest.....	24,000	326,416	\$302,416	1,588,909	2,338,064	749,164	25,757	2,363,821	2,154,768
Miscellaneous.....				948,232	411,144	(537,088)	182,216	593,160	2,845,115
Total revenues.....	3,065,865	3,729,580	663,715	47,935,591	56,812,100	4,874,509	3,196,607	60,008,707	46,321,275
Expenditures:									
Current:									
General government.....				16,412,616	12,974,955	3,437,661		\$774,030	\$15,748,985
Administration of justice.....				6,742,164	5,251,269	1,510,895	1,365,309	244,364	6,860,942
Public safety.....				16,744,160	15,880,736	863,424		350,923	16,231,659
Health and welfare.....				3,917,790	3,578,090	339,700	1,946,063	24,888	5,549,041
Community services.....							157,216	157,216	451,779
Resource development.....				3,180,787	3,192,737	68,050		14,356	3,127,093
Culture - recreation.....				1,833,026	1,659,626	173,400		53,604	1,713,230
Roads and bridges.....				1,772,658	1,412,864	359,794		1,412,864	1,231,734
Roads and bridges.....				2,565,175	2,759,069	(193,894)	371,287	3,130,356	1,209,013
Capital outlays.....									
Debt Service:									
Principal.....	1,375,000	1,375,000		1,375,000	1,375,000			1,375,000	250,000
Interest and fiscal charges.....	2,082,068	2,044,691	37,377	2,082,068	2,044,691	37,377		2,044,691	3,315,775
Fiscal agent fees.....	17,500	6,741	10,359	17,500	6,741	10,359		6,741	1,781
Total expenditures.....	3,474,168	3,426,432	47,736	56,662,844	50,055,778	6,607,066	3,839,875	1,462,165	55,357,818
Excess (deficiency) of revenues over (under) expenditures.....	(408,303)	303,148	711,451	(8,727,253)	6,756,322	(15,483,575)	(643,268)	(1,462,165)	1,650,889
Other financing sources (uses):									
Refinancing-general obligation bonds..					1,724,296	1,724,296		1,724,296	1,878,815
Capital lease additions.....									
Assumption of long-term equipment contracts payable.....					(599,139)	(599,139)		(599,139)	(556,142)
Operating transfer in.....					30,039	30,039	673,307	703,346	553,862
Operating transfer out.....				(1,403,489)	(673,307)	730,182	(30,039)	(703,346)	(553,363)
To be provided-el paso convention and performing arts center.....					19,665	19,665		19,665	(23,312)
To be provided-rio grande council of governments.....					(9,820)	(9,820)		(9,820)	
Net decrease in prior year's fund balance.....	408,303		(408,303)	10,130,742		(10,130,742)			
Net increase (decrease) in supply inventory.....					9,812	9,812		9,812	(3,519)
Total other financing sources (uses).....	\$408,303		(408,303)	\$8,727,253	\$81,546	(8,225,707)	\$643,268	1,144,814	1,295,841
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		303,148	\$303,148		7,257,368	\$7,257,368		(1,462,165)	5,795,703
Fund balances, October 1.....		1,018,592			21,441,689			21,441,689	24,467,401
Fund balances, September 30.....		\$1,321,740			\$28,699,557			(11,462,165)	\$27,237,392

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

COUNTY OF EL PASO, TEXAS
Notes to the Financial Statements
September 30, 1988

Note 1. Summary of Significant Accounting Policies

The financial statements of the county have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The county's most significant accounting policies are described below.

A. Reporting Entity

The County of El Paso is a public corporation and a political subdivision of the State of Texas. The governing body of the county is the commissioners court. The commissioners court is composed of five elected officials; the county judge and four county commissioners.

The financial statements of the county, the reporting entity, include all governmental activities, departments, agencies, organizations and functions of the county for which the governing body has oversight responsibility. In evaluating and determining how to define the county, for financial reporting purposes, all likely units have been considered.

The decisions to include or exclude a potential component unit in the reporting entity were made by applying standards contained in GAAP. The most primary standard for including or excluding a potential component unit with the reporting entity is the governing body's ability to exercise oversight responsibility. The most crucial manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but certainly are not limited to, the selection of the governing authority, the designation of management, the ability to materially influence operations and accountability for fiscal matters. The second standard used to evaluate potential component units is the scope of public services. Application of this standard entails considering whether the activity benefits the county and/or its citizens, or whether the activity is conducted within the geographic boundaries of the county and is generally available to its citizens. The third standard involved in evaluating whether potential component units are included or excluded from the reporting entity is the existence of special financing relationships, regardless of whether the county is able to exercise oversight responsibilities.

By applying these standards, the following governmental units have been excluded from this report:

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
Tornillo Independent School District
Town of Clint
Westway Water Improvement District
Ysleta Independent School District

These listed governmental units are located within the geographic boundaries of the county. These units, though, are administered by separate elected bodies, councils, boards or commissions and are not subject to the control or oversight of commissioners court. In addition, there is no financial interdependency between the county and any of the above units. Similarly, 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.

Likewise, certain escrow funds held in trust by the county clerk, county sheriff and district clerk are not included in these financial statements. These escrow funds are not subject to oversight of commissioners court.

B. Fund Accounting

The accounts of the county are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Fund accounting is designed to demonstrate legal compliance and to benefit financial management by segregating transactions related to certain governmental functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts comprised of assets, liabilities, fund equity,

revenues and expenditures or expenses, as appropriate. Governmental resources are allocated to and accounted for in an individual fund based upon the purposes for which the resources are to be spent and the means by which spending activities are controlled. An account group, on the other hand, is a financial reporting technique designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into three categories. These categories are governmental, proprietary and fiduciary. Each category, in turn, is divided into separate fund types.

Governmental funds are used to account for all or most of the county's general activities, including the collection and disbursement of distinct monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds).

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the county. When these funds are held under the terms of a formal trust agreement, either a pension trust fund, a nonexpendable trust fund or an expendable fund is used. The terms "nonexpendable" and "expendable" refer to whether or not the county is obligated to maintain the trust principal. Agency funds generally are used to account for assets that the county holds on behalf of others as their agent.

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

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

Capital project funds are used to account for financial resources used for the acquisition or construction of major capital facilities. Funding for capital projects funds is generally derived from proceeds of bonds sold and interest income.

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

property tax revenues allocated specifically for debt service requirements.

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 the proceeds of future ad valorem tax revenue. This account group also includes long-term obligations relating to lease/purchase agreements. In addition, this account group is concerned with measurement of financial position and not the measurement of the results of operations.

C. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is established by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. Ordinarily, only current assets and current liabilities are included on the balance sheet with this measurement focus. The operating statements of the funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types, expendable trust funds and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become measurable and available). In the case of the county, "measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon thereafter to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred except for unmatured interest on general long-term debt which is recognized as an expenditure when due. In addition, prepaid expenditures are recognized as an expenditure when paid. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

Revenues susceptible to accrual include property taxes, special assessments, licenses, interest income and charges for services. Sales and use taxes collected and held by the state at fiscal year end on behalf of the county also are recognized as revenue. Fines, forfeitures and permits are not susceptible to accrual because generally they are not measurable.

Deferred revenues arise when potential revenues do not meet both the measurable and available tests for recognition in the current period. Deferred revenues also come about when resources are received by the county before the county is legally entitled to them, as when grant monies are received before qualifying expenditures are incurred. In succeeding periods, when both revenue recognition criteria are met, or when the county has a legal claim to the resources, the liability for deferred revenue is removed from the statements and revenue is recognized.

D. Budgets

County budgets are approved and adopted on a basis consistent with generally accepted accounting principles. Annual appropriated budgets are approved and utilized for the general fund, special revenue funds and debt service funds. Appropriations expire at fiscal year-end. Capital projects funds are ordinarily more project oriented than period oriented. Consequently, controls for capital projects are established through the original authorization of general obligation bonds.

Formal budgetary integration is employed for the general fund and certain special revenue funds (other than grant funds). Budgets for these funds are prepared on the cash basis. Formal budgetary integration (annualized budgeting) is not employed in the debt service funds nor the capital projects funds. Effective budgetary control in these funds is achieved through fixed debt service provisions of bond orders and project budgeting, respectively.

A reconciliation of revenues and expenditures on the budgetary basis to revenues and expenditures on the modified accrual basis is as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Fund</u>
Revenues:			
Budgetary basis	\$47,651,058	\$5,431,462	\$3,729,580
Grant funds	-	<u>3,196,607</u>	-
Revenues on modified accrual basis	47,651,058	8,628,069	3,729,580
Expenditures:			
Budgetary basis	42,778,853	5,312,658	3,426,432
Grant fund	-	<u>3,839,875</u>	-
Expenditures on modified accrual basis	42,778,853	9,152,533	3,426,432
Revenues over expenditures on modified accrual basis	<u>\$4,872,205</u>	<u>(\$524,464)</u>	<u>\$ 303,148</u>

Encumbrances are commitments related to unperformed (executory) contracts for goods or services. In this connection, an encumbrance system of accounting and budgeting is used by the county. The system provides a mechanism so that outstanding encumbrances, at fiscal year-end, are reappropriated in the succeeding year's budget. Encumbrances outstanding at year-end are recorded as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during a subsequent year.

E. Cash and Investments

Cash balances represent monies in negotiable order of withdrawal (NOW) accounts or super negotiable order or withdrawal accounts in the county's depository banks. County policy and state law require that all monies deposited in a depository bank be completely insured by the Federal Deposit Insurance Corporation or fully collateralized with federal or state securities.

Investments are stated at cost which approximates market value. In accordance with state law, all county investments are certificates of deposit or United States Treasury securities. All certificates of deposit are fully insured by the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation, or fully collateralized with federal, federal agencies or state securities. The only United States Treasury securities purchased are those that are backed by the full faith and credit of the United States.

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, 1988 were as follows:

	<u>Amount</u>	<u>Percent</u>
Cash	\$ 8,647,208	11.8%
Investments	<u>64,234,928</u>	<u>88.2</u>
Totals	<u>\$73,282,136</u>	<u>100.0%</u>

F. Short-term Interfund Receivables/Payables

During the course of business, numerous transactions occur between individual funds for goods provided, or services rendered or interfund loans. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheets.

G. Advances to Other Funds

Noncurrent portions of long-term interfund loan receivables, when applicable, are classified as advances and are offset equally by a fund balance reserve account which indicates that

they do not represent expendable available financial resources and are not available for appropriation.

H. Inventories

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

I. Prepaid Items

Payments made to vendors for services that will benefit periods beyond September 30, 1988, if any, are classified as prepaid items.

J. Fixed Assets

General fixed assets are not capitalized in the funds utilized to construct or acquire them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the associated assets are reported in the general fixed assets account group. All purchased fixed assets are valued at cost. When no historical records are available, fixed assets are valued at estimated fair market value on the date received. Public domain (infrastructure) fixed assets consisting of improvements other than buildings, including roads, bridges, streets and related right-of-way are not capitalized because these assets are immovable and of value only to the county.

The costs of normal maintenance and repairs that do not add to the value of the assets or substantially extend the life of the assets are not capitalized. Improvements are capitalized. General fixed assets are not depreciated or appreciated for changes in fair market value.

K. Compensated Absences

Permanent full-time employees accumulate vacation leave at varying rates depending on their years of service with the county as follows:

<u>Number of Years of Service</u>	<u>Vacation Leave Days Earned per Year</u>
Up to 5 years	10
5 to 15 years	15
over 15 years	20

Vacation leave may be accumulated up to a maximum of two times the annual vacation benefit (20, 30 or 40 days depending on the number of years of service). Employees lose, without pay, unused vacation leave which exceeds this limit. Permanent part-time employees accumulate vacation leave at half the rate of permanent full-time employees. On September 30, 1988, the county's total liability for accumulated vacation leave aggregated \$1,390,230 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 maximum sick leave balance of 90 working days. Outstanding sick leave balances are cancelled, without recompense, upon termination, resignation, retirement or death. On September 30, 1988 the county employees total outstanding accumulated sick leave aggregated \$4,204,594 which is recorded in the general long-term liabilities account group.

In accordance with generally accepted accounting principles (National Council on Governmental Accounting Statement 4 and Section C 60, Governmental Accounting and Financial Reporting Standards, dated June 15, 1987) vested benefits are reflected as both, current and long term, for a total of \$5,594,824. The current portion of compensated absences for the years ended September 30, 1988 and September 30, 1987 were \$1,462,165 and \$1,784,535 respectively. Accordingly, such expenditures have been recorded.

Budgets for vested benefits for sick leave and vacation leave are not legally adopted in the county's operating budget but vested benefits do appear as adjustments to actual expenditures to allow for any vacation or sick leave that may arise during the year. Any deficit that may arise in other funds due to payments of sick leave or vacation leave will be funded by the general fund at the end of the year, therefore, these expenditures appear as an adjustment in the general fund because the general fund is ultimately responsible for all obligations for vested benefits for all county employees. This situation has never occurred and the possibility of it ever occurring is remotely minimal.

L. Long-term Obligations

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the pursuing year. For other long-term obligations, only that part expected to be reported as a fund liability of a governmental fund is recognized. The remaining part of such obligations is reported in the general long-term debt account group.

M. Fund Equity

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use. Designated fund balances represent management's tentative or formal plans for future uses of financial resources. Undesignated fund balances delineate that portion of fund equity that is available for appropriation in coming periods.

N. Bond Discounts/Issuance Costs

In governmental type funds, bond discounts and issuance costs are recognized in the current period.

O. Interfund Transactions

Quasi-external transactions are recorded as revenues or expenditures. Transactions that constitute reimbursement to a fund for expenditures initially made from it that are appropriately applicable to another fund, are accounted for as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are recorded as transfers. Nonroutine and nonrecurring permanent transfers of equity are classified as residual equity transfers. All other transfers are recorded as operating transfers.

P. Memorandum Only - Total Columns

The total columns on the general purpose financial statements are captioned "memorandum only" to show that the data is presented only to facilitate financial analysis. Data in these columns do not represent financial position, results of operations or changes in financial position in conformity with generally accepted accounting principles. Also, such data is not comparable to a consolidation. Interfund eliminations have not been made in the accumulation of this information.

Q. Comparative Data

Comparative total data for the previous year have been presented in the accompanying financial statements in order to afford an understanding of changes in the county's position and operations. Comparative data, nonetheless, have not been presented in all statements because such inclusion would make certain statements unduly complex and difficult to comprehend.

Note 2. Legal Compliance - Budgets

The county auditor serves as the budget officer for the commissioners court of the county. Budgets are adopted by commissioners court on a basis consistent with generally accepted accounting principles.

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

Public hearings, pertaining to the proposed budget, are conducted by commissioners court and the budget officer. During these hearings, the department heads are requested to explain and justify their spending requests. Before determining the final budget, commissioners court, while establishing overall spending priorities for the county, may increase or decrease the amounts requested by the different departments and agencies.

After approval of the budget, commissioners court may authorize transfers of appropriations between individual budgetary line items within the various expenditure categories during the year. Such transfers, however, may not increase the overall total of the budget.

The legal level of appropriated budgetary control requires that all expenditures shall be made in strict compliance with the budget. The appropriated budgetary level, accordingly, is both legally and effectively controlled at the individual line item (i.e., sub-object) level within each operating department's or agency's index.

Note 3. Deposits and Investments

Deposits

The county keeps a consolidated account at MBank, our primary depository, and other accounts at Texas Commerce Bank. The following is a list of the carrying amounts of the county's deposits and the bank's balances:

<u>Fund Name</u>	<u>Carrying Amount</u>	<u>Bank Balance</u>
Consolidated Account	\$3,225,511	\$ 4,502,904
Health & Life Benefits Fund	175,966	255,254
West Texas Regional Adult Probation	769,459	798,722
County Attorney Bad Check Operating Fund	152	3,461
Social Security and Withholding Tax Fund	9,613	9,674
Retirement Fund	202,686	100,050
Multicounty Task Force	15,846	16,170
Payroll	30,000	167,197
Juvenile Board State Aid	31,872	34,929
District Clerk	1,495,575	1,627,486
County Clerk	185,777	214,621
Sheriff and Justices of the Peace	563,818	722,040
Tax Office	<u>1,940,933</u>	<u>1,677,322</u>
Totals	<u>\$8,447,208</u>	<u>\$10,130,330</u>

The consolidated account includes all funds that are not listed in this schedule. The consolidated account is collateralized with \$12,435,000 par value of U.S. Government securities held under the county's name which have a market value of \$12,703,893 and insured by the Federal Deposit Insurance Corporation for \$100,000. The other accounts' collateral consist of \$6,775,000 of U.S. Government securities held under the county's name and Federal Deposit Insurance Corporation insurance of \$100,000 each.

Investments

The county's investments consisted of \$20,186,000 in certificates of deposit in local financial institutions as of September 30, 1988 and \$44,448,928 in United States Treasury notes and bills. The U.S. Treasury notes and bills are held by the Federal Reserve Bank of Dallas in the county's name and safekeeping receipts are kept in the county's treasury.

Certificates of deposit are collateralized under the county's name by U.S. Treasury, Federal National Mortgage Association, Federal Home Loan Mortgage Corporation notes and bonds with market values of \$20,414,842, \$7,541,257 \$1,700,000 and \$8,487,000 respectively. In addition, the county's certificates of deposit are insured by Federal Deposit Insurance Corporation for \$100,000 each.

Note 4. Receivables

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Trust and Agency</u>	<u>Total</u>
Receivables:						
Interest	\$ 92,703	\$ 7,152	\$ 548	\$110,230	\$ 20,077	\$ 120,480
Taxes	2,284,589	266,763	493,825			3,045,177
Accounts	2,462,795	480,293	5,364		175,175	3,123,627
Intergovernmental						
Payroll					1,273,918	1,273,918
Less: allowance for uncollectibles	<u>1,599,389</u>	<u>186,745</u>	<u>317,347</u>			<u>2,103,481</u>
Net total receivables	<u>\$3,240,498</u>	<u>\$567,463</u>	<u>\$182,390</u>	<u>\$110,230</u>	<u>\$1,469,170</u>	<u>\$5,569,940</u>

The delinquent taxes receivable account represents the past twenty years on real property which is still deemed collectible according to state statute and the last five years on personal property of uncollected tax levies. The allowance for estimated uncollectibles is 8 percent of the total current and 70 percent of the total delinquent taxes receivable at September 30, 1988.

Property taxes are levied as of October 1 on property values assessed as of the same date. The tax levy is billed once and considered due upon receipt by the taxpayers; however, the actual date is based on a period ending 60 days after the tax bill mailing. Tax revenues usually are collected from October through February. Taxes collected after June are automatically reclassified as delinquent. Due to the possibility of uncollectibility, it is the county's policy to reserve an amount in fund balance equal to 100% of the allowance of uncollectible taxes.

Note 5. Fixed Assets

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

	Balance October 1, 1987	Additions	Retirement	Completed Construction	Transfers to other Funds	Balance September 30, 1988
Land	\$ 5,324,266					\$ 5,324,266
Buildings	41,256,261	\$1,455,518				42,711,779
Improvements other than buildings	2,114,228	163,095				2,277,323
Machinery and equipment	10,831,078	1,897,353	\$510			12,727,921
Construction in progress	<u>3,329,286</u>	<u>2,753,616</u>				<u>6,082,902</u>
Total general fixed assets	<u>\$62,855,119</u>	<u>\$6,269,582</u>	<u>\$510</u>			<u>\$69,124,191</u>

Note 6. Operating Leases

The county has various lease commitments for building and office space, vehicles and surveillance and data processing equipment. Two of these leases are noncancellable operating leases for office space for the county tax office with four years remaining while all other county operating leases cover a period of one year or less. During the fiscal year ended September 30, 1988, expenditures for the noncancellable operating leases amounted to \$21,000 while expenditures for all those operating leases covering one year or less amounted to \$503,099. The following is a schedule by years of future minimum rental payments for noncancellable leases:

<u>Year Ending</u>	<u>Amount</u>
1989	\$21,150
1990	21,150
1991	9,600
1992	4,800
1993	0
Thereafter	0
Total	<u>\$56,700</u>

Note 7. Capital Leases and Installment Purchases

The county's outstanding capital lease and installment purchase obligations as of September 30, 1988 consisted of six leases dated December 7, 1987 with Citicorp for computer equipment. New leases entered into during the year with Citicorp amounted to \$1,724,296 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, 1988:

<u>CAPITAL LEASES</u>			
<u>Year ended September 30, 1988</u>	<u>Citicorp, N.A.</u>	<u>Principal</u>	<u>Interest</u>
Current:			
1989	\$ 716,057.25	\$ 599,138.52	\$116,918.73
Long Term:			
1990	655,580.75	577,022.46	78,558.29
1991	415,839.68	369,883.12	45,956.56
1992	365,300.74	340,495.58	24,805.16
1993	<u>182,650.37</u>	<u>177,577.40</u>	<u>5,072.97</u>
Total minimum lease payments	<u>\$2,335,428.79</u>	<u>\$2,064,117.08</u>	<u>\$271,311.71</u>

Note 8. Long-term Debt

The County of El Paso has issued several general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General Obligation Bonds, Series 1986A, were issued to build a juvenile detention center. General Obligation Bonds, Series 1987, were issued to finance the costs of certain improvements related to the construction and reconstruction of the county courthouse facilities. General Obligation Bonds, Series 1988, were issued for the construction of the new courthouse. Variable Rate Demand General Obligation Certificates of Obligation, Series 1988, were issued for the purpose of paying contractual obligations incurred in connection with the acquisition and purchase of a building to serve as an auxiliary county facility to be used for housing of some county documents and evidence storage.

In 1985, General Obligation Refunding Bonds were issued to refund General Obligation Bonds, Series 1980. The bonds were originally issued to build a detention facility. Also, General Obligation Refunding Bonds were issued in 1986 to refund the bonds issued in 1985 to build a rodeo complex. All general obligation bonds and general obligation refunding bonds are payable as to principal and interest from the proceeds of ad valorem property taxes except for the General Obligation Refunding Bonds, Series 1986B. Ad valorem tax is imposed for its repayment only if hotel occupancy taxes are not sufficient to provide for this debt service.

The following is a schedule of all general obligation bonds and general obligation refunding bonds currently outstanding and maturing serially:

<u>Purpose</u>	<u>Date Series</u>		<u>Rate of Interest</u>	<u>Interest Due</u>	<u>Outstanding Balance as of September 30, 1988</u>
	<u>Issued</u>	<u>Mature</u>			
General Obligation Refunding Bonds, Series 1985	09-15-85	02-15-02	7.0-9.3%	Feb 15 & Aug 15	\$24,120,000
General Obligation Bonds, Series 1986-A	07-15-86	02-15-01	6.0-9.0	Feb 15 & Aug 15	6,050,000
General Obligation Refunding Bonds, Series 1986-B	07-15-86	02-15-06	7.1-10.1	Feb 15 & Aug 15	3,560,000
General Obligation Bonds, Series 1987	12-01-87	05-15-93	5.9-7.9	Nov 15 & May 15	3,500,000
General Obligation Bonds, Series 1988	05-17-88	02-15-08	7.4-9.4	Feb 15 & Aug 15	31,500,000
Variable Rate Demand General Obligation Certificates of Obligation, Series 1988	05-01-88	10-15-18	Variable	Monthly	3,000,000
				Total	<u>\$71,730,000</u>

The following is a summary of general long-term debt transactions of the county for the fiscal year ended September 30, 1988:

	Balance as of October 1, 1987	Additions	Deductions	Balance as of September 30, 1988
Equipment Contracts Payable:				
Citicorp, N.A.	\$ 2,553,861	\$ 1,724,296	\$ 2,214,040	\$ 2,064,117
Executone	45,922		45,922	
Total Contracts Payable	\$ 2,599,783	\$ 1,724,296	\$ 2,259,962	\$ 2,064,117
General Obligation Bonds				
Refunding Series 1985	\$25,155,000		\$ 1,035,000	\$24,120,000
Series 1986 A	6,305,000		255,000	6,050,000
Refunding Series 1986 B	3,645,000		85,000	3,560,000
Series 1987		\$ 3,500,000		3,500,000
Series 1988		31,500,000		31,500,000
General Obligation Certificates of Obligation Series 1988		3,000,000		3,000,000
Total Bonds	\$35,105,000	\$38,000,000	\$ 1,375,000	\$71,730,000
Employee Benefits Payable:				
Vacation Leave Accrued	\$ 1,272,613	\$ 1,214,873	\$ 1,097,256	\$ 1,390,230
Sick Leave Accrued	3,644,529	1,406,980	846,915	4,204,594
Total Benefits	\$ 4,917,142	\$ 2,621,853	\$ 1,944,171	\$ 5,594,824

Principal of the variable rate demand general obligation certificates of obligation, series 1988 is payable in full upon final maturity of the certificates on April 1, 2018. A principal amount of \$75,000 shall be payable in annual installments every April 15 and the interest payable on a monthly basis. Since the interest rate of the certificate is variable, the highest lawful rate, 15% per annum, will be assumed.

Debt service requirements to maturity for the certificates of obligation, general obligation bonds and general obligation refunding bonds are summarized as follows:

Fiscal Year ended September 30	General Obligation Refunding Bonds, Series 1985		General Obligation Bonds, Series 1986 A	
	Principal	Interest	Principal	Interest
	1989	\$ 1,095,000	\$1,172,510	\$ 275,000
1990	1,190,000	1,085,335	300,000	425,310
1991	1,285,000	987,823	325,000	397,185
1992	1,385,000	879,291	350,000	366,810
1993	1,500,000	758,410	380,000	333,960
1994	1,660,000	622,450	410,000	298,410
1995	1,800,000	471,040	445,000	261,604
1996	1,890,000	391,840	480,000	225,968
1997	1,920,000	391,840	520,000	189,708
1998	1,910,000	391,840	565,000	149,823
1999	1,920,000	391,840	615,000	106,009
2000	2,015,000	299,150	665,000	63,150
2001	2,220,000	103,230	720,000	21,600
2002	2,330,000	-	-	-
	<u>\$24,120,000</u>	<u>\$7,946,599</u>	<u>\$6,050,000</u>	<u>\$3,290,722</u>

Fiscal Year ended September 30	General Obligation Refunding Bonds, Series 1986 B		General Obligation Bonds, Series 1987	
	Principal	Interest	Principal	Interest
1989	\$ 90,000	\$ 273,398	\$ 545,000	\$323,243
1990	100,000	263,803	670,000	179,020
1991	110,000	253,198	710,000	139,490
1992	115,000	241,835	760,000	96,890
1993	125,000	229,715	815,000	50,530
1994	140,000	218,433	-	-
1995	150,000	208,063	-	-
1996	160,000	196,863	-	-
1997	175,000	184,675	-	-
1998	190,000	171,305	-	-
1999	205,000	156,738	-	-
2000	220,000	140,903	-	-
2001	240,000	123,593	-	-
2002	260,000	104,653	-	-
2003	285,000	83,871	-	-
2004	305,000	61,228	-	-
2005	330,000	37,523	-	-
2006	360,000	12,780	-	-
	<u>\$3,560,000</u>	<u>\$2,962,577</u>	<u>\$3,500,000</u>	<u>\$782,173</u>

Fiscal Year ended September 30	General Obligation Bonds, Series 1988		Total General Obligation Bonds, Refunding Bonds and Certificates of Obligation	
	Principal	Interest	Principal	Interest
1989	\$ -	\$3,362,360	\$2,005,000	\$5,582,696
1990	185,000	2,513,075	2,445,000	4,466,543
1991	200,000	2,494,980	2,630,000	4,272,676
1992	205,000	2,475,945	2,815,000	4,060,771
1993	215,000	2,456,205	3,035,000	3,828,820
1994	1,135,000	2,392,755	3,345,000	3,532,048
1995	1,230,000	2,281,600	3,625,000	3,222,307
1996	1,330,000	2,161,280	3,860,000	2,975,951
1997	1,440,000	2,031,090	4,055,000	2,797,313
1998	1,550,000	1,890,560	4,215,000	2,603,528
1999	1,665,000	1,756,105	4,405,000	2,410,692
2000	1,790,000	1,627,375	4,690,000	2,130,578
2001	1,930,000	1,487,875	5,110,000	1,736,298
2002	2,080,000	1,336,460	4,670,000	1,441,113
2003	2,245,000	1,172,110	2,530,000	1,255,981
2004	2,430,000	994,460	2,735,000	1,055,688
2005	2,625,000	802,370	2,955,000	839,893
2006	2,840,000	594,700	3,200,000	607,480
2007	3,075,000	369,930	3,075,000	369,930
2008	3,330,000	126,540	3,330,000	126,540
	<u>\$31,500,000</u>	<u>\$34,327,775</u>	<u>\$68,730,000</u>	<u>\$49,316,846</u>

These general obligation bonds and certificates of obligation are direct obligations of the county. The county has never defaulted on the payments of principal or interest of any such indebtedness.

Note 9. Interfund Assets/Liabilities

Interfund asset and liability balances on September 30, 1988 were as follows:

<u>Due From/To Other Funds</u>		
<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Court Master - Grant Fund	\$ 9,943
	TCDA-Water/Sewer - Grant Fund	18,258
	Detoxification CTR - Grant Fund	133,708
	TERP Nutritional SVC - Grant Fund	26,382
	Narcotics Det./Appreh. - Grant Fund	229,965
	Juvenile Corrections Pgm - Grant Fund	8,176
	General Obligation Refunding, Series 1985	110,729
	Variable Rate Demand General Obligation Certificates of Obligation, Series 1988	75,000
	Capital Project - MDR Fund	8,985
	Payroll Trust Fund	30,000
	General Obligation Bond, Series 1987	2,000
		<u>\$653,146</u>
	<u>Interfund Receivable/Payable</u>	
Debt Service-Juvenile Justice	General Obligation Refunding-Series 1985	\$110,000
County Attorney Bad Check - Trust Agency Fund	County Attorney Agency Fund	865
		<u>\$110,865</u>
	Total due from/to other funds	<u>\$764,011</u>

Note 10. Contingent Liabilities

The county is contingently liable in regard to lawsuits and other claims in the ordinary course of its operations. Presently, a number of lawsuits are pending against the county. Although the outcome of these lawsuits is not presently determinable, the settlements of such contingencies under the budgetary process would require the appropriation of funds yet to be realized or the reallocation of existing appropriated funds, but would not materially affect the county's financial position as of September 30, 1988.

The county has received numerous federal and state assisted grant programs which are subject to final financial and compliance audits. The audits of these grants for the year that ended September 30, 1988 have not been completed. Accordingly, the county's compliance with applicable grant requirements will be established at some future date. The amounts, if any, of expenditures that may be disallowed by the granting agencies cannot be determined at this time. The county anticipates, in any event, that such disallowed amounts, if any, will be immaterial.

Note 11. Subsequent Events

Commissioners court approved a \$5,000 homestead ad valorem property tax exemption on October 3, 1988. This tax exemption is scheduled to become effective with the tax year beginning on October 1, 1989. An analysis indicates this exemption will result in an annual reduction of ad valorem property tax revenues in the approximate amount of \$474,810.

On October 17, 1988 commissioners court reduced the three percent hotel occupancy tax levy by a half of one percent to two and a half percent. This reduction became effective on January 1, 1989 and should result in an annual revenues reduction of slightly more than \$200,000.

Commissioners court directed the county personnel director to render a new wage and salary program on October 24, 1988. It has been estimated that the cost of fully implementing such a program will range from a low of \$800,000 to a high of \$1,500,000 per annum. At present, no specific appropriation exists for implementation of the survey results. This survey should be completed within six months or less.

Commissioners court approved an agreement with the Collective Law Enforcement Association of Texas (CLEAT) on November 28, 1988 which will become effective on January 8, 1989. This agreement brings the Sheriff's deputies compensation into full parity with the compensation of the El Paso City Police. There are no specific existing budgetary provisions for this "full parity" agreement; even though, the associated costs have been estimated to exceed the existing "half parity" appropriation by approximately \$600,000.

On December 13, 1988, the County Auditor's Office was informed that the county had been overbilled by the data processing department for data processing services for fiscal year 1988 by \$366,369. The overbilling will be credited to the county over the next fiscal year thus reducing expenditures for fiscal year 1989.

Note 12. Joint Ventures

Under the authority of Vernon's Annotated Civil Statutes, Article 4413, (32C), known as the interlocal cooperation act, the county has joined the City of El Paso in a joint venture as administrator of the Tourist and Convention Bureau and the El Paso Convention and Performing Arts Center. Seven members of the board of directors are appointed by each government's governing body and the fifteenth board member is appointed by both the mayor and the county judge. The operating and capital budgets for the Tourist and Convention Bureau are funded by contributions of 66% from the city and 34% from the county. The city's share of assets, liabilities and fund equity is also 66% while the county's share is 34%. The operating and capital budgets for the El Paso Convention and Performing Arts Center are funded 100 percent by the city and all assets, liabilities and fund equity belong to the city as well. The county, therefore, is solely responsible for the administration of the El Paso Convention and Performing Arts Center. Summary financial information for the fiscal year ended September 30, 1988 is presented below:

Cash and investments	\$ 267,682
Other assets	96,376
Total assets	<u>\$ 364,058</u>
Total liabilities	\$ 35,179
Total equity	328,879
Total liabilities and equity	<u>\$ 364,058</u>
Total revenues	\$1,215,917
Total expenditures	<u>1,309,455</u>
Net decrease in equity	<u>\$ 93,538</u>

Note 13. Deferred Compensation

Legislation allowing deferred compensation plans for public employees was passed in 1978 in accordance with Section 457 of the Internal Revenue Code. Participation in the deferred compensation plan is voluntary for county employees. Deferred compensation enables county employees to defer a portion of their salary until future years. Deferred compensation payments are not available to employees until termination of employment, retirement, death or an unforeseen emergency. The county must be the owner of such funds in order to qualify for the tax advantages of deferred compensation. The county's role consists of defining plan guidelines, evaluating and selecting investment options, choosing plan administrators, processing payroll deductions, owning all plan assets, as well as exploring plan improvements. Once enrolled, employees legally become a general creditor of the county.

The county's plan has been approved by commissioners court and a designation has been made for a plan trustee. This trustee acts on behalf of the county and manages all aspects of the plan. Investments are managed by the plan's trustee under one of four investment options or a combination thereof. The choice of investment options is made by the plan participant.

Note 14. Employee Retirement System

The County of El Paso participates in a multi-county and district member association which forms the Texas County and District Retirement System (TCDRS). The TCDRS is a statewide agent multiple employer public retirement system administering over 400 nontraditional, joint contributory, define contribution plans covering substantially all full-time employees of member counties and districts of which El Paso County is a member.

The TCDRS was created by state statute with all the powers and privileges of a corporation to provide retirement and other benefits to employee participants and other participating political subdivisions of the counties and the state. Funds created under the legislation were placed under the general

administration and management of the Board of Trustees. Current membership in the TCDRS is comprised of the following:

Annuitants currently receiving benefits	9,870
Terminated employees entitled to benefits	
Vested	1,280
Nonvested	<u>6,674</u>
Total	<u>7,954</u>
Current employees	
Vested	10,730
Nonvested	<u>50,566</u>
Total	<u>61,296</u>
Member Employees	
Counties	243
Districts	<u>157</u>
Total	<u>400</u>

Participation in the county's retirement plan is mandatory for all officials and full-time employees. An employee is eligible for retirement after 10 years of service and age 60, after 30 years of service regardless of age or when the sum of their age and years of service equals 80 or more. Vesting occurs after 10 years of service but must leave accumulated contribution in the TCDRS. Each employee is required to contribute an amount equal to 5 percent of their gross earnings to this state wide plan. The county will in turn contribute an equal amount.

An employee is not eligible for any other benefits under the TCDRS upon termination of his employment with the county. However, the employee is entitled to the following:

- with less than 10 years of service, a refund of member contributions plus 11.5 percent interest
- with 10 or more years of continuous service, the pension plan accrued to the date of termination, payable commencing at his or her normal retirement date or at the option of the employee a lump sum refund of member contribution plus 11.5 percent interest

Funding Status and Progress

The amount shown below as the "Pension Benefit Obligation" is a standardized disclosure measure of the present value of pension benefits adjusted for the effects of projected salary increases, estimated to be payable in the future as a result of employee service to date. This measure is the actuarial present value of credited projected benefits and is intended to (1) help users assess the TCDRS funding status as an ongoing concern basis, (2) assess progress being made in accumulating sufficient assets to pay benefits when due, and (3) allow for comparisons among public employee retirement plans. The pension benefit obligations were determined as

part of an actuarial valuation of the plan as of December 31, 1987 as follows:

<u>Market Value</u>	<u>Pension Benefit Obligation</u>	<u>Book Value</u> <u>December 31, 1987</u>
\$ 0	Annuitants currently receiving benefits	\$ 0
223	Terminated Employees	223
	Current Employees	
	Accumulated employee contributions including allocated investment earnings	394,009
399,919	Employer-financed vested	692,023
702,403	Employer-financed nonvested	115,328
<u>117,058</u>	Total Pension benefit obligation	<u>\$1,201,583</u>
<u>\$1,219,380</u>		
<u>\$1,047,198</u>	Net assets available for benefits	<u>\$1,031,722</u>
<u>\$ 172,409</u>	Unfunded pension benefit obligation	<u>\$ 169,861</u>

Contributions Required and Contributions Made

Even though the substance of the plans in TCDRS is not to provide a defined benefit in some form, some additional voluntary disclosure is appropriate due to the nontraditional (for defined contribution plans) existence of an unfunded pension benefit obligation in most TCDRS plans and employer-financed monetary credits in excess of 100% of the employee's personal contributions. Each plan had an initial unfunded pension benefit obligation due to monetary credits granted by the employer for services rendered before the plan began and can have additions to the unfunded pension benefit obligation through the periodic adoption of increases in benefit credits and benefits. Part of the employer's contribution, the normal cost, is to fund the currently accruing monetary credits, while the remaining portion is to amortize the unfunded pension benefit obligation. This remaining portion may vary slightly from year to year since it is determined as the employer contributions rate minus its normal cost contribution rate, which is recalculated annually. As a result, the amortization period may vary from year to year. While each employer's obligation to its plan, in a legalistic sense, is only its commitment to make contributions equal to those of its employees, it is expected that the commitment to make equal contributions will eventually result in the full funding of all employer-financed monetary credits. In a practical sense, each employer's obligation to its plan includes the unfunded pension benefits obligation.

Statement No. 5 of the Governmental Accounting Standards Board defines pension benefit obligation as a standardized disclosure measure of the actuarial present value of pension benefits, adjusted for the effects of projected salary increases, estimated to be payable in the future as a result

of employee service to date. The measure is intended to help users assess the funding status of public employee pension plans, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among public employee pension plans.

The pension benefit obligation shown below is similar in nature to the standardized disclosure measure required by GASB for defined benefit plans except that there is no need to project salary increases since the benefit credits earned for service to date are not dependent upon future salaries. The calculations were made as part of the annual actuarial valuation as of December 31, 1987. Because of the money-purchase nature of the plans, the interest rate assumption, currently 9% per year, does not have as much impact on the results as it does for a defined benefit plan. At the time a member retires, part of his benefit becomes an obligation of the system with funds being transferred from the employee's account and the employer's account to a system-wide fund. This fund is credited with 7% interest each year by statute; so the interest rate assumption used for valuing those annuities is 7%. Market value of assets is not determined separately for the various funds, but the market value of assets for TCDRS as a whole was 101.5% of book value as of December 31, 1987.

Pension Benefit Obligation
(amounts expressed in millions)

	<u>Counties and Districts</u>	<u>System-wide Fund</u>
Annuitants currently receiving benefits	\$ 191.1	\$199.8
Terminated employees	105.5	-
Current employees		
Accumulated employee contributions including allocated investment earnings	\$ 553.5	-
Employer-financed vested	499.0	-
Employer-financed nonvested	<u>220.5</u>	-
Total	\$1,569.6	<u>\$199.8</u>
Net assets available for benefits, at book value	<u>\$1,360.1</u>	<u>\$203.9</u>
Unfunded (assets in excess of) pension benefit obligation	<u>\$ 209.5</u>	<u>\$(4.1)</u>

The amounts above reflect the adoption of changes in 1988 of the county and district plans since the previous actuarial valuation which had the effect of increasing the unfunded pension benefit obligation of those plans in the aggregate by \$13.4 million. At the end of 1987 available assets were equal to 88.7% of the total pension benefit obligation for the counties and districts and the system. The unfunded pension benefit obligation was 17.2% of the covered payroll for 1987,

while the total employer contributions as a percent of covered payroll was 6.8% for the year. Similar ratios for years prior to 1987 were not available.

Summary of Actuarial Assumptions

The actuarial assumptions were developed from an actuarial investigation of the experience of TCDRS over the five years 1979 through 1983. They were adopted in 1985 and first used in the December 31, 1984 actuarial valuation.

Withdrawal Rates

For the first 20 years of service, the rates vary with length of service (duration), entry age group (9 quinquennial groups for each sex), sex, withdrawal group assignments (one for each sex), and vesting provision.

A sample of the rates for 10-year vesting follows:

Entry Age	Duration	Male			Female		
		Low	Mid	High	Low	Mid	High
25	0	.265	.343	.456	.270	.336	.497
	3	.176	.185	.242	.182	.208	.288
	6	.109	.111	.134	.120	.139	.178
	9	.067	.076	.077	.080	.087	.108
	12	.050	.054	.058	.046	.050	.081
	15	.030	.035	.045	.034	.036	.063
35	0	.228	.305	.372	.210	.278	.416
	3	.143	.153	.182	.131	.150	.220
	6	.081	.097	.104	.079	.094	.135
	9	.060	.064	.071	.046	.060	.088
	12	.033	.043	.050	.026	.037	.057
	15	.011	.026	.030	.015	.018	.042
45	0	.187	.218	.326	.164	.232	.339
	3	.098	.109	.145	.098	.137	.198
	6	.060	.066	.078	.064	.079	.125
	9	.040	.051	.056	.048	.054	.102
	12	.023	.032	.039	.014	.018	.045
	15	.020	.022	.032	.009	.011	.018

For 12-year vesting, the withdrawal rates are the same as for 10-year vesting, except at durations eight through eleven for entry age groups 40 and above where rates are slightly higher.

The withdrawal group assignments for a subdivision (one for male and one for female) were based upon the withdrawal characteristics of the members of the subdivision during the five years 1979-1983.

After 20 years of service, the rates vary by attained age and sex.

<u>Age</u>	<u>Male</u>	<u>Female</u>
40	.030	.028
45	.020	.023
50	.007	.014
55	.005	.009
60	.005	.005
65	.005	.004

Active Employee Mortality Rates

<u>Age</u>	<u>Male</u>	<u>Female</u>
20	.001566	.000354
25	.001462	.000446
30	.001389	.000619
35	.001767	.000868
40	.002307	.001042
45	.003522	.001308
50	.005846	.001845
55	.009184	.002974
60	.011978	.004634
65	.016335	.007570

Disability Rates

<u>Age</u>	<u>Occupational</u>	<u>All Causes</u>
35	.000073	.001035
40	.000143	.002141
45	.000224	.002511
50	.000308	.003026
55	.000374	.005211

Service Retirement Rates

<u>Age</u>	<u>Male</u>	<u>Female</u>
50-54	.030	.055
55-59	.050	.055
60	.180	.370
61	.060	.065
62	.215	.235
63	.115	.180
64	.120	.125
65	.430	.400
66	.235	.265
67	.235	.265
68	.235	.265
69	.235	.265
Over 70	1.000	1.000

Service Retiree and Beneficiary Mortality Rates

The UP-1984 Table, with no age adjustment for males and an age set back of eleven years for females, was used for calculating the actuarial liability and normal cost.

The UP-1984 Table, with an age set back of five years for retirees and an age set back of ten years for beneficiaries,

was used for determining the amount of the monthly retirement benefit at the time of retirement.

The Disabled Annuitant Mortality Rates were calculated at 70% of the 1965 Railroad Retirement Board Disabled Annuitants Mortality Table.

Interest Rate

An annual rate of 9% for calculating the actuarial liability and normal cost contribution rate for the retirement plan of each participating subdivision is used.

An annual rate of 7% according to Section 55.313 of Title 110B for (1) accumulating prior service credit after the valuation date, (2) determining the amount of the monthly benefit at future dates of retirement or disability, and (3) calculating the actuarial liability of the system-wide Current Service Annuity Reserve Fund is used.

Salary Increases - Since no benefits earned to date are dependent upon future salaries, there is no need to make an assumption about future salary increases.

Payroll Increase - 6% annually or such smaller percentage as is considered appropriate for each individual county or district based primarily on experience during the period 1979-1983.

Valuation of Assets - The actuarial value of assets is adjusted cost for bonds (original cost adjusted for amortization of premium or accrual of discount) and cost for short-term securities, which is the same as book value. There are no corporate stocks.

The actuarial cost method used was the Unit Credit Actuarial Cost Method. Actuarial gains and losses are recognized immediately and decrease or increase the unfunded actuarial liability, which is being amortized with a level percent of payroll equal to the contribution rate payable by the subdivision minus its normal cost contribution rate. This actuarial cost method has been used since the inception of TCDRS in 1968.

The member data, annuitant date, and asset data used in the valuation were all prepared and furnished by TCDRS. The data was examined for general reasonableness by the actuary. The amounts of the assets in the actuarial valuation balance sheets agree with the amounts as reported by TCDRS as of the valuation date, except for a small difference in the summary valuation balance sheet due to rounding.

Trend Information

Ten year historical trend information presenting the TCDRS progress in accumulating sufficient assets to pay benefits when due is presented in the TCDRS December 31, 1987 component unit financial report as follows:

TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
REQUIRED SUPPLEMENTARY INFORMATION
REVENUES BY SOURCE AND EXPENSES BY TYPE
TCDRS IN THE AGGREGATE

REVENUES BY SOURCE
=====

<u>Fiscal Year</u>	<u>Employee Contributions</u>	<u>Employer Contributions</u>	<u>Investment Income</u>	<u>Supplemental Death Benefits</u>	<u>Other</u>	<u>Total</u>
1978	\$26,635,735	\$26,627,168	\$22,492,936	\$ 0	\$ 0	\$75,755,839
1979	30,277,792	30,260,781	28,022,033	0	0	88,560,606
1980	35,185,843	35,154,215	35,429,844	0	1,195	105,771,097
1981	41,433,429	41,406,909	46,495,422	0	7,050	129,342,810
1982	48,841,452	48,811,838	60,016,155	0	3,162	157,672,607
1983	55,210,797	55,198,095	74,959,531	336,505	0	185,704,928
1984	61,280,497	61,272,364	93,385,269	442,395	5,970	216,386,495
1985	68,726,185	68,708,524	111,814,581	625,937	733,828	250,609,055
1986	76,557,020	76,437,735	133,885,142	1,071,961	11,034,657	298,986,515
1987	80,690,030	80,530,046	154,549,946	1,455,420	5,146,193	322,371,635

EXPENSES BY TYPE
=====

<u>Fiscal Year</u>	<u>Benefits</u>	<u>Administrative Expenses</u>	<u>Refunds</u>	<u>Supplemental Death Benefits</u>	<u>Other</u>	<u>Total</u>
1978	\$12,276,338	\$ 507,782	\$10,378,803	\$ 0	\$ 0	\$23,162,923
1979	14,107,609	585,221	14,605,919	0	7,453	29,306,202
1980	17,023,320	650,516	15,174,389	0	371	32,848,596
1981	19,801,573	1,320,749	19,826,622	0	9,855	40,958,799
1982	22,033,742	949,290	16,889,707	0	3,210	39,875,949
1983	25,320,318	1,332,285	20,298,308	259,393	5,366	47,215,670
1984	28,721,877	2,440,383	22,238,392	278,411	3,002	53,682,065
1985	34,667,346	1,500,357	27,988,113	506,467	5,807	64,667,990
1986	41,899,746	1,414,235	26,033,947	888,011	32,820	70,268,759
1987	50,043,885	1,561,601	28,448,920	1,253,801	9,546	81,317,753

TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
 REQUIRED SUPPLEMENTARY INFORMATION
 REVENUES BY SOURCE AND EXPENSES BY TYPE
 TCDRS EMPLOYEES' PLAN ONLY

 REVENUES BY SOURCE
 =====

<u>Fiscal Year</u>	<u>Employee Contributions</u>	<u>Employer Contributions</u>	<u>Investment Income</u>	<u>Supplemental Death Benefits</u>	<u>Other</u>	<u>Total</u>
1978	\$13,034.58	\$13,034.58	\$10,117.55	\$ 0.00	\$ 0.00	\$ 36,186.71
1979	14,812.61	14,812.61	13,423.68	0.00	0.00	43,048.90
1980	16,865.96	16,865.96	18,370.02	0.00	0.00	52,101.94
1981	20,085.19	20,085.19	24,421.80	0.00	0.00	64,592.18
1982	23,623.73	23,623.73	33,828.67	0.00	0.00	81,076.13
1983	28,487.17	28,487.17	43,147.79	1,678.30	0.00	101,800.43
1984	33,645.97	33,645.97	54,715.74	2,377.54	0.00	124,385.22
1985	37,077.28	37,077.28	67,953.33	2,297.43	0.00	144,405.32
1986	41,297.03	41,285.62	82,115.97	2,481.00	0.00	167,179.62
1987	44,629.36	44,629.36	97,487.06	2,492.25	0.00	189,238.03

 REVENUES BY SOURCE
 =====

<u>Fiscal Year</u>	<u>Benefits</u>	<u>Administrative Expenses (1)</u>	<u>Refunds</u>	<u>Supplemental Death Benefits</u>	<u>Other</u>	<u>Total</u>
1978	\$0.00	-	\$ 2,444.90	\$0.00	\$0.00	\$ 2,444.90
1979	0.00	-	5,913.37	0.00	0.00	5,913.37
1980	0.00	-	4,735.82	0.00	0.00	4,735.82
1981	0.00	-	3,280.52	0.00	0.00	3,280.52
1982	0.00	-	5,364.86	0.00	0.00	5,364.86
1983	0.00	-	2,945.80	0.00	0.00	2,945.80
1984	0.00	-	10,696.09	0.00	0.00	10,696.09
1985	0.00	-	15,319.38	0.00	0.00	15,319.38
1986	0.00	-	7,671.89	0.00	0.00	7,671.89
1987	0.00	-	24,663.81	0.00	0.00	24,663.81

(1) Expenses incurred in the administration of the TCDRS (a multiple - employer system) are financed with a portion of the annual investment income before that income is allocated to the various funds of the system; consequently, there is no special administrative expense associated with the administration of the TCDRS Employees' Plan.

TEXAS COUNTY AND DISTRICT RETIREMENT SYSTEM
Required Supplementary Information
Analysis of Funding Progress

Fiscal Year	(1) Net Assets Available for Benefits	(2) Pension Benefit Obligation	(3) Percentage Funded (1) (2)	(4) Unfunded Pension Benefit Obligation (2)-(1)	(5) Annual Covered Payroll	(6) Unfunded Pension Benefit Obligation as Percentage of Covered Payroll (4) (5)
TCDRS IN AGGREGATE						
1987	\$1,615,990,971	\$1,821,327,569	88.7%	\$205,336,598	\$1,191,993,532	17.2%
TCDRS EMPLOYEES' AGGREGATE						
1985	\$ 712,613	825,319	86.3	\$ 112,706	\$ 529,675	21.3%
1986	869,640	1,013,711	85.8	144,071	589,958	24.4
1987	1,031,722	1,201,583	85.9	169,861	637,562	26.6

Each county and district participating in TCDRS is financially responsible for its own plan. Therefore, the aggregate numbers shown above reflect only the aggregate condition of TCDRS and are not indicative of the status of any one plan.

Expressing the net assets available for benefits as a percentage of the pension benefit obligation provides one indication of progress made in accumulating sufficient assets to pay benefits when due. Analysis of this percentage over time indicates whether a plan is becoming financially stronger or weaker. Generally, the greater this percentage, the stronger the plan. Expressing the unfunded pension benefit obligation as a percentage of annual covered payroll gives another indication of a plan's financial strength. Generally, the smaller this percentage the stronger the plan. This percentage has been increasing in the last three years for the plan for the TCDRS employees due to lower employee turnover than expected according to the actuarial assumptions.

Note 15. Post-Employment Health Care Benefits

At the entire expense of the county retirees, the county administers a health care insurance program for retired employees. Employees become eligible for these optional health coverages as they reach normal retirement age. The exact cost for each retiree is determined at retirement. The present monthly cost for the coverage of a retiree is only \$66.63. A retiree may choose to cover family members. The monthly cost for the retiree and spouse is \$122.95. The monthly cost for the retiree and children is \$123.47. The monthly cost for the retiree and all family members is \$158.09.

Note 16. Property Taxes

A. Levy and Collection

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

B. Tax Rate

The county's total 1987 tax rate was \$0.22610 per \$100 of assessed valuation of which \$0.19856 was allocated for maintenance and operations of the general fund and the road and bridge fund and \$0.02754 was allocated to the debt service fund. State law permits the county to levy property taxes up to \$0.80 per \$100 of assessed valuation for the general fund and up to \$0.15 per \$100 assessed valuation for the road and bridge fund.

C. Legislation Affecting Property Tax Policies and Procedures

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

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 hearing before adopting a tax rate increase which is more than 3% above the effective tax rate calculated by the statutorily prescribed formula.

Note 17. Federal and State Grants

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

Note 18. 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 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.

Note 19. Fund Equity

Reserves represent those portions of fund balances that are not appropriated for expenditures or legally segregated for specific future uses. Designated fund balances represent tentative plans for future uses of financial resources. The components of the reserved fund equity designated for specific programs and purposes are:

General Fund

Reserved for working capital	\$2,696,642
Reserved for insurance	150,000
Reserved for claims and judgements	352,760
Reserved for golf cart replacement	75,000
Reserved for grant deficiencies	100,000
Reserved for workers compensation	76,600
Reserved for taxes	<u>1,599,389</u>
Total	<u>\$5,050,391</u>

Special Revenue Funds

Reserved for working capital	\$ 343,290
Reserved for claims and judgements	100,000
Reserved for fda rodeo	100,000
Reserved for park improvements	154,730
Reserved for tree farm	15,000
Reserved for taxes-road and bridge	186,745
Reserved for tourist promotion	<u>335,923</u>
Total	<u>\$1,235,688</u>

Individual unreserved fund equities designated for specific programs or purposes are further explained as follows:

Working Capital

This reservation represents a conservative estimation of the amount required by the County of El Paso for current expected liabilities (i.e. payroll, and operational expenditures) incurred during the issuance of ad valorem tax bills and prior to significant revenue collections.

Insurance

This is a reservation requested by the commissioners court in an attempt to offset the possibility of under insurance.

Claims and judgements

This represents a designation by commissioners court in an attempt to provide some financing for law suit settlements against the county.

Golf cart replacement

This represents a designation by the commissioners court for the replacement of golf carts at the Ascarate Golf Course.

FDA rodeo

This represents a designation by the commissioners court for a grant match for the construction of a rodeo complex and a related feasibility study for an appropriate site.

Park Improvements

This represents a designation for the improvement of local parks from funds generated by special park revenues.

Tree farm

This represents a designation for the improvement of local parks by landscaping and adding new trees from funds generated by special park revenues.

Grant deficiencies

This designation represents reclassification of grant liabilities for which a reserve was established in the event of refund requests.

Workers compensation

This represents an estimated contingency in the event of excessive claims against the county for employees injured on the job.

Tourist Promotion

This represents the designation of funds for the purpose of promoting tourism in El Paso County.

Taxes

This represents one hundred percent of the allowance for uncollectible ad valorem property taxes receivable in the event that those receivables become uncollectible. This estimation is based on prior experience and safeguards from future losses adversely affecting operations.

Note 20. El Paso Convention and Performing Arts Center

The El Paso Convention and Performing Arts Center is county operated; but is owned and funded entirely by the City of El Paso's special revenue fund. The city advances funds to the county in amounts equal to the 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, however, represents funds available to cover encumbrances and other obligations for the year ended September 30, 1988.

Note 21. Rio Grande Council of Governments

This agency is not county operated but is a source for communicating with other governmental agencies such as state grants. Additionally, the county coordinates collections for the Alternate Dispute Resolution Center, a special revenue fund through the Rio Grande Council of Governments. This fund collects fees on county resolved civil matters of the court system. These fees are forwarded to the above mentioned private organization, and thus, the excess of revenues over expenditures of \$9,820.00 is the amount to be provided to the Rio Grande Council of Governments as of September 30, 1988.

Note 22. Decrease in Prior Years Fund Balance

This represents fund equity amounts designated by commissioners court for expenditures to balance the operating budget for the year that ended September 30, 1988.

Note 23. Deferred Charges

This classification is used mainly to reflect excess expenditures over revenues for which services have been rendered but reimbursements are due to non-budgeted grants within the special revenue section.

Note 24. 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 within the special revenue section. Revenues of the general fund amounts are classified as current revenues or due to other governments at a future date when accounts are measurable for accounting treatment.

Note 25. Excess of Expenditures over Revenues

Excesses of expenditures over revenues in the Special Revenue fund of \$524,464, \$4,895,881 in the Capital Projects fund and \$320,847 in the Expendable Trust fund exist.

Within the special revenue funds the bulk of this excess relates directly to state grants which operate on a reimbursement basis. 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.

The excess of expenditures over revenues in the expendable trust fund relates to an increase in claims above the amount of health premium contributions in the health & life fund. Commissioners court has taken action to increase revenues for these claims.

Note 26. Encumbrances Outstanding

As of September 30, 1988, encumbrances and reservation of fund balances amounted to \$3,676,630 of which \$2,841,106 related to the general fund, \$488,104 and \$347,420 related to the special revenue fund \$347,420 related to the capital projects fund.

Note 27. Construction and Other Significant Commitments

As of September 30, 1988, the construction of a new courthouse is the only construction project being planned by the County of El Paso. Bonds totaling approximately \$35,000,000 were sold for this project. 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.

Note 28. Interfund Transfers

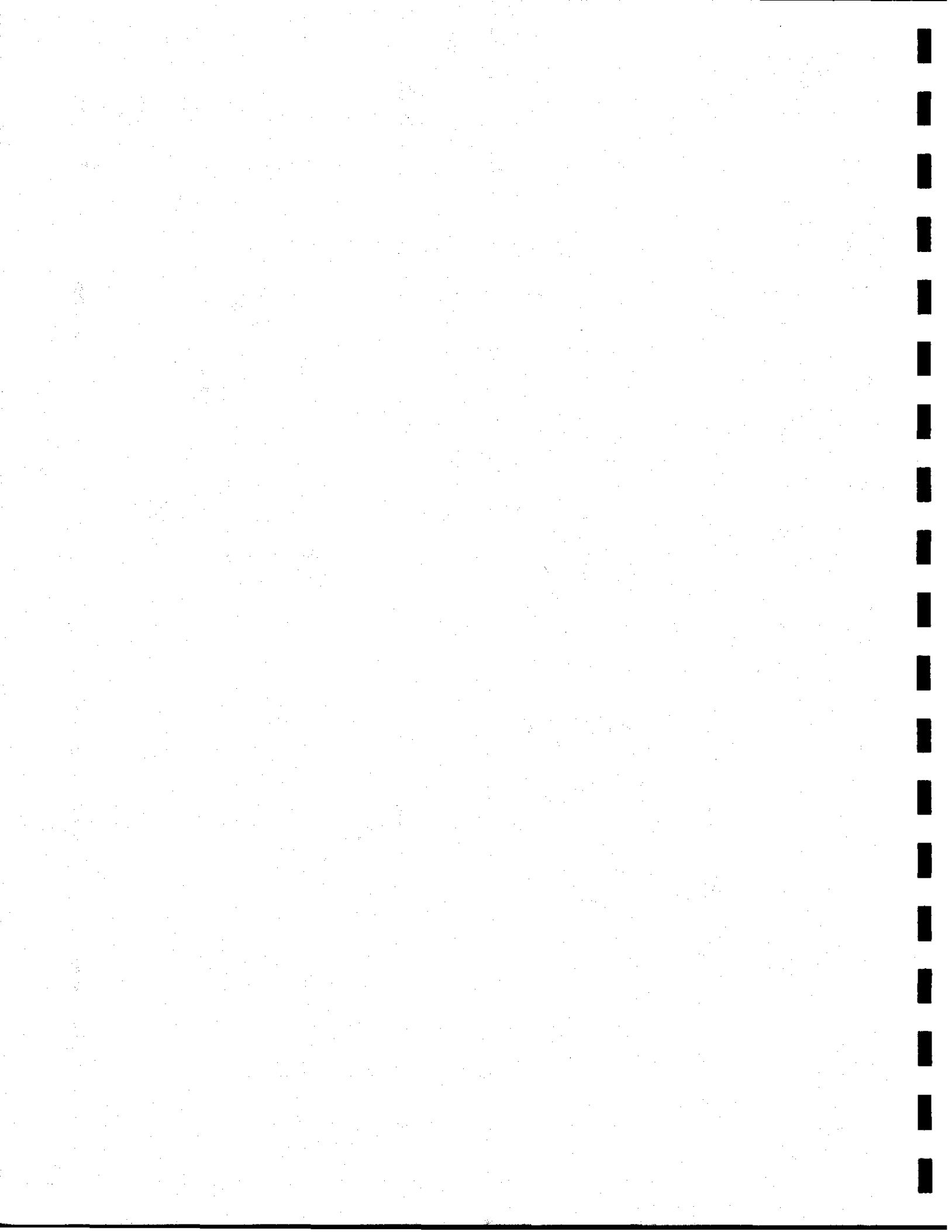
The following are the operating transfers in and out as of September 30, 1988:

<u>Department</u>	<u>Transfers Out Actual</u>	<u>Transfers In Actual</u>
<u>General Fund</u>		
General and Administrative		\$20,689
Region VIII	\$ 84,930	
Sheriff's Neighborhood Watch	9,714	
Stop DWI	56,051	
Victim/Witness Services	13,371	
Special Narcotics Unit		6,747
Court Appointed Special Advocates	10,866	2,603
Detoxification Center	26,460	
Comp. Domestic Violence	35,671	
Juvenile Probation-Triad	15,000	
General Assistance	52,224	
Nutrition Program	<u>369,020</u>	
Total	<u>\$673,307</u>	<u>\$30,039</u>
<u>Special Revenue</u>		
Court Appointed Special Advocates	\$ 2,603	
Special Narcotics	6,747	
Region VIII		\$84,930
Sheriff's Neighborhood Watch		9,714
Stop DWI		56,051
Victim/Witness Services		13,371
Court Appointed Special Advocates		10,866
Detoxification Center	20,689	26,460
Comp. Domestic Violence		35,671
Juvenile Probation-Triad		15,000
Nutrition Program		369,020
Terp Nutritional Services		<u>52,224</u>
Total	<u>\$30,039</u>	<u>\$673,307</u>

Note 29. Payroll Receivable/Payable

The county utilizes the payroll fund to account for funds payable for payroll which maintains a \$30,000 cash balance to cover outstanding checks and the possibility of an overdraft. Payroll receivables and accruals represent amounts due from individual funds to the payroll fund which in turn issue payroll checks for the pay period ending September 30, 1988 in the amount of \$1,273,918.

Individual Fund Statements



General Fund

The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

County of El Paso, Texas
 General Fund
 Comparative Balance Sheets
 September 30, 1988 and 1987

	1988	1987
Assets		
Cash.....	\$626,442	\$267,405
Investments.....	23,816,683	18,750,000
Receivables(net of allowances for taxes):		
Interest.....	92,703	
Taxes.....	685,200	833,283
Accounts.....	2,462,795	814,416
Due from other funds.....	633,146	339,961
Due from other govern- mental agencies.....		
Inventory of supplies.....	19,788	9,976
Total Assets.....	\$28,356,757	\$21,015,041
Liabilities and fund balances		
Liabilities:		
Vouchers payable.....	\$783,226	\$793,215
Payroll	972,699	
Due to other funds.....		530,914
Due to other governmental agencies.....	185,253	104,184
Deferred revenues.....	33,242	30,459
Pringe benefits payable.....	3,246,700	
Total liabilities.....	5,221,120	1,458,772
Fund balances:		
Reserved for encumbrances.....	2,841,106	1,954,743
Reserved for inventory, travel advances-sheriff, payroll and change funds.....	86,275	76,376
Unreserved, designated for specific programs.....	5,050,391	9,874,799
Unreserved, designated for subsequent year's expenditures.....	6,126,467	7,186,850
Unreserved, undesignated.....	9,031,398	463,501
Total fund balances.....	23,135,637	19,556,269
Total liabilities and fund balances.....	\$28,356,757	\$21,015,041

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

County of El Paso, Texas
General Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended September 30, 1987 and 1988

	1988		1987		Actual Adjusted GAAP
	Actual	Adjustments to GAAP	Actual	Adjustments to GAAP	
Revenues:					
Taxes:					
Property.....	\$21,751,521		\$21,751,521		\$18,586,273
Incremental.....	132,952		132,952		
Sales.....	7,875,053		7,875,053		
Signs.....	149,493		149,493	97,655	97,655
Bank franchise.....	142,706		142,706	145,937	145,937
State mixed beverage.....	689,977		689,977	538,367	538,367
Licenses and permits.....	181,173		181,173	178,159	178,159
Intergovernmental.....	2,584,437		2,584,437	1,973,581	1,973,581
Charges for services.....	10,432,560		10,432,560	8,261,282	8,261,282
Fines and forfeitures.....	1,417,834		1,417,834	880,511	880,511
Interest.....	1,876,229		1,876,229	1,777,233	1,777,233
Miscellaneous.....	315,023		315,023	491,271	491,271
Total revenues.....	47,551,058		47,551,058	32,930,369	32,930,369
Expenditures:					
Current:					
General government.....	12,226,407	\$774,030	13,000,437	10,369,103	\$1,331,055
Administration of justice.....	5,222,884	244,364	5,467,248	4,710,498	275,590
Public safety.....	15,880,736	350,323	16,231,059	11,588,236	393,066
Health and welfare.....	3,545,049	24,588	3,569,637	920,444	35,227
Resource development.....	211,301	14,356	225,657	159,813	3,110
Culture and recreation....	1,565,321	51,504	1,616,825	1,430,604	38,490
Capital outlays.....	2,664,990		2,664,990	829,562	
Total expenditures.....	41,316,688	1,462,165	42,778,853	30,428,260	1,784,538
Excess of revenues over expenditures...	6,334,370	(1,462,165)	4,872,205	2,502,109	(1,784,538)
Other financing sources (uses):					
Capital lease additions.....	1,724,296		1,724,296		
Assumption of long-term equipment contracts payable.....	(599,139)		(599,139)	(556,162)	(556,162)
Operating transfers in.....	30,019		30,019	110,897	110,897
Operating transfers out.....	(673,307)		(673,307)	(432,815)	(432,815)
Net increase (decrease) in supply inventory.....	9,812		9,812	(3,519)	(3,519)
Total other financing sources (uses).....	491,701		491,701	(881,579)	(881,579)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	6,826,071	(1,462,165)	5,363,906	1,620,530	(1,784,538)
Fund balances, October 1.....	17,771,731		17,771,731	17,935,739	17,935,739
Fund balances, September 30...	\$24,597,802	(\$1,462,165)	\$23,135,637	\$19,556,269	(\$1,784,538)

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

County of El Paso, Texas
 General Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances-Budget and Actual
 For the fiscal years ended September 30, 1988 and 1987

	1988				1987					
	Budget	Actual	Variance Favorable (Unfavorable)	Adjustments to GAAP	Actual Adjusted GAAP	Budget	Actual	Variance Favorable (Unfavorable)	Adjustments to GAAP	Actual Adjusted GAAP
Revenues:										
Taxes:										
Property.....	\$20,134,857	\$21,753,521	\$1,618,664		\$21,753,521	\$17,751,622	\$18,586,273	\$834,651		\$18,586,273
Incremental finance district...		132,952	132,952		132,952					
Sales.....	6,100,000	7,875,053	1,575,053		7,875,053					
Hinge.....	100,000	149,493	49,493		149,493	104,000	97,655	(6,345)		97,655
Franchise.....	102,751	142,706	39,955		142,706	100,000	145,937	45,937		145,937
State sized beverage.....	640,139	689,977	49,838		689,977	636,000	538,367	(97,633)		538,367
Licenses and permits.....	142,000	181,173	39,173		181,173	148,600	178,159	29,559		178,159
Intergovernmental revenues.....	1,730,100	2,684,437	954,337		2,684,437	2,103,490	1,973,681	(129,809)		1,973,681
Charges for services.....	7,505,338	10,432,660	2,927,322		10,432,660	6,229,599	8,261,282	2,031,683		8,261,282
Fines and forfeitures.....	811,900	1,417,834	605,934		1,417,834	523,350	880,511	357,161		880,511
Interest.....	1,500,900	1,876,229	375,329		1,876,229	1,365,000	1,777,233	412,233		1,777,233
Miscellaneous.....	268,200	315,023	46,823		315,023	209,671	491,271	281,600		491,271
Total revenues.....	39,236,185	47,651,058	8,414,873		47,651,058	29,171,332	32,930,369	3,759,037		32,930,369
Expenditures:										
Current:										
General government.....	15,642,540	12,226,407	3,416,133	\$774,030	13,000,437	13,527,745	10,869,103	2,658,642	\$1,039,055	11,908,158
Administration of justice.....	6,730,874	5,222,884	1,507,990	244,364	5,467,248	5,794,302	4,710,498	1,083,804	275,590	4,986,088
Public safety.....	16,744,460	15,380,736	1,363,724	350,923	16,231,659	12,647,786	11,508,236	1,139,550	393,366	11,901,602
Health and welfare.....	3,884,749	3,545,049	339,700	24,388	3,569,437	1,597,444	920,444	677,000	35,227	955,671
Resource development.....	261,874	211,301	50,573	14,356	225,657	168,125	159,813	8,312	3,110	162,923
Culture and recreation.....	1,690,072	1,565,321	124,751	53,604	1,618,925	1,591,676	1,430,604	161,072	38,490	1,469,094
Capital outlays.....	2,038,969	2,664,990	(626,021)		2,664,990	1,877,244	829,562	1,847,682		829,562
Total expenditures.....	46,993,538	41,316,688	5,676,850	1,462,165	42,778,853	37,204,322	30,428,260	6,776,062	1,784,518	32,212,798
Excess of revenues over expenditures.....	(7,757,353)	6,334,370	14,091,723	(1,462,165)	4,872,205	(8,032,990)	2,502,109	10,531,580	(1,784,518)	717,571
Other financing sources (uses):										
Capital lease additions.....		1,724,296	1,724,296		1,724,296					
Assumption of long-term equipment contracts payable.....		(599,139)	(599,139)		(599,139)		(556,142)	(556,142)		(556,142)
Operating transfers in.....		30,039	30,039		30,039		110,897	110,897		110,897
Operating transfers out.....	(1,382,489)	(673,107)	709,382		(673,107)	(496,317)	(432,815)	63,502		(432,815)
Net decrease in prior year's fund balance.....	9,139,842		(9,139,842)			8,529,307		(8,529,307)		
Net increase (decrease) in supply inventory.....		9,812	9,812		9,812		(3,519)			(3,519)
Total other financing sources (uses).....	\$7,757,353	491,701	(7,265,652)		491,701	\$8,032,990	(881,579)	(8,914,050)		(881,579)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		6,826,071	\$6,826,071	(1,462,165)	5,363,906		1,620,530	\$1,620,530	(1,784,518)	(164,008)
Fund balances, October 1.....		17,771,731			17,771,731		17,935,739			17,935,739
Fund balances, September 30.....		\$24,597,802		(\$1,462,165)	\$23,135,637		\$19,556,269		(\$1,784,518)	\$17,771,731

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

County of El Paso, Texas
 General Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances—Budget and Actual
 For the fiscal years ended September 30, 1968 and 1967

	1968				1967					
	Budget	Actual	Variance Favorable (Unfavorable)	Adjustments to GAAP	Actual Adjusted GAAP	Budget	Actual	Variance Favorable (Unfavorable)	Adjustments to GAAP	Actual Adjusted GAAP
Revenues:										
Taxes:										
Ad valorem.....	\$20,136,857	\$21,753,521	\$1,616,664		\$21,753,521	\$17,751,622	\$18,586,273	\$834,651		\$18,586,273
Increment finance district.....		132,952	132,952		132,952					
Sales and use.....	6,300,000	7,875,053	1,575,053		7,875,053	104,000	97,655	(6,345)		97,655
Lingo.....	100,000	149,493	49,493		149,493	100,000	145,937	45,937		145,937
Bank franchise.....	102,751	142,706	39,955		142,706	636,000	538,367	(97,633)		538,367
State mixed beverage.....	640,139	689,977	49,838		689,977					
Total taxes.....	27,277,747	30,743,702	3,465,955		30,743,702	18,591,622	19,368,232	776,610		19,368,232
Licenses and permits:										
Beer, wine and liquor licenses.....	116,000	158,408	42,408		158,408	115,600	149,008	33,408		149,008
Occupational licenses.....	23,000	18,765	(4,235)		18,765	29,000	26,151	(2,849)		26,151
Bail bond permits.....	3,000	4,000	1,000		4,000	4,000	3,000	(1,000)		3,000
Total licenses and permits...	142,000	181,173	39,173		181,173	148,600	178,159	29,559		178,159
Intergovernmental:										
State per capita.....						29,000	6,456	(22,544)		6,456
Voter registration.....	51,000		(51,000)			13,500		(13,500)		
Reimbursements-city.....	1,114,100	1,914,541	800,441		1,914,541	1,610,990	1,493,033	(117,957)		1,493,033
Reimbursements-other.....	565,000	769,896	204,896		769,896	450,000	474,192	24,192		474,192
Total intergovernmental.....	1,730,100	2,684,437	954,337		2,684,437	2,103,490	1,973,681	(129,809)		1,973,681
Charges for services:										
Bail bond filing fees.....	150,000	294,995	144,995		294,995	64,000	186,848	122,848		186,848
County attorney.....	96,300	245,502	149,202		245,502	70,100	109,926	39,826		109,926
County tax assessor-collector.....	2,040,000	2,489,324	449,324		2,489,324	2,037,000	2,405,503	368,503		2,405,503
County clerk.....	1,100,000	1,529,557	429,557		1,529,557	865,100	1,194,371	329,271		1,194,371
County judge.....	50	42	(8)		42	100	42	(58)		42
Constables:										
Precinct no. 1.....	12,100	12,727	627		12,727	6,480	12,217	5,817		12,217
Precinct no. 2.....	13,100	24,963	11,863		24,963	9,050	19,360	10,310		19,360
Precinct no. 3.....	14,100	15,669	1,569		15,669	900	16,392	16,092		16,392
Precinct no. 4.....	20,000	23,174	3,174		23,174	5,500	21,431	15,931		21,431
Precinct no. 5.....	14,000	9,880	(4,120)		9,880	8,250	14,307	6,057		14,307
Precinct no. 6.....	4,900	2,250	(1,750)		2,250	1,400	3,980	2,380		3,980
Precinct no. 7.....	2,000	3,889	1,889		3,889		2,320	2,320		2,320
District clerk.....	954,978	767,361	(187,617)		767,361	400,000	681,427	281,427		681,427
Justices of the peace:										
Precinct no. 1.....	5,000	6,260	1,260		6,260	5,700	5,338	(362)		5,338
Precinct no. 2.....	5,000	15,916	10,916		15,916	2,800	7,565	4,765		7,565
Precinct no. 3.....	5,000	10,500	5,500		10,500	3,450	6,206	2,556		6,206
Precinct no. 4.....	5,000	16,013	11,013		16,013	3,950	8,142	4,192		8,142
Precinct no. 5.....	5,000	12,002	7,002		12,002	4,400	5,379	779		5,379
Precinct no. 6.....	5,000	9,626	4,626		9,626	5,300	6,447	1,147		6,447
Precinct no. 7.....	1,000	5,395	4,395		5,395		560	560		560
Judge county court-at-law:										
County court-at-law no. 1.....	1,500	1,682	182		1,682	1,000	1,581	581		1,581
County court-at-law no. 2.....	1,500	1,565	65		1,565	1,200	1,254	54		1,254
County court-at-law no. 3.....	1,500	3,067	1,567		3,067	1,200	2,249	1,049		2,249
County court-at-law no. 4.....	1,500	2,258	758		2,258	1,500	1,618	118		1,618
County court-at-law no. 5.....	\$1,500	\$2,142	\$642		\$2,142	\$1,100	\$1,805	\$705		\$1,805

County of El Paso, Texas
 General Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances-Budget and Actual
 For the fiscal years ended September 30, 1988 and 1987

	1988					1987				
	Budget	Actual	Variance Favorable (Unfavorable)	Adjustments to GAAP	Actual Adjusted GAAP	Budget	Actual	Variance Favorable (Unfavorable)	Adjustments to GAAP	Actual Adjusted GAAP
Charges for services-continued										
Court master fees.....						\$61,000	\$58,705	\$17,705		\$58,705
County sheriff.....	\$601,100	\$686,736	\$85,636		\$686,736	370,200	694,672	324,472		694,672
Concession revenues.....	200,000	222,988	22,988		222,988	352,500	378,753	26,253		378,753
Traffic control fees.....		100	100		100	82,500	82,500			82,500
Incarate golf course.....	358,600	404,381	45,781		404,381	265,799	370,138	104,339		370,138
Coliseum security.....	2,800	5,486	2,686		5,486	3,000	7,455	4,455		7,455
Coliseum-ticketmaster.....	4,100	17,837	13,737		17,837					
Swimming pool receipts.....	6,000	4,784	(1,216)		4,784	11,700	6,301	(5,399)		6,301
Rentals.....	174,100	153,730	(20,370)		153,730	194,200	179,370	(14,830)		179,370
Western playland.....	101,000	150,257	49,257		150,257					
Jail income - prisoners.....	1,053,000	2,453,039	1,400,039		2,453,039	1,085,000	1,278,033	193,033		1,278,033
Jail commissary sales.....	217,350	228,098	11,048		228,098	195,000	168,910	(26,090)		168,910
Jury fees.....	5,450	15,025	9,575		15,025	5,300	8,018	2,718		8,018
Sevage inspection fees.....	15,500	46,285	30,785		46,285	11,100	25,300	13,900		25,000
Bar attorney exemption fees.....	70,000	88,000	18,000		88,000		78,400	78,400		78,400
Pretrial div. fees-jail mag.....	50,000	175,699	125,699		175,699					
Alt dispute res system fees.....	43,810	55,490	11,680		55,490					
Interpreter fees.....		1,300	1,300		1,300					
Court reporter fees.....	10,000	28,737	18,737		28,737		17,967	17,967		17,967
Tax office collections.....	133,000	188,929	55,929		188,929	112,300	189,592	77,292		189,592
Total charges for services....	7,505,338	10,432,660	2,927,322		10,432,660	6,229,599	8,261,282	2,031,683		8,261,282
Fines and forfeitures:										
Misdemeanors, forfeited bonds.....	809,900	1,079,171	269,271		1,079,171	522,000	878,456	356,456		878,456
Fines-county attorney.....		336,837	336,837		336,837					
Library fines.....	2,000	1,826	(174)		1,826	1,350	2,055	705		2,055
Total fines and forfeitures.....	811,900	1,417,834	605,974		1,417,834	523,350	880,511	357,161		880,511
Total interest income.....	1,500,900	1,876,229	375,329		1,876,229	1,365,300	1,777,233	412,233		1,777,233
Miscellaneous:										
Stationary stock sales.....						35,100	41,953	6,853		41,953
Purchasing-stock sales.....	92,000	52,627	(39,373)		52,627					
Allright parking.....	1,000	20,315	19,315		20,315					
Reimbursement-miscellaneous..	100		(100)							
Gasoline tax refunds.....		2,329	2,329		2,329					
Contributions/donations.....						1,000	(2,000)	(3,000)		(2,000)
Property sales.....	100		(100)			1,000	674	(526)		674
Other.....	175,000	239,752	64,752		239,752	172,571	450,844	278,273		450,844
Total miscellaneous.....	268,200	315,023	46,823		315,023	209,671	491,271	281,500		491,271
Total revenues.....	39,236,185	47,651,058	8,414,873		47,651,058	29,171,332	32,930,369	3,759,037		32,930,369
Expenditures:										
Current:										
General government:										
County judge.....	159,536	151,570	7,966	\$7,395	158,965	211,232	171,681	39,551	\$18,189	189,870
County auditor.....	795,462	709,748	85,714	15,151	724,899	679,439	579,286	100,153	23,991	603,277
County treasurer.....	73,962	63,231	10,731	12,197	75,428	69,546	56,185	13,361	6,477	62,662
County purchasing agent.....	471,694	389,007	82,687	6,464	395,471	362,438	281,513	80,925	14,275	295,788
County personnel.....	167,106	132,485	34,621	2,701	135,186	107,498	101,300	6,198	6,651	107,951
County clerk.....	\$683,296	\$624,481	\$58,815	\$12,644	\$637,125	\$638,859	\$602,324	\$36,535	\$23,089	\$625,413

County of El Paso, Texas
 General Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances-Budget and Actual
 For the fiscal years ended September 30, 1988 and 1987

	1988					1987				
	Budget	Actual	Variance Favorable (Unfavorable)	Adjustments to GAAP	Actual Adjusted GAAP	Budget	Actual	Variance Favorable (Unfavorable)	Adjustments to GAAP	Actual Adjusted GAAP
General government-continued										
Bail bond administration.....	\$127,478	\$74,740	\$52,738	\$1,787	\$76,527	\$97,740	\$87,853	\$9,887	\$1,802	\$89,655
District clerk.....	798,750	770,888	27,862	15,279	786,167	715,266	663,016	52,250	53,771	716,787
Data processing.....	2,797,132	2,393,349	403,783	51,131	2,444,480	2,753,446	2,525,585	227,861	148,422	2,674,007
County elections.....	595,873	543,872	52,001	33,832	577,704	345,672	247,486	98,186	43,370	290,856
County attorney.....	1,256,727	1,114,479	142,248	43,015	1,157,494	818,495	786,297	32,198	38,553	824,850
District attorney.....	1,608,631	1,498,903	109,728	47,577	1,546,480	1,457,907	1,348,368	109,539	146,828	1,495,196
County courthouse and annex...	1,368,086	911,191	456,895	22,173	933,364	1,248,991	906,750	341,341	93,423	1,000,173
General and administrative....	1,498,390	1,800,232	1,698,158	464,183	2,264,415	2,870,815	1,468,325	1,398,971	382,568	1,850,893
County tax assessor-collector.	1,222,868	1,048,231	174,637	38,501	1,086,732	1,151,301	1,043,134	108,167	37,646	1,080,780
Records management.....	25,549		25,549							
Total general government....	15,642,540	12,226,407	3,416,133	774,030	13,000,437	13,527,745	10,869,103	2,658,123	1,939,055	14,908,158
Administration of justice:										
District courts administration	954	954			954	208,337	179,234	29,103	13,780	193,014
34th district court.....	125,055	86,984	38,071	10,330	97,314	150,128	137,784	12,344	10,994	148,778
41st district court.....	104,668	87,578	16,890	25,202	112,780	184,138	141,167	42,971	7,172	148,339
65th district court.....	106,625	90,583	16,042	2,322	100,905	252,380	229,872	22,508	5,146	235,018
120th district court.....	103,312	96,242	7,070	8,878	105,120	467,254	356,570	110,684	5,173	361,743
168th district court.....	114,183	102,076	12,107	8,545	110,621	219,782	141,253	78,529	6,441	147,694
171st district court.....	99,213	88,799	10,414	1,893	90,692	184,664	171,914	12,750	10,978	182,892
205th district court.....	106,108	97,688	8,420	5,104	102,792	183,802	138,488	45,314	4,076	142,564
210th district court.....	112,723	97,973	14,750	4,631	102,604	208,826	142,983	65,843	7,816	150,799
243rd district court.....	103,840	95,059	8,781	5,840	100,899	220,340	142,050	78,290	6,576	148,626
327th district court.....	120,021	112,671	7,350	2,619	115,290	281,868	210,945	70,903	15,158	226,103
346th district court.....	93,242	79,212	14,030	5,052	84,264	233,817	149,471	104,346	7,054	156,525
Council of judges admin.....	2,191,449	1,292,173	899,276	20,058	1,312,231				3,824	3,824
District judges-salary suppl..	138,533	130,039	8,494		130,039					
6th admin. judicial district..	24,700	20,222	4,478		20,222					
Court masters.....	223,944	216,959	6,985	12,333	229,292	177,124	169,234	7,890	9,985	179,219
Criminal law magistrate court.	109,204	97,434	11,770	8,734	106,168	65,279	34,881	30,398	5,508	40,389
County courts administration..	187,680	170,124	17,556	8,301	178,425	265,373	230,679	34,694	12,072	242,551
County court-at-law no. 1....	98,383	89,379	8,504	21,519	111,398	205,343	171,541	33,802	8,231	179,772
County court-at-law no. 2....	95,576	90,351	5,225	5,584	95,935	236,476	199,542	16,934	7,046	206,588
County court-at-law no. 3....	102,700	92,909	9,791	5,797	98,704	207,658	191,313	16,345	8,888	200,201
County court-at-law no. 4....	101,513	92,500	9,013	3,434	95,934	208,813	174,675	34,138	5,910	180,585
County court-at-law no. 5....	100,610	91,755	8,855	4,892	96,647	213,599	199,455	14,144	9,299	208,754
County court-at-law judg. sal.	416,477	380,638	35,839		380,638					
Crim. just. info. sys. admin..	238,186	178,583	59,603	5,523	184,106	150,729	122,656	28,073	17,580	140,216
Public defender administration	375,346	322,577	52,769	9,949	332,526	190,731	141,977	48,754	31,170	173,147
Juvenile court administration.	69,259	64,349	4,910	3,442	67,791	62,114	58,725	3,389	2,996	61,721
Justice of the peace no. 1....	85,450	73,848	11,602	6,593	80,441	81,669	77,529	4,140	14,973	92,502
Justice of the peace no. 2....	72,508	66,820	5,688	3,029	69,849	70,249	65,415	4,834	7,442	72,857
Justice of the peace no. 3....	96,055	77,761	18,294	12,324	90,085	97,598	83,107	14,491	5,604	88,711
Justice of the peace no. 4....	76,117	68,257	7,860	13,398	81,655	73,788	66,055	7,733	2,217	68,272
Justice of the peace no. 5....	86,267	65,652	20,615	14,584	80,236	72,515	53,270	19,245	6,212	59,482
Justice of the peace no. 6....	112,497	108,496	4,001	1,426	109,922	111,532	101,971	9,561	1,725	103,696
Justice of the peace no. 7....	60,556	59,494	1,062	3,028	62,522	40,937	38,038	2,899	9,588	47,626
Court of civil appeals.....	2,400	2,399	1		2,399	6,400	6,400		3,550	9,950
Jury administration.....	469,100	325,846	143,254		325,846	460,759	382,504	78,255	1,406	383,910
Total administration of justice.....	16,730,874	\$5,222,884	\$1,507,990	\$244,364	\$5,467,214	\$5,794,302	\$4,710,498	\$1,083,804	\$275,590	\$4,386,088

County of El Paso, Texas
General Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances—Budget and Actual
For the fiscal years ended September 30, 1988 and 1987

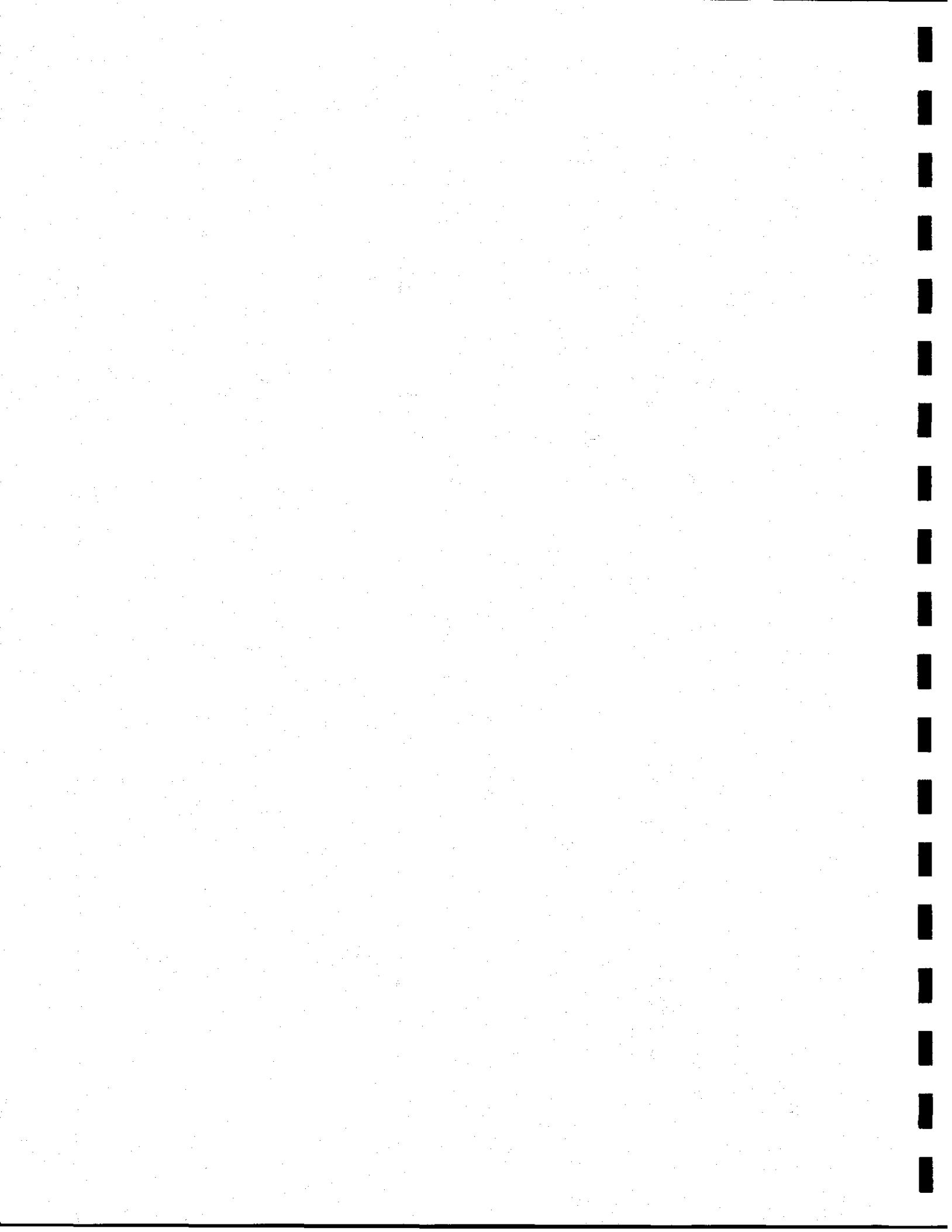
Exhibit A-4, cont.

	1988					1987				
	Budget	Actual	Variance Favorable (Unfavorable)	Adjustments to GAAP	Actual Adjusted GAAP	Budget	Actual	Variance Favorable (Unfavorable)	Adjustments to GAAP	Actual Adjusted GAAP
Public safety:										
County sheriff and jail.....	\$14,237,458	\$13,674,558	\$562,900	\$248,495	\$13,923,053	\$10,676,973	\$9,674,577	\$1,002,396	\$290,789	\$9,965,366
Ambulance services.....	377,587	315,101	62,486		315,101	329,600	281,612	47,988		281,612
Adult probation.....	149,410	142,973	6,437	61,660	204,633	128,199	127,019	1,180	36,225	163,244
Juvenile detention/probation..	1,336,388	1,619,303	272,915	38,800	1,658,103	1,286,377	1,208,516	78,361	56,696	1,365,212
Constable precinct no. 1.....	16,037	15,165	872	282	15,447	15,606	15,039	567	1,266	16,405
Constable precinct no. 2.....	17,537	16,656	881	281	16,337	15,906	15,213	693	1,365	16,578
Constable precinct no. 3.....	16,037	15,156	881	281	15,435	15,751	15,163	588	1,365	16,528
Constable precinct no. 4.....	16,814	15,706	1,108	281	15,387	15,625	14,922	703	1,365	16,287
Constable precinct no. 5.....	16,215	14,360	1,855	281	14,641	15,606	15,433	573	1,365	16,398
Constable precinct no. 6.....	16,037	14,250	1,787	281	14,531	15,696	14,385	1,221	1,365	15,750
Constable precinct no. 7.....	16,092	15,222	870	281	15,503	7,662	7,578	84	1,365	8,343
Fire assistance.....	7,000	1,384	5,616		1,384	5,327	1,219	4,608		1,219
Emergency management.....	21,848	20,304	1,544		20,304	18,548	17,260	588		17,960
Total public safety.....	16,744,160	15,880,736	863,424	350,923	16,231,659	12,647,786	11,508,236	1,139,550	393,366	11,901,302
Health and welfare:										
City-county health unit.....	2,185,234	1,969,636	215,598		1,969,636	667,659	63,169	604,490		63,169
Medical examiner.....	349,946	301,523	48,423	19,328	320,351				19,349	19,349
General assistance.....	584,369	562,401	21,968	3,414	565,815	618,181	609,272	8,909	13,230	622,502
Child welfare.....	314,570	318,510	15,360		318,510	51,980	51,980			51,980
Child guidance.....	45,300	45,300		276	45,276	45,000	45,000		(276)	44,724
Charities.....	21,500	17,200	4,400		17,200	21,265	15,395	5,270		15,395
Mental health.....	99,300	70,013	28,387		70,313	99,750	53,241	46,509		53,241
Mental health/mental retard....	100,000	100,000			100,000					
Animal control.....	77,300	75,655	2,145		75,655	40,447	40,447			40,447
Center for the deaf.....	14,000	14,000			14,000					
Shelter for battered women....	4,500	4,500			4,500					
Retired senior volunt. program	16,250	16,250			16,250					
Poster grandparent program....	7,326	7,326			7,326					
Veteran's assistance.....	65,454	62,935	2,519	1,870	44,805	53,162	41,240	11,922	2,324	43,564
Total health and welfare....	3,884,749	3,545,049	339,700	24,888	3,569,937	1,597,444	920,444	677,000	35,227	955,671
Resource development:										
Agriculture co-op extension...	178,874	164,301	14,573	14,356	178,657	165,400	157,088	8,312	3,110	160,198
Historical commission.....	27,000	27,000			27,000	2,725	2,725			2,725
Industrial development.....	20,000	20,300			20,300					
Alter. dispute res. center....	36,000		36,000							
Total resource development..	261,874	211,301	50,573	14,356	225,657	168,125	159,813	8,312	3,110	162,923
Culture and recreation:										
Ascenate park.....	408,753	390,743	10,010	5,433	396,175	556,347	537,123	19,724	11,797	548,920
Golf course.....	480,057	449,318	30,739	6,581	455,399	458,092	398,319	59,383	14,509	413,428
Coliseum.....	521,667	467,632	54,035	28,257	439,399	323,029	282,211	40,318	3,526	285,737
Parks administration.....	25,127	21,546	3,481	365	22,311	20,351	17,357	3,094	793	18,550
County libraries.....	125,721	115,527	10,194	11,292	126,319	114,383	103,372	11,011	4,464	107,836
Rural parks and pools.....	136,747	120,455	16,292	1,566	122,021	117,564	91,122	26,342	3,401	94,523
Total culture and recreation.....	1,690,072	1,565,321	124,751	53,604	1,518,925	1,591,676	1,430,506	161,072	38,190	1,469,094
Capital outlays.....	2,038,369	2,464,390	(626,021)		2,464,390	1,377,244	829,562	1,047,682		829,562
Total expenditures.....	46,993,538	41,316,688	5,676,850	1,462,165	42,778,353	37,204,322	30,428,250	6,772,543	1,784,538	32,212,798
Excess (deficiency) of revenues over (under) expenditures.....	(\$7,757,351)	\$6,334,370	\$14,091,723	(\$1,462,165)	\$13,372,225	(\$8,332,390)	\$2,502,109	\$10,531,530	(\$1,784,538)	\$717,571

County of El Paso, Texas
 General Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances—Budget and Actual
 For the fiscal years ended September 30, 1988 and 1987

	1988				1987					
	Budget	Actual	Variance Favorable (Unfavorable)	Adjustments to GAAP	Actual Adjusted GAAP	Budget	Actual	Variance Favorable (Unfavorable)	Adjustments to GAAP	Actual Adjusted GAAP
Other financing sources (uses):										
Capital lease additions.....		\$1,724,296	\$1,724,296		\$1,724,296					
Assumption of long-term equipment contracts payable...		(599,139)	(599,139)		(599,139)		(\$556,142)	(\$556,142)		(\$556,142)
Operating transfers in.....		30,039	30,039		30,039		110,897	110,897		110,897
Operating transfers out.....	(\$1,382,489)	(673,307)	709,182		(673,307)	(\$496,317)	(632,815)	63,502		(632,815)
Net decrease in prior year's fund balance.....	9,139,842		(9,139,842)			8,529,307		(8,529,307)		
Net increase (decrease) in supply inventory.....		9,812	9,812		9,812		(3,519)			(3,519)
Total other financing sources (uses).....	\$7,757,353	491,701	(7,265,652)		491,701	\$8,032,990	(881,579)	(8,911,050)		(881,579)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		6,826,071	\$6,826,071	(\$1,462,165)	5,363,906		1,620,530	\$1,620,530	(\$1,784,538)	(164,008)
Fund balances, October 1.....		17,771,731			17,771,731		17,935,739			17,935,739
Fund balances, September 30.....		\$24,597,802		(\$1,462,165)	\$23,135,637		\$19,556,269		(\$1,784,538)	\$17,771,731

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



Special Revenue Funds

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

County of El Paso, Texas
 Special Revenue Fund
 Combining Balance Sheet
 September 30, 1988
 (With comparative totals for September 30, 1987)

	Road and Bridge	Revenue Sharing	Tourists and Conventions/ Amphitheatre	El Paso Convention and Performing Arts Center	Coliseum Improvement	Tourist Promotion
Assets						
Cash.....	\$115,244		\$267,682	\$123,007	\$42,045	\$449,717
Investments.....	1,118,948					300,000
Receivables(net of allowances for taxes):						
Interest.....	7,152					
Taxes.....	80,018					
Accounts.....	36,936		96,376	246	4,003	
Due from other funds.....						
Deferred charges.....						
Total assets.....	\$1,358,298		\$364,058	\$123,253	\$46,048	\$749,717
Liabilities and fund balances						
Liabilities:						
Vouchers payable.....	\$40,308		\$18,021	\$23,074	\$918	
Accrued payroll.....	47,180		17,158	36,492		
Due to other funds.....						
Due to other governmental agencies.....				63,687		
Deferred revenues.....						
Total liabilities.....	87,488		35,179	123,253	918	
Fund balances						
Reserve for change funds.....			100			
Reserve for encumbrances.....	416,802		59,793		3,517	
Unreserved:						
Designated for specific projects.....	630,035					\$450,923
Designated for subsequent year's expenditures.....	208,155					
Undesignated	15,818		268,986		41,613	298,794
Total fund balances.....	1,270,810		328,879		45,130	749,717
Total liabilities and fund balances.....	\$1,358,298		\$364,058	\$123,253	\$46,048	\$749,717

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

Exhibit B-1, cont.

County of El Paso, Texas
 Special Revenue Fund
 Combining Balance Sheet
 September 30, 1988
 (With comparative totals for September 30, 1987)

	Ascarate Golf Course Improvement	Ascarate Park Improvement	Alternative Dispute Resolution Center	Grants	Total (Memorandum only)	
					1988	1987
Assets						
Cash.....	\$61,543	\$320,245		\$740,198	\$2,119,681	\$2,263,252
Investments.....					1,418,948	1,130,000
Receivables(net of allowances for taxes):						
Interest.....					7,152	
Taxes.....					80,018	58,978
Accounts.....		8,794	\$9,820	324,118	480,293	500,771
Due from other funds.....						300,913
Deferred charges.....				312,490	312,490	17,454
Total assets.....	\$61,543	\$329,039	\$9,820	\$1,376,806	\$4,418,582	\$4,271,368
Liabilities and fund balances						
Liabilities:						
Vouchers payable.....		\$5,103		\$111,359	\$198,783	\$324,313
Accrued payroll.....				74,076	174,906	309,960
Due to other funds.....				426,432	426,432	
Due to other governmental agencies.....			\$9,820		73,507	83,184
Deferred revenues.....				764,939	764,939	902,545
Total liabilities.....		5,103	9,820	1,376,806	1,638,567	1,620,002
Fund balances						
Reserve for change funds.....					100	100
Reserve for encumbrances.....		7,992			488,104	258,918
Unreserved:						
Designated for specific projects.....		154,730			1,235,688	1,210,266
Designated for subsequent year's expenditures.....					208,155	469,742
Undesignated.....	\$61,543	161,214			847,968	712,340
Total fund balances.....	61,543	323,936			2,780,015	2,651,366
Total liabilities and fund balances.....	\$61,543	\$329,039	\$9,820	\$1,376,806	\$4,418,582	\$4,271,368

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

County of El Paso, Texas
Special Revenue Funds
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal year ended September 30, 1988
(With comparative totals for the fiscal year ended
September 30, 1987)

	Road and Bridge	Revenue Sharing	Tourists and Conventions/ Amphitheatre	El Paso Convention and Performing Arts Center	Coliseum Improvement	Tourist Promotion
Revenues:						
Taxes.....	\$341,159		\$848,478			
Intergovernmental revenues.....	1,707,655		336,979	\$1,684,688		
Charges for services.....			1,800		\$49,444	
Interest.....	67,899		24,839			\$42,681
Miscellaneous.....	92,300		3,821			
Total revenues.....	2,209,013		1,215,917	1,684,688	49,444	42,681
Expenditures:						
Current:						
General government.....	678,416		70,132			
Administration of justice.....						
Public safety.....						
Health and welfare.....		\$33,041				
Community services.....						
Resource development.....			1,223,673	1,677,763		
Culture and recreation.....			15,497		14,094	2,418
Roads and bridges.....	1,339,348					
Capital outlays.....	8,925		153	26,590	58,411	
Total expenditures.....	2,026,689	33,041	1,309,455	1,704,353	72,505	2,418
Excess (deficiency) of revenues over (under) expenditures.....	182,324	(33,041)	(93,538)	(19,665)	(23,061)	40,263
Other financing sources (uses):						
Operating transfers in.....						
Operating transfers out.....						
To be provided-el paso convention and and performing arts center.....				19,665		
To be provided-rio grande council of governments.....						
Total other financing sources (uses).....				\$19,665		
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses...	182,324	(33,041)	(93,538)		(23,061)	40,263
Fund balances, October 1, 1987.....	1,088,486	\$33,041	422,417		68,191	709,454
Fund balances, September 30, 1988.....	\$1,270,810		\$328,879		\$45,130	\$749,717

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

County of El Paso, Texas
Special Revenue Funds
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal year ended September 30, 1988
(With comparative totals for the fiscal year ended
September 30, 1987)

	Ascarate Golf Course Improvement	Ascarate Park Improvement	Alternative Dispute Resolution Center	Grants	Total Memorandum Only	
					1988	1987
Revenues:						
Taxes.....					\$1,189,637	\$2,147,898
Intergovernmental revenues.....				\$2,988,634	6,717,956	6,658,494
Charges for services.....		\$191,514	\$38,205		280,963	155,522
Interest.....				25,757	161,176	
Miscellaneous.....				182,216	278,337	670,426
Total revenues.....		191,514	38,205	3,196,607	8,628,069	9,632,340
Expenditures:						
Current:						
General government.....					748,548	678,356
Administration of justice.....			28,385	1,365,309	1,393,694	645,964
Public safety.....						1,568,815
Health and welfare.....				1,946,063	1,979,104	5,115,860
Community services.....				157,216	157,216	451,779
Resource development.....					2,901,436	2,662,324
Culture and recreation.....		62,296			94,305	249,396
Roads and bridges.....		73,516			1,412,864	1,231,714
Capital outlays.....				371,287	465,366	379,451
Total expenditures.....		135,812	28,385	3,839,875	9,152,533	12,983,659
Excess (deficiency) of revenues over (under) expenditures.....		55,702	9,820	(643,268)	(524,464)	(3,351,319)
Other financing sources (uses):						
Operating transfers in.....				673,307	673,307	442,965
Operating transfers out.....				(30,039)	(30,039)	(121,048)
To be provided-el paso convention and and performing arts center.....					19,665	(23,312)
To be provided-rio grande council of governments.....			(9,820)		(9,820)	
Total other financing sources (uses).....			(9,820)	\$643,268	653,113	298,605
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses...		55,702			128,649	(3,052,714)
Fund balances, October 1, 1987.....	\$61,543	268,234			2,651,366	5,704,080
Fund balances, September 30, 1988.....	\$61,543	\$323,936			\$2,780,015	\$2,651,366

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

County of El Paso, Texas
 Total Statement of Revenues, Expenditures and Changes in Fund Balances-
 Budget and Actual - Special Revenue Funds
 For the fiscal year ended September 30, 1988

Special Revenue Funds.....				Total Actual 1988	Total Actual 1987
	Budget	Actual	Variance Favorable (Unfavorable)	Grants		
Revenues:						
Taxes.....	\$966,364	\$1,189,637	\$223,273		\$1,189,637	\$2,147,898
Licenses and permits.....						
Intergovernmental revenues.....	3,697,045	3,729,322	32,277	\$2,988,634	6,717,956	6,658,494
Charges for services.....	226,100	280,963	54,863		280,963	155,522
Fines and forfeitures.....						
Interest.....	64,000	135,419	71,419	25,757	161,176	
Miscellaneous.....	680,032	96,121	(583,911)	182,216	278,337	670,426
Total revenues.....	5,633,541	5,431,462	(202,079)	3,196,607	8,628,069	9,632,340
Expenditures:						
Current:						
General government.....	770,076	748,548	21,528		748,548	678,356
Administration of justice.....	31,290	28,385	2,905	1,365,309	1,393,694	645,964
Public safety.....						1,568,815
Health and welfare.....	33,041	33,041		1,946,063	1,979,104	5,115,860
Community services.....				157,216	157,216	451,779
Resource development.....	2,918,913	2,901,436	17,477		2,901,436	2,662,324
Culture - recreation.....	142,954	94,305	48,649		94,305	249,396
Roads and bridges.....	1,772,658	1,412,864	359,794		1,412,864	1,231,714
Capital outlays.....	526,206	94,079	432,127	371,287	465,366	379,451
Total expenditures.....	6,195,138	5,312,658	882,480	3,839,875	9,152,533	12,983,659
Excess (deficiency) of revenues over (under) expenditures.....	(561,597)	118,804	680,401	(643,268)	(524,464)	(3,351,319)
Other financing sources (uses):						
Operating transfer in.....				673,307	673,307	442,965
Operating transfer out.....	(21,000)		21,000	(30,039)	(30,039)	(121,048)
To be provided-el paso convention and performing arts center.....		19,665	19,665		19,665	(23,312)
To be provided-rio grande council of governments.....		(9,820)	(9,820)		(9,820)	
Net decrease in prior year's fund balance.....	582,597		(582,597)			
Total other financing sources (uses).....	\$561,597	9,845	(551,752)	\$643,268	653,113	298,605
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses..		128,649	\$128,649		128,649	(3,052,714)
Fund balances, October 1.....		2,651,366			2,651,366	5,704,080
Fund balances, September 30.....		\$2,780,015			\$2,780,015	\$2,651,366

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

County of El Paso, Texas
 Road and Bridge Special Revenue Fund
 Comparative Balance Sheets
 September 30, 1988 and 1987

	1988	1987
Assets		
Cash.....	\$115,244	\$45,030
Investments.....	1,118,948	1,010,000
Receivables(net of allowances for taxes):		
Interest.....	7,152	
Taxes.....	80,018	58,978
Accounts.....	36,936	9,629
Total assets.....	\$1,358,298	\$1,123,637
Liabilities and fund balances		
Liabilities:		
Vouchers payable.....	\$40,308	\$35,151
Accrued payroll.....	47,180	
Total liabilities.....	87,488	35,151
Fund balances:		
Reserved for encumbrances.....	416,802	158,190
Unreserved:		
Designated specific projects.....	630,035	460,554
Designated for subsequent year's expenditures.....	208,155	469,742
Undesignated	15,818	
Total fund balances.....	1,270,810	1,088,486
Total liabilities and fund balances.....	\$1,358,298	\$1,123,637

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

County of El Paso, Texas
 Road and Bridge Special Revenue Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended September 30, 1988 and 1987

	1988	1987
Revenues:		
Ad valorem property taxes.....	\$341,159	\$1,282,731
Intergovernmental revenues:		
Lateral road receipts.....	65,741	65,789
Auto license fee collections.....	1,641,914	350,000
Total intergovernmental revenues.....	1,707,655	415,789
Interest earnings.....	67,899	86,642
Miscellaneous revenues:		
Reimbursements (oil, gas).....	91,429	75,739
Other.....	871	1,095
Total miscellaneous revenues.....	92,300	76,834
Total revenues.....	2,209,013	1,861,996
Expenditures:		
Current:		
General government:		
Salaries - commissioners.....	150,860	141,260
Salaries - office.....	201,533	185,414
Auto allowance - commissioners.....	9,600	9,600
Office expense:		
Commissioners.....	13,480	11,729
Engineering.....	5,525	3,896
Insurance - workers compensation.....	96,633	59,163
Social security	77,544	70,297
Retirement contributions.....	52,879	49,123
Miscellaneous.....	70,362	57,970
Total general government.....	\$678,416	\$588,452

County of El Paso, Texas
 Road and Bridge Special Revenue Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended September 30, 1988 and 1987

	1988	1987
Road and bridge construction and maintenance:		
Salaries - precincts.....	\$692,484	\$656,194
Road resurfacing.....	182,361	158,060
Street lights.....	84,322	84,491
Vehicle operating expense.....	1,812	2,621
Gas, oil, grease expense.....	194,596	167,731
Operating expense-precinct.....	183,773	162,617
Total road and bridge construction and maintenance.....	1,339,348	1,231,714
Capital outlays.....	8,925	154,075
Total expenditures.....	2,026,689	1,974,241
Excess (deficiency) of revenues over (under) expenditures.....	182,324	(112,245)
Fund balances, October 1.....	1,088,486	1,200,731
Fund balances, September 30.....	\$1,270,810	\$1,088,486

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

County of El Paso, Texas
Road and Bridge Special Revenue Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances-Budget and Actual
Fiscal years ended September 30, 1988 and 1987

	1988			1987		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$296,364	\$341,159	\$44,795	\$1,256,387	\$1,282,731	\$26,344
Intergovernmental revenues:						
Lateral road receipts.....	60,050	65,741	5,691	60,050	65,789	5,739
Auto license fee collections.....	1,562,705	1,641,914	79,209	350,000	350,000	
Total intergovernmental revenues.....	1,622,755	1,707,655	84,900	410,050	415,789	5,739
Miscellaneous revenues:						
Interest earnings.....	59,000	67,899	8,899	97,300	86,642	(10,658)
Reimbursements (oil, gas).....	51,000	91,429	40,429	61,000	75,739	14,739
Total miscellaneous revenues.....	110,000	159,328	49,328	158,300	162,381	4,081
Other.....	628,032	871	(627,161)	100	1,095	995
Total revenues.....	2,657,151	2,209,013	(448,138)	1,824,837	1,861,996	37,159
Expenditures:						
Current:						
General government:						
Salaries - commissioners.....	150,860	150,860		141,260	141,260	
Salaries - office.....	201,557	201,533	24	186,928	185,414	1,514
Auto allowance - commissioners.....	9,600	9,600		9,600	9,600	
Office expense:						
Commissioners.....	18,110	13,480	4,630	14,588	11,729	2,859
Engineering.....	7,240	5,525	1,715	6,527	3,896	2,631
Insurance - workers compensation.....	96,765	96,633	132	67,249	59,163	8,086
Social security	78,811	77,544	1,267	73,356	70,297	3,059
Retirement contributions.....	54,081	52,879	1,202	51,342	49,123	2,219
Miscellaneous.....	73,922	70,362	3,560	70,455	57,970	12,485
Total general government.....	\$690,946	\$678,416	\$12,530	\$621,305	\$588,452	\$32,853

County of El Paso, Texas
 Road and Bridge Special Revenue Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances-Budget and Actual
 Fiscal years ended September 30, 1988 and 1987

	1988			1987		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Road and bridge construction and Maintenance:						
Salaries - precincts.....	\$729,418	\$692,484	\$36,934	\$692,994	\$656,194	\$36,800
Road resurfacing.....	425,366	182,361	243,005	244,574	158,060	86,514
Street lights.....	125,000	84,322	40,678	125,000	84,491	40,509
Vehicle operating expense.....	2,000	1,812	188	2,622	2,621	1
Gas, oil, grease expense.....	249,353	194,596	54,757	237,002	167,731	69,271
Operating expense - precinct.....	241,521	183,773	57,748	234,818	162,617	72,201
Total road and bridge construction and maintenance.....	1,772,658	1,339,348	433,310	1,537,010	1,231,714	305,296
Capital outlays.....	172,547	8,925	163,622	162,629	154,075	8,554
Total expenditures.....	2,636,151	2,026,689	609,462	2,320,944	1,974,241	346,703
Excess(deficiency) of revenues over (under) expenditures.....	21,000	182,324	161,324	(496,107)	(112,245)	383,862
Other financing sources (uses):						
Operating transfers out-						
Grant match.....	(21,000)		21,000	(21,000)		21,000
Prior years fund balance.....				517,107		(517,107)
Total other financing sources (uses).....	(\$21,000)		21,000	\$496,107		(496,107)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		182,324	\$182,324		(112,245)	(\$112,245)
Fund balances, October 1.....		1,088,486			1,200,731	
Fund balances, September 30.....		\$1,270,810			\$1,088,486	

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

County of El Paso, Texas
 Revenue Sharing Special Revenue Fund
 Comparative Balance Sheets
 September 30, 1988 and 1987

	1988	1987
Assets		
Cash.....		\$345,723
Total assets		\$345,723
 Liabilities and fund balances		
Liabilities:		
Vouchers payable.....		\$119,404
Due to other funds.....		193,278
Total liabilities		312,682
 Fund balances:		
Reserve for encumbrances.....		33,041
Total fund balances		33,041
Total liabilities and fund balances		\$345,723

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

County of El Paso, Texas
 Revenue Sharing Special Revenue Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended September 30, 1988 and 1987

	1988	1987
Revenues:		
Intergovernmental revenues.....		\$57,227
Interest earnings.....		157,532
Total revenues.....		214,759
Expenditures:		
Current:		
General government:		
General and administrative.....		19,962
Total general government.....		19,962
Public safety:		
County sheriff and jail.....		1,568,815
Total public safety.....		1,568,815
Health and welfare:		
County sheriff-medical welfare.....	\$6,742	
City-county health center.....		837,362
Medical examiner.....	20,049	312,376
Animal control.....		47,979
Mental health/mental retardation.....	5,000	55,000
Child welfare.....		199,999
Center for the deaf.....		14,000
Shelter for battered women.....		4,500
Retired senior volunteer program.....	1,250	13,750
Foster grandparent program.....		7,326
Total health and welfare.....	33,041	1,492,292
Capital outlays.....		
Total expenditures.....	\$33,041	\$3,081,069

County of El Paso, Texas
 Revenue Sharing Special Revenue Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended September 30, 1988 and 1987

	1988	1987
Excess (deficiency) of revenues over (under) expenditures.....	(\$33,041)	(\$2,866,310)
Fund balance, October 1.....	\$33,041	2,899,351
Fund balances, September 30.....	\$33,041	\$33,041

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

County of El Paso, Texas
 Revenue Sharing Special Revenue Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances-Budget and Actual
 Fiscal years ended September 30, 1988 and 1987

	1988			1987		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Intergovernmental revenues.....					\$57,227	\$57,227
Interest earnings.....	\$21,000			157,532		136,532
Total revenues.....	21,000			214,759		193,759
Expenditures:						
Current:						
General government:						
General and administrative.....	134,598			19,962		114,636
Total general government.....	134,598			19,962		114,636
Public safety:						
County sheriff and jail.....	1,194,095			1,568,815		(374,720)
Total public safety.....	1,194,095			1,568,815		(374,720)
Health and welfare:						
County sheriff-medical welfare.....		\$6,742	(\$6,742)			
City-county health center.....				1,030,640	837,362	193,278
Medical examiner.....	\$25,541	20,049	5,492	351,990	312,376	39,614
Animal control.....				76,021	47,979	28,042
Mental health/mental retardation.....	5,000	5,000		60,000	55,000	5,000
Child welfare.....				200,000	199,999	1
Center for the deaf.....				14,000	14,000	
Shelter for battered women.....				4,500	4,500	
Retired senior volunteer program	2,500	1,250	\$1,250	16,250	13,750	2,500
Foster grandparent program.....				7,326	7,326	
Total health and welfare.....	33,041	33,041		1,760,727	1,492,292	268,435
Capital outlays.....				22,941		22,941
Total expenditures.....	\$33,041	\$33,041		\$3,112,361	\$3,081,069	\$31,292

County of El Paso, Texas
 Revenue Sharing Special Revenue Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances-Budget and Actual
 Fiscal years ended September 30, 1988 and 1987

	1988			1987		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Excess(deficiency) of revenues over (under) expenditures.....	(\$33,041)	(\$33,041)		(\$3,091,361)	(\$2,866,310)	\$225,051
Other financing sources (uses):						
Prior years fund balance.....	33,041		\$33,041	3,091,361		(3,091,361)
Total other financing sources (uses).....	\$33,041		33,041	\$3,091,361		(3,091,361)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(\$33,041)	(\$33,041)		(2,866,310)	(2,866,310)
Fund balances, October 1.....		\$33,041			2,899,351	
Fund balances, September 30.....					\$33,041	

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

County of El Paso, Texas
 Tourist, Convention/Amphitheatre Special Revenue Fund
 Comparative Balance Sheets
 September 30, 1988 and 1987

	1988	1987
Assets		
Cash.....	\$267,682	\$300,947
Accounts receivable.....	96,376	155,136
Total assets.....	\$364,058	\$456,083
Liabilities and fund balances		
Liabilities:		
Vouchers payable.....	\$18,021	\$9,632
Accrued payroll.....	17,158	
Due to other funds.....		24,034
Total liabilities.....	35,179	33,666
Fund balances		
Reserve for change funds.....	100	100
Reserve for encumbrances.....	59,793	38,430
Unreserved:		
Designated for specific projects.....		175,000
Undesignated	268,986	208,887
Total fund balances.....	328,879	422,417
Total liabilities and fund balances.....	\$364,058	\$456,083

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

County of El Paso, Texas
 Tourist and Convention/Amphitheatre Special Revenue Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended September 30, 1988 and 1987

	1988	1987
Revenues:		
Hotel/motel occupancy taxes.....	\$848,478	\$865,167
Intergovernmental revenues.....	336,979	340,150
Charges for services.....	1,800	4,203
Miscellaneous sales.....	371	58,879
Interest earnings.....	24,839	14,587
Unclassified revenues.....	3,450	1,363
Sesquicentennial.....		17,587
Total revenues.....	1,215,917	1,301,936
Expenditures:		
Current:		
General government:		
Social security.....	30,971	30,853
Retirement.....	19,955	20,594
Insurance - health and life.....	14,148	14,791
Insurance - unemployment.....	1,321	577
Insurance - workers compensation.....	3,737	3,127
Total general government.....	70,132	69,942
Resource development:		
Tourist and convention center:		
Salaries.....	423,276	423,999
Office expense.....	14,635	15,938
Printing and duplication.....	24,657	46,987
Dues and advertising.....	326,672	128,800
Maintenance and repair.....		391
Sesquicentennial.....	76,075	29,704
Operating/promotion/travel.....	294,223	392,040
Rentals - leases.....	9,531	10,885
Communications.....	39,440	31,656
Mileage reimbursement.....	8,078	10,424
Professional services.....	7,086	631
Total resource development.....	\$1,223,673	\$1,091,455

County of El Paso, Texas
 Tourist and Convention/Amphitheatre Special Revenue Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended September 30, 1988 and 1987

	1988	1987
Culture and recreation		
Amphitheatre:		
Salaries.....	\$12,437	\$11,955
Operating expense.....	3,060	2,588
Public utilities.....		690
Professional services.....		9,578
Total culture and recreation.....	15,497	24,811
Capital outlays:		
Resource development equipment.....	153	1,146
Amphitheatre reconstruction.....		237
Total capital outlays.....	153	1,383
Total expenditures.....	1,309,455	1,187,591
Excess (deficiency) of revenues over (under) expenditures.....	(93,538)	114,345
Other financing sources (uses):		
Operating transfers in.....		10,150
Total other financing sources (uses).....		10,150
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	(93,538)	124,495
Fund balances, October 1.....	422,417	297,922
Fund balances, September 30.....	\$328,879	\$422,417

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

County of El Paso, Texas
 Tourist and Convention/Amphitheatre Special Revenue Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances-Budget and Actual
 Fiscal years ended September 30, 1988 and 1987

	1988			1987		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Hotel occupancy taxes.....	\$670,000	\$848,478	\$178,478	\$660,000	\$865,167	\$205,167
Intergovernmental revenues.....	335,000	336,979	1,979	340,150	340,150	
Charges for services.....	100	1,800	1,700	1,000	4,203	3,203
Miscellaneous sales.....	1,000	371	(629)	3,000	58,879	55,879
Interest earnings.....	5,000	24,839	19,839	10,000	14,587	4,587
Unclassified revenues.....		3,450	3,450		1,363	1,363
Sesquicentennial.....				15,000	17,587	2,587
Total revenues.....	1,011,100	1,215,917	204,817	1,029,150	1,301,936	272,786
Expenditures:						
Current:						
General government:						
Social security.....	32,578	30,971	1,607	32,038	30,853	1,185
Retirement.....	21,781	19,955	1,826	21,275	20,594	681
Insurance - health and life.....	15,891	14,148	1,743	16,215	14,791	1,424
Insurance - unemployment.....	2,164	1,321	843	688	577	111
Insurance - workers compensation.....	6,716	3,737	2,979	24,008	3,127	20,881
Total general government.....	79,130	70,132	8,998	94,224	69,942	24,282
Resource development:						
Tourist and convention center:						
Salaries.....	433,572	423,276	10,296	429,710	423,999	5,711
Office expense.....	16,439	14,635	1,804	16,961	15,938	1,023
Printing and duplication.....	25,900	24,657	1,243	46,989	46,987	2
Dues and advertising.....	331,491	326,672	4,819	129,630	128,800	830
Maintenance and repair.....				667	391	276
Sesquicentennial.....		76,075	(76,075)	39,938	29,704	10,234
Operating/promotion/travel.....	312,469	294,223	18,246	393,370	392,040	1,330
Rentals - leases.....	12,200	9,531	2,669	10,752	10,885	(133)
Communications.....	39,893	39,440	453	32,850	31,656	1,194
Auto allowance.....						
Mileage reimbursement.....	8,709	8,078	631	10,950	10,424	526
Professional services.....	9,959	7,086	2,873	1,420	631	789
Total resource development.....	\$1,190,632	\$1,223,673	(\$33,041)	\$1,113,237	\$1,091,455	\$21,782

County of El Paso, Texas
 Tourist and Convention/Amphitheatre Special Revenue Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances-Budget and Actual
 Fiscal years ended September 30, 1988 and 1987

	1988			1987		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Culture and recreation						
Amphitheatre:						
Salaries.....	\$12,445	\$12,437	\$8	\$12,156	\$11,955	\$201
Operating expense.....	6,671	3,060	3,611	4,761	2,588	2,173
Public utilities.....				1,500	690	810
Professional services.....				9,584	9,578	6
Total culture and recreation.....	19,116	15,497	3,619	28,001	24,811	3,190
Capital outlays:						
Resource development equipment.....	129,153	153	129,000	1,350	1,146	204
Amphitheatre reconstruction.....				2,000	237	1,763
Total capital outlays.....	129,153	153	129,000	3,350	1,383	1,967
Total expenditures.....	1,418,031	1,309,455	108,576	1,238,812	1,187,591	51,221
Excess (deficiency) of revenues over (under) expenditures.....	(406,931)	(93,538)	313,393	(209,662)	114,345	324,007
Other financing sources (uses):						
Operating transfers in.....				10,150	10,150	
Prior years fund balance.....	406,931		(406,931)	199,512		(199,512)
Total other financing sources (uses).....	\$406,931		(406,931)	\$209,662	10,150	(199,512)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(93,538)	(93,538)		124,495	\$124,495
Fund balances, October 1.....		422,417			297,922	
Fund balances, September 30.....		\$328,879			\$422,417	

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

County of El Paso, Texas
 El Paso Convention and Performing Arts Center Special Revenue Fund
 Comparative Balance Sheets
 September 30, 1988 and 1987

	1988	1987
Assets		
Cash.....	\$123,007	\$145,975
Accounts receivable.....	246	76
Total assets.....	\$123,253	\$146,051
 Liabilities and fund balances		
Liabilities:		
Vouchers payable.....	\$23,074	\$62,867
Accrued payroll.....	36,492	
Due to other governmental agencies.....	63,687	83,184
Total liabilities.....	123,253	146,051
Fund balances:		
Reserve for encumbrances.....		
Total fund balances.....		
Total liabilities and fund balances.....	\$123,253	\$146,051

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

County of El Paso, Texas
 El Paso Convention and Performing Arts Center Special Revenue Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended September 30, 1988 and 1987

	1988	1987
Revenues:		
Intergovernmental revenues.....	\$1,684,688	\$1,650,598
Total revenues.....	1,684,688	1,650,598
Expenditures:		
Current:		
Resource development:		
Salaries.....	854,705	812,175
Social security.....	61,795	57,383
Retirement.....	28,477	26,220
Insurance health and life.....	29,842	28,912
Insurance - unemployment.....	3,984	1,709
Insurance - workers compensation.....	41,875	28,719
Mileage reimbursement.....	3,849	4,269
Office expense.....	14,263	13,636
Dues and advertising.....	46,172	62,102
Printing/Duplicating.....	19,455	6,855
Maintenance and repair.....	51,683	63,766
Vehicle operating expense.....	1,712	887
Operating-promotion/travel.....	66,247	25,088
Operating supplies.....	28,939	22,944
Utilities.....	263,587	246,930
Employee training.....	5,086	7,190
Travel and transportation.....	17,486	15,022
Professional services.....	138,606	147,062
Total resource development.....	1,677,763	1,570,869
Capital outlays.....	26,590	56,417
Total expenditures.....	\$1,704,353	\$1,627,286

County of El Paso, Texas
 El Paso Convention and Performing Arts Center Special Revenue Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended September 30, 1988 and 1987

	1988	1987
Excess (deficiency) of revenues over (under) expenditures.....	(\$19,665)	\$23,312
Other financing sources (uses):		
To be provided-El Paso Convention and Performing Arts Center.....	19,665	(23,312)
Total other financing sources (uses).....	\$19,665	(\$23,312)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		
Fund balances, October 1.....		
Fund balances, September 30.....		

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

County of El Paso, Texas
 El Paso Convention and Performing Arts Center Special Revenue Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances-Budget and Actual
 Fiscal years ended September 30, 1988 and 1987

	1988			1987		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Intergovernmental revenues.....	\$1,708,000	\$1,684,688	(\$23,312)	\$1,862,466	\$1,650,598	(\$211,868)
Total revenues.....	1,708,000	1,684,688	(23,312)	1,862,466	1,650,598	(211,868)
Expenditures:						
Current:						
Resource development:						
Salaries.....	854,900	854,705	195	879,284	812,175	67,109
Social security.....	62,975	61,795	1,180	62,868	57,383	5,485
Retirement.....	28,935	28,477	458	31,432	26,220	5,212
Insurance health and life.....	30,530	29,842	688	32,461	28,912	3,549
Insurance - unemployment.....	3,985	3,984	1	3,885	1,709	2,176
Insurance - workers compensation.....	41,875	41,875		45,986	28,719	17,267
Mileage reimbursement.....	4,842	3,349	993	5,400	4,269	1,131
Office expense.....	20,425	14,263	6,162	23,383	13,536	10,247
Dues and advertising.....	52,508	46,172	6,336	65,110	62,102	3,008
Printing/duplicating.....	22,094	19,455	2,639	9,224	6,355	2,369
Maintenance and repair.....	61,349	51,683	9,666	85,328	63,766	21,562
Vehicle operating expense.....	2,802	1,712	1,090	2,400	887	1,513
Operating-promotion/travel.....	67,139	66,247	892	33,573	25,088	8,485
Operating supplies.....	33,186	28,939	4,247	61,841	22,944	38,897
Utilities.....	275,650	263,587	12,063	291,467	246,930	44,537
Employee training.....	6,048	5,086	962	12,563	7,190	5,373
Travel and transportation.....	17,700	17,486	214	15,456	15,022	434
Professional services.....	141,338	138,606	2,732	217,202	147,062	70,140
Total resource development.....	1,728,281	1,677,763	50,518	1,879,363	1,570,869	308,494
Capital outlays.....	49,094	26,590	22,504	72,770	56,417	16,353
Total expenditures.....	\$1,777,375	\$1,704,353	\$73,022	\$1,952,133	\$1,627,286	\$324,847

County of El Paso, Texas
 El Paso Convention and Performing Arts Center Special Revenue Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances-Budget and Actual
 Fiscal years ended September 30, 1988 and 1987

	1988			1987		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Excess(deficiency) of revenues over (under) expenditures.....	(\$69,375)	(\$19,665)	\$49,710	(\$89,667)	\$23,312	\$112,979
Other financing sources (uses):						
To be provided-El Paso Convention and Performing Arts Center.....		19,665	19,665		(23,312)	(23,312)
Prior years fund balance.....	69,375		(69,375)	89,667		(89,667)
Total other financing sources (uses).....	\$69,375	\$19,665	(49,710)	89,667	(23,312)	(\$112,979)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....						
Fund balances, October 1.....						
Fund balances, September 30.....						

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

County of El Paso, Texas
Coliseum Improvement Special Revenue Fund
Comparative Balance Sheets
September 30, 1988 and 1987

	1988	1987
Assets		
Cash.....	\$42,045	\$67,622
Accounts receivable.....	4,003	1,959
Total assets.....	\$46,048	\$69,581
Liabilities and fund balances		
Liabilities:		
Vouchers payable.....	\$918	\$1,390
Total liabilities.....	918	1,390
Fund balances:		
Reserve for encumbrances.....	3,517	21,202
Unreserved:		
Undesignated	41,613	46,989
Total fund balances.....	45,130	68,191
Total liabilities and fund balances.....	\$46,048	\$69,581

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

County of El Paso, Texas
Coliseum Improvement Special Revenue Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended September 30, 1988 and 1987

	1988	1987
Revenues:		
Charges for services:		
Coliseum parking fees.....	\$49,444	\$46,182
Total charges for services.....	49,444	
Total revenues.....	49,444	46,182
Expenditures:		
Current:		
Culture and recreation:		
Maintenance and repair.....	6,379	\$5,301
Contracted services.....	7,715	8,704
Total culture and recreation.....	14,094	14,005
Capital outlays.....	58,411	6,759
Total expenditures.....	72,505	20,764
Excess(deficiency) of revenues over (under) expenditures.....	(23,061)	25,418
Fund balances, October 1.....	68,191	42,773
Fund balances, September 30.....	\$45,130	\$68,191

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

County of El Paso, Texas
Coliseum Improvement Special Revenue Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances-Budget and Actual
Fiscal years ended September 30, 1988 and 1987

	1988			1987		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Charges for services:						
Coliseum parking fees.....	\$40,000	\$49,444	\$9,444	\$40,000	\$46,182	\$6,182
Total charges for services.....	40,000	49,444	9,444	40,000	46,182	6,182
Total revenues.....	40,000	49,444	9,444	40,000	46,182	6,182
Expenditures:						
Current:						
Culture and recreation:						
Maintenance and repair.....	6,667	6,379	288	6,967	5,301	1,666
Contracted services.....	36,295	7,715	28,580	20,000	8,704	11,296
Total culture and recreation.....	42,962	14,094	28,868	26,967	14,005	12,962
Capital outlays.....	62,235	58,411	3,824	15,000	6,759	8,241
Total expenditures.....	105,197	72,505	32,692	41,967	20,764	21,203
Excess (deficiency) of revenues over (under) expenditures.....	(65,197)	(23,061)	42,136	(1,967)	25,418	27,385
Other financing sources (uses):						
Net decrease in prior years fund balance	65,197		(65,197)	1,967		(1,967)
Total other financing sources (uses).....	\$65,197		(65,197)	\$1,967		(1,967)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		(23,061)	(\$23,061)		25,418	\$25,418
Fund balances, October 1.....		68,191			42,773	
Fund balances, September 30.....		\$45,130			\$68,191	

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

County of El Paso, Texas
 Tourist Promotion Special Revenue Fund
 Comparative Balance Sheets
 September 30, 1988 and 1987

	1988	1987
Assets		
Cash.....	\$449,717	\$291,941
Investments.....	300,000	120,000
Due from other funds.....		300,000
Total assets.....	\$749,717	\$711,941
Liabilities and fund balances		
Liabilities:		
Vouchers payable.....		\$2,487
Total liabilities.....		2,487
Fund balances:		
Reserve for encumbrances.....		2,866
Unreserved:		
Designated specific projects.....	\$450,923	450,923
Undesignated	298,794	255,665
Total fund balances.....	749,717	709,454
Total liabilities and fund balances.....	\$749,717	\$711,941

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

County of El Paso, Texas
 Tourist Promotion Special Revenue Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended September 30, 1988 and 1987

	1988	1987
Revenues:		
Miscellaneous:		
Interest earnings.....	\$42,681	\$25,046
Total miscellaneous.....	42,681	25,046
Total revenues.....	42,681	25,046
Expenditures:		
Current:		
Culture and recreation:		
Salaries.....		2,188
Operating supplies.....	2,418	35,989
Utility expense.....		65,128
Travel.....		1,256
Contracted services.....		43,691
Operating expense-general.....		10,665
Total culture and recreation.....	2,418	158,917
Capital outlays.....		428
Total expenditures.....	2,418	159,345
Excess (deficiency) of revenues over (under) expenditures.....	40,263	(134,299)
Other financing sources (uses):		
Operating transfers out.....		(10,150)
Total other financing sources (uses).....		(10,150)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....	40,263	(144,449)
Fund balances, October 1.....	709,454	853,903
Fund balances, September 30.....	\$749,717	\$709,454

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

County of El Paso, Texas
 Tourist Promotion Special Revenue Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances-Budget and Actual
 Fiscal years ended September 30, 1988 and 1987

	1988			1987		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Miscellaneous:						
Interest earnings.....		\$42,681	\$42,681	\$10,150	\$25,046	\$14,896
Total miscellaneous.....		42,681	42,681	10,150	25,046	14,896
Total revenues.....		42,681	42,681	10,150	25,046	14,896
Expenditures:						
Current:						
Culture and recreation:						
Salaries.....				5,000	2,188	2,812
Operating supplies.....	\$2,865	2,418	447	46,217	35,989	10,228
Utility expense.....				108,000	65,128	42,872
Travel.....				2,000	1,256	744
Contracted services.....				50,000	43,691	6,309
Operating expense-general.....				10,564	10,565	(1)
Total culture and recreation.....	2,865	2,418	447	221,831	158,917	62,964
Capital outlays.....				8,324	428	8,396
Total expenditures.....	2,865	2,418	447	230,705	159,345	71,360
Excess (deficiency) of revenues over (under) expenditures.....	(2,865)	40,263	43,128	(220,555)	(134,299)	86,256
Other financing sources (uses):						
Operating transfers out.....				(10,150)	(10,150)	
Prior years fund balance.....	2,865		(2,865)	230,705		(230,705)
Total other financing sources (uses).....	\$2,865		(2,865)	\$220,555	(10,150)	(230,705)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		40,263	\$40,263		(144,449)	(\$144,449)
Fund balances, October 1.....		709,454			853,903	
Fund balances, September 30.....		\$749,717			\$709,454	

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

County of El Paso, Texas
 Ascarate Golf Course Improvement Special Revenue Fund
 Comparative Balance Sheets
 September 30, 1988 and 1987

	1988	1987
Assets		
Cash.....	\$61,543	\$61,543
Total assets.....	\$61,543	\$61,543
	=====	=====
Liabilities and fund balances		
Liabilities:		
Vouchers payable.....		
Total liabilities.....		
Fund balances:		
Undesignated	\$61,543	\$61,543
Total fund balances.....	61,543	61,543
Total liabilities and fund balances.....	\$61,543	\$61,543
	=====	=====

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

County of El Paso, Texas
 Ascarate Golf Course Improvement Special Revenue Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended September 30, 1988 and 1987

	1988	1987
Revenues:		
Park traffic control fees.....		\$10,397
Total revenues.....		10,397
Expenditures:		
Capital outlays.....		
Total expenditures.....		
Excess (deficiency) of revenues over (under) expenditures.....		10,397
Fund balances, October 1.....	\$61,543	51,146
Fund balances, September 30.....	\$61,543	\$61,543

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

County of El Paso, Texas
 Ascarate Golf Course Improvement Special Revenue Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances-Budget and Actual
 Fiscal years ended September 30, 1988 and 1987

	1988			1987		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Park traffic control fees.....	\$6,000		(\$6,000)	\$6,000	\$10,397	\$4,397
Total revenues.....	6,000		(6,000)	6,000	10,397	4,397
Expenditures:						
Capital outlays.....	6,000		6,000	6,000		6,000
Total expenditures.....	\$6,000		\$6,000	\$6,000		6,000
Excess (deficiency) of revenues over (under) expenditures.....					10,397	\$10,397
Fund balances, October 1.....		\$61,543			51,146	
Fund balances, September 30.....		\$61,543			\$61,543	

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

County of El Paso, Texas
 Ascarate Park Improvement Special Revenue Fund
 Comparative Balance Sheets
 September 30, 1988 and 1987

	1988	1987
Assets		
Cash.....	\$320,245	\$264,791
Accounts receivable.....	8,794	4,326
Total assets.....	\$329,039	\$269,117
Liabilities and fund balances		
Liabilities:		
Vouchers payable.....	\$5,103	\$883
Total liabilities.....	5,103	883
Fund balances:		
Reserve for encumbrances.....	7,992	5,189
Unreserved:		
Designated specific projects.....	154,730	123,789
Undesignated	161,214	139,256
Total fund balances.....	323,936	268,234
Total liabilities and fund balances.....	\$329,039	\$269,117

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

County of El Paso, Texas
 Ascarate Park Improvement Special Revenue Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended September 30, 1988 and 1987

	1988	1987
Revenues:		
Charges for services:		
Park traffic control fees.....	\$191,514	\$94,740
Total charges for services.....	191,514	94,740
Total revenues.....	191,514	94,740
Expenditures:		
Current:		
Culture and recreation:		
Operating expense-general.....	11,969	8,695
Public utilities-general.....	4,172	
Contracted services.....	46,155	42,968
Total culture and recreation.....	62,296	51,663
Capital outlays.....	73,516	133,097
Total expenditures.....	135,812	184,760
Excess (deficiency) of revenues over (under) expenditures.....	55,702	(90,020)
Fund balances, October 1.....	268,234	358,254
Fund balances, September 30.....	\$323,936	\$268,234

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

County of El Paso, Texas
 Ascarate Park Improvement Special Revenue Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances-Budget and Actual
 Fiscal years ended September 30, 1988 and 1987

	1988			1987		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Charges for services:						
Park traffic control fees.....	\$180,000	\$191,514	\$11,514	\$82,500	\$94,740	\$12,240
Total charges for services.....	180,000	191,514	11,514	82,500	94,740	12,240
Total revenues.....	180,000	191,514	11,514	82,500	94,740	12,240
Expenditures:						
Current:						
Culture and recreation:						
Operating expense-general.....	12,011	11,969	42	11,923	8,695	3,228
Public utilities-general.....	16,000	4,172	11,828			
Contracted services.....	50,000	46,155	3,845	50,000	42,968	7,032
Total culture and recreation	78,011	62,296	15,715	61,923	51,663	10,260
Capital outlays.....	107,177	73,516	33,661	138,450	133,097	5,353
Total expenditures.....	185,188	135,812	49,376	200,373	184,760	15,613
Excess (deficiency) of revenues over (under) expenditures.....	(5,188)	55,702	60,890	(117,873)	(90,020)	27,853
Other financing sources (uses):						
Net decrease in prior years fund balance...	5,188		(5,188)	117,873		(117,873)
Total other financing sources (uses).....	\$5,188		(5,188)	\$117,873		(117,873)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		55,702	\$55,702		(90,020)	(\$90,020)
Fund balances, October 1.....		268,234			358,254	
Fund balances, September 30.....		\$323,936			\$268,234	

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

County of El Paso, Texas
Alternative Dispute Resolution Center Special Revenue Fund
Comparative Balance Sheets
September 30, 1988 and 1987

	1988	1987
Assets		
Accounts receivable.....	\$9,820	
Total assets.....	\$9,820	
Liabilities and fund balances		
Liabilities:		
Due to other governmental agencies.....	\$9,820	
Total liabilities.....	9,820	
Fund balances:		
Undesignated.....		
Total fund balances.....		
Total liabilities and fund balances.....	\$9,820	

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

County of El Paso, Texas
 Alternative Dispute Resolution Center Special Revenue Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended September 30, 1988 and 1987

	1988	1987
Revenues:		
Charges for services:		
Alternative dispute resolution system fees.....	\$38,205	
Total charges for services.....	38,205	
Total revenues.....	38,205	
Expenditures:		
Current:		
Administration of justice:		
Operating expense-general.....	28,385	
Total administration of justice.....	28,385	
Total expenditures.....	28,385	
Excess (deficiency) of revenues over (under) expenditures.....	9,820	
Other financing sources (uses):		
To be provided-rio grande council of Governments.....	(9,820)	
Total other financing sources (uses).....	(\$9,820)	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....		
Fund balances, October 1.....		
Fund balances, September 30.....	=====	=====

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

County of El Paso, Texas
 Alternative Dispute Resolution Center Special Revenue Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances-Budget and Actual
 Fiscal years ended September 30, 1988 and 1987

	1988			1988		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Charges for services:						
Alternative dispute resolution system fees.....	\$31,290	\$38,205	\$6,915			
Total charges for services.....	31,290	38,205	6,915			
Total revenues.....	31,290	38,205	6,915			
Expenditures:						
Current:						
Administration of justice:						
Operating expense-general.....	31,290	28,385	2,905			
Total administration of justice.....	31,290	28,385	2,905			
Total expenditures.....	\$31,290	28,385	2,905			
Excess (deficiency) of revenues over (under) expenditures.....		9,820	9,820			
Other financing sources (uses):						
To be provided-rio grande council of governments.....		(9,820)	(9,820)			
Total other financing sources (uses).....		(\$9,820)	(\$9,820)			
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses.....						
Fund balances, October 1.....						
Fund balances, September 30.....						

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

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 license fee.

Federal Revenue Sharing Fund

This is used to account for the receipt 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.

El Paso Convention and Performing Arts 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 Convention and Performing Arts 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 USA Pageant.

Ascarate Park Improvement Fund

This fund is used to account for funds received and expended to improve various aspects of the Ascarate Park such as major maintenance repairs that are required periodically.

Ascarate Golf Course Improvement Fund

This fund accounts for those revenues and expenditures relating to the general improvement of the Ascarate Golf Course such as green improvement.

Alternative Dispute Resolution Center

This fund was established to account for those revenues and expenditures generated by the Rio Grande Council of Governments, a private organization employed by the county to resolve civil matters out of the court system.

County of El Paso, Texas
Special Revenue Funds

Combining Balance Sheet - Grant Funds
For the year ended September 30, 1988

(With comparative totals for the year ended September 30, 1987)

Fund	Assets				Liabilities					
	Cash-Demand Deposits	Accounts Receivable	Due From Other Funds	Deferred Charges	Total Assets	Vouchers Payable	Accrued Payroll Liabilities	Due to Other Funds	Deferred Revenues	Total Liabilities
Child support.....	\$14,121				\$14,121				\$14,121	\$14,121
Court master (e.g. title IV).....		\$26,108			26,108	\$14	\$2,222	\$9,943	13,929	26,108
Nutrition aaa/dhr.....	456,665	116,635			573,300	70,606	31,657		471,037	573,300
Hud community development block grant....	41,092				41,092	374			40,718	41,092
Purchase of services-juveniles.....	1,810			\$280	2,090	2,090				2,090
Victim witness services.....	2,008				2,008	74	857		1,077	2,008
Rape and child abuse prosecution.....	18,078				18,078		1,600		18,078	18,078
Sheriff's training academy.....	86,568	104			86,672	75			84,997	86,672
Sheriff's neighborhood watch.....	1,690				1,690				1,690	1,690
Stop driving while intoxicated.....	28,028	2,027			30,055	158	2,839		27,058	30,055
Family violence prosecutor.....	165				165				165	165
Comprehensive domestic violence program.....	9,265				9,265	12	1,999		7,254	9,265
Tcda-water hookups.....	11,251				11,251				11,251	11,251
Tcda-water/sewer.....				18,717	18,717	198		18,258	261	18,717
Tcdp street improvements.....		8,225			8,225				8,225	8,225
Tdca-lower valley st. improvements.....	498				498				498	498
Court appointed special advocates.....	5,457			1,304	6,761	6,761				6,761
Project bravo-headstart.....	207			24	231	231			231	231
Detoxification center.....		168,111		7,131	175,242	24,718	16,816	133,708	14,254	175,242
Comprehensive anti dwi.....	13,572	927			14,499	245				14,499
Special investigations group.....	23,119	1,741			24,860				24,860	24,860
State-general assistance.....	22,857				22,857				22,857	22,857
T.E.R.P. nutritional services.....				26,382	26,382			26,382		26,382
Narcotics detection/apprehension.....				250,476	250,476	4,425	16,086	229,965		250,476
Juvenile probation-triad.....	3,747	240			3,987	1,378			2,609	3,987
Juvenile corrections program.....				8,176	8,176			8,176		8,176
Balances September 30, 1988.....	\$740,198	\$324,118		\$312,490	\$1,376,806	\$111,359	\$74,076	\$426,432	\$764,939	\$1,376,806
Balances October 1, 1987.....	\$486,240	\$563,183		\$125,844	\$1,186,279	\$88,669		\$249,483	\$848,127	\$1,186,279

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

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, 1988
(With Comparative totals for the year ended September 30, 1987)

Fund	Beginning Balance	Revenues	Expenditures (Current)	Net Change in Fund Balances During the Year	Ending Balance
Child support.....	\$14,121				\$14,121
Court master (a.g. title IV).....	(6,706)	\$81,215	\$60,580	\$20,635	13,929
Nutrition aaa/dhr.....	415,724	1,825,444	1,770,131	55,313	471,037
Hud community development block grant..	30,057	11,571	910	10,661	40,718
Purchase of services-juveniles.....	5,852	17,513	23,645	(6,132)	(280)
Victim witness services.....	4,069	19,687	22,679	(2,992)	1,077
Rape and child abuse prosecution.....	18,078				18,078
Sheriff's training academy.....	90,880	116,371	122,254	(5,883)	84,997
Sheriff's neighborhood watch.....	2,055	11,446	11,811	(365)	1,690
Stop driving while intoxicated.....	19,343	62,416	54,701	7,715	27,058
Family violence prosecutor.....	172		7	(7)	165
Comprehensive domestic violence program	(2,303)	59,116	49,559	9,557	7,254
Tdca-water hookups.....	24,047	(12,796)		(12,796)	11,251
Tcda-water/sewer.....	(8,445)	60,481	70,492	(10,011)	(18,456)
Tcdp street improvements.....	8,225				8,225
Tdca-lower valley street improvements..		272,214	271,716	498	498
Court appointed special advocates.....	2,604	18,979	22,887	(3,908)	(1,304)
Project bravo-headstart.....	121,588	(104,200)	17,412	(121,612)	(24)
Detoxification center.....	10,134	704,200	721,465	(17,265)	(7,131)
Comprehensive anti dwi.....	24,358	(5,551)	4,553	(10,104)	14,254
Special investigations group.....	32,728	(1,115)	6,753	(7,868)	24,860
State-general assistance.....	61,242	(38,385)		(38,385)	22,857
T.E.R.P.-nutritional services.....	12,062	104,448	142,892	(38,444)	(26,382)
Texas water development board.....		71,635	71,635		
Narcotics detection/apprehension.....		108,790	359,266	(250,476)	(250,476)
Juvenile probation-triad.....		58,999	56,390	2,609	2,609
Juvenile corrections program.....			8,176	(8,176)	(8,176)
Balances September 30, 1988.....	\$879,885	\$3,442,478	\$3,869,914	(\$427,436)	\$452,449
Balances October 1, 1987.....	\$747,166	\$4,859,501	\$4,721,576	\$137,925	\$885,091

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

County of El Paso, Texas
Special Revenue Funds
Statement of Revenues - Grant Funds
For the year ended September 30, 1988
(With comparative totals for the year ended September 30, 1987)

Funds	Federal/ State Grants	Inter- governmental	Interest	Other	Total Revenues	Transfers In	Total Revenues and Other Financing Sources
Court master (a.g. title IV).....	\$81,215				\$81,215		\$81,215
Nutrition aaa/dhr.....	161,995	\$1,114,633	\$25,757	\$154,039	1,456,424	\$369,020	1,825,444
Hud community development block grant.....				11,571	11,571		11,571
Purchase of services-juveniles.....	17,513				17,513		17,513
Victim witness services.....	6,316				6,316	13,371	19,687
Sheriff's training academy.....	31,441				31,441	84,930	116,371
Sheriff's neighborhood watch.....	1,732				1,732	9,714	11,446
Stop driving while intoxicated.....	6,365				6,365	56,051	62,416
Comprehensive domestic violence.....	23,445				23,445	35,671	59,116
Tdca-water hookups.....				(12,796)	(12,796)		(12,796)
Tdca-water/sewer.....				60,481	60,481		60,481
Tdca-lower valley street improvements.....	272,214				272,214		272,214
Court appointed special advocates.....	8,113				8,113	10,866	18,979
Project bravo-headstart.....	(104,200)				(104,200)		(104,200)
Detoxification center.....	670,434			7,306	677,740	26,460	704,200
Comprehensive anti dwi.....	(5,551)				(5,551)		(5,551)
Special investigations group.....	(1,115)				(1,115)		(1,115)
State-general assistance.....				(38,385)	(38,385)		(38,385)
T.E.R.P.-nutritional services.....	52,224				52,224	52,224	104,448
Texas water development board.....	71,635				71,635		71,635
Narcotics detection/apprehension.....	108,790				108,790		108,790
Juvenile probation-triad.....	43,999				43,999	15,000	58,999
Balances September 30, 1988.....	\$1,446,565	\$1,114,633	\$25,757	\$182,216	\$2,769,171	\$673,307	\$3,442,478
Balances October 1, 1987.....	\$2,893,730	\$1,301,000	\$21,271	\$210,685	\$4,426,686	\$432,815	\$4,859,501

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

County of El Paso, Texas
 Special Revenue Funds
 Statement of Expenditures - Grant Funds
 For the year ended September 30, 1988
 (With comparative totals for the year ended September 30, 1987)

Funds	Administra- tion of Justice	Health and Welfare	Community Services	Capital Outlays	Total Expenditures	Transfers Out	Total Expenditures and Other Financing Uses
Child support.....							
Court master (a.g. title IV).....	\$60,580				\$60,580		\$60,580
Nutrition aaa/dhr.....		\$1,729,362		\$40,769	1,770,131		1,770,131
Hud community development block grant.....			\$910		910		910
Purchase of services-juveniles.....	23,645				23,645		23,645
Victim witness services.....	22,679				22,679		22,679
Sheriff's training academy.....	119,946			2,308	122,254		122,254
Sheriff's neighborhood watch.....	10,465			1,346	11,811		11,811
Stop driving while intoxicated.....	54,701				54,701		54,701
Family violence prosecutor.....		7			7		7
Comprehensive domestic violence.....	49,559				49,559		49,559
Tcda-water/sewer.....				70,492	70,492		70,492
Tdca-lower valley street improvements.....				14,179	257,537		271,716
Court appointed special advocates.....	20,284				20,284	\$2,603	22,887
Project bravo-headstart.....		17,412			17,412		17,412
Detoxification center.....	664,628			36,148	700,776	20,689	721,465
Comprehensive anti dwi.....	4,553				4,553		4,553
Special investigations group.....	6				6	6,747	6,753
T.E.R.P.-nutritional services.....		142,892			142,892		142,892
Texas water development board.....				71,635	71,635		71,635
Narcotics detection/apprehension.....	326,087			33,179	359,266		359,266
Juvenile probation-triad.....		56,390			56,390		56,390
Juvenile corrections program.....	8,176				8,176		8,176
Balances September 30, 1988.....	\$1,365,309	\$1,946,063	\$157,216	\$371,287	\$3,839,875	\$30,039	\$3,869,914
Balances October 1, 1987.....	\$508,039	\$3,623,568	\$451,779	\$27,292	\$4,610,678	\$110,898	\$4,721,576

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

COUNTY OF EL PASO, TEXAS

PURPOSES OF SPECIAL REVENUE FUNDS - GRANTS

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 is 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.

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

1 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

7 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

7 This State Criminal Justice Division grant provides funding for a specialized DWI prosecution unit within 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

7 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.

Comprehensive Domestic Violence Program

This grant is funded by the State Criminal Justice Division. It is designed to deter and prevent family violence by (1) increasing the reporting of incidents of family violence; (2) providing protection of family violence victims through the filing of protective orders; and finally, (3) invoking prosecution of domestic violence cases.

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 administers these funds by providing direct assistance 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.

TDCA Lower Valley Street Improvement

This grant provides funds for paving streets of the unincorporated communities of Cuadrilla, 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.

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 twenty-five 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 State 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.

State Assistance

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

Texas Water Development Board

This program is coordinated by the El Paso City-County Health District which provided engineering services related to water improvements to the Cuadrilla Addition. Funds were provided by the state water development board and the county acted as grantee for the receipt and disbursement of funds.

Narcotics Detection and Apprehension

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

Juvenile Probation - Triad

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

Juvenile Corrections Program (Electronic Monitoring Program)

This State Criminal Justice Division grant is for the purpose of providing a correctional alternative through the use of electronic monitoring of offenders. The objective of the program is to provide low-cost, continuous surveillance of offenders while they remain on probation in their homes, schools and jobs, without undue risk to public safety.

Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

County of El Paso, Texas
Debt Service Funds
Combining Balance Sheets
September 30, 1988 and 1987

	General Obligation Refunding Bonds Series 1985	General Obligation Bonds Series 1986A	General Obligation Refunding Bonds Series 1986B	General Obligation Bonds Series 1987	General Obligation Bonds Series 1988	Var. Rate Gen.Oblig. Demand Cert. of Oblig. Series 1988	1987	
							Total	(Memorandum only)
Assets								
Cash.....	\$691	\$241	\$111,727	\$129	\$2,157	\$14,375	\$129,320	\$217,554
Investments.....	400,679	295,223	257,857		222,000	22,000	1,197,759	650,000
Receivables(net of allowances for taxes):.....								
Interest.....	273	91	184				548	141,561
Taxes.....	98,275	35,986	1,721	1,871		38,625	176,478	9,477
Accounts.....	3,874	1,420	70				5,364	
Due from other funds.....	110,000						110,000	110,000
Total assets	\$613,792	\$332,961	\$371,559	\$2,000	\$224,157	\$75,000	\$1,619,469	\$1,128,592
Liabilities and fund balances								
Liabilities:								
Vouchers payable.....								
Due to other funds.....	\$110,729	\$110,000		\$2,000		\$75,000	\$297,729	\$110,000
Total liabilities.....	110,729	110,000		2,000		75,000	297,729	110,000
Fund balances:								
Reserved for debt service.....	503,063	222,961	\$371,559		\$224,157		1,321,740	1,018,592
Total fund balances.....	503,063	222,961	371,559		224,157		1,321,740	1,018,592
Total liabilities and fund balances.....	\$613,792	\$332,961	\$371,559	\$2,000	\$224,157	\$75,000	\$1,619,469	\$1,128,592

Exhibit C-1

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

County of El Paso, Texas
Debt Service Funds
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal year ended September 30, 1988
(With comparative totals for the fiscal year ended
September 30, 1987)

	General Obligation Refunding Bonds Series 1985	General Obligation Refunding Bonds Series 1986A	General Obligation Refunding Bonds Series 1986B	General Obligation Bonds Series 1987	General Obligation Bonds Series 1988	Var. Rate Gen. Oblig. Demand Cert. of Oblig. Series 1988	Total	
							1988	1987 (Memorandum only)
Revenues:								
Ad valorem property taxes.....	\$2,120,064	\$780,721	\$37,789	\$1,871	\$38,624	\$2,979,069	\$3,232,975	
Hotel occupancy taxes.....		424,095				424,095	431,863	
Total taxes.....	2,120,064	780,721	461,884	1,871	38,624	3,403,164	3,664,838	
Interest earnings.....	51,810	31,865	18,584			\$224,157	93,728	
Total revenues.....	2,171,874	812,586	480,468	1,871	38,624	3,729,580	3,758,566	
Expenditures:								
Debt Service:								
Principal	1,035,000	255,000	85,000			1,375,000	250,000	
Interest.....	1,249,797	475,035	282,235			37,624	2,044,691	3,315,775
Fiscal agent's fees.....	2,486	1,384	1,384	1,871		1,000	6,741	1,781
Total expenditures.....	2,287,283	730,035	368,619	\$1,871		\$38,624	3,426,432	3,567,556
Excess (deficiency) of revenues over (under) expenditures.....	(115,409)	82,551	111,849		224,157		303,148	191,010
Fund balances, October 1.....	618,472	140,410	259,710				1,018,592	827,582
Fund balances, September 30.....	\$503,063	\$222,961	\$371,559		\$224,157		\$1,321,740	\$1,018,592

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

County of El Paso, Texas
Debt Service Funds
Total Statement of Revenues, Expenditures and
Changes in Fund Balances-Budget and Actual
For the fiscal year ended September 30, 1988
(With comparative totals for the fiscal year ended
September 30, 1987)

	1988			1987		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$2,706,865	\$2,979,069	\$272,204	\$3,015,799	\$3,232,975	\$217,176
Hotel occupancy taxes.....	335,000	424,095	89,095	330,000	431,863	101,863
Total taxes.....	3,041,865	3,403,164	361,299	3,345,799	3,664,838	319,039
Interest earnings.....	24,000	326,416	302,416	47,000	93,728	46,728
Total revenues.....	3,065,865	3,729,580	663,715	3,392,799	3,758,566	365,767
Expenditures:						
Debt Services:						
Principal retirement.....	1,375,000	1,375,000		250,000	250,000	
Interest.....	2,082,068	2,044,691	37,377	3,315,813	3,315,775	38
Fiscal agent's fees.....	17,100	6,741	10,359	16,525	1,781	14,744
Total expenditures.....	3,474,168	3,426,432	47,736	3,582,338	3,567,556	14,782
Excess (deficiency) of revenues over (under) expenditures.....	(408,303)	303,148	711,451	(189,539)	191,010	380,549
Other financing sources (uses):						
Prior years fund balance.....	408,303		(408,303)	189,539		(189,539)
Total other financing sources (uses).	\$408,303		(408,303)	\$189,539		(189,539)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses..		303,148	\$303,148		191,010	\$191,010
Fund balances, October 1.....		1,018,592			827,582	
Fund balances, September 30.....		\$1,321,740			\$1,018,592	

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

County of El Paso, Texas
 General Obligation Refunding-Series 1985
 Comparative Balance Sheets
 September 30, 1988 and 1987

	1988	1987
Assets		
Cash.....	\$691	\$53,130
Investments.....	400,679	345,000
Receivables(net of allowances for taxes):		
Interest.....	273	
Taxes.....	98,275	104,974
Accounts.....	3,874	5,368
Due from other funds.....	110,000	110,000
Total assets.....	\$613,792	\$618,472
Liabilities and fund balances		
Liabilities:		
Due to other funds.....	\$110,729	
Total liabilities.....	110,729	
Fund balances:		
Reserved for debt service.....	503,063	\$618,472
Total fund balances.....	503,063	618,472
Total liabilities and fund balances.....	\$613,792	\$618,472

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

County of El Paso, Texas
 General Obligation Refunding-Series 1985
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended September 30, 1988 and 1987

	1988	1987
Revenues:		
Ad valorem property taxes.....	\$2,120,064	\$2,354,956
Interest earnings.....	51,810	66,438
Total revenues.....	2,171,874	2,421,394
Expenditures:		
Debt service:		
Principal	1,035,000	
Interest.....	1,249,797	2,464,870
Fiscal agent's fees.....	2,486	657
Total expenditures.....	2,287,283	2,465,527
Excess (deficiency) of revenues		
over (under) expenditures.....	(115,409)	(44,133)
Fund balances, October 1.....	618,472	662,605
Fund balances, September 30.....	\$503,063	\$618,472

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

County of El Paso, Texas
 General Obligation Refunding-Series 1985
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances-Budget and Actual
 For the fiscal years ended September 30, 1988 and 1987

	1988			1987		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$1,955,493	\$2,120,064	\$164,571	\$2,236,338	\$2,354,956	\$118,618
Interest earnings.....	24,000	51,810	27,810	47,000	66,438	19,438
Total revenues.....	1,979,493	2,171,874	192,381	2,283,338	2,421,394	138,056
Expenditures:						
Debt service:						
Principal	1,035,000	1,035,000		2,464,877	2,464,870	7
Interest.....	1,249,798	1,249,797	1	8,000	657	7,343
Fiscal agent's fees.....	8,500	2,486	6,014			
Total expenditures.....	2,293,298	2,287,283	6,015	2,472,877	2,465,527	7,350
Excess (deficiency) of revenues over (under) expenditures.....	(313,805)	(115,409)	198,396	(189,539)	(44,133)	145,406
Other financing sources (uses):						
Prior year's fund balance.....	313,805		(313,805)	189,539		(189,539)
Total other financing sources (uses).	\$313,805		(313,805)	\$189,539		(189,539)
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses..		(115,409)	(\$115,409)		(44,133)	(\$44,133)
Fund balances, October 1.....		618,472			662,605	
Fund balances, September 30.....		\$503,063			\$618,472	

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

County of El Paso, Texas
 General Obligation Bonds-Series 1986A
 Comparative Balance Sheets
 September 30, 1988 and 1987

	1988	1987
Assets		
Cash.....	\$241	\$13,984
Investments.....	295,223	200,000
Receivables(net of allowances for taxes):		
Interest.....	91	
Taxes.....	35,986	34,654
Accounts.....	1,420	1,772
Total assets.....	\$332,961	\$250,410
Liabilities and fund balances		
Liabilities:		
Due to other funds.....	\$110,000	\$110,000
Total liabilities.....	110,000	110,000
Fund balances:		
Reserved for debt service.....	222,961	140,410
Total fund balances.....	222,961	140,410
Total liabilities and fund balances.....	\$332,961	\$250,410

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

County of El Paso, Texas
 General Obligation Bonds-Series 1986A
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended September 30, 1988 and 1987

	1988	1987
Revenues:		
Ad valorem property taxes.....	\$780,721	\$831,626
Interest earnings.....	31,865	21,572
Total revenues.....	812,586	853,198
Expenditures:		
Debt Service:		
Principal	255,000	195,000
Interest.....	475,035	537,260
Fiscal agent's fees.....		30
Total expenditures.....	730,035	732,290
Excess (deficiency) of revenues over (under) expenditures.....	82,551	120,908
Fund balances, October 1.....	140,410	19,502
Fund balances, September 30.....	\$222,961	\$140,410

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

County of El Paso, Texas
 General Obligation Bonds-Series 1986A
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances-Budget and Actual
 For the fiscal years ended September 30, 1988 and 1987

	1988			1987		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$716,537	\$780,721	\$64,184	\$738,290	\$831,626	\$93,336
Interest earnings.....		31,865	31,865		21,572	21,572
Total revenues.....	716,537	812,586	96,049	738,290	853,198	114,908
Expenditures:						
Debt service:						
Principal	255,000	255,000		195,000	195,000	
Interest.....	475,035	475,035		537,290	537,260	30
Fiscal agent's fees.....	6,000		6,000	6,000	30	5,970
Total expenditures.....	736,035	730,035	6,000	\$738,290	732,290	6,000
Excess (deficiency) of revenues over (under) expenditures.....	(19,498)	82,551	102,049		120,908	120,908
Other financing sources (uses):						
Prior year's fund balance.....	19,498		(19,498)			
Total other financing sources (uses).	\$19,498		(19,498)			
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses..		82,551	\$82,551		120,908	\$120,908
Fund balances, October 1.....		140,410			19,502	
Fund balances, September 30.....		\$222,961			\$140,410	

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

County of El Paso, Texas
 General Obligation Refunding-Series 1986B
 Comparative Balance Sheets
 September 30, 1988 and 1987

	1988	1987
Assets		
Cash.....	\$111,727	\$150,440
Investments.....	257,857	105,000
Receivables(net of allowances for taxes):		
Interest.....	184	
Taxes.....	1,721	1,933
Accounts.....	70	2,337
Total assets.....	\$371,559	\$259,710
Liabilities and fund balances		
Liabilities:		
Vouchers payable.....		
Total liabilities.....		
Fund balances:		
Reserved for debt service.....	\$371,559	\$259,710
Total fund balances.....	371,559	259,710
Total liabilities and fund balances.....	\$371,559	\$259,710

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

County of El Paso, Texas
 General Obligation Refunding-Series 1986B
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended September 30, 1988 and 1987

	1988	1987
Revenues:		
Ad valorem property taxes.....	\$37,789	\$46,393
Hotel occupancy taxes.....	424,095	431,863
Total taxes.....	461,884	478,256
Interest earnings.....	18,584	5,718
Total revenues.....	480,468	483,974
Expenditures:		
Debt Service:		
Principal	85,000	55,000
Interest.....	282,235	313,645
Fiscal agent's fees.....	1,384	1,094
Total expenditures.....	368,619	369,739
Excess (deficiency) of revenues over (under) expenditures.....	111,849	114,235
Fund balances, October 1.....	259,710	145,475
Fund balances, September 30.....	\$371,559	\$259,710

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

County of El Paso, Texas
 General Obligation Refunding-Series 1986B
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances-Budget and Actual
 For the fiscal years ended September 30, 1988 and 1987

	1988			1987		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....	\$34,835	\$37,789	\$2,954	\$41,171	\$46,393	\$5,222
Hotel occupancy taxes.....	335,000	424,095	89,095	330,000	431,863	101,863
Total taxes.....	369,835	461,884	92,049	371,171	478,256	107,085
Interest earnings.....		18,584	18,584		5,718	5,718
Total revenues.....	369,835	480,468	110,633	371,171	483,974	112,803
Expenditures:						
Debt service:						
Principal	85,000	85,000		55,000	55,000	
Interest.....	282,235	282,235		313,646	313,645	1
Fiscal agent's fees.....	2,600	1,384	1,216	2,525	1,094	1,431
Total expenditures.....	\$369,835	368,619	1,216	\$371,171	369,739	1,432
Excess (deficiency) of revenues over (under) expenditures.....		111,849	\$111,849		114,235	\$114,235
Fund balances, October 1.....		259,710			145,475	
Fund balances, September 30.....		\$371,559			\$259,710	

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

County of El Paso, Texas
 General Obligation Bonds-Series 1987
 Comparative Balance Sheets
 September 30, 1988 and 1987

	1988	1987
Assets		
Cash.....	\$129	
Investments.....		
Taxes receivable(net of allowance).....	1,871	
Total assets.....	\$2,000	
Liabilities and fund balances		
Liabilities:		
Due to other funds.....	\$2,000	
Total liabilities.....	2,000	
Fund balances:		
Reserved for debt service.....		
Total fund balances.....		
Total liabilities and fund balances.....	\$2,000	

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

County of El Paso, Texas
 General Obligation Bonds-Series 1987
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended September 30, 1988 and 1987

	1988	1987
Revenues:		
Ad valorem property taxes.....	\$1,871	
Interest earnings.....		
Total revenues.....	1,871	
Expenditures:		
Debt Service:		
Fiscal agent's fees.....	1,871	
Total expenditures.....	\$1,871	
Excess (deficiency) of revenues over (under) expenditures.....		
Fund balances, October 1.....		
Fund balances, September 30.....		

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

County of El Paso, Texas
 General Obligation Bonds-Series 1987
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances-Budget and Actual
 For the fiscal years ended September 30, 1988 and 1987

	1988			1987		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....		\$1,871	\$1,871			
Total revenues.....		1,871	1,871			
Expenditures:						
Debt service:						
Fiscal agent's fees.....		1,871	(1,871)			
Total expenditures.....		\$1,871	(\$1,871)			
Excess (deficiency) of revenues over (under) expenditures.....						
Fund balances, October 1.....						
Fund balances, September 30.....						

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

County of El Paso, Texas
 General Obligation Bonds-Series 1988
 Comparative Balance Sheets
 September 30, 1988 and 1987

	1988	1987
Assets		
Cash.....	\$2,157	
Investments.....	222,000	
Total assets.....	\$224,157	
Liabilities and fund balances		
Liabilities:		
Vouchers payable.....		
Total liabilities.....		
Fund balances:		
Reserved for debt service.....	\$224,157	
Total fund balances.....	\$224,157	

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

County of El Paso, Texas
 General Obligation Bonds-Series 1988
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended September 30, 1988 and 1987

	1988	1987
Revenues:		
Interest earnings.....	\$224,157	
Total revenues.....	224,157	
Expenditures:		
Debt Service:		
Interest.....		
Fiscal agent's fees.....		
Total expenditures.....		
Excess (deficiency) of revenues over (under) expenditures.....	224,157	
Fund balances, October 1.....		
Fund balances, September 30.....	\$224,157	

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

County of El Paso, Texas
 General Obligation Bonds-Series 1988
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances-Budget and Actual
 For the fiscal years ended September 30, 1988 and 1987

	1988			1987		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Interest earnings.....		\$224,157	\$224,157			
Total revenues.....		224,157	224,157			
Expenditures:						
Debt service:						
Interest.....						
Total expenditures.....						
Excess (deficiency) of revenues over (under) expenditures.....		224,157	\$224,157			
Fund balances, October 1.....						
Fund balances, September 30.....		\$224,157				

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

County of El Paso, Texas
 Variable Rate Demand General Obligation
 Certificates of Obligation, Series 1988
 Comparative Balance Sheets
 September 30, 1988 and 1987

	1988	1987
Assets		
Cash.....	\$14,375	
Investments.....	22,000	
Taxes receivable (net of allowances).....	38,625	
Deferred charges.....		
Total assets.....	\$75,000	
Liabilities and fund balances		
Liabilities:		
Due to other funds.....	\$75,000	
Total liabilities.....	75,000	
Fund balances:		
Reserved for debt service.....		
Total fund balances.....		
Total liabilities and fund balances.....	\$75,000	

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

County of El Paso, Texas
 Variable Rate Demand General Obligation
 Certificates of Obligation-Series 1988
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended September 30, 1988 and 1987

	1988	1987
Revenues:		
Ad valorem property taxes.....	\$38,624	
Total revenues.....	38,624	
Expenditures:		
Debt Service:		
Interest.....	37,624	
Fiscal agent's fees.....	1,000	
Total expenditures.....	\$38,624	
Excess (deficiency) of revenues over (under) expenditures.....		
Fund balances, October 1.....		
Fund balances, September 30.....		
	=====	=====

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

County of El Paso, Texas
 Variable Rate Demand General Obligation
 Certificates of Obligation-Series 1988
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances-Budget and Actual
 For the fiscal years ended September 30, 1988 and 1987

	1988			1987		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Ad valorem property taxes.....		\$38,624	\$38,624			
Total revenues.....		38,624	38,624			
Expenditures:						
Debt services:						
Interest.....	\$75,000	37,624	37,376			
Fiscal agent's fees.....		1,000	(1,000)			
Total expenditures.....	75,000	\$38,624	36,376			
Excess (deficiency) of revenues over (under) expenditures.....	(75,000)		75,000			
Other financing sources (uses):						
Operating transfers in.....	75,000		(75,000)			
Total other financing sources (uses).	\$75,000		(\$75,000)			
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses..						
Fund balances, October 1.....						
Fund balances, September 30.....						

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

COUNTY OF EL PASO, TEXAS

PURPOSES OF DEBT SERVICE FUNDS

General Obligation Refunding-Series 1985

Used for payment of principal and interest on bonds issued to pay for expenditures incurred by capital project for the construction of the jail.

General Obligation Bonds-Series 1986A

Used for payment of principal and interest on bonds issued to pay for expenditures incurred by capital project for the construction of a juvenile justice center.

General Obligation Refunding-Series 1986B

Used for payment of principal and interest on bonds issued to pay for expenditures incurred by capital project for the construction of a rodeo complex.

General Obligation Bonds-Series 1987

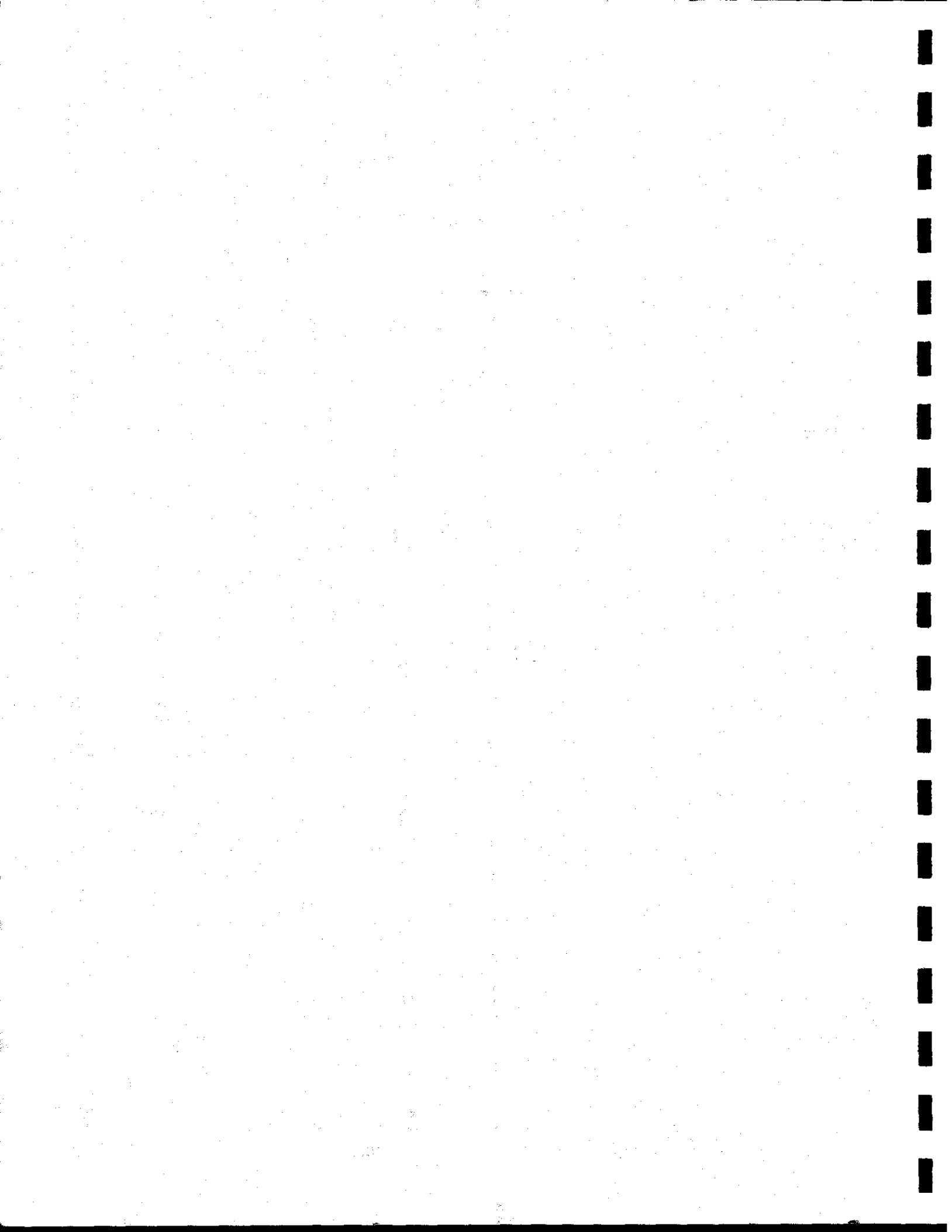
Used for payment of principal and interest on bonds issued to pay for expenditures incurred by capital project for the reconstruction of the county courthouse facilities.

General Obligation Bonds-Series 1988

Used for payment of principal and interest on bonds issued to pay for expenditures incurred by capital project for the construction of a new courthouse.

**Variable Rate Demand General Obligation
Certificates of Obligation-Series 1988**

Used for payment of principal and interest on bonds issued to pay for expenditures incurred by capital project for the acquisition of a building to serve as an auxiliary county facility.



Capital Projects Funds

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

County of El Paso, Texas
 Capital Projects Funds
 Combining Balance Sheet
 September 30, 1988
 (With comparative totals for September 30, 1987)

	Rodeo Center	Juvenile Justice Center	Courthouse	M.D.R.	Total (Memorandum only)	
					1988	1987
Assets						
Cash.....	\$1,799	\$78,559	\$159,568		\$239,926	\$167,442
Investments.....	1,267,444	920,773	33,769,140	\$1,522,481	37,479,838	4,670,000
Interest receivable.....	6,649	21,579	63,972	18,019	110,219	
Total assets.....	\$1,275,892	\$1,020,911	\$33,992,680	\$1,540,500	\$37,829,983	\$4,837,442
Liabilities and fund balances						
Liabilities:						
Vouchers payable.....		\$108,328	\$246	\$342	\$108,916	\$214,245
Due to other funds.....				8,985	8,985	
Total liabilities.....		108,328	246	9,327	117,901	214,245
Fund balances:						
Reserved:						
Reserved for encumbrances.....		278,545		68,875	347,420	2,808,850
Unreserved:						
Designated for capital projects.....	\$1,275,892	634,038	33,992,434	1,462,298	37,364,662	1,814,347
Total fund balances.....	1,275,892	912,583	33,992,434	1,531,173	37,712,082	4,623,197
Total liabilities and fund balances.....	\$1,275,892	\$1,020,911	\$33,992,680	\$1,540,500	\$37,829,983	\$4,837,442

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

County of El Paso, Texas
 Capital Projects Funds
 Combining Statement of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal year ended September 30, 1988
 (With comparative totals for the fiscal year ended
 September 30, 1987)

Exhibit D-2

	Rodeo Center	Juvenile Justice Center	Courthouse	MDR	Total (Memorandum only)	
					1988	1987
Revenues:						
Interest.....	\$81,620	\$259,851	\$456,440	\$3,488	\$801,399	\$345,358
Miscellaneous.....				5,703	5,703	
Total revenues.....	81,620	259,851	456,440	9,191	807,102	345,358
Expenditures:						
Construction.....		2,288,583			2,288,583	2,994,682
Buildings.....				1,333,085	1,333,085	
Architect.....	7,578	15,322	1,251,377	25,028	1,299,305	
Furniture and fixtures.....		412,314			412,314	
Consulting and legal.....			188,120	78,546	266,666	
Miscellaneous.....	15,000	37,396	31,775	18,859	103,030	92,539
Total expenditures.....	22,578	2,753,615	1,471,272	1,455,518	5,702,983	3,087,221
Excess (deficiency) of revenues over (under) expenditures.....	59,042	(2,493,764)	(1,014,832)	(1,446,327)	(4,895,881)	(2,741,863)
Other financing sources (uses):						
General obligation bond proceeds.....			35,007,266	2,977,500	37,984,766	
Total other financing sources (uses).....			35,007,266	2,977,500	37,984,766	
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses..	59,042	(2,493,764)	33,992,434	1,531,173	33,088,885	(2,741,863)
Fund balances, October 1.....	1,216,850	3,406,347			4,623,197	7,365,060
Fund balances, September 30.....	\$1,275,892	\$912,583	\$33,992,434	\$1,531,173	\$37,712,082	\$4,623,197

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

County of El Paso, Texas
 Juvenile Justice Center Capital Projects Fund
 Comparative Balance Sheets
 September 30, 1988 and 1987

	1988	1987
Assets		
Cash.....	\$78,559	\$60,592
Investments.....	920,773	3,560,000
Interest receivable.....	21,579	
Total assets.....	\$1,020,911	\$3,620,592
Liabilities and fund balances		
Liabilities:		
Vouchers payable.....	\$108,328	\$214,245
Total liabilities.....	108,328	214,245
Fund balances:		
Reserved:		
Reserved for encumbrances.....	278,545	2,808,850
Unreserved:		
Designated for capital projects.....	634,038	597,497
Total fund balances.....	912,583	3,406,347
Total liabilities and fund balances.....	\$1,020,911	\$3,620,592

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

County of El Paso, Texas
 Juvenile Justice Center Capital Projects Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended September 30, 1988 and 1987

	1988	1987
Revenues:		
Interest.....	\$259,851	\$270,229
Total revenues.....	259,851	270,229
Expenditures:		
Construction.....	2,288,583	2,994,682
Architect.....	15,322	
Furniture and fixtures.....	412,314	
Miscellaneous.....	37,396	63,121
Total expenditures.....	2,753,615	3,057,803
Excess (deficiency) of revenues over (under) expenditures.....	(2,493,764)	(2,787,574)
Fund balances, October 1.....	3,406,347	6,193,921
Fund balances, September 30.....	\$912,583	\$3,406,347

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

County of El Paso, Texas
 Rodeo Center Capital Projects Fund
 Comparative Balance Sheets
 September 30, 1988 and 1987

	1988	1987
Assets		
Cash.....	\$1,799	\$106,851
Investments.....	1,267,444	1,110,000
Interest receivable.....	6,649	
Total assets.....	\$1,275,892	\$1,216,851
Liabilities and fund balances		
Liabilities:		
Vouchers payable.....		
Total liabilities.....		
Fund balances:		
Unreserved:		
Designated for capital projects.....	\$1,275,892	\$1,216,851
Total fund balances.....	1,275,892	1,216,851
Total liabilities and fund balances.....	\$1,275,892	\$1,216,851

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

County of El Paso, Texas
 Rodeo Center Capital Projects Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended September 30, 1988 and 1987

	1988	1987
Revenues:		
Interest.....	\$81,620	\$75,129
Total revenues.....	81,620	75,129
Expenditures:		
Architect.....	7,578	
Miscellaneous.....	15,000	29,418
Total expenditures.....	22,578	29,418
Excess (deficiency) of revenues over (under) expenditures.....	59,042	45,711
Fund balances, October 1.....	1,216,850	1,171,139
Fund balances, September 30.....	\$1,275,892	\$1,216,850

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

County of El Paso, Texas
 County Courthouse Construction Capital Projects Fund
 Comparative Balance Sheets
 September 30, 1988 and 1987

	1988	1987
Assets		
Cash.....	\$159,568	
Investments.....	33,769,140	
Interest receivable.....	63,972	
Total assets.....	\$33,992,680	
Liabilities and fund balances		
Liabilities:		
Vouchers payable.....	\$246	
Total liabilities.....	246	
Fund balances:		
Unreserved:		
Designated for capital projects.....	33,992,434	
Total fund balances.....	33,992,434	
Total liabilities and fund balances.....	\$33,992,680	

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

County of El Paso, Texas
 County Courthouse Construction Capital Projects Fund
 Comparative Statements of Revenues, Expenditures and
 Changes in Fund Balances
 For the fiscal years ended September 30, 1988 and 1987

	1988	1987
Revenues:		
Interest.....	\$456,440	
Total revenues.....	456,440	
Expenditures:		
Architect.....	1,251,377	
Consulting and legal.....	188,120	
Miscellaneous.....	31,775	
Total expenditures.....	1,471,272	
Excess (deficiency) of revenues over (under) expenditures.....	(1,014,832)	
Other financing sources (uses):		
General obligation bond proceeds.....	35,007,266	
Total other financing sources (uses).....	35,007,266	
Excess (deficiency) of revenues and other financing sources over (under) expenditures.....	33,992,434	
Fund balances, October 1.....		
Fund balances, September 30.....	\$33,992,434	

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

County of El Paso, Texas
M.D.R. Building Capital Projects Fund
Comparative Balance Sheets
September 30, 1988 and 1987

	1988	1987
Assets		
Cash.....		
Investments.....	\$1,522,481	
Interest receivable.....	18,019	
Total assets.....	\$1,540,500	
	=====	=====
Liabilities and fund balances		
Liabilities:		
Vouchers payable.....	\$342	
Due to other funds.....	8,985	
Total liabilities.....	9,327	
Fund balances:		
Reserved:		
Reserved for encumbrances.....	68,875	
Unreserved:		
Designated for capital projects.....	1,462,298	
Total fund balances.....	1,531,173	
Total liabilities and fund balances.....	\$1,540,500	
	=====	=====

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

County of El Paso, Texas
M.D.R. Building Capital Projects Fund
Comparative Statements of Revenues, Expenditures and
Changes in Fund Balances
For the fiscal years ended September 30, 1988 and 1987

	1988	1987
Revenues:		
Interest.....	\$3,488	
Miscellaneous.....	5,703	
Total revenues.....	9,191	
Expenditures:		
Buildings.....	1,333,085	
Architect.....	25,028	
Consulting and legal.....	78,546	
Miscellaneous.....	18,859	
Total expenditures.....	1,455,518	
Excess (deficiency) of revenues over (under) expenditures.....	(1,446,327)	
Other financing sources:		
General obligation bond proceeds.....	2,977,500	
Total other financing sources.....	2,977,500	
Excess (deficiency) of revenues and other financing sources over (under) expenditures.....	1,531,173	
Fund balances, October 1.....		
Fund balances, September 30.....	\$1,531,173	=====

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

COUNTY OF EL PASO, TEXAS

PURPOSES OF CAPITAL PROJECTS FUNDS

Rodeo Construction Fund

This fund is used to account for the construction of a rodeo complex. Proceeds from general obligation refunding bonds are used to finance this construction project.

Juvenile Justice Capital Project Fund

This fund is used to account for the construction of a juvenile detention center authorized by a general election. Proceeds from general obligation refunding bonds are used to finance this construction project.

County Courthouse Capital Project Fund

This fund is used to account for the construction of a new county courthouse building authorized by a general election. Proceeds from general obligation refunding bonds are used to finance this construction project.

MDR Building Capital Project Fund

This fund is used to account for the purchase of a building to be used for storage and office during the construction of the new county courthouse building. Proceeds from general obligation refunding bonds are used to finance this project.

Trust and Agency Funds

Trust funds are used to account for assets held by the government in a trustee capacity. Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds.

County of El Paso, Texas
Trust and Agency
Combining Balance Sheet
September 30, 1988
(With comparative totals for September 30, 1987)

	Agency Funds									
	Expendable Trust	Health and Life	County Law Library	Social Security	County Employees' Retirement	West Texas Adult Probation	County Attorney Bad Check Operating Trust	County Attorney Food Stamp Fraud Pros. Fund	District Attorney Food Stamp Fraud Pros. Fund	
Assets										
Cash.....	\$175,966	\$11,909	\$9,613	\$202,686	\$769,459	\$152	\$15,835	\$11,367	\$305	
Investments.....		43,000			482,700					
Receivables:										
Interest.....					20,077					
Accounts.....	4,109	3,335	30	88,310	16,451	3,147		1,665		
Payroll.....	67,837		288,717	103,031						
Due from other funds.....							865			
Due from other governmental agencies.....										
Total Assets.....	\$247,912	\$58,244	\$298,360	\$394,027	\$1,288,687	\$3,299	\$16,700	\$13,032	\$305	
Liabilities and fund balances										
Liabilities:										
Vouchers payable.....	\$28,674	\$460			\$39,983	\$1,593	\$6,279			
Accrued payroll.....		1,023			114,910	689				
Due to other funds.....						865				
Due to other governmental agencies.....	2,418	56,761	\$298,360	\$394,027	1,133,394	152	10,421	\$13,032	\$305	
Deferred revenue.....					400					
Total liabilities.....	31,092	58,244	298,360	394,027	1,288,687	3,299	16,700	13,032	305	
Fund balances:										
Reserved for health fund benefits.....	216,820									
Total fund balances.....	216,820									
Total liabilities and fund balances.....	\$247,912	\$58,244	\$298,360	\$394,027	\$1,288,687	\$3,299	\$16,700	\$13,032	\$305	

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

County of El Paso, Texas
Trust and Agency
Combining Balance Sheet
September 30, 1988
(With comparative totals for September 30, 1987)

	Agency Funds							Total	
	District Attorney Law Enforcement	Juvenile Board State aid	Juvenile Probation Supervision	Project Care	Narcotics Detection Apprehension	County Payroll	Other Elected Officials	Memorandum only 1988	1987
Assets									
Cash.....	\$5,346	\$31,872	\$27,523	\$37,857	\$15,846	\$30,000	\$4,186,103	\$5,531,839	\$5,345,756
Investments.....		36,000					160,000	721,700	993,589
Receivables:									
Interest.....								20,077	
Accounts.....				21	81		58,026	175,175	73,363
Payroll.....						814,333		1,273,918	130,887
Due from other funds.....								865	
Due from other governmental agencies.....							310,419	310,419	405,528
Total Assets.....	\$5,346	\$67,872	\$27,523	\$37,878	\$15,927	\$844,333	\$4,714,548	\$8,033,993	\$6,949,123
Liabilities and fund balances									
Liabilities:									
Vouchers payable.....		\$3,217		\$1,394			\$1,855,239	\$1,936,839	\$2,100,430
Accrued payroll.....		9,691						126,313	
Due to other funds.....						\$30,000		30,865	
Due to other govern- mental agencies.....	\$5,346	54,964	\$27,523	36,484	\$15,927	814,333	126,370	2,989,817	3,743,142
Deferred revenue.....							2,732,939	2,733,339	567,884
Total liabilities.....	5,346	67,872	27,523	37,878	15,927	844,333	4,714,548	7,817,173	6,411,456
Fund balances:									
Reserved for health fund benefits.....								216,820	537,667
Total fund balances.....								216,820	537,667
Total liabilities and fund balances.....	\$5,346	\$67,872	\$27,523	\$37,878	\$15,927	\$844,333	\$4,714,548	\$8,033,993	\$6,949,123

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

County of El Paso, Texas
Health and Life Benefit Trust Fund
Comparative Balance Sheets
September 30, 1988 and 1987

	1988	1987
Assets		
Cash.....	\$175,966	\$236,473
Investments.....		300,000
Accounts receivable:		
Accounts.....	4,109	
Payroll.....	67,837	1,194
Total assets.....	\$247,912	\$537,667
Liabilities and fund balances		
Liabilities:		
Vouchers payable.....	\$28,674	
Due to other governmental agencies.....	2,418	
Total liabilities.....	31,092	
Fund balances:		
Reserved for health benefits.....	216,820	\$537,667
Total liabilities and fund balances.....	\$247,912	\$537,667

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

County of El Paso, Texas
Health and Life Benefit Trust Fund
Statement of Changes in Assets, Liabilities and Fund Balances
For the fiscal year ended September 30, 1988

	Balance Oct. 1, 1987	Additions	Deletions	Balance Sept. 30, 1988
Assets				
Cash.....	\$236,473	\$3,383,103	\$3,443,610	\$175,966
Investments.....	300,000	1,200,000	1,500,000	
Receivables:				
Accounts.....	1,194	4,110	1,195	4,109
Payroll.....		67,837		67,837
Total assets.....	\$537,667	\$4,655,050	\$4,944,805	\$247,912
Liabilities and fund balances				
Liabilities:				
Vouchers payable.....		\$119,199	\$90,525	\$28,674
Payroll.....		1,602,394	1,602,394	
Due to other governmental agencies.....		2,418		2,418
Total liabilities.....		1,724,011	1,692,919	31,092
Fund balances:				
Reserved for health benefits.	\$537,667	326,796	647,643	216,820
Total liabilities and fund balances.....	\$537,667	\$2,050,807	\$2,340,562	\$247,912

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

County Of El Paso, Texas
 Health and Life Benefits Trust Fund
 Comparative Statement of Revenues, Expenditures and Changes in Fund Balances
 For the fiscal years ended September 30, 1988 and 1987

	1988	1987
Revenues:		
Charges for services:		
Contributions.....	\$1,654,114	\$1,210,656
Interest earnings.....	26,668	36,750
Total revenues.....	1,680,782	1,247,406
Expenditures:		
Health and welfare:		
Claims.....	1,932,907	1,347,705
Administrative.....	58,212	53,809
Miscellaneous.....	10,510	37,164
Total expenditures.....	2,001,629	1,438,678
Excess (deficiency) of revenues over (under) expenditures.....	(320,847)	(191,272)
Fund balances October 1	537,667	728,939
Fund balances September 30.....	\$216,820	\$537,667
	=====	=====

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

County of El Paso, Texas
 County Law Library Agency Fund
 Comparative Balance Sheets
 September 30, 1988 and 1987

	1988	1987
Assets		
Cash.....	\$11,909	\$1,936
Investments.....	43,000	53,000
Accounts receivable.....	3,335	1,695
Total assets.....	\$58,244	\$56,631
	=====	=====
Liabilities and fund balances		
Liabilities:		
Vouchers payable.....	\$460	\$962
Payroll.....	1,023	
Due to other govern- mental agencies.....	56,761	55,669
Total liabilities.....	58,244	56,631
Fund balances.....		
Total liabilities and fund balances.....	\$58,244	\$56,631
	=====	=====

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

County of El Paso, Texas
Law Library Agency Fund
Statement of Changes in Assets, Liabilities and Fund Balances
For the fiscal year ended September 30, 1988

	Balance Oct. 1, 1987	Additions	Deletions	Balance Sept. 30, 1988
Assets				
Cash.....	\$1,936	\$428,836	\$418,863	\$11,909
Investments.....	53,000	280,313	290,313	43,000
Accounts receivable.....	1,695	3,335	1,695	3,335
Total assets.....	\$56,631	\$712,484	\$710,871	\$58,244
Liabilities and fund balances				
Liabilities:				
Vouchers payable.....	\$962	\$123,431	\$123,933	\$460
Payroll.....		1,023		1,023
Due to other govern- mental agencies.....	55,669	3,378	2,286	56,761
Total liabilities.....	56,631	127,832	126,219	58,244
Fund balances.....				
Total liabilities and fund balances.....	\$56,631	\$127,832	\$126,219	\$58,244

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

County of El Paso, Texas
 Social Security Agency Fund
 Comparative Balance Sheets
 September 30, 1988 and 1987

	1988	1987
	<u> </u>	<u> </u>
Assets		
Cash.....	\$9,613	\$9,643
Receivables:		
Accounts.....	30	
Payroll.....	288,717	
Total assets.....	<u>\$298,360</u>	<u>\$9,643</u>
	=====	=====
Liabilities and fund balances		
Liabilities:		
Due to other govern- mental agencies.....	\$298,360	\$9,643
Total liabilities.....	<u>298,360</u>	<u> </u>
Fund balances.....	<u> </u>	<u> </u>
Total liabilities and fund balances.....	<u>\$298,360</u>	<u>\$9,643</u>
	=====	=====

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

County of El Paso, Texas
 Social Security Agency Fund
 Statement of Changes in Assets, Liabilities and Fund Balances
 For the fiscal year ended September 30, 1988

	Balance Oct. 1, 1987	Additions	Deletions	Balance Sept. 30, 1988
Assets				
Cash.....	\$9,643	\$7,490,378	\$7,490,408	\$9,613
Receivables:				
Accounts.....		30		30
Payroll.....		288,717		288,717
Total assets.....	\$9,643	\$7,779,125	\$7,490,408	\$298,360
Liabilities and fund balances				
Liabilities:				
Vouchers payable.....		\$7,899,131	\$7,899,131	
Due to other govern- mental agencies.....	\$9,643	558,446	269,729	\$298,360
Total liabilities.....	9,643	8,457,577	8,168,860	298,360
Fund balances.....				
Total liabilities and fund balances.....	\$9,643	\$8,457,577	\$8,168,860	\$298,360

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

County of El Paso, Texas
 Employees Retirement Agency Fund
 Comparative Balance Sheets
 September 30, 1988 and 1987

Exhibit E-9

	1988	1987
Assets		
Cash.....	\$202,686	\$1
Receivable:		
Accounts.....	88,310	87,925
Payroll.....	103,031	
Total assets.....	\$394,027	\$87,926
 Liabilities and fund balances		
Liabilities:		
Due to other govern- mental agencies.....	\$394,027	\$87,926
Total liabilities.....	394,027	
Fund balances.....		
Total liabilities and fund balances.....	\$394,027	\$87,926

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

County of El Paso, Texas
 Retirement Agency Fund
 Statement of Changes in Assets, Liabilities and Fund Balances
 For the fiscal year ended September 30, 1988

	Balance Oct. 1, 1987	Additions	Deletions	Balance Sept. 30, 1988
Assets				
Cash.....	\$1	\$2,493,685	\$2,291,000	\$202,686
Receivables:				
Interest.....		792	792	
Accounts.....	87,925	385		88,310
Payroll.....		103,105	74	103,031
Total assets.....	\$87,926	\$2,597,967	\$2,291,866	\$394,027
Liabilities and fund balances				
Liabilities:				
Vouchers payable.....		\$2,160	\$2,160	
Due to other govern- mental agencies.....	\$87,926	2,587,007	2,280,906	\$394,027
Total liabilities.....	87,926	2,589,167	2,283,066	394,027
Fund balances.....				
Total liabilities and fund balances.....	\$87,926	\$2,589,167	\$2,283,066	\$394,027

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

County of El Paso, Texas
West Texas Adult Probation Agency Fund
Comparative Balance Sheets
September 30, 1988 and 1987

	1988	1987
Assets		
Cash.....	\$769,459	\$1,105,821
Investments.....	482,700	350,000
Receivables:		
Interest.....	20,077	
Accounts.....	16,451	35,175
Total assets.....	\$1,288,687	\$1,490,996
	=====	=====
Liabilities and fund balances		
Liabilities:		
Vouchers payable.....	\$39,983	\$13,262
Payroll.....	114,910	
Due to other govern- mental agencies.....	1,133,394	1,476,213
Deferred revenue.....	400	1,521
Total liabilities.....	1,288,687	1,490,996
Fund balances.....	-----	-----
Total liabilities and fund balances.....	\$1,288,687	\$1,490,996
	=====	=====

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

County of El Paso, Texas
West Texas Regional Adult Probation Agency Fund
Statement of Changes in Assets, Liabilities and Fund Balances
For the fiscal year ended September 30, 1988

	Balance Oct. 1, 1987	Additions	Deletions	Balance Sept. 30, 1988
Assets				
Cash.....	\$1,105,821	\$7,494,592	\$7,830,954	\$769,459
Investments.....	350,000	3,682,700	3,550,000	482,700
Receivables:				
Interest.....		20,077		20,077
Accounts.....	35,175	16,451	35,175	16,451
Total assets.....	\$1,490,996	\$11,213,820	\$11,416,129	\$1,288,687
Liabilities and fund balances				
Liabilities:				
Vouchers payable.....	\$13,262	\$330,418	\$303,697	\$39,983
Payroll.....		114,911	1	114,910
Due to other govern- mental agencies.....	1,476,213	1,753,159	2,095,978	1,133,394
Deferred revenue.....	1,521	5,295	6,416	400
Total liabilities.....	1,490,996	2,203,783	2,406,092	1,288,687
Fund balances.....				
Total liabilities and fund balances.....	\$1,490,996	\$2,203,783	\$2,406,092	\$1,288,687

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

County of El Paso, Texas
 County Attorney Bad Check-Operating Agency Fund
 Comparative Balance Sheets
 September 30, 1988 and 1987

	1988	1987
Assets		
Cash.....	\$152	\$1,511
Accounts receivable.....	3,147	
Total assets.....	\$3,299	\$1,511
	=====	=====
Liabilities and fund balances		
Liabilities:		
Vouchers payable.....	\$1,593	\$471
Payroll.....	689	
Due to other funds.....	865	
Due to other govern- mental agencies.....	152	1,040
Total liabilities.....	3,299	1,511
Fund balances.....		
Total liabilities and fund balances.....	\$3,299	\$1,511
	=====	=====

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

County of El Paso, Texas
 County Attorney Bad Check-Operating Agency Fund
 Statement of Changes in Assets, Liabilities and Fund Balances
 For the fiscal year ended September 30, 1988

	Balance Oct. 1, 1987	Additions	Deletions	Balance Sept. 30, 1988
Assets				
Cash.....	\$1,511	\$64,141	\$65,500	\$152
Accounts receivable.....		3,198	51	3,147
Total assets.....	\$1,511	\$67,339	\$65,551	\$3,299
Liabilities and fund balances				
Liabilities:				
Vouchers payable.....	\$471	\$7,191	\$6,069	\$1,593
Payroll.....		689		689
Due to other funds.....		865		865
Due to other govern- mental agencies.....	1,040	72,515	73,403	152
Total liabilities.....	1,511	81,260	79,472	3,299
Fund balances.....				
Total liabilities and fund balances.....	\$1,511	\$81,260	\$79,472	\$3,299

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

County of El Paso, Texas
 County Attorney Bad Check-Trust Agency Fund
 Comparative Balance Sheets
 September 30, 1988 and 1987

	1988	1987
Assets		
Cash.....	\$15,835	\$8,001
Due from other funds.....	865	
Total assets.....	\$16,700	\$8,001
Liabilities and fund balances		
Liabilities:		
Vouchers payable.....	\$6,279	
Due to other govern- mental agencies.....	10,421	\$8,001
Total liabilities.....	16,700	8,001
Fund balances.....		
Total liabilities and fund balances.....	\$16,700	\$8,001

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

County of El Paso, Texas
 County Attorney Bad Check-Trust Account Agency Fund
 Statement of Changes in Assets, Liabilities and Fund Balances
 For the fiscal year ended September 30, 1988

	Balance Oct. 1, 1987	Additions	Deletions	Balance Sept. 30, 1988
Assets				
Cash.....	\$8,001	\$303,965	\$296,131	\$15,835
Due from other funds.....		865		865
Total assets.....	\$8,001	\$304,830	\$296,131	\$16,700
Liabilities and fund balances				
Liabilities:				
Vouchers payable.....		\$222,729	\$216,450	\$6,279
Due to other govern- mental agencies.....	\$8,001	17,690	15,270	10,421
Total liabilities.....	8,001	240,419	231,720	16,700
Fund balances.....				
Total liabilities and fund balances.....	\$8,001	\$240,419	\$231,720	\$16,700

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

County of El Paso, Texas
 County Attorney Food Stamp Fraud Prosecution Agency Fund
 Comparative Balance Sheets
 September 30, 1988 and 1987

	1988	1987
Assets		
Cash.....	\$11,367	\$9,709
Accounts receivable.....	1,665	4,808
Total assets.....	\$13,032	\$14,517
Liabilities and fund balances		
Liabilities:		
Accounts payable.....		\$2,014
Due to other govern- mental agencies.....	\$13,032	12,503
Total liabilities.....	13,032	14,517
Fund balances.....		
Total liabilities and fund balances.....	\$13,032	\$14,517

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

County of El Paso, Texas
 County Attorney Food Stamp Fraud Prosecution Agency Fund
 Statement of Changes in Assets, Liabilities and Fund Balances
 For the fiscal year ended September 30, 1988

	Balance Oct. 1, 1987	Additions	Deletions	Balance Sept. 30, 1988
Assets				
Cash.....	\$9,709	\$19,080	\$17,422	\$11,367
Accounts receivable.....	4,808	1,665	4,808	1,665
Total assets.....	\$14,517	\$20,745	\$22,230	\$13,032
Liabilities and fund balances				
Liabilities:				
Accounts payable.....	\$2,014	\$7,579	\$9,593	
Due to other govern- mental agencies.....	12,503	12,796	12,267	\$13,032
Total liabilities.....	14,517	20,375	21,860	13,032
Fund balances.....				
Total liabilities and fund balances.....	\$14,517	\$20,375	\$21,860	\$13,032

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

County of El Paso, Texas
 District Attorney Food Stamp Fraud Prosecution Agency Fund
 Comparative Balance Sheets
 September 30, 1988 and 1987

	1988	1987
Assets		
Cash.....	\$305	\$3,215
Total assets.....	\$305	\$3,215
Liabilities and fund balances		
Liabilities:		
Vouchers payable.....		\$89
Due to other govern- mental agencies.....	\$305	3,126
Total liabilities.....	305	3,215
Fund balances.....		
Total liabilities and fund balances.....	\$305	\$3,215

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

County of El Paso, Texas
 District Attorney Food Stamp Fraud Prosecution Agency Fund
 Statement of Changes in Assets, Liabilities and Fund Balances
 For the fiscal year ended September 30, 1988

	Balance Oct. 1, 1987	Additions	Deletions	Balance Sept. 30, 1988
Assets				
Cash.....	\$3,215	\$20,677	\$23,587	\$305
Accounts receivable.....		1,110	1,110	
Total assets.....	\$3,215	\$21,787	\$24,697	\$305
Liabilities and fund balances				
Liabilities:				
Vouchers payable.....	\$89	\$30,165	\$30,254	
Due to other govern- mental agencies.....	3,126	15,441	18,262	\$305
Total liabilities.....	3,215	45,606	48,516	305
Fund balances.....				
Total liabilities and fund balances.....	\$3,215	\$45,606	\$48,516	\$305

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

County of El Paso, Texas
 District Attorney Law Enforcement Agency Fund
 Comparative Balance Sheets
 September 30, 1988 and 1987

	1988	1987
Assets		
Cash.....	\$5,346	\$20,029
Total assets.....	\$5,346	\$20,029
Liabilities and fund balances		
Liabilities:		
Due to other govern- mental agencies.....	\$5,346	\$20,029
Total liabilities.....	5,346	20,029
Fund balances.....		
Total liabilities and fund balances.....	\$5,346	\$20,029

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

County of El Paso, Texas
 District Attorney Law Enforcement Agency Fund
 Statement of Changes in Assets, Liabilities and Fund Balances
 For the fiscal year ended September 30, 1988

	Balance Oct. 1, 1987	Additions	Deletions	Balance Sept. 30, 1988
Assets				
Cash.....	\$20,029		\$14,683	\$5,346
Accounts receivable.....				
Total assets.....	20,029		14,683	5,346
Liabilities and fund balances				
Liabilities:				
Accounts payable.....		\$111	\$111	
Due to other govern- mental agencies.....	\$20,029	25,660	40,343	\$5,346
Total liabilities.....	20,029	25,771	40,454	5,346
Fund balances.....				
Total liabilities and fund balances.....	\$20,029	\$25,771	\$40,454	\$5,346

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

County of El Paso, Texas
Juvenile Board State-Aid Agency Fund
Comparative Balance Sheets
September 30, 1988 and 1987

	1988	1987
Assets		
Cash.....	\$31,872	\$9,817
Investments.....	36,000	53,000
Total assets.....	\$67,872	\$62,817
Liabilities and fund balances		
Liabilities:		
Accounts payable.....	\$3,217	\$789
Payroll.....	9,691	
Due to other govern- mental agencies.....	54,964	62,028
Total liabilities.....	67,872	62,817
Fund balances.....		
Total liabilities and fund balances.....	\$67,872	\$62,817

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

County of El Paso, Texas
 Juvenile Board State-Aid Agency Fund
 Statement of Changes in Assets, Liabilities and Fund Balances
 For the fiscal year ended September 30, 1988

	Balance Oct. 1, 1987	Additions	Deletions	Balance Sept. 30, 1988
Assets				
Cash.....	\$9,817	\$995,806	\$973,751	\$31,872
Investments.....	53,000		17,000	36,000
Total assets.....	\$62,817	\$995,806	\$990,751	\$67,872
Liabilities and fund balances				
Liabilities:				
Accounts payable.....	\$789	\$45,959	\$43,531	\$3,217
Payroll.....		9,691		9,691
Due to other govern- mental agencies.....	62,028	545,970	553,034	54,964
Total liabilities.....	62,817	601,620	596,565	67,872
Fund balances.....				
Total liabilities and fund balances.....	\$62,817	\$601,620	\$596,565	\$67,872

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

County of El Paso, Texas
 Juvenile Probation Supervision Agency Fund
 Comparative Balance Sheets
 September 30, 1988 and 1987

	1988	1987
Assets		
Cash.....	\$27,523	\$30
Accounts receivable.....		90
Total assets.....	\$27,523	\$120
Liabilities and fund balances		
Liabilities:		
Vouchers payable.....		
Due to other govern- mental agencies.....	\$27,523	\$120
Total liabilities.....	27,523	120
Fund balances.....		
Total liabilities and fund balances.....	\$27,523	\$120

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

County of El Paso, Texas
 Juvenile Probation Supervision Agency Fund
 Statement of Changes in Assets, Liabilities and Fund Balances
 For the fiscal year ended September 30, 1988

	Balance Oct. 1, 1987	Additions	Deletions	Balance Sept. 30, 1988
Assets				
Cash.....	\$30	\$27,508	\$15	\$27,523
Accounts receivable.....	90		90	
Total assets.....	\$120	\$27,508	\$105	\$27,523
Liabilities and fund balances				
Liabilities:				
Vouchers payable.....		\$15	\$15	
Due to other govern- mental agencies.....	\$120	27,403		\$27,523
Total liabilities.....	120	27,418	15	27,523
Fund balances.....				
Total liabilities and fund balances.....	\$120	\$27,418	\$15	\$27,523

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

County of El Paso, Texas
 Project Care Agency Fund
 Comparative Balance Sheets
 September 30, 1988 and 1987

	1988	1987
	<u> </u>	<u> </u>
Assets		
Cash.....	\$37,857	\$5,206
Accounts receivable.....	21	
Total assets.....	<u>\$37,878</u>	<u>\$5,206</u>
	=====	=====
Liabilities and fund balances		
Liabilities:		
Vouchers payable.....	\$1,394	
Due to other govern- mental agencies.....	36,484	\$5,206
Total liabilities.....	<u>37,878</u>	<u>5,206</u>
Fund balances.....	<u> </u>	<u> </u>
Total liabilities and fund balances.....	<u>\$37,878</u>	<u>\$5,206</u>
	=====	=====

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

County of El Paso, Texas
Project Care Agency Fund
Statement of Changes in Assets, Liabilities and Fund Balances
For the fiscal year ended September 30, 1988

	Balance Oct. 1, 1987	Additions	Deletions	Balance Sept. 30, 1988
Assets				
Cash.....	\$5,206	\$217,773	\$185,122	\$37,857
Accounts receivable.....		79,173	79,152	21
Total assets.....	\$5,206	\$296,946	\$264,274	\$37,878
Liabilities and fund balances				
Liabilities:				
Vouchers payable.....		\$83,622	\$82,228	\$1,394
Due to other govern- mental agencies.....	\$5,206	119,962	88,684	36,484
Total liabilities.....	5,206	203,584	170,912	37,878
Fund balances.....				
Total liabilities and fund balances.....	\$5,206	\$203,584	\$170,912	\$37,878

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

County of El Paso, Texas
 Narcotics, Detection and Apprehension (Imprest) Agency Fund
 Comparative Balance Sheets
 September 30, 1988 and 1987

	1988	1987
Assets		
Cash.....	\$15,846	
Accounts receivable.....	81	
Total assets.....	\$15,927	
Liabilities and fund balances		
Liabilities:		
Due to other govern- mental agencies.....	\$15,927	
Total liabilities.....	15,927	
Fund balances.....		
Total liabilities and fund balances.....	\$15,927	

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

County of El Paso, Texas
 Narcotics Detection and Apprehension (Imprest) Agency Fund
 Statement of Changes in Assets, Liabilities and Fund Balances
 For the fiscal year ended September 30, 1988

	Balance Oct. 1, 1987	Additions	Deletions	Balance Sept. 30, 1988
Assets				
Cash.....		\$60,913	\$45,067	\$15,846
Accounts receivable.....		81		81
Total assets.....		\$60,994	\$45,067	\$15,927
Liabilities and fund balances				
Liabilities:				
Due to other govern- mental agencies.....		\$18,444	\$2,517	\$15,927
Total liabilities.....		18,444	2,517	15,927
Fund balances.....				
Total liabilities and fund balances.....		\$18,444	\$2,517	\$15,927

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

County of El Paso, Texas
 Payroll Agency Fund
 Comparative Balance Sheets
 September 30, 1988 and 1987

	1988	1987
Assets		
Cash.....	\$30,000	\$30,000
Accrued payroll.....	814,333	
Total assets.....	\$844,333	\$30,000
Liabilities and fund balances		
Liabilities:		
Payroll.....	\$814,333	
Due to other funds.....	30,000	\$30,000
Total liabilities.....	844,333	30,000
Fund balances.....		
Total liabilities and fund balances.....	\$844,333	\$30,000

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

County of El Paso, Texas
Payroll Agency Fund
Statement of Changes in Assets, Liabilities and Fund Balances
For the fiscal year ended September 30, 1988

	Balance Oct. 1, 1987	Additions	Deletions	Balance Sept. 30, 1988
Assets				
Cash.....	\$30,000	\$20,544,332	\$20,544,332	\$30,000
Payroll receivable.....		814,333		814,333
Total assets.....	\$30,000	\$21,358,665	\$20,544,332	\$844,333
	=====	=====	=====	=====
Liabilities and fund balances				
Liabilities:				
Due to other funds.....	\$30,000			\$30,000
Payroll.....		\$21,368,391	\$20,554,058	814,333
Total liabilities.....	30,000	21,368,391	20,554,058	844,333
Fund balances.....				
Total liabilities and fund balances.....	\$30,000	\$21,368,391	\$20,554,058	\$844,333
	=====	=====	=====	=====

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

County of El Paso, Texas
Other Elected Officials
Combining Balance Sheets
September 30, 1988
(With comparative totals for September 30, 1987)

	Tax Assessor Collector	County Clerk	Sheriff's Department & Justices of the Peace	District Clerk	Total	
					Memorandum only 1988	1987
Assets						
Cash.....	\$1,940,933	\$185,777	\$563,818	\$1,495,575	\$4,186,103	\$3,939,570
Investments.....		160,000			160,000	237,589
Accounts receivable.....	11,642	16,045	30,339		58,026	73,363
Due from other governmental agencies.....	996	123,084	186,339		310,419	405,528
Total Assets.....	\$1,953,571	\$484,906	\$780,496	\$1,495,575	\$4,714,548	\$4,656,050
Liabilities and fund balances						
Liabilities:						
Accounts payable.....		\$123,084	\$305,030	\$1,427,125	\$1,855,239	\$2,082,843
Due to other govern- mental agencies.....	\$86,407	8,222	500	31,241	126,370	2,006,844
Deferred revenue.....	1,867,164	353,600	474,966	37,209	2,732,939	566,363
Total liabilities.....	1,953,571	484,906	780,496	1,495,575	4,714,548	4,656,050
Fund balances.....						
Total liabilities and fund balances.....	\$1,953,571	\$484,906	\$780,496	\$1,495,575	\$4,714,548	\$4,656,050

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

County of El Paso, Texas
 Tax Assessor Collector Agency Fund
 Comparative Balance Sheets
 September 30, 1988 and 1987

	1988	1987
Assets		
Cash.....	\$1,940,933	\$2,237,919
Accounts receivable.....	11,642	3,816
Due from other governmental agencies.....	996	1,246
Total assets.....	\$1,953,571	\$2,242,981
Liabilities and fund balances		
Liabilities:		
Accounts payable.....		\$426
Due to other governmental agencies.....	\$86,407	1,998,384
Deferred revenue.....	1,867,164	244,171
Total liabilities.....	1,953,571	2,242,981
Fund balances.....		
Total liabilities and fund balances.....	\$1,953,571	\$2,242,981

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

County of El Paso, Texas
 Tax Assessor Collector Agency Fund
 Statement of Changes in Assets, Liabilities, and Fund Balances
 For the fiscal year ended September 30, 1988

	Balance Oct. 1, 1987	Additions	Deletions	Balance Sept. 30, 1988
Assets				
Cash.....	\$2,237,919	\$91,824,271	\$92,121,257	\$1,940,933
Accounts receivable.....	3,816	83,945	76,119	11,642
Due from other governmental agencies.....	1,246	52	302	996
Total assets.....	\$2,242,981	\$91,908,268	\$92,197,678	\$1,953,571
Liabilities and fund balances				
Liabilities:				
Accounts payable.....	\$426		\$426	
Due to other governmental agencies.....	1,998,384	\$25,682,976	27,594,953	\$86,407
Deferred revenue.....	244,171	39,994,875	38,371,882	1,867,164
Total liabilities.....	2,242,981	65,677,851	65,967,261	1,953,571
Fund balances.....				
Total liabilities and fund balances.....	\$2,242,981	\$65,677,851	\$65,967,261	\$1,953,571

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

County of El Paso, Texas
 County Clerk Agency Fund
 Comparative Balance Sheets
 September 30, 1988 and 1987

	1988	1987
Assets		
Cash.....	\$185,777	\$293,913
Investments.....	160,000	37,589
Accounts receivable.....	16,045	59,948
Due from other governmental agencies.....	123,084	200,000
Total assets.....	<u>\$484,906</u> =====	<u>\$591,450</u> =====
Liabilities and fund balances		
Liabilities:		
Accounts payable.....	\$123,084	\$525,030
Due to other govern- mental agencies.....	8,222	7,454
Deferred revenue.....	353,600	58,966
Total liabilities.....	<u>484,906</u> =====	<u>591,450</u> =====
Fund balances.....		
Total liabilities and fund balances.....	<u>\$484,906</u> =====	<u>\$591,450</u> =====

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

County of El Paso, Texas
 County Clerk Agency Fund
 Statement of Changes in Assets, Liabilities and Fund Balances
 For the fiscal year ended September 30, 1988

	Balance Oct. 1, 1987	Additions	Deletions	Balance Sept. 30, 1988
Assets				
Cash.....	\$293,913	\$1,611,066	\$1,719,202	\$185,777
Investments.....	200,000		40,000	160,000
Accounts receivable.....	59,948	16,045	59,948	16,045
Due from other governmental agencies.....	37,589	123,084	37,589	123,084
Total assets.....	\$591,450	\$1,750,195	\$1,856,739	\$484,906
Liabilities and fund balances				
Liabilities:				
Accounts payable.....	\$525,030	\$168,698	\$570,644	\$123,084
Due to other governmental agencies.....	7,454	102,099	101,331	8,222
Deferred revenue.....	58,966	1,440,873	1,146,239	353,600
Total liabilities.....	591,450	1,711,670	1,818,214	484,906
Fund balances.....				
Total liabilities and fund balances.....	\$591,450	\$1,711,670	\$1,818,214	\$484,906

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

County of El Paso, Texas
 Sheriff Department and Justices of the Peace Agency Funds
 Comparative Balance Sheets
 September 30, 1988 and 1987

	1988	1987
Assets		
Cash.....	\$563,818	\$342,892
Accounts receivable.....	30,339	9,599
Due from other governmental agencies.....	186,339	204,282
Total assets.....	\$780,496	\$556,773
Liabilities and fund balances		
Liabilities:		
Accounts payable.....	\$305,030	\$291,149
Due to other governmental agencies.....	500	1,006
Deferred revenue.....	474,966	264,618
Total liabilities.....	780,496	556,773
Fund balances.....		
Total liabilities and fund balances.....	\$780,496	\$556,773

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

County of El Paso, Texas
 Sheriff's Department and Justices of the Peace Agency Funds
 Statement of Changes in Assets, Liabilities and Fund Balances
 For the fiscal year ended September 30, 1988

	Balance Oct. 1, 1987	Additions	Deletions	Balance Sept. 30, 1988
Assets				
Cash.....	\$342,892	\$5,026,219	\$4,805,293	\$563,818
Accounts receivable.....	9,599	47,745	27,005	30,339
Due from other governmental agencies.....	204,282	2,441,469	2,459,412	186,339
Total assets.....	\$556,773	\$7,515,433	\$7,291,710	\$780,496
Liabilities and fund balances				
Liabilities:				
Accounts payable.....	\$291,149	\$305,030	\$291,149	\$305,030
Due to other governmental agencies.....	1,006	5,162	5,668	500
Deferred revenue.....	264,618	474,966	264,618	474,966
Total liabilities.....	556,773	785,158	561,435	780,496
Fund balances.....	-----	-----	-----	-----
Total liabilities and fund balances.....	\$556,773	\$785,158	\$561,435	\$780,496

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

County of El Paso, Texas
 District Clerk Agency Fund
 Comparative Balance Sheets
 September 30, 1988 and 1987

	1988	1987
Assets		
Cash.....	\$1,495,575	\$1,064,846
Investments.....		200,000
Total assets.....	\$1,495,575	\$1,264,846
	=====	=====
Liabilities and fund balances		
Liabilities:		
Accounts payable.....	\$1,427,125	\$1,266,238
Due to other governmental agencies.....	31,241	
Deferred revenue.....	37,209	(1,392)
Total liabilities.....	1,495,575	1,264,846
Fund balances.....		
Total liabilities and fund balances.....	\$1,495,575	\$1,264,846
	=====	=====

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

County of El Paso, Texas
 District Clerk Agency Fund
 Statement of Changes in Assets, Liabilities and Fund Balances
 For the fiscal year ended September 30, 1988

	Balance Oct. 1, 1987	Additions	Deletions	Balance Sept. 30, 1988
Assets				
Cash.....	\$1,064,846	\$2,381,986	\$1,951,257	\$1,495,575
Investments.....	200,000		200,000	
Total assets.....	\$1,264,846	\$2,381,986	\$2,151,257	\$1,495,575
Liabilities and fund balances				
Liabilities:				
Accounts payable.....	\$1,266,238	\$1,427,125	\$1,266,238	\$1,427,125
Due to other governmental agencies.....		382,640	351,399	31,241
Deferred revenue.....	(1,392)	1,928,044	1,889,443	37,209
Total liabilities.....	1,264,846	3,737,809	3,507,080	1,495,575
Fund balances.....				
Total liabilities and fund balances.....	\$1,264,846	\$3,737,809	\$3,507,080	\$1,495,575

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

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 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 fund 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.

Project Care

This fund accounts for those donations received by the General Assistance Department from local utility companies and the dispensing of these funds to needy citizens.

Narcotics Detection and Apprehension

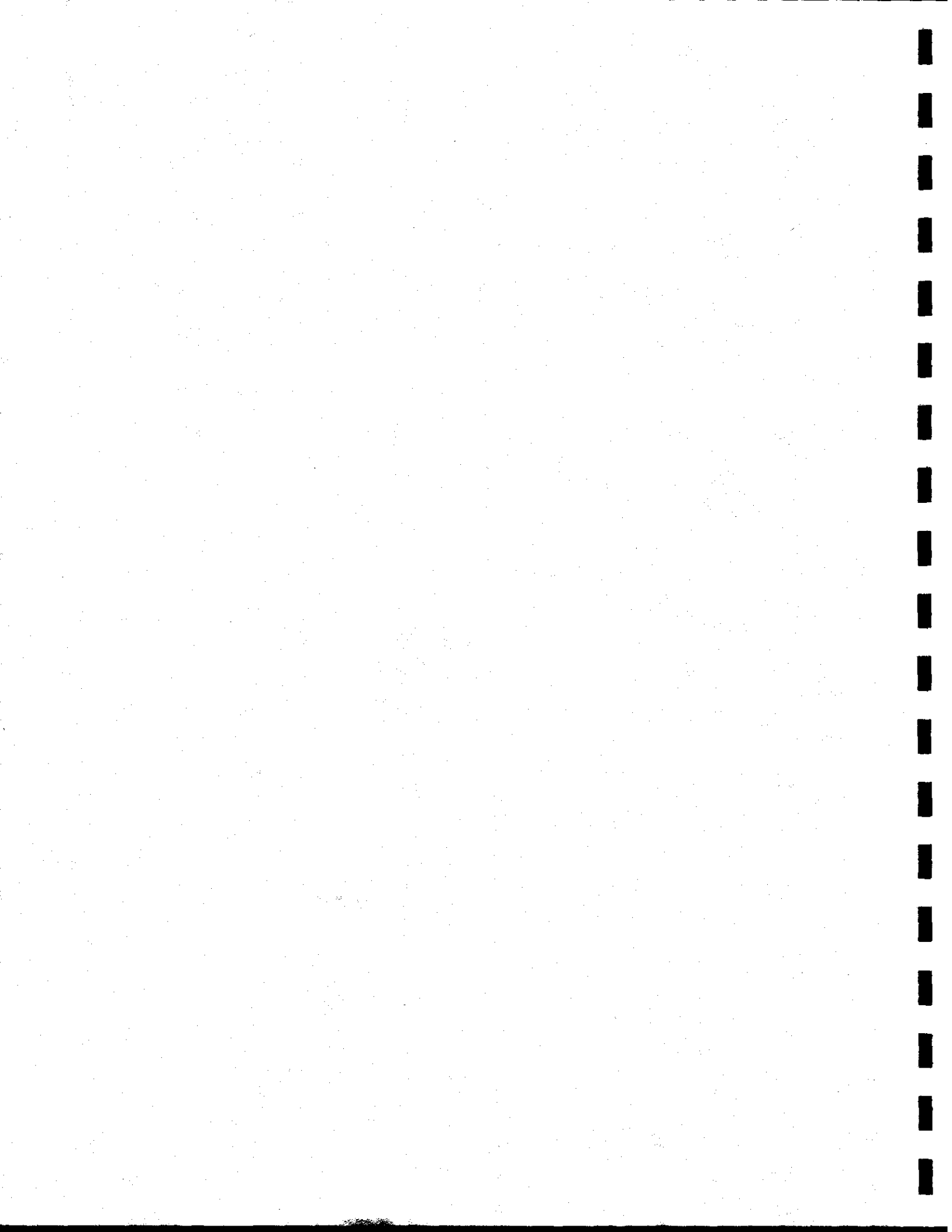
This fund was set up to pay for confidential funds such as payments to informants or payments for purchase of materials as evidence (such as narcotics) or other uses as may be required by law enforcement personnel working in an undercover capacity.

Payroll Fund

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

Other Elected Officials

This group of funds accounts for monies collected by the county tax assessor-collector, the county clerk, the sheriff's department and justices of the peace and the district clerk's office not yet deposited with the county treasury or transmitted to other governmental agencies or individuals.



General Fixed Assets Account Group

Fixed
Assets

County of El Paso, Texas
 Comparative Schedules of General Fixed Assets
 By Source
 September 30, 1988 and 1987

	1988	1987
General fixed assets:		
Land.....	\$5,324,266	\$5,324,266
Buildings.....	42,711,779	41,256,261
Improvements other than buildings.....	2,277,323	2,114,228
Machinery and equipment.....	12,727,921	10,831,078
Construction in progress.....	6,082,902	3,329,286
Total general fixed assets.....	\$69,124,191	\$62,855,119
Investment in general fixed assets by source:		
General fund.....	\$12,727,921	\$10,831,078
Special revenue funds.....	2,277,323	2,114,228
Capital projects funds.....	54,118,947	49,909,813
Total investment in general fixed assets..	\$69,124,191	\$62,855,119

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

County of El Paso, Texas
 Schedule of General Fixed Assets-By Function and Activity
 September 30, 1988

Function and Activity	Land	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Construction in Progress	Total
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.....				4,859		4,859
District clerk.....				64,677		64,677
Data processing.....				8,129,353		8,129,353
County elections.....				309,571		309,571
County attorney.....				49,622		49,622
District attorney.....				85,512		85,512
County courthouse and annex.....	\$5,324,266	\$42,711,779		125,433		48,161,478
County tax assessor-collector.....				142,260		142,260
Total general government.....	\$5,324,266	\$42,711,779		9,257,131		57,293,176
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

County of El Paso, Texas
 Schedule of General Fixed Assets-By Function and Activity
 September 30, 1988

Function and Activity	Land	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Construction in Progress	Total
Administration of justice-continued.....						
County courts administration.....				\$4,251		\$4,251
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
Criminal justice information.....						
system administration.....				4,592		4,592
Public defender administration.....				9,595		9,595
Juvenile court administration.....				500		500
Justice of the peace #1.....				9,707		9,707
Justice of the peace #2.....				4,406		4,406
Justice of the peace #3.....				3,178		3,178
Justice of the peace #4.....				3,095		3,095
Justice of the peace #5.....				1,279		1,279
Justice of the peace #6.....				2,427		2,427
Justice of the peace #7.....				3,617		3,617
Court of civil appeals.....				15,122		15,122
Detoxification center.....				1,700		1,700
Total administration of justice.....				388,148		388,148
Public safety:						
County sheriff and jail.....				1,241,190		1,241,190
Adult probation.....				23,160		23,160
Juvenile detention/probation.....				72,255		72,255
Constables.....				1,300		1,300
Fire assistance.....				48,967		48,967
Total public safety.....				\$1,386,872		\$1,386,872

County of El Paso, Texas
 Schedule of General Fixed Assets-By Function and Activity
 September 30, 1988

Function and Activity	Land	Buildings	Improvements Other Than Buildings	Machinery and Equipment	Construction in Progress	Total
Health and welfare:						
General assistance.....				\$8,297		\$8,297
Child guidance.....				5,430		5,430
Medical examiner.....				19,447		19,447
Nutrition.....				240,730		240,730
Veterans' assistance.....				5,752		5,752
Total health and welfare.....				279,656		279,656
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.....				487,051		487,051
Coliseum.....				156,790		156,790
County library.....				21,566		21,566
Total culture and recreation.....				665,795		665,795
Road and bridges.....			\$2,277,323	708,787		2,986,110
Construction in progress.....					6,082,902	6,082,902
Total general fixed assets.....	\$5,324,266	\$42,711,779	\$2,277,323	\$12,727,921	\$6,082,902	\$69,124,191

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

County of El Paso, Texas
 Schedule of Changes in General Fixed Assets-By Function and Activity
 For the fiscal year ended September 30, 1988

Function and activity	General Fixed Assets			General Fixed Assets
	October 1, 1987	Additions	Deductions	September 30, 1988
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	\$454		4,859
District clerk.....	64,777		\$100	64,677
Data processing.....	6,404,189	1,725,164		8,129,353
County elections.....	309,571			309,571
County attorney.....	49,722		100	49,622
District attorney.....	85,512			85,512
County courthouse and annex.....	46,705,860	1,455,618		48,161,478
County tax assessor-collector.....	142,470		210	142,260
Total general government.....	54,112,350	\$3,181,236	\$410	57,293,176
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

County of El Paso, Texas
 Schedule of Changes in General Fixed Assets-By Function and Activity
 For the fiscal year ended September 30, 1988

Function and activity	General Fixed Assets October 1, 1987	Additions	Deductions	General Fixed Assets September 30, 1988
Administration of justice-continued.....				
County courts administration.....	\$4,151	\$100		\$4,251
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
Criminal justice information system administration.....	4,592			4,592
Public defender administration.....	9,595			9,595
Juvenile court administration.....	500			500
Justice of the peace #1.....	9,707			9,707
Justice of the peace #2.....	4,406			4,406
Justice of the peace #3.....	3,178			3,178
Justice of the peace #4.....	3,095			3,095
Justice of the peace #5.....	1,279			1,279
Justice of the peace #6.....	2,427			2,427
Justice of the peace #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	100		388,148
Public safety:				
County sheriff and jail.....	1,234,803	6,387		1,241,190
Adult probation.....	23,160			23,160
Juvenile detention/probation.....	72,255			72,255
Constables.....	500	800		1,300
Fire assistance.....	48,967			48,967
Total public safety.....	\$1,379,685	\$7,187		\$1,386,872

County of El Paso, Texas
 Schedule of Changes in General Fixed Assets-By Function and Activity
 For the fiscal year ended September 30, 1988

Function and activity	General Fixed Assets October 1, 1987	Additions	Deductions	General Fixed Assets September 30, 1988
Health and welfare:				
General assistance.....	\$8,297			\$8,297
Child guidance.....	3,083	\$2,347		5,430
Medical examiner.....	19,447			19,447
Nutrition.....	240,830		\$100	240,730
Veteran's assistance.....	5,752			5,752
Total health and welfare.....	277,409	2,347	100	279,656
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	162,001		487,051
Coliseum.....	156,790			156,790
County library.....	21,566			21,566
Total culture and recreation.....	503,794	162,001		665,795
Roads & bridges.....	2,823,015	163,095		2,986,110
Construction in progress.....	3,329,286	2,753,616		6,082,902
Total general fixed assets.....	\$62,855,119	\$6,269,582	\$510	\$69,124,191

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



**STATISTICAL
SECTION**

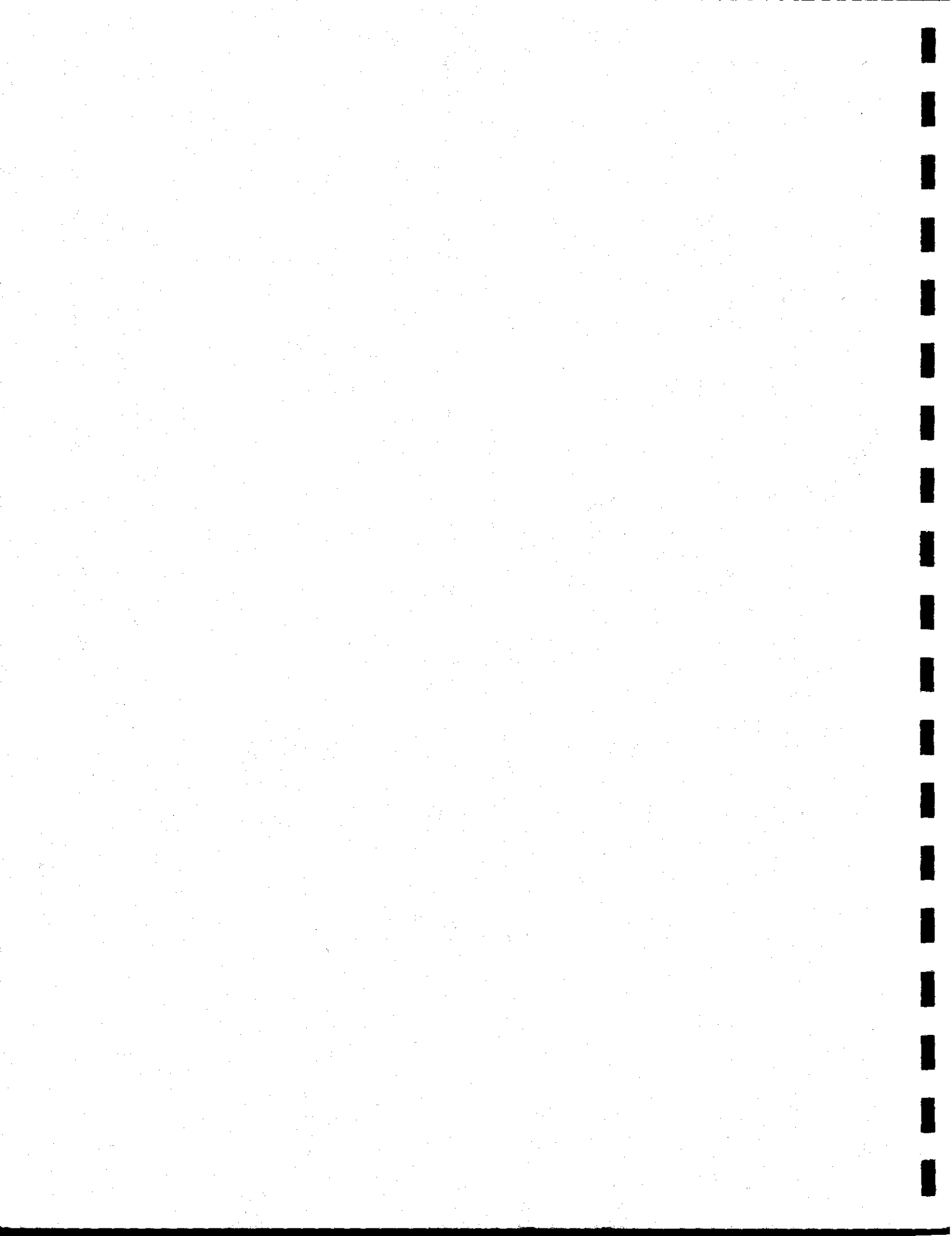


Table 1

County of El Paso, Texas
 General Governmental Expenditures by Function (1)
 Last Ten Fiscal Years
 (amounts expressed in thousands)

Fiscal Year	General Government	Administration of Justice	Public Safety	Health and Welfare	Culture and Recreation	Resource Development	Public Works	Debt Service	Capital Outlays	Total
1979	\$ 5,721	\$2,304	\$3,545	\$1,976	\$ 729	\$ 296	\$ 1,053	\$ 340	\$ 110	\$16,074
1980	5,955	3,329	3,156	2,578	657	211	887	295	1,921	18,989(2)
1981	12,614	4,512	5,097	3,981	907	352	1,255	2,823	14,011	45,552
1982	8,811	2,757	5,513	4,991	917	769	1,271	1,778	11,087	37,894
1983	8,643	3,034	6,708	4,336	1,112	1,288	1,234	2,223	5,779	34,357
1984	9,867	3,014	8,732	4,984	1,171	2,343	1,292	2,188	2,670	36,261
1985	12,116	3,197	9,927	3,806	1,623	2,569	1,248	2,152	4,154	40,792
1986	10,654	4,368	12,151	5,404	1,570	3,044	1,297	2,143	5,868	46,499
1987	12,590	5,632	13,470	7,510	1,798	2,825	1,684	3,568	4,296	53,293
1988	13,749	6,861	16,232	7,551	1,713	3,127	1,570	3,426	8,833	63,062

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

(2) The 1980 figures represent only a nine month period from January 1 through September 30 because the fiscal year was changed from ending on December 31 to September 30.

Table 2

County of El Paso, Texas
General Governmental Revenues by Source (1)
Last Ten Fiscal Years
(amounts expressed in thousands)

Fiscal Year	Taxes	Licenses Permits	Inter-governmental	Charges for Services	Fines	Interest	Miscellaneous	Total
1979	\$ 6,890	\$259	\$ 4,792	\$3,452	\$ 466	\$ 30	\$ 935	\$16,824
1980	7,045	252	6,954	2,067	350	744	1,576	18,988
1981	10,243	263	13,057	2,746	504	673	5,418	32,904
1982	15,501	445	7,017	2,988	567	1,019	4,958	32,495
1983	18,576	102	6,097	5,389	500	1,227	1,815	33,706
1984	19,310	162	6,812	8,665	522	1,732	2,798	40,001
1985	20,761	139	7,046	8,433	823	2,435	2,895	42,532
1986	24,519	155	8,887	6,985	1,122	2,367	3,386	47,421
1987	24,643	178	9,170	9,664	881	2,379	999	47,914
1988	35,336	181	9,729	12,368	1,418	2,839	626	62,497

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

Table 2A

County of El Paso, Texas
General Governmental Tax Revenues by Source
Last Ten Fiscal Years
(amounts expressed in thousands)

Fiscal Year	Property Tax	Sales Tax	Hotel Occupancy Tax	Bingo Tax	Bank Franchise Tax	State per Capita Tax	Mixed Beverage Tax	Total
1979	\$ 6,458	-	-	-	-	\$21	\$411	\$ 6,890
1980	6,691	-	-	-	-	14	340	7,045
1981	9,691	-	-	-	-	29	523	10,243
1982	13,983	-	\$ 872(1)	\$ 12(1)	-	19	615	15,501
1983	17,009	-	827	101	-	25	614	18,576
1984	17,590	-	809	74	-	25	812	19,310
1985	18,966	-	983	221	-	59	532	20,761
1986	22,587	-	896	158	\$146(1)	27	705	24,519
1987	22,560	-	1,297	97	145	6(2)	538	24,643
1988	25,205	\$7,875(1)	1,273	150	143	-	690	35,336

(1) First year of tax
(2) Last year collected

Table 3

County of El Paso, Texas
 Property Tax Levies and Collections
 Last Ten Fiscal Years
 (amounts expressed in thousands)

<u>Fiscal Year</u>	<u>Total Tax Levy</u>	<u>Current Tax Collections</u>	<u>Percent Current Taxes Collected</u>	<u>Delinquent Tax Collections</u>	<u>Total Tax Collections</u>	<u>Ratio of Total Tax Collections To Total Tax Levy</u>	<u>Outstanding Delinquent Taxes</u>	<u>Ratio of Delinquent Taxes To Total Tax Levy</u>
1979(1)	\$ 7,282	\$ 6,426	88.24%	\$ 32	\$ 6,458	88.68%	\$ 962	13.21%
1980	7,547	6,554	86.84	137	6,691	88.66	964	12.77
1981	11,271	9,496	84.25	195	9,691	85.98	1,464	12.99
1982	14,750	13,715	92.98	268	13,983	94.80	2,221	15.06
1983	17,319	16,193	93.50	816	17,009	98.21	1,827	10.55
1984	18,298	17,263	94.34	327	17,590	96.13	1,940	10.60
1985	18,986	17,928	94.43	1,038	18,966	99.89	2,186	11.51
1986	21,634	20,279	93.74	2,308	22,587	104.41	2,340	10.82
1987	23,883	22,593	91.06	811	22,560	94.46	2,690	11.26
1988	25,180	23,900	94.92	1,305	25,205	100.10	2,956	11.74

(1) Property assessed at 35% of estimated market value.

County of El Paso, Texas
Assessed and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
(amounts expressed in thousands)

Fiscal Year	Real Property		Personal Property		Exemptions	Total		Ratio of Total Assessed Value to Total Estimated Actual Value
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Real Property	Assessed Value	Estimated Actual Value	
1979(1)	\$ 740,456	\$ 2,115,588	\$ 159,918	\$ 456,908	\$ 12,454	\$ 887,920	\$ 2,572,946	34.50%
1980	6,223,212	6,223,212	1,523,167	1,523,167	191,908	7,554,471	7,746,379	97.52
1981	6,275,107	6,315,107	1,358,571	1,358,571	358,551	7,275,127	7,673,678	94.81
1982	6,563,845	6,563,845	1,576,385	1,576,385	352,453	7,787,777	8,140,230	95.67
1983	6,813,352	6,813,352	1,547,064	1,547,064	411,266	7,949,150	8,360,416	95.08
1984	7,144,229	7,144,229	1,496,626	1,496,626	521,683	8,119,172	8,640,855	93.96
1985	9,350,991	9,350,991	1,821,784	1,821,784	940,477	10,232,298	11,172,775	91.58
1986	9,946,283	9,946,283	1,658,947	1,658,947	1,041,806	10,563,424	11,605,230	91.02
1987	10,334,475	10,334,475	1,953,348	1,953,348	1,151,057	11,136,766	12,287,823	90.63
1988	10,358,316	10,358,316	1,950,904	1,950,904	1,172,454	11,136,766	12,309,220	90.47

(1) Property assessed at 35% of estimated actual value

Table 5

El Paso County, Texas
Property Tax Rates
Direct and Overlapping Government
Last Ten Fiscal Years

	<u>1979</u>	<u>1980</u>	<u>1981</u>	<u>1982</u>	<u>1983</u>	<u>1984</u>	<u>1985</u>	<u>1986</u>	<u>1987</u>	<u>1988</u>
Anthony Ind. School District	1.10000	1.09000	.79000	.79000	.78000	.81000	.96500	.86840	.92450	.73800
Canutillo Ind. School District	1.72000	1.85000	.97000	.95000	.94000	.94000	.64880	.64680	.72670	.72256
City of Anthony	.31000	.31000	.31000	.31000	.31000	.31000	.28000	.19992	.24161	.23796
City of El Paso	1.32000	.53120	.53120	.53120	.53120	.53120	.45224	.45948	.49533	.49542
City of Socorro									.33000	.33000
Clint Ind. School District	1.60650	.94000	1.08000	1.08000	1.08000	1.38000	1.32000	1.29000	1.26000	1.2900
County of El Paso	.85000	.14920	.20000	.22300	.23098	.23098	.20823	.22610	.22610	.22610
El Paso Community College	.08750	.02854	.02880	.05273	.05493	.06473	.05756	.06746	.06731	.09833
EPCO Rural Fire Prev. Dist. No 1	.02100	.03000	.03000	.03000	.03000	.03000	.03000	.02999	.03000	.03000
EPCO Rural Fire Prev. Dist. No 2									.30000	.03000
EPCO Tornillo Water Improvement Dist.										1.00000
EPCO Water Authority (Horizon)	.60000	.50500	.53870	.55550	.53000	.53000	.58000	.58000	.53250	.50000
El Paso Ind. School District	1.49000	.65600	.72600	.72600	.75770	.77410	.67820	.45948	.73493	.77309
Fabens Ind. School District	1.70000	.73000	1.07000	1.07000	1.07000	1.07000	.93000	.99500	1.15000	1.15000
Hacienda Del Norte Water Imp. Dist.				.35000	.34000	.33990	.20865	.19745	.19386	.19828
Homestead Municipal Util. Dist. No 1								1.51000	1.17396	1.18612
Homestead Municipal Util. Dist. No 2										.50000
Lower Valley Water Authority									.12000	.12000
R. E. Thomason General Hospital	.26250	.11700	.12480	.13166	.16186	.16186	.14360	.14448	.14920	.18701
San Elizario Ind. School District	1.35000	1.39000	1.05000	1.51000	1.93000	1.90000	1.28000	1.29600	1.27469	1.01848
Socorro Ind. School District	1.55000	.42400	.64000	.94000	1.14000	1.03000	.75030	.75030	1.04258	1.03000
Tornillo Ind. School District	1.37000	1.33000	1.07000	1.25000	1.38500	1.30000	1.09000	1.05388	1.05070	1.0658
Town of Clint	.26250	.09000	.16800	.16000	.16170	.15700	.12456	.24453	.24430	.24430
Westway Water Imp. District	1.25000	1.25000	1.10000	1.10000	1.10000	1.10000	.64000	.61517	.62134	.56000
Ysleta Ind. School District	1.50000	.73000	.73600	.80500	.87060	.87060	.76959	.76902	.80207	.80207

Table 6

County of El Paso, Texas
 Principal Taxpayers
 September 30, 1988
 (amounts expressed in thousands)

<u>Taxpayer</u>	<u>Type of Business</u>	<u>1988 Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
El Paso Electric Company	Electric utility	\$162,125	1.46%
Southwestern Bell	Telephone communications	151,291	1.36
Chevron U.S.A.	Oil refinery	59,584	0.54
El Paso Natural Gas Company	Natural gas pipeline supplier	48,153	0.43
ASARCO	Smelting and refining	44,869	0.40
Baxter Corporation	Medical supply	42,894	0.39
Phelps Dodge	Copper refinery	41,364	0.37
Celena Development Company	Real estate development	35,416	0.32
Southern Union Gas Company	Natural gas distributor	33,790	0.30
Safeway Stores	Grocery warehouse & retail seller	33,057	0.29

Table 7

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

<u>Fiscal Year</u>	<u>Debt Service Fund</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Total</u>
1979	\$ 341,295	\$11,884,007	\$ 4,383,348	\$16,608,650
1980 (1)	296,445	10,074,723	4,101,046	14,472,214
1981	2,864,152	17,171,000	4,614,714	24,649,866
1982	1,793,496	18,980,333	5,301,571	26,075,400
1983	2,224,805	20,874,275	5,562,362	28,661,442
1984	2,192,285	26,991,074	7,407,189	36,590,548
1985	2,158,020	29,475,533	10,189,848	41,823,401
1986	2,091,725	34,687,416	12,301,204	49,080,345
1987	3,582,338	41,557,819	9,103,295	54,243,452
1988	3,474,168	48,376,038	8,777,000	60,627,206

(1) The 1980 figures represent only a nine month period from January 1 through September 30 because the fiscal year was changed from ending on December 31 to September 30.

Table 8

County of El Paso, Texas
 Computation of Legal Debt Margin
 September 30, 1988
 (amounts expressed in thousands)

Assessed Valuation:	
Assessed Value of Real Property	\$ 9,417,649
Assessed Value of Personal Property	<u>2,015,603</u>
Total Assessed Value	<u>\$11,433,252</u>
Legal debt margin:	
Debt limitation - 5% of Total Assessed Value	\$ 571,662
Debt Applicable to Limitation:	
Total bonded debt	\$71,730
Less: Amount available for repayment of general obligation bonds	<u>1,050</u>
Total debt applicable to limitation	<u>70,680</u>
Legal debt margin	<u>\$ 500,982</u>

Table 9

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

<u>Fiscal Year</u>	<u>Population(1)(2)</u>	<u>Assessed Value(1)(3)</u>	<u>Gross Bonded Debt(1)</u>	<u>Less Debt Service Fund(1)(4)</u>	<u>Net Bonded Debt(1)</u>	<u>Ratio of Net Bonded Debt To Assessed Value</u>	<u>Net Bonded Debt Per Capita</u>
1979	468	\$ 887,920	\$ 958	\$ 231	\$ 727	0.08%	1.55
1980	480	7,554,471	25,615	93	25,522	0.34	53.17
1981	492	7,275,127	25,368	164	25,204	0.35	51.23
1982	504	7,787,777	25,305	491	24,814	0.32	49.23
1983	516	7,949,150	24,811	672	24,139	0.30	46.78
1984	536	8,119,172	24,281	1,475	22,806	0.28	42.55
1985	536	10,232,298	23,750	319	23,431	0.23	43.71
1986	545	10,563,424	35,355	170	35,185	0.33	64.56
1987	571	11,136,766	35,105	632	34,473	0.31	60.37
1988	599	11,136,766	71,730	1,050	70,68	0.63	118.00

(1) Amounts expressed in thousands.

(2) Source: El Paso Chamber of Commerce.

(3) Information obtained from Table 4.

(4) Amounts available for repayment of general obligation bonds.

County of El Paso, Texas
 Ratio of Annual Debt Service Expenditures
 For General Obligation Bonded Debt
 To Total General Governmental Expenditures
 Last Ten Fiscal Years
 (amounts expressed in thousands)

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest Plus Agent and Noncomitant Fees</u>	<u>Total Debt Service</u>	<u>Total General Governmental Expenditures (1)</u>	<u>Ratio of Debt Service to General Governmental Expenditures</u>
1979	\$295	\$ 45	\$ 340	\$16,074	2.12%
1980	261	34	295	18,989	1.55
1981	247	2,576	2,823	45,552	6.20
1982	63	1,715	1,778	37,894	4.69
1983	494	1,729	2,223	34,357	6.47
1984	530	1,658	2,188	36,261	6.03
1985	531	1,621	2,152	40,792	5.28
1986	0(2)	2,143	2,143	46,499	4.61
1987	250	3,317	3,568	53,293	6.69
1988	1,375	2,051	3,426	63,062	5.43

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

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

Table 11

County of El Paso, Texas
 Computation of Direct and Overlapping Debt
 General Obligation Bonds
 September 30, 1988
 (amounts expressed in thousands)

<u>Jurisdiction</u>	<u>General Obligation Bonded Debt Outstanding</u>	<u>Percentage Applicable to County of El Paso</u>	<u>Amount Applicable to County of El Paso</u>
Direct:			
County of El Paso	\$ 71,730	100%	\$ 71,730
Overlapping:			
Anthony Independent School District	1,684	100	1,684
Canutillo Independent School District	4,449	100	4,449
City of Anthony	1,866	100	1,866
City of El Paso	80,890	100	80,890
City of Socorro	-0-	-0-	-0-
Clint Independent School District	1,279	100	1,279
El Paso Community College	15,035	100	15,035
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 (Horizon)	3,365	100	3,365
El Paso County Water District No. 4	75	100	75
El Paso Independent School District	11,485	100	11,485
Fabens Independent School District	2,925	100	2,925
Hacienda del Norte Water Improvement District	-0-	-0-	-0-
Homestead Municipal Utility District No. 1	1,995	100	1,995
Homestead Municipal Utility District No. 2	-0-	-0-	-0-
Lower Valley Water Authority	-0-	-0-	-0-
R. E. Thomason General Hospital	47,320	100	47,320
San Elizario Independent School District	910	100	910
Socorro Independent School District	39,724	100	39,724
Tornillo Independent School District	62	100	62
Tornillo Water Improvement District	-0-	-0-	-0-
Town of Clint	-0-	-0-	-0-
Westway Water Improvement District	626	100	626
Ysleta Independent School District	<u>86,189</u>	<u>100</u>	<u>86,189</u>
TOTAL	<u>\$371,609</u>	<u>100%</u>	<u>\$371,609</u>

Table 12

County of El Paso, Texas
Tax Rates And Fund Allocations
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Total Tax Rate</u>	<u>Maintenance and Operations Tax Rate</u>	<u>Debt Service Tax Rate</u>
1979	.85000	.81728	.03272
1980	.14920(1)	.10850	.04070
1981	.20000	.17189	.02811
1982	.22300	.19315	.02985
1983	.23098	.20893	.02205
1984	.23098	.22102	.00996
1985	.20823	.18779	.02044
1986	.22610	.19512	.03098
1987	.22610	.19856	.02754
1988	.22610	.15822	.06788

- (1) 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 13

County of El Paso, Texas
Demographic Statistics
Last Ten Fiscal Years

<u>Fiscal Year</u>	<u>Population(1)</u>	<u>Per Capita Income(1)</u>	<u>Median Age(2)</u>	<u>Education Level In Years of Formal Schooling(2)</u>	<u>Schools Enrollment(2)</u>	<u>Unemployment Rate (3)</u>
1979	467,838	\$5,011	24.8	12.2	113,114	6.4%
1980	479,899	5,306	25.0	12.3	114,686	8.0
1981	491,960	5,601	25.2	12.4	116,087	7.2
1982	504,021	5,895	25.5	12.5	116,685	11.5
1983	516,081	6,190	25.7	12.5	120,129	11.3
1984	535,896	5,845	25.9	12.4	120,936	10.2
1985	536,000	5,500	26.0	12.3	124,484	11.9
1986	545,000	8,755	27.0	12.2	127,505	13.5
1987	570,659	9,515	27.0	12.4	130,189	12.2
1988	598,853	8,384	26.0	11.0	133,740	11.1

SOURCES:

- (1) El Paso Chamber of Commerce.
(2) Bureau of Business & Economic Research, University of Texas at El Paso.
(3) Texas Department of Labor Reports.

Table 14

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

Fiscal Year	Property Value (1)(2)				Commercial Construction (3)		Residential Construction		Bank Deposits(1)(3)
	Commercial	Residential	Exemptions	Total	Number of units	Value(1)	Number of units	Value(1)	
1979(4)	\$ 401,747	\$ 498,627	\$ 12,454	\$ 887,920	795	100,630	3,574	\$137,448	\$ 1,542,448
1980	3,371,999	4,374,380	191,108	7,554,471	672	106,793	3,169	149,187	1,656,873
1981	3,299,969	4,433,729	358,551	7,375,147	839	89,184	2,362	124,013	1,897,481
1982	3,632,171	4,508,059	352,453	7,787,777	656	86,938	4,111	166,186	2,238,616
1983	3,469,880	4,890,536	411,266	7,949,150	644	74,323	6,529	239,575	2,656,354
1984	3,687,053	4,953,802	521,683	8,119,172	331	87,550	3,420	148,623	2,639,650
1985	4,319,395	6,853,380	940,477	10,232,298	517	91,777	2,009	68,996	3,327,368
1986	4,536,485	7,068,745	1,041,806	10,563,424	485	112,104	4,558	200,248	3,568,259
1987	5,276,392	7,011,431	1,151,057	11,136,766	423	82,663	2,290	116,513	3,892,899
1988	5,105,580	7,203,640	1,172,454	11,136,766	271	52,958	2,847	186,193	3,448,898

(1) Amounts expressed in thousands.

(2) Estimated assessed value from Table 4.

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

(4) Property assessed at 35% of estimated market value.

County of El Paso, Texas
Miscellaneous Statistics
September 30, 1988

History

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

Form of Government

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

Geography

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

Climatic Conditions

Altitudes in the county range from approximately 3,500 to 7,100 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
1988	598,853

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
1988 (October)	245,900	218,500	11.1

Road and Highways

There are 551 miles of roads in the county.

Employees

The county employs 1,665 people, including those people employed by the Sheriff's department.

Recreation

The County Coliseum provides space and facilities for shows, concerts, circuses and rodeos.

Educational Facilities

University of Texas at El Paso
enrollment - 12,893 students
El Paso Community College
enrollment - 13,785 students
High schools - 22
Junior high schools - 16
Intermediate and elementary schools - 87
Private schools - 20 elementary and 5 high schools
Business and vocational schools - 21

Medical Facilities

Twelve hospitals provide 2,340 beds
County ratios:
Doctors to population, 1 to 757
Dentists to population, 1 to 1,842
Hospital beds to population, 1 to 256

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 - 15
with 20 branch locations
Savings and loan associations - 8 with 20
branch locations.
Credit Unions - 21 with 8 branch locations

Retail Sales

<u>1985</u>	<u>1986</u>	<u>1987</u>
\$2,739,789,000	\$2,978,125,000	\$3,116,461,000

Cultural

Churches	348
Major newspapers	2
Radio stations	29
Local television stations	8
Cable TV available	